



Welcome to

# Obion County Schools

*Building Character*

**General Purpose School Fund (141)**  
**School Federal Projects Fund (142)**  
**Central Cafeteria Fund (143)**



**For the Fiscal Year Beginning July 1, 2010**  
**And Ending June 30, 2011**

**OBION COUNTY**  
**BOARD OF EDUCATION**

*316 South Third Street  
Union City, Tennessee 38261  
(731)885-9743 FAX (731)885-4902*

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David W. Huss, Director of Schools

Members of the Board of Education:  
ROGER WILLIAMS, Chairman  
BRIAN RAINEY, Vice-Chairman  
DAVID LAMB, Chair Pro Tem

FRITZ FUSSELL  
DIANE SANDERSON  
SUSAN WILLIAMS

**TO:** Citizens of Obion County  
Obion County Commission  
Obion County Board of Education

**FROM:** David W. Huss, J.D., M.Ed., C.P.A.

**RE: FY 2011 Budget for the Various School Funds**

Submitted herein are the various budgets for school funds of the Obion County School System. These budgets were prepared to further School Board goals, the District's mission, and our District's beliefs. In preparing the FY11 budgets, we were confronted by unprecedented increases in State retirement, as well as the standard inflationary adjustments, while revenues from local, state, and federal governments remain fairly constant. Across the county school systems are faced with choices which had to be made to balance budgets. We choose academics first with our main goals of maintaining pupil-teacher ratios, student success, and teacher success. We believe

1. All students can learn, reach their full potential, and become responsible citizens.
2. Factors that contribute to students' reaching their full potential and becoming responsible citizens are highly qualified personnel who are passionate about their work, appropriate curricula, and a safe environment which maximizes learning.
3. A child's academic success is directly correlated to the level of parental involvement and utilization of community resources.
4. All personnel must engage in continuous growth opportunities.
5. Curricula and instruction should be aligned with the State's standards, driven by data, and based on research.
6. A quality public education is the result of a collaborative effort of all stakeholders to offer our children the best educational opportunities possible.

**School Board Goals**

1. To vigorously seek ways for all students to reach their full potential by providing opportunities that enable children to come to school ready to learn, by promoting student achievement, by providing opportunities for access to technology, and by implementing professional development programs based on needs of individual schools.
2. To recruit and maintain highly qualified personnel who are passionate about their work by recruiting, employing, and retaining highly qualified employees with proper endorsements and certifications; by providing employees with competitive salaries and benefits; and by empowering personnel in decision-making processes that affect them and their students.
3. To provide and maintain a safe environment appropriately equipped for maximum learning by establishing and maintaining a safe environment at all times, by providing safe facilities to maximize

*Measuring Our Successes One Student at a Time*

teaching and learning opportunities, and by providing a fair and impartial system of disciplinary measures that are known by parents, students, and faculty with a chain of command in place for accountability.

4. To advocate active parental, business, and community involvement in the Obion County School System by encouraging parents to become active participants in the educational growth of their children, by continuing the partnering relationships between schools and business/industry, by utilizing and expanding community involvement, and by increasing information to the public through ongoing communication.
5. To promote the development of responsible citizens by instilling positive character traits in all students and by promoting community service.

### **Our Mission**

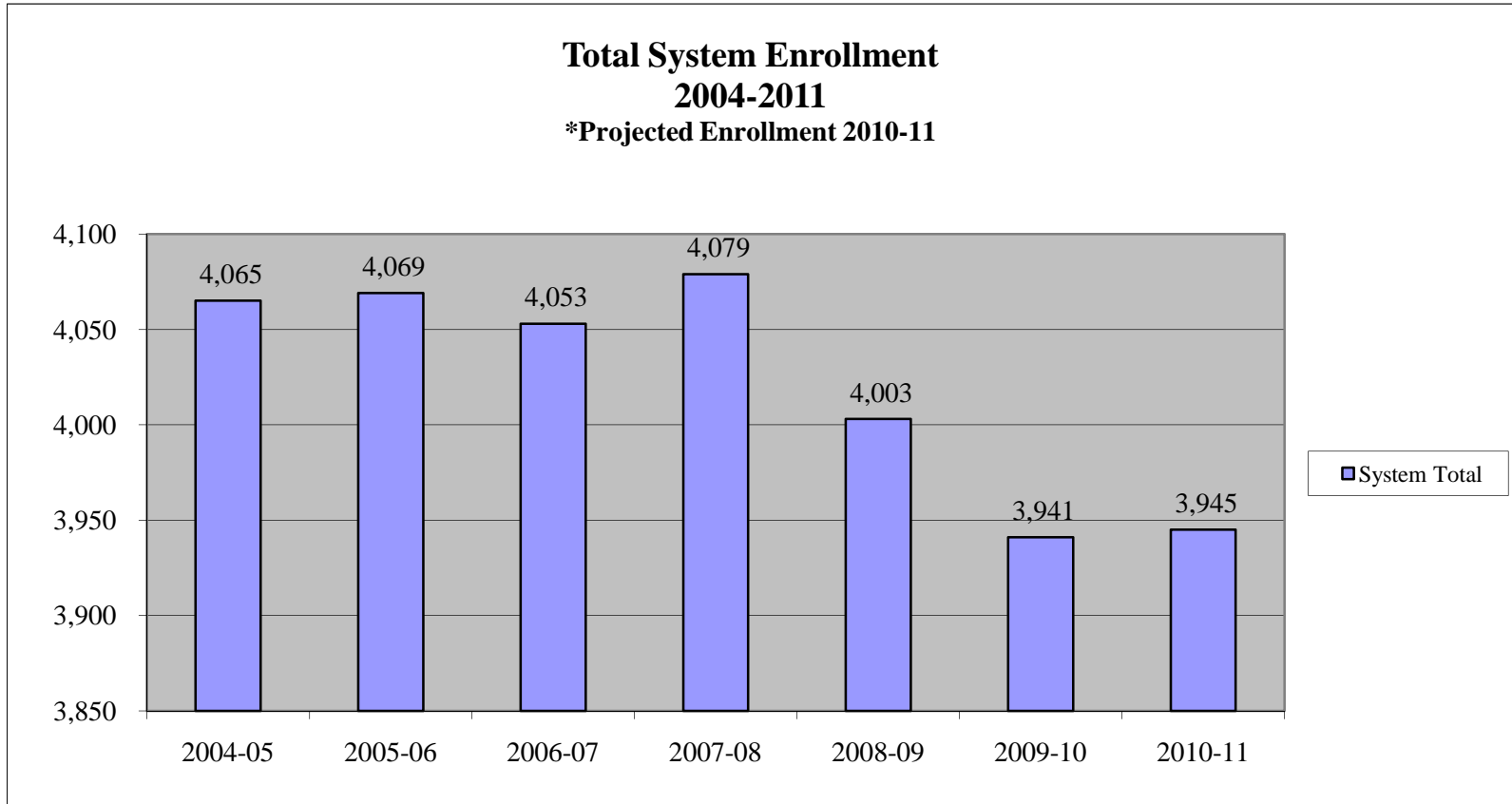
The mission of the Obion County School System is to provide a safe learning environment that fosters academic, emotional, physical, and social success; promotes good character; and contributes to the community by preparing its students to meet the challenges of tomorrow.

The Obion County School System strives to maximize academic success by offering a diverse curricula taught by highly qualified educators, utilizing technology, collaborating with all stakeholders, and offering students opportunities for the development of life skills that will enable them to become productive, successful citizens. The mission and vision are based on our beliefs.

### Total System Enrollment

System Total

2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
4,065	4,069	4,053	4,079	4,003	3,941	3,945



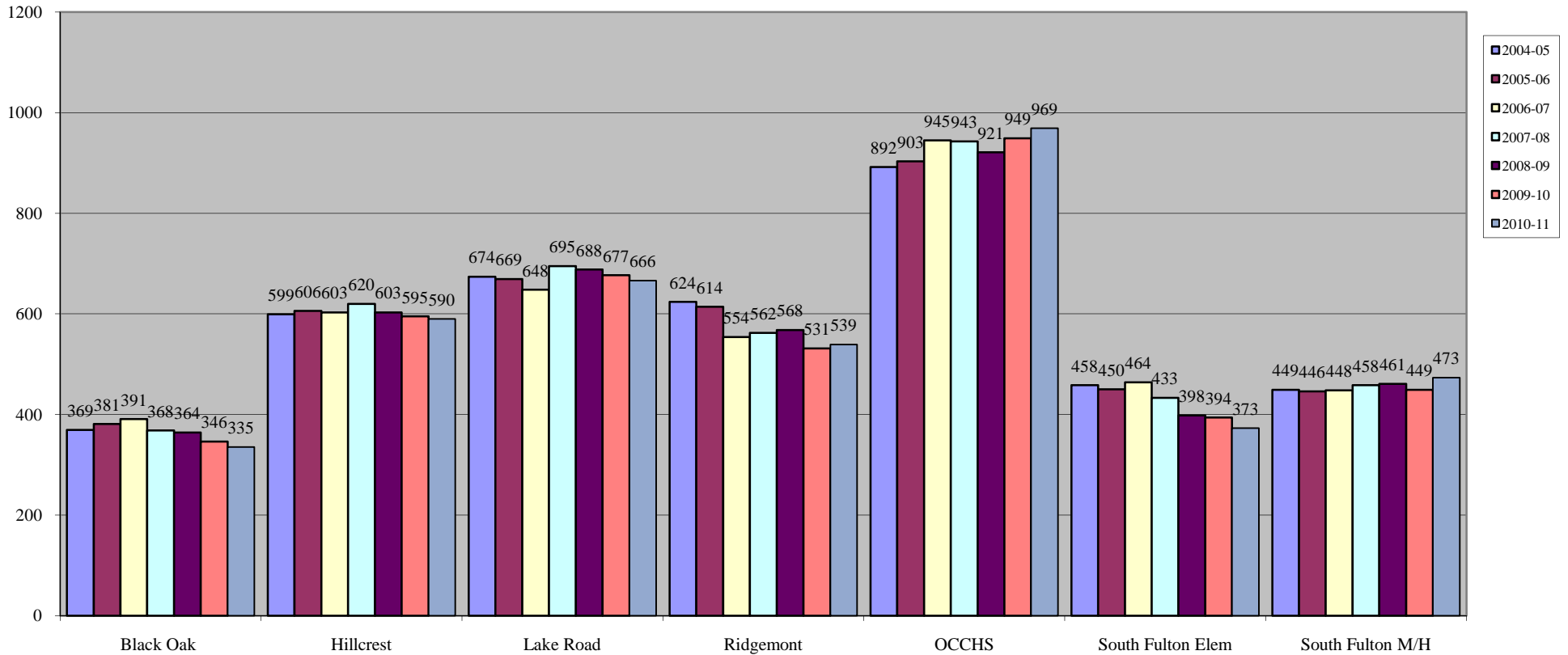
### Total System Enrollment

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2009-11
<b>Black Oak</b>	369	381	391	368	364	346	335
<b>Hillcrest</b>	599	606	603	620	603	595	590
<b>Lake Road</b>	674	669	648	695	688	677	666
<b>Ridgemont</b>	624	614	554	562	568	531	539
<b>OCCHS</b>	892	903	945	943	921	949	969
<b>South Fulton Elem</b>	458	450	464	433	398	394	373
<b>South Fulton M/H</b>	449	446	448	458	461	449	473

<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>3,941</b>	<b>3,945</b>
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### Total Enrollment By School 2004-2011

\*Projected Enrollment 2010-11



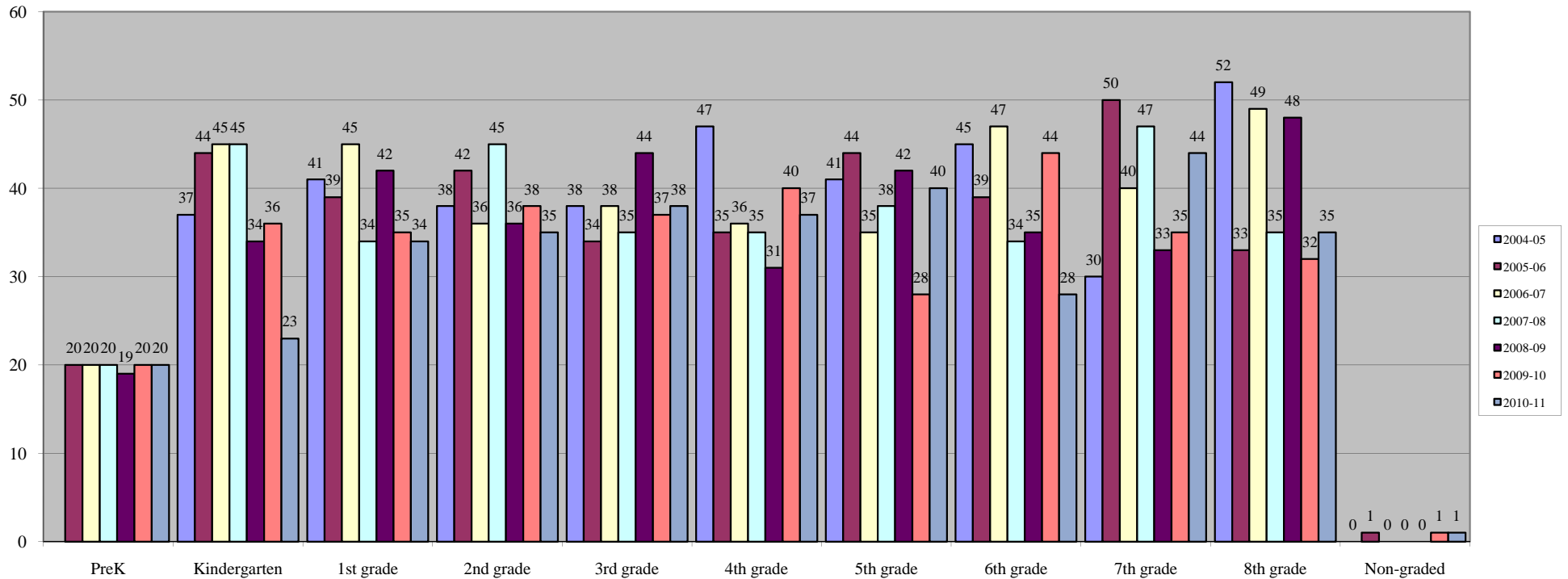
### Black Oak Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
<b>PreK</b>		20	20	20	19	20	20
<b>Kindergarten</b>	37	44	45	45	34	36	23
<b>1st grade</b>	41	39	45	34	42	35	34
<b>2nd grade</b>	38	42	36	45	36	38	35
<b>3rd grade</b>	38	34	38	35	44	37	38
<b>4th grade</b>	47	35	36	35	31	40	37
<b>5th grade</b>	41	44	35	38	42	28	40
<b>6th grade</b>	45	39	47	34	35	44	28
<b>7th grade</b>	30	50	40	47	33	35	44
<b>8th grade</b>	52	33	49	35	48	32	35
<b>Non-graded</b>	0	1	0	0	0	1	1

<b>Total School</b>	<b>369</b>	<b>381</b>	<b>391</b>	<b>368</b>	<b>364</b>	<b>346</b>	<b>335</b>
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### Black Oak Elementary Enrollment 2004-2011

\*Projected Enrollment for 2010-11



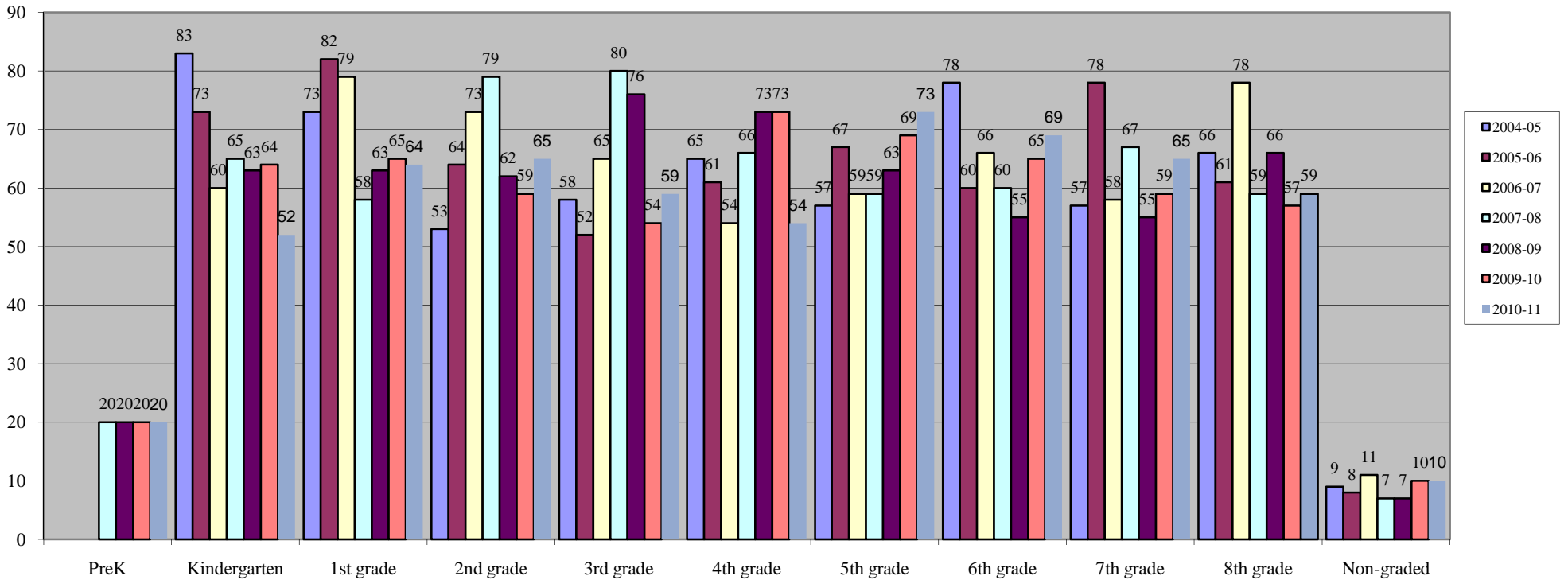
### Hillcrest Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
<b>PreK</b>				20	20	20	20
<b>Kindergarten</b>	83	73	60	65	63	64	52
<b>1st grade</b>	73	82	79	58	63	65	64
<b>2nd grade</b>	53	64	73	79	62	59	65
<b>3rd grade</b>	58	52	65	80	76	54	59
<b>4th grade</b>	65	61	54	66	73	73	54
<b>5th grade</b>	57	67	59	59	63	69	73
<b>6th grade</b>	78	60	66	60	55	65	69
<b>7th grade</b>	57	78	58	67	55	59	65
<b>8th grade</b>	66	61	78	59	66	57	59
<b>Non-graded</b>	9	8	11	7	7	10	10

<b>Total School</b>	<b>599</b>	<b>606</b>	<b>603</b>	<b>620</b>	<b>603</b>	<b>595</b>	<b>590</b>
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### Hillcrest Elementary Enrollment 2004-2011

\* Projected Enrollment for 2010-11



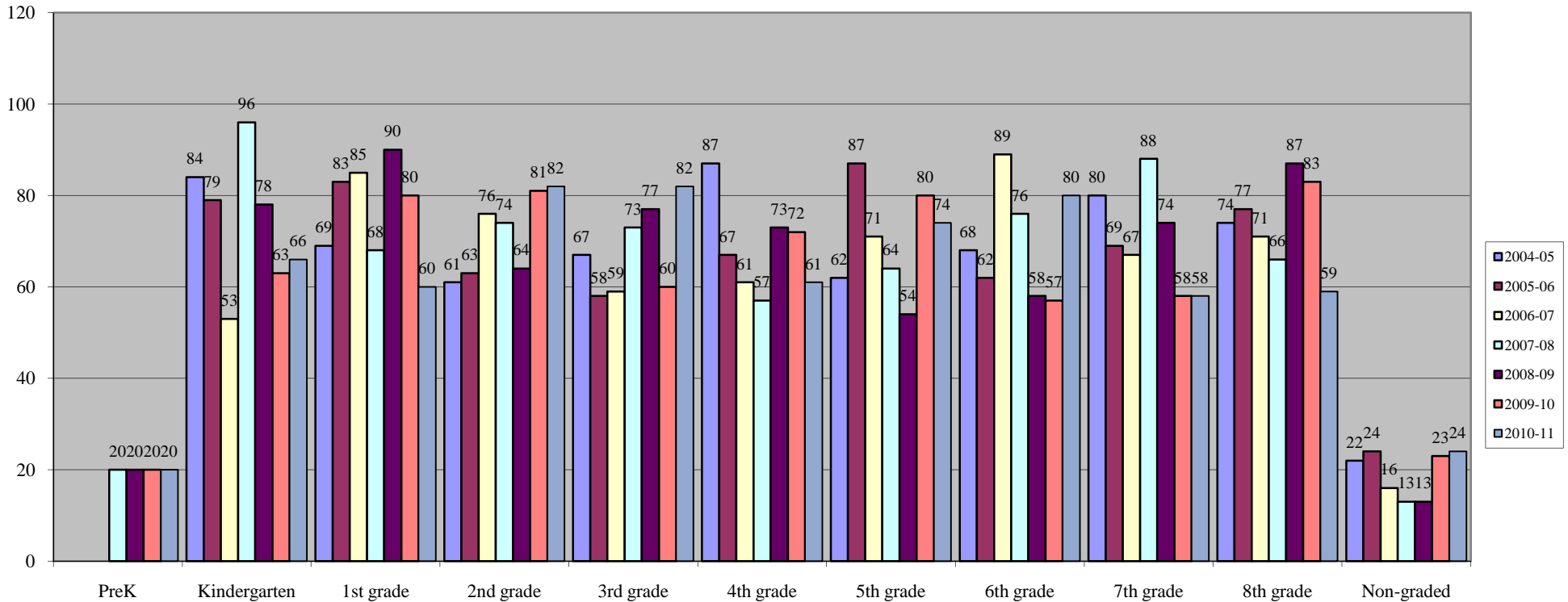
## Lake Road Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
<b>PreK</b>				20	20	20	20
<b>Kindergarten</b>	84	79	53	96	78	63	66
<b>1st grade</b>	69	83	85	68	90	80	60
<b>2nd grade</b>	61	63	76	74	64	81	82
<b>3rd grade</b>	67	58	59	73	77	60	82
<b>4th grade</b>	87	67	61	57	73	72	61
<b>5th grade</b>	62	87	71	64	54	80	74
<b>6th grade</b>	68	62	89	76	58	57	80
<b>7th grade</b>	80	69	67	88	74	58	58
<b>8th grade</b>	74	77	71	66	87	83	59
<b>Non-graded</b>	22	24	16	13	13	23	24

<b>Total School</b>	<b>674</b>	<b>669</b>	<b>648</b>	<b>695</b>	<b>688</b>	<b>677</b>	<b>666</b>
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### Lake Road Elementary Enrollment 2004-2011

\*Projected Enrollment 2010-11





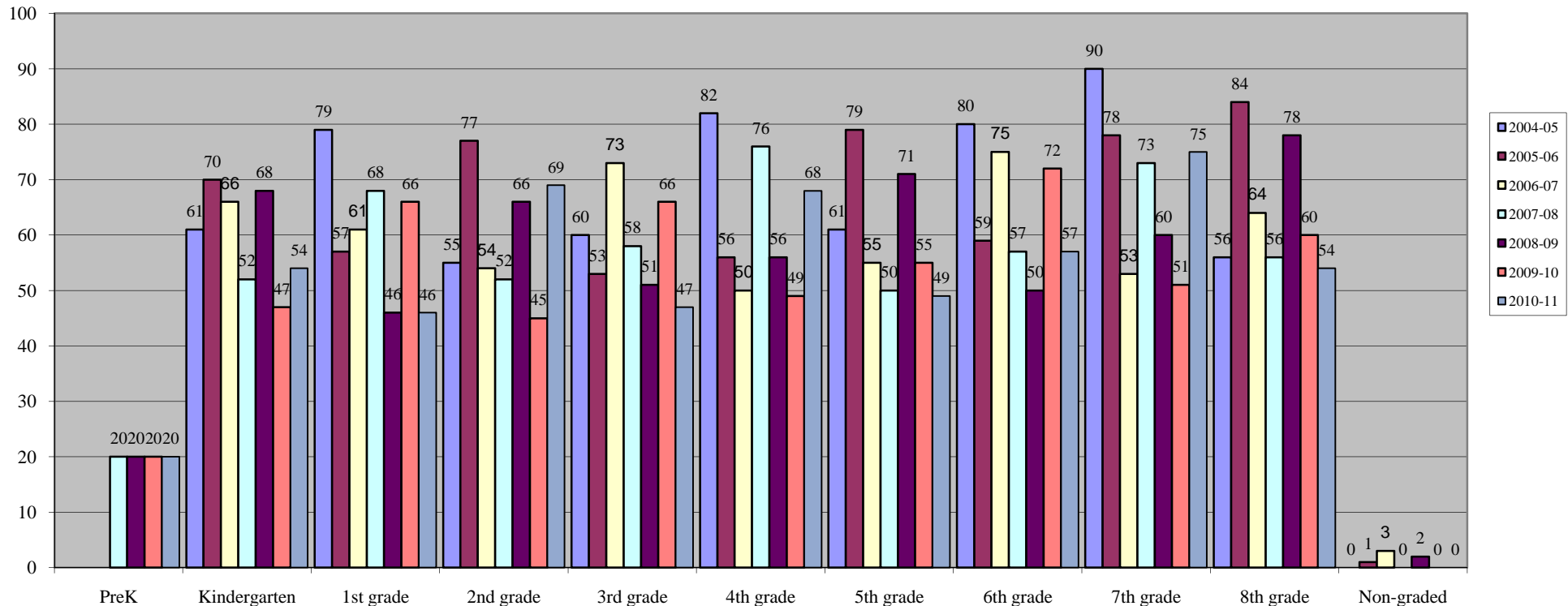
## Ridgmont Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
<b>PreK</b>				20	20	20	20
<b>Kindergarten</b>	61	70	66	52	68	47	54
<b>1st grade</b>	79	57	61	68	46	66	46
<b>2nd grade</b>	55	77	54	52	66	45	69
<b>3rd grade</b>	60	53	73	58	51	66	47
<b>4th grade</b>	82	56	50	76	56	49	68
<b>5th grade</b>	61	79	55	50	71	55	49
<b>6th grade</b>	80	59	75	57	50	72	57
<b>7th grade</b>	90	78	53	73	60	51	75
<b>8th grade</b>	56	84	64	56	78	60	54
<b>Non-graded</b>	0	1	3	0	2	0	0

<b>Total School</b>	<b>624</b>	<b>614</b>	<b>554</b>	<b>562</b>	<b>568</b>	<b>531</b>	<b>539</b>
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### Ridgmont Elementary Enrollment 2004-2011

\*Projected Enrollment 2010-11



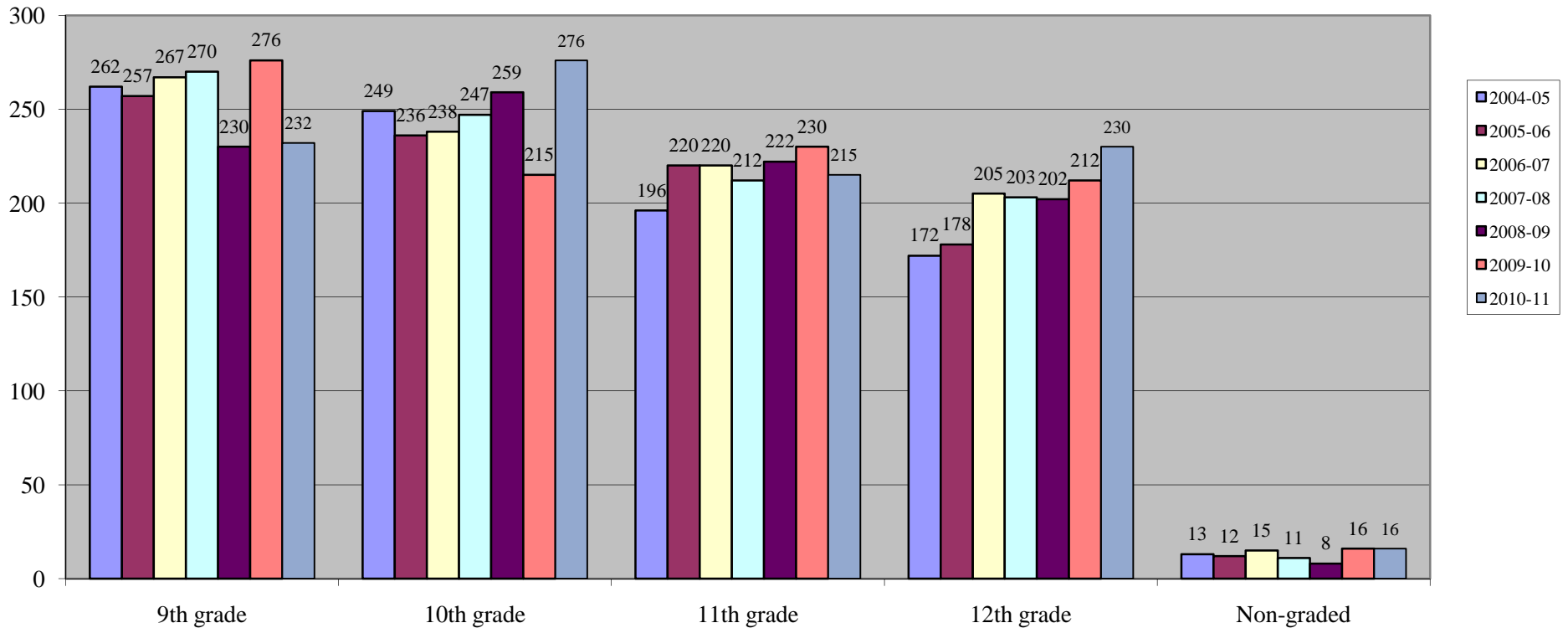
### Obion County Central High School

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
<b>9th grade</b>	262	257	267	270	230	276	232
<b>10th grade</b>	249	236	238	247	259	215	276
<b>11th grade</b>	196	220	220	212	222	230	215
<b>12th grade</b>	172	178	205	203	202	212	230
<b>Non-graded</b>	13	12	15	11	8	16	16

<b>Total School</b>	<b>892</b>	<b>903</b>	<b>945</b>	<b>943</b>	<b>921</b>	<b>949</b>	<b>969</b>
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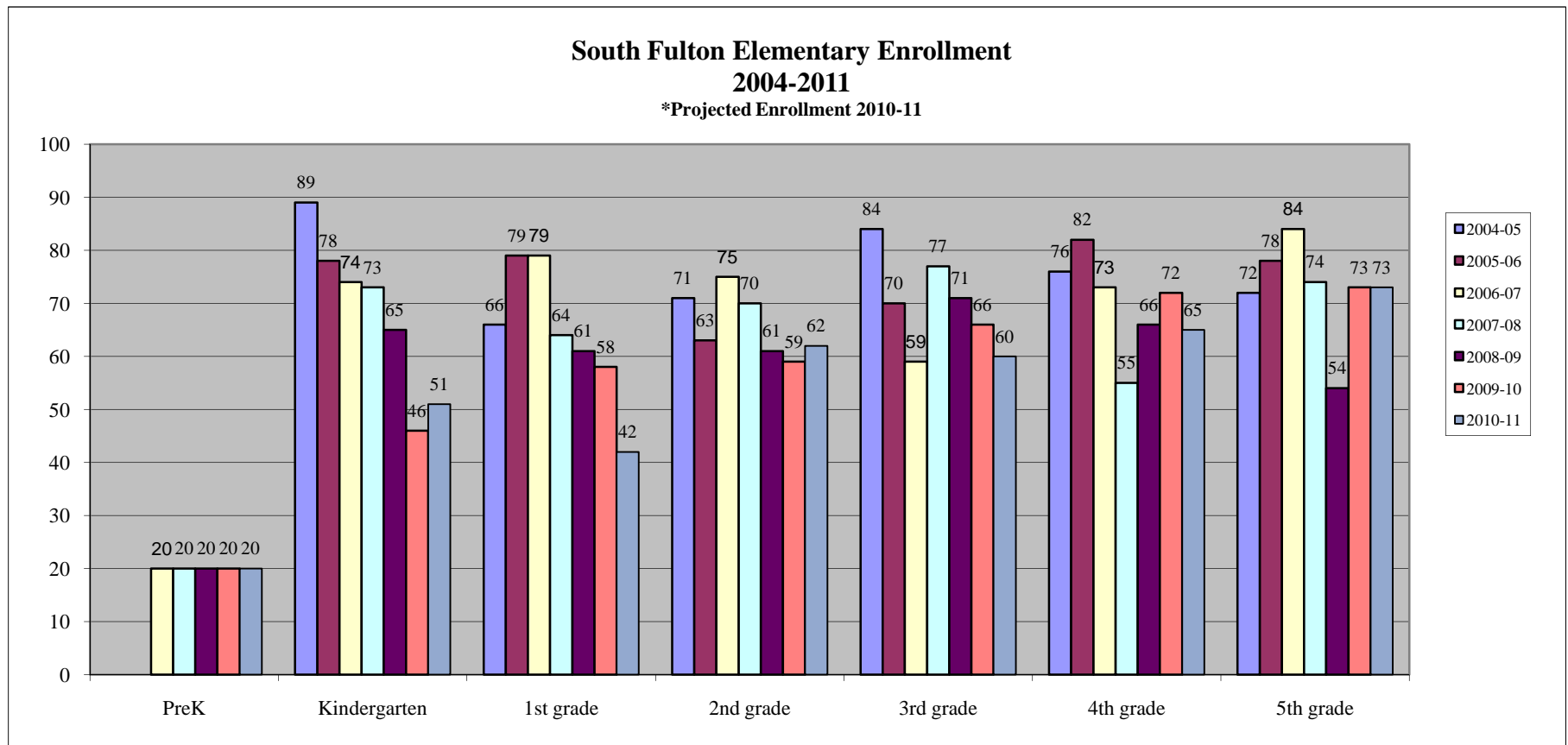
### Obion County Central High School Enrollment 2004-2011

\*Projected Enrollment 2010-11



### South Fulton Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
<b>PreK</b>			20	20	20	20	20
<b>Kindergarten</b>	89	78	74	73	65	46	51
<b>1st grade</b>	66	79	79	64	61	58	42
<b>2nd grade</b>	71	63	75	70	61	59	62
<b>3rd grade</b>	84	70	59	77	71	66	60
<b>4th grade</b>	76	82	73	55	66	72	65
<b>5th grade</b>	72	78	84	74	54	73	73
<b>Total School</b>	<b>458</b>	<b>450</b>	<b>464</b>	<b>433</b>	<b>398</b>	<b>394</b>	<b>373</b>



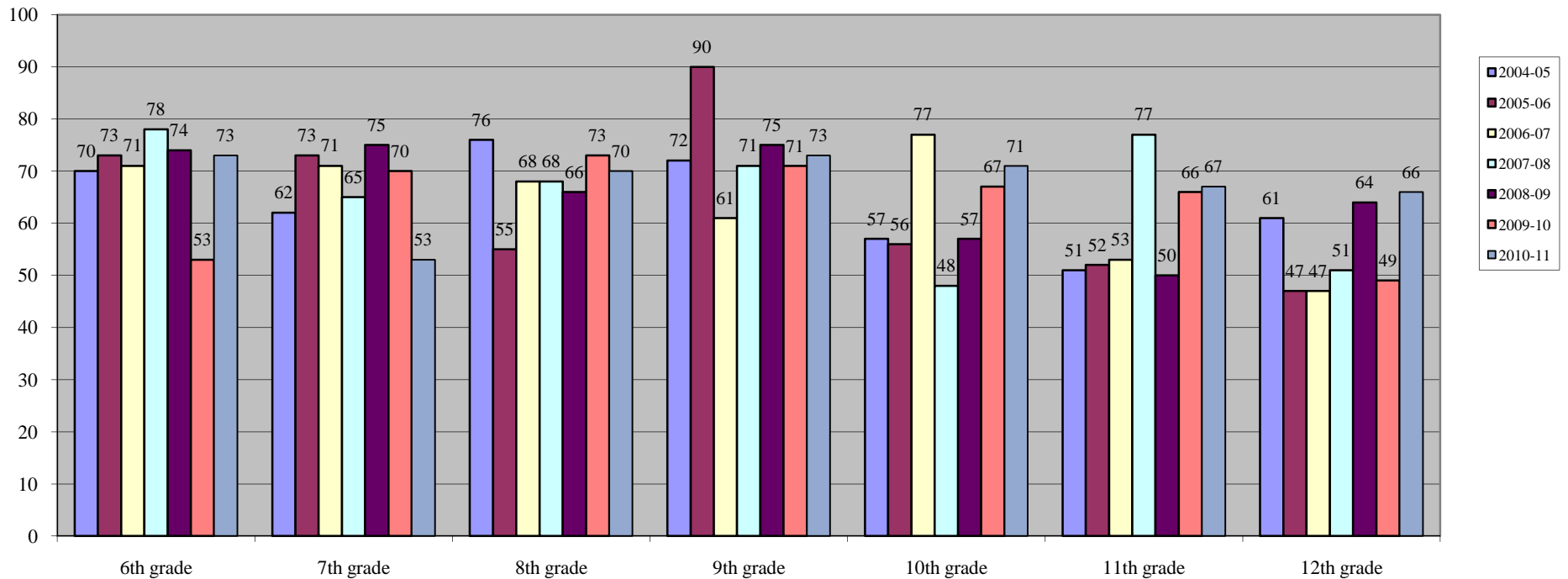
### South Fulton Middle/High School

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
6th grade	70	73	71	78	74	53	73
7th grade	62	73	71	65	75	70	53
8th grade	76	55	68	68	66	73	70
9th grade	72	90	61	71	75	71	73
10th grade	57	56	77	48	57	67	71
11th grade	51	52	53	77	50	66	67
12th grade	61	47	47	51	64	49	66

<b>Total School</b>	<b>449</b>	<b>446</b>	<b>448</b>	<b>458</b>	<b>461</b>	<b>449</b>	<b>473</b>
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### South Fulton Middle/High School Enrollment 2004-2011

\*Projected Enrollment 2010-11



**FY 2010-2011 BUDGET DOCUMENT**

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

ESTIMATED REVENUES AND OTHER SOURCES		<b>General</b>	<b>Central</b>
		<b>Purpose</b>	<b>Cafeteria</b>
40000	Local Taxes	\$ 8,012,156	\$ -
41000	Licenses & Permits	1,800	-
43000	Charges for Current Services	161,503	747,826
44000	Other Local Revenues	99,500	3,000
46500	State Education Funds	17,668,052	22,000
46800	Other State Revenues	612,900	-
47100	Federal Funds Received Thru State	323,447	1,271,334
49000	Other Sources	211,734	-
14100	TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$ 27,091,092	\$ 2,044,160
30000	Reserves and/or Fund Balances	2,634,179	666,999
	<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 29,725,271</b>	<b>\$ 2,711,159</b>

**FY 2010-2011 BUDGET DOCUMENT**

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

EXPENDITURES (APPROPRIATIONS)		<b>General</b>	<b>Central</b>
		<b>Purpose</b>	<b>Cafeteria</b>
<b>Instruction</b>			
71100	Regular Instruction Program	\$ 13,288,607	\$ -
71150	Alternative Instruction Program	87,041	-
71200	Special Education Program	1,693,127	-
71300	Vocational Education Program	995,596	-
71400	Student Body Education Program	116,580	-
71600	Adult Education Program	106,822	-
<b>Support Services</b>			
72110	Attendance	72,677	-
72120	Health Services	310,673	-
72130	Other Student Support	569,871	-
72210	Regular Instruction Program	1,141,366	-
72215	Alternative Instruction Program	1,000	-
72220	Special Education Program	122,025	-
72230	Vocational Education Program	93,665	-
72260	Adult Education Program	79,060	-
72310	Board of Education	435,275	-
72320	Office of Superintendent	218,159	-
72410	Office of Principal	1,631,134	-
72510	Fiscal Services	170,740	-
72610	Operation of Plant	2,299,810	-
72620	Maintenance of Plant	617,847	-
72710	Transportation	1,622,146	-
72810	Central and Other	165,384	-
<b>Operation of Non-Instructional Services</b>			
73100	Food Service	-	2,093,908
73300	Community Services	228,000	-
73400	Early Childhood Education	466,299	-
76100	Regular Capital Outlay	776,372	-
80000	Education Debt Services	283,334	-
99000	Other Uses (Transfers)	-	-
TOTAL EXPENDITURES (APPROPRIATIONS)		\$ 27,592,610	\$ 2,093,908

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY09	Estimated FY10	Budget FY11
40000	Local Taxes	\$ 8,185,199	\$ 7,893,780	\$ 8,012,156
41000	Licenses and Permits	1,824	1,800	1,800
43000	Charges for Current Services	46,906	159,894	161,503
44000	Other Local Revenues	92,798	89,041	99,500
46500	State Education Funds	17,178,250	17,547,942	17,668,052
46800	Other State Revenues	491,099	462,979	612,900
47100	Federal Through State	209,636	235,748	323,447
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 26,205,712</b>	<b>\$ 26,391,184</b>	<b>\$ 26,879,358</b>
49000	Other Sources	\$ 25,365	\$ 2,760,408	\$ 211,734
	<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>\$ 26,231,077</b>	<b>\$ 29,151,592</b>	<b>\$ 27,091,092</b>

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY09	Estimated FY10	Budget FY11
	<b>INSTRUCTION</b>			
71100	Regular Instruction Program	\$ 12,749,551	\$ 12,720,408	\$ 13,288,607
71150	Alternative Instruction Program	77,669	81,163	87,041
71200	Special Education Program	1,620,996	1,645,972	1,693,127
71300	Vocational Education Program	994,635	960,724	995,596
71400	Student Body Education Program	140,478	79,687	116,580
71600	Adult Education Program	60,132	75,779	106,822
<b>71000</b>	<b>TOTAL INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 15,643,461</b>	<b>\$ 15,563,733</b>	<b>\$ 16,287,773</b>
	<b>SUPPORT SERVICES</b>			
72110	Attendance	\$ 131,097	\$ 145,002	\$ 72,677
72120	Health Services	305,867	299,620	310,673
72130	Other Student Support	575,410	553,266	569,871
72210	Regular Instruction Program	1,009,606	1,011,414	1,141,366
72215	Alternative Instruction Program	6,315	6,101	1,000
72220	Special Education Program	116,317	121,070	122,025
72230	Vocational Education Program	10,985	8,880	93,665
72260	Adult Education Program	74,505	69,276	79,060
72310	Board of Education	432,592	414,382	435,275
72320	Office of the Superintendent	197,417	206,399	218,159
72410	Office of the Principal	1,654,275	1,675,460	1,631,134
72510	Fiscal Services	213,834	127,026	170,740
72610	Operation of Plant	2,281,664	2,214,757	2,299,810
72620	Maintenance of Plant	585,861	558,530	617,847
72710	Transportation	1,601,121	1,277,938	1,622,146
72810	Central and Other	178,968	183,843	165,384
<b>72000</b>	<b>TOTAL SUPPORT SERVICES EXPENDITURES</b>	<b>\$ 9,375,834</b>	<b>\$ 8,872,964</b>	<b>\$ 9,550,832</b>
	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>			
73300	Community Services	\$ 189,918	\$ 217,870	\$ 228,000
73400	Early Childhood Education	475,928	468,923	466,299
76100	Regular Capital Outlay	2,313,379	4,423,994	776,372
80000	Education Debt Service	-	-	283,334
99000	Other Uses	200,000	-	-
	<b>TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	<b>\$ 3,179,225</b>	<b>\$ 5,110,787</b>	<b>\$ 1,754,005</b>
<b>730000</b>	<b>GRAND TOTAL EXPENDITURES (APPROPRIATIONS)</b>	<b>\$ 28,198,520</b>	<b>\$ 29,547,484</b>	<b>\$ 27,592,610</b>

<b>Excess of Estimated Revenues and Other Sources Over</b>				
<b>(Under) Estimated Expenditures and Other Uses</b>	<b>\$ (1,967,443)</b>	<b>\$ (395,892)</b>	<b>\$ (501,518)</b>	
<b>Actual/Estimated Beginning Fund Balance, July 1, 2007, 2008, 2009</b>	<b>\$ 4,997,514</b>	<b>\$ 3,030,071</b>	<b>\$ 2,634,179</b>	
<b>Actual/Estimated Ending Fund Balance, June 30, 2008, 2009, 2010</b>	<b>\$ 3,030,071</b>	<b>\$ 2,634,179</b>	<b>\$ 2,132,661</b>	

**Obion County, Tennessee**  
**Proposed Budget for the Fiscal Year Ending June 30, 2011**  
**FY 2010-2011 BUDGET DOCUMENT**

<b>General Purpose School Fund (Fund 141)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Estimated FY11</b>
<b>Estimated Revenues and Other Sources</b>			
Local Taxes	\$ 8,185,199	\$ 7,893,780	\$ 8,012,156
State of Tennessee	17,669,349	18,010,921	18,280,952
Federal Government	209,636	235,748	323,447
Other Sources	166,893	3,011,143	474,537
<i>Total Estimated Revenues and Other Sources</i>	<u>\$ 26,231,077</u>	<u>\$ 29,151,592</u>	<u>\$ 27,091,092</u>
<b>Estimated Expenditures and Other Uses</b>			
Salaries	\$ 21,127,474	\$ 20,884,427	\$ 21,737,808
Other Costs	7,071,046	8,663,057	5,854,802
<i>Total Estimated Expenditures and Other Uses</i>	<u>\$ 28,198,520</u>	<u>\$ 29,547,484</u>	<u>\$ 27,592,610</u>
Estimated Beginning Fund Balance - July 1	\$ 4,997,514	\$ 3,030,071	\$ 2,634,179
Estimated Ending Fund Balance - June 30	<u>\$ 3,030,071</u>	<u>\$ 2,634,179</u>	<u>\$ 2,132,661</u>
Employee Positions	<u>465</u>	<u>462</u>	<u>457</u>



# REVENUES

## 40000 LOCAL TAXES

### 40100 COUNTY PROPERTY TAXES

- 40110 Current Property Tax** – 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.
- 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** – Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date to date of actual payment.
- 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 whereby the entity pays an amount in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation on the same basis as privately owned property.

- 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

- 40210 Local Option Sales Tax** – Local option taxes represent local option sales taxes levied and collected by the local governing body on the sale and consumption of goods and services. 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.
- 40270 Business Tax** – Businesses that must pay a privilege tax based on gross receipts in lieu of ad valorem taxes on inventory of merchandise held for sale or exchange.

### 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** – A state tax on the net earnings of banks and all “financial institution unitary businesses” doing business in Tennessee. The state excise tax applies to other corporations doing business in Tennessee, but only the portion of revenue received from certain financial institutions is distributed to counties.
- 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** – There are presently two state privilege taxes on marriage and a local option privilege tax on marriage which can be levied.

# 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*.

- 43516 Tuition – Out-of-State Systems**
- 43531 Transportation – Other State Systems**
- 43570 Receipts from Individual Schools**
- 43581 Community Service Fees – Children**
- 43582 Community Service Fees – Adults**
- 43583 TBI Criminal Background Fee**
- 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** – Revenue associated with contributions and donations made by private organizations.
- 44990 Other Local Revenues** – Represents funds received from local sources and not otherwise classified above.

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>ESTIMATED REVENUES</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>Local Taxes</b>				
40100	County Property Taxes			
40110	Current Property Tax	\$ 4,232,640	\$ 4,222,685	\$ 4,202,656
40120	Trustee's Collections - Prior Year	131,975	141,139	142,500
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs	59,858	70,346	70,000
40140	Interest & Penalty	24,023	25,253	24,000
40150	Pickup Taxes	-	-	-
40161	Payments in Lieu of Taxes - T.V.A.	-	-	-
40162	Payments in Lieu of Taxes - Local Utilities	6,888	6,263	6,000
40163	Payments in Lieu of Taxes - Other	180,008	219,609	220,000
40200	County Local Option Taxes			
40210	Local Option Sales Tax	3,460,330	3,137,961	3,278,250
	Sales Tax Projection for FY11			3,150,000
	Additional Amount Needed to Meet MOE			128,250
40240	Wheel Tax	-	-	-
40270	Business Tax	74,767	66,335	65,000
40290	Other County Local Option Taxes	-	-	-
40300	Statutory Local Taxes			
40320	Bank Excise Tax	11,810	2,303	2,000
40330	Wholesale Beer Tax	-	-	-
40350	Interstate Telecommunications Tax	2,900	1,886	1,750
40390	Other Statutory Local Taxes	-	-	-
<b>40100</b>	<b>Total County Taxes</b>	<b>\$ 8,185,199</b>	<b>\$ 7,893,780</b>	<b>\$ 8,012,156</b>
<b>40000</b>	<b>Total Local Taxes</b>	<b>\$ 8,185,199</b>	<b>\$ 7,893,780</b>	<b>\$ 8,012,156</b>

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>ESTIMATED REVENUES</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
41000	Licenses and Permits			
41100	Licenses			
41110	Marriage Licenses	\$ 1,824	\$ 1,800	\$ 1,800
41140	Cable TV Franchise	-	-	-
41150	Mobile Home Licenses	-	-	-
41590	Other Permits	-	-	-
<b>41000</b>	<b>Total Licenses and Permits</b>	<b>\$ 1,824</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>
43000	Charges for Current Services			
43300	Fees			
43380	Vending Machine Collections	\$ -	\$ 208	\$ -
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	13,455	13,500
	Contract with Bradford SSD for Spec Ed Student	2,700		
	Contract with Gibson Co SSD for Spec Ed Students	2,700		
	Contract with Humboldt City for Spec Ed Students	5,400		
	Contract with Trenton SSD for Spec Ed Students	2,700		
43570	Receipts from Individual Schools	27,886	42,019	44,003
	Bus Trips	34,197		
	Instructional Sports Camps	9,806		
43581	Community Service Fees - Children (Day Care)	-	102,340	104,000
	Hillcrest Elementary	21,750		
	Lake Road Elementary	24,000		
	Ridgemont Elementary	23,250		
	South Fulton Elementary	35,000		
43582	Community Service Fees - Adults	-	-	-
43583	TBI Criminal Background Fee	2,548	1,872	-
43990	Other Charges for Services	207	-	-
<b>43000</b>	<b>Total Charges for Current Services</b>	<b>\$ 46,906</b>	<b>\$ 159,894</b>	<b>\$ 161,503</b>

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>ESTIMATED REVENUES</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
44000	Other Local Revenues			
44100	Recurring Items			
44120	Lease/Rentals	\$ 201	\$ 901	\$ -
44130	Sale of Materials & Supplies	1,800	167	-
44146	E-Rate Funding	42,023	37,857	35,000
44160	Retirees' Insurance Payments	-	-	-
44170	Miscellaneous Refunds	11,218	18,858	7,500
44500	Nonrecurring Items			
44530	Sale of Equipment	\$ 5,896	\$ 2,156	\$ -
44540	Sale of Property	-	-	-
44550	Resale of Materials - T & I House	-	-	-
44560	Damages Recovered from Individuals	1,857	1,139	-
44570	Contributions & Gifts	29,751	27,963	57,000
	Coke, Helping Schools Plates, and G.I.F.T.S Grant			25,000
	OCCHS Agriculture Learning Center			32,000
44990	Other Local Revenue	52	-	-
<b>44000</b>	<b>Total Other Local Revenues</b>	<b>\$ 92,798</b>	<b>\$ 89,041</b>	<b>\$ 99,500</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** – Represents funds from the Federal stimulus program for which the State redirected to fully fund the BEP.
- 46515 Early Childhood Education** – State funds provided to operate the County’s five (5) Pre-K classrooms. “We need to work hard to help our youngest children arrive on the first day of kindergarten prepared to take advantage of what lies ahead. Across our state, there's one thing educators agree on: Tennessee needs a strong pre-K program.” --**Governor Phil Bredesen**  
In Obion County, we have voluntary Pre-K classes in all five elementary schools. These classes give our at-risk children an opportunity to be on a “level playing field” with their peers when they arrive for the first day of kindergarten. We have a very dedicated staff working to ensure the success of every pre-K student.
- 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, 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** – Represents funds from the Federal stimulus program for which the State redirected to fully fund the Coordinated School Health (CSH) Program. CSH is an effective system designed to connect health (physical, emotional, and social) with education. This coordinated approach improves students' health and their capacity to learn through the support of families, communities, and schools working together. The CSH approach consists of eight major components. By definition, all Coordinated School Health components work together to improve the lives of students and their families. Although these components are listed separately, it is their composite that allows CSH to have significant impact. The eight components include health education, physical education/physical activity, health services, nutrition services, health promotion for staff, counseling and psychological services, healthy school environment, and student/parent/community involvement.
- 46592 Internet Connectivity ARRA Revenue** – Represents funds from the Federal stimulus program for which the State redirected to fund internet connectivity.
- 46595 SSMS ARRA Revenue** – Represents funds from the Federal stimulus program for which the State redirected to fund the statewide student management system.
- 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

## REVENUES

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** – Represents funds from the Federal stimulus program for which the State redirected to fund extended contracts for teachers.

### **46790 Other Vocational**

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

### **46800 Other State Revenues**

**46850 Mixed Drink Tax** – Taxes imposed on the privilege of selling alcoholic beverages at retail for consumption on the premises. The tax is calculated on an annual fixed amount based on the type and size of the business, plus a percentage levy based on the sales price of alcoholic beverages sold for consumption on the premises.

**46851 State Revenue Sharing – T.V.A.** – Payments by the Tennessee Valley Authority (T.V.A.) received by the state in lieu of taxes which the T.V.A. would otherwise pay but for its nontaxable status as a federal agency in an amount determined by federal law (16 USCA §831(L)). By County Commission Resolution, the General Purpose School Fund is allocated \$450,000 annually from this revenue source.

**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.

**46990 Other State Revenues**

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>ESTIMATED REVENUES</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
46000	State of Tennessee			
46500	State Education Funds			
46511	Basic Education Program	\$ 16,336,000	\$ 15,777,400	\$ 15,339,800
	Allocation per State			16,706,000
	<b>Less: ARRA Funds (46512)</b>			<b>(1,366,200)</b>
	Estimated Insurance Increase (?????)			-
<b>46512</b>	<b>Basic Education Program ARRA Revenue</b>	-	<b>726,600</b>	<b>1,366,200</b>
46515	Early Childhood Education	-	457,660	466,299
	Pre-K Grant			466,299
46530	Energy Efficient School Initiative	-	76,050	5,400
46550	Driver Education	7,235	7,698	7,500
46570	Literacy Coordination	-	-	-
46590	Other State Education Funds	530,550	126,862	124,000
	Community Learning Center (SFE)			70,000
	LEAPS (RM)			54,000
<b>46591</b>	<b>Coordinated School Health ARRA Revenue</b>	-	<b>92,178</b>	<b>100,000</b>
<b>46592</b>	<b>Internet Connectivity ARRA Revenue</b>	-	<b>11,226</b>	<b>6,167</b>
<b>46593</b>	<b>Professional Development ARRA Revenue</b>	-	<b>913</b>	<b>1,167</b>
<b>46595</b>	<b>SSMS ARRA Revenue (3,953 @ \$2.45)</b>	-	<b>9,658</b>	<b>9,685</b>
46610	Career Ladder	211,565	196,213	175,634
46612	Career Ladder - Extended Contract	92,900	-	-
<b>46615</b>	<b>Career Ladder - Extended Contract ARRA Revenue</b>	-	<b>65,484</b>	<b>66,200</b>
46790	Other Vocational	-	-	-
<b>46500</b>	<b>Total State Education Funds</b>	<b>\$ 17,178,250</b>	<b>\$ 17,547,942</b>	<b>\$ 17,668,052</b>
46800	Other State Revenues			
46850	Mixed Drink Tax	\$ 2,604	\$ 1,479	\$ 1,400
46851	State Revenue Sharing - TVA	450,000	450,000	450,000
46980	Other State Grants	38,495	-	150,000
	Agriculture Enhancement Grant			150,000
<b>46981</b>	<b>Safe Schools Grant ARRA Revenue</b>	-	<b>11,500</b>	<b>11,500</b>
46990	Other State Revenues	-	-	-
<b>46800</b>	<b>Total Other State Revenues</b>	<b>\$ 491,099</b>	<b>\$ 462,979</b>	<b>\$ 612,900</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 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>ESTIMATED REVENUES</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
47000	Federal Government			
47100	Federal through State			
47120	Adult Education State Grant Program	\$ 110,064	\$ 119,394	\$ 163,825
	Contract Amount 2010-2011			163,825
47143	Special Education Grants to the States - IDEA	81,541	86,640	82,660
	High Cost Reimbursement			82,660
47590	Other Federal Through State	18,031	29,714	76,962
	Contract with DSCC for Peer Tutoring			26,962
	USDA Agriculture Grant			50,000
<b>47100</b>	<b>Total Federal Through State</b>	<b>\$ 209,636</b>	<b>\$ 235,748</b>	<b>\$ 323,447</b>
<b>47000</b>	<b>Total Federal Government</b>	<b>\$ 209,636</b>	<b>\$ 235,748</b>	<b>\$ 323,447</b>
<b>140000</b>	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 26,205,712</b>	<b>\$ 26,391,184</b>	<b>\$ 26,879,358</b>
49000	Other Sources			
49100	Bond Issued	\$ -	\$ -	-
49200	Note Issued	-	-	-
49300	Capitalized Leases Issued	-	-	-
49500	Other Loans Issued	-	2,500,000	-
49700	Insurance Recovery	25,365	5,584	4,100
49800	Transfers In (complete schedule below)	-	254,824	207,634
<b>49000</b>	<b>Total Other Sources</b>	<b>\$ 25,365</b>	<b>\$ 2,760,408</b>	<b>\$ 211,734</b>
<b>14100</b>	<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>\$ 26,231,077</b>	<b>\$ 29,151,592</b>	<b>\$ 27,091,092</b>

**SCHEDULE OF TRANSFERS**

<b>FUND #</b>	<b>PURPOSE</b>	<b>FROM FUND</b>	<b>TO FUND</b>
141	Indirect Costs		28,958
142	Indirect Costs	28,958	
	---From Title Projects		
141	Indirect Costs		39,967
142	Indirect Costs	39,967	
	---From IDEA Projects		
141	Permissive Use of Funds		128,592
142	Permissive Use of Funds	128,592	
	---From IDEA Part B (2010-2011)		
141	Indirect Costs		1,799
142	Indirect Costs	1,799	
	---From Race to the Top Grant		
141	Permissive Use of Funds		8,318
142	Permissive Use of Funds	8,318	
	---From IDEA Part B (2009-2010)		

## 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, computer, the Internet, multimedia, 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, those persons are included in instruction.

Note: Adult High School and GED+2 programs are accounted for through the Regular Instruction category because these students are taking classes for credit toward graduation. Obion County's GED program, which is operated by the school system, is accounted for in the Adult Education category. The County's Preschool programs are accounted for in the Early Childhood Education category.

## DISTRICT INITIATIVES

**Reading Recovery/balanced literacy** is one the District's latest initiatives. The goal of Reading Recovery is to dramatically reduce the number of first-grade students who have extreme difficulty learning to read and write and to reduce the cost of these learners to educational systems. The Program serves the *lowest-achieving first graders*—the students who are not catching on to the complex set of concepts that make reading and writing possible. With the advent of the No Child Left Behind Act, balanced literacy is the U.S. Department of Education's prescription for bringing together the best of reading research. Balanced literacy employs the fundamentals of letter-sound correspondence, word study, and decoding as well as holistic experiences in reading, writing, speaking, and listening to create one integrated model that addresses all the facets of literacy.

**Accelerated Math** is a software tool used to customize assignments and monitor progress in math for students in grades 1–12. The *Accelerated Math* software creates individualized assignments aligned with state standards and national guidelines, scores student work, and generates reports on student progress. The software can be used in conjunction with the existing math curriculum to add practice components and potentially aid teachers in differentiating instruction through the program's progress-monitoring data. The District utilizes *Accelerated Math* in all elementary schools.

**ThinkLink**, which is utilized in grades 3 – 8, as well as in high school algebra classes, has pioneered a unique approach to formative assessments using a scientifically research-based continuous improvement model that maps diagnostic assessments to Tennessee's high stakes test. ThinkLink Learning's Predictive Assessment Series assesses student progress toward meeting state standards for reading/language arts, math, science, and social studies. The tests are preconfigured and analyzed by ThinkLink experts to provide teachers the prediction of mastery, proficiency, and adequate yearly progress (AYP) that is so critical to monitoring student progress toward state mandated goals. The benchmark tests are administered in the fall, winter, and spring. Each test is carefully constructed to mirror and match the state test.

**Dual Enrollment**, as defined by Tennessee's P-16 Council, is a postsecondary course taught either at the postsecondary institution or at the high school by the postsecondary faculty (may be credentialed adjunct faculty), which upon successful completion of the course allows students to earn postsecondary and secondary credit concurrently. The student must meet dual enrollment eligibility under the Tennessee Board of Regents and University of Tennessee policies. The Tennessee Dual Enrollment Grant program is defined as a grant for study at an eligible postsecondary institution that is funded from net proceeds of the state lottery and awarded to students who are attending high school and who are also enrolled in college courses at eligible postsecondary institutions for which they will receive college credit. Dual Enrollment classes are offered at both Obion County Central and South Fulton High Schools.

## **INSTRUCTION (71000)**

Most likely, a student's **ACT** score is considered the second most important factor in the college application process, ranking only behind grades earned in high school. Every year, colleges are flooded with thousands of applications from qualified students. Competition is on the rise, and admissions counselors are focusing on students with strong ACT scores. Students are under a tremendous amount of pressure to do well on these tests. We offer an ACT Prep class to better prepare our students for the ACT exam, thus increasing their success on the ACT exam and improving their college entrance placements.

**Teacher Mentoring** – The system employs two retired teachers who mentor inexperienced teachers by observing classes and offering suggestions for instructional improvement.

**Peer Tutoring** – The program is offered through a Workforce Development grant to enable high school juniors and seniors who meet the criteria to tutor other students in core courses. Peer tutors earn money, develop organizational skills, and receive assistance in application to higher education opportunities.

**Credit Recovery** – We have instituted a Credit Recovery program to help high school students who fall behind their classmates by failing to earn credit in core courses. These students can "recover credit" by using web-based, teacher-created courses to work through the material at their own pace, thus enabling the students to graduate with their peers.

## **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 are recorded in this program. If funds are expended to instruct teachers, those expenditures are 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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

- 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. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

- 71100 330 Operating Lease Payments
- 71100 333 Licenses
- 71100 336 Maintenance & Repair Services – Equipment
- 71100 356 Tuition – Amounts reimbursed by the school district to any teacher qualifying for tuition reimbursement on the basis of the Agreement between the Obion County Education Association and the Obion County Board of Education
- 71100 399 Other Contracted Services (used *only* if no other classification is available)

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

### **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 is recorded in this category. This category includes the cost of textbooks, workbooks, and reference books provided to all students in accordance with TCA §49-3-310(1)(A). Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

71100 429 Instructional Supplies & Materials

71100 449 Textbooks

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

### **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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion 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 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY09	Estimated FY10	Budget FY11
<b>INSTRUCTION - 71000</b>				
<b>REGULAR INSTRUCTION PROGRAM (71100)</b>				
71100 116	Teachers	\$ 8,609,113	\$ 8,510,506	\$ 8,670,921
	Two (2) Reading Recovery positions; Black Oak and Hillcrest (BEP 2.0 Funds)	88,825		
	Benefits (below)	14,996		
	Additional pay increase during the 2007 - 2008 fiscal year to retain highly qualified teachers and two (2) teachers for TN Diploma Project (BEP 2.0 Funds)	748,547		
	Benefits (below)	140,424		
	Intervention Programs (Credit Recovery, Focused Collaboration, & Math Tutors w/BEP 2.0 Funds)	65,500		
	Benefits (below)	11,020		
	One (1) additional position (will be filled only if necessary)	32,055		
	Benefits (below)	14,990		
	Three (3) Reading Recovery teachers (funded with IDEA Intervention funds)	123,475		
	Benefits (below)	32,239		
71100 117	Career Ladder Program	109,996	103,330	97,000
71100 127	Career Ladder Extended Contracts	77,089	57,407	56,726
	State Allocation	56,726		
	Social Security	3,517		
	Retirement	5,134		
	Medicare	823		
71100 128	Homebound Teachers	25,962	15,468	17,500
	Estimated Salaries	17,500		
	Social Security	1,085		
	Retirement	1,584		
	Medicare	254		
71100 163	Educational Assistants	229,845	247,244	220,855
	ESL Education Assistant (BEP 2.0 Funds)	14,140		
	Benefits (below)	2,058		
71100 189	Other Salaries & Wages	-	-	-
71100 195	Certified Substitute Teachers	44,456	38,463	50,900
	Estimated Salaries (includes substitutes for RR training - \$10,900)	50,900		
	Social Security	3,156		
	Unemployment Compensation (.4%)	204		
	Medicare	738		
71100 198	Non-certified Substitute Teachers	139,151	127,583	127,500
	Estimated Salaries	127,500		
	Social Security	7,905		
	Unemployment Compensation (.4%)	510		
	Medicare	1,849		
71100 201	Social Security	541,362	531,608	571,734
71100 204	State Retirement	572,974	562,917	812,274
71100 206	Life Insurance	8,938	8,884	9,366
71100 207	Medical Insurance	1,230,961	1,276,294	1,370,301
71100 210	Unemployment Compensation	6,563	10,510	8,750
71100 212	Employer Medicare	127,389	124,864	134,233



**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>INSTRUCTION - 71000</b>				
<b>REGULAR INSTRUCTION PROGRAM (71100)</b>				
71100 330	Operating Lease Payments	36,580	36,083	36,500
	School Copiers 36,500			
71100 333	Licenses (Computer Software)	-	52,006	70,998
	Technology 70,998			
71100 336	Maintenance & Repair Services - Equipment	23,541	14,769	18,000
100	OCCHS Band 7,500			
101	SF Band 7,500			
102	Technology 3,000			
71100 356	Tuition	1,596	-	15,000
100	Differentiated Pay Plan 5,000			
101	Reading Recovery (BEP 2.0 Funds) 10,000			
71100 399	Other Contracted Services	-	-	500
71100 429	Instructional Supplies & Materials	471,759	520,772	530,249
100	BEP Funds - \$200/teacher 53,600			
101	Computer Supplies, including Toner (NO INK) 16,000			
102	County-Wide Chorus 1,200			
103	Duplicating Paper 38,500			
104	Elementary Music \$400/school 2,400			
105	General Supplies (including G.I.F.T.S. Grants), if necessary (BEP 2.0 Funds = \$6,656) 70,000			
106	Glover Funds - \$25/student grades K-6 (2,027) 50,675			
107	In Lieu of Fees - \$25/student* (3,841) 96,025			
108	Instructional Funds - \$25/teacher 6,700			
109	Jr. High Band \$400/school 2,400			
110	Kindergarten Supplies 3,000			
111	Magnetic Marker Boards (SFE) 7,500			
112	Math, etc. - Think Link for Grades 3-8 (BEP 2.0) 25,000			
113	Math Assessment Materials Grades 9-12 (BEP 2.0) 10,000			
114	Miscellaneous Small Furniture Items 10,000			
115	OCCHS Academic Decathlon 8,000			
116	OCCHS Band 7,500			
117	Reading Recovery/Balanced Literacy (BEP 2.0 Funds - \$45,000) 50,000			
118	SF Band 4,000			
119	SFM/H Award Program 3,500			
120	Technology Hardware, including Printers, Switches, Networking Supplies 64,249			
	<u>Notes:</u> All student/ADM are based on 5th month attendance reports from 2009 - 2010 school year * Includes former allocations for science, foreign language, art, etc.			
71100 449	Textbooks	309,487	307,082	310,000
71100 499	Other Supplies & Materials	-	-	-

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>INSTRUCTION - 71000</b>				
<b>REGULAR INSTRUCTION PROGRAM (71100)</b>				
71100 535	Fee Waivers	-	-	-
71100 599	Other Charges	-	-	500
71100 722	Regular Instruction Equipment	182,789	174,618	158,800
100	Driver's Education Car	17,000		
101	OCCHS Band	16,500		
102	SF Band	6,500		
103	Technology	118,800		
<b>71100</b>	<b>TOTAL REGULAR INSTRUCTION PROGRAM</b>	<b>\$ 12,749,551</b>	<b>\$ 12,720,408</b>	<b>\$ 13,288,607</b>
		<b>Increase (Decrease)</b>		<b>4.47%</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 are 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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories.

71150 790 Other Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>INSTRUCTION - 71000</b>				
<b>ALTERNATIVE INSTRUCTION PROGRAM (71150)</b>				
71150 116	Teachers	\$ 43,007	\$ 44,205	\$ 46,370
71150 117	Career Ladder Program	833	1,000	1,000
71150 163	Educational Assistants	14,592	14,927	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	-	2,081	2,000
	Estimated Salaries			2,000
	Social Security			124
	Unemployment Compensation (.4%)			8
	Medicare			29
71150 201	Social Security	3,297	3,509	4,008
71150 204	State Retirement	3,511	3,598	5,238
71150 206	Life Insurance	82	82	126
71150 207	Medical Insurance	9,221	9,416	9,556
71150 210	Unemployment Compensation	43	84	83
71150 212	Employer Medicare	771	821	940
71150 299	Other Fringe Benefits	-	-	-
71150 399	Other Contracted Services	-	-	250
71150 413	Drugs and Medical Supplies	-	350	500
71150 429	Instructional Supplies & Materials	2,312	1,090	1,250
100	Annual Allocation			1,000
101	WhyTry Program			250
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>\$ 77,669</b>	<b>\$ 81,163</b>	<b>\$ 87,041</b>
		<b>Increase (Decrease)</b>		<b>7.24%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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. Such expenditures are by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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)

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

### **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. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

71200 429 Instructional Supplies & Material

71200 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.

71200 535 Fee Waivers

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

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

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories.

71200 725 Special Education Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>INSTRUCTION - 71000</b>				
<b>SPECIAL EDUCATION PROGRAM (71200)</b>				
71200 116	Teachers	\$ 1,022,022	\$ 1,040,109	\$ 1,024,750
71200 117	Career Ladder Program	16,864	13,916	14,000
71200 128	Homebound Teachers	29,258	28,500	30,000
	Estimated Salaries		30,000	
	Social Security		1,860	
	Retirement		2,715	
	Medicare		435	
71200 163	Educational Assistants	94,766	87,131	93,985
71200 171	Speech Pathologist	128,940	119,861	122,225
71200 189	Other Salaries & Wages	-	-	-
71200 195	Certified Substitute Teachers	75	2,400	500
	Estimated Salaries		500	
	Social Security		31	
	Unemployment Compensation (.4%)		2	
	Medicare		7	
71200 198	Non-certified Substitute Teachers	1,893	12,321	12,500
	Estimated Salaries (includes substitutes for RR training - \$10,000)		12,500	
	Social Security		775	
	Unemployment Compensation (.4%)		50	
	Medicare		181	
71200 201	Social Security	77,225	77,689	80,509
71200 204	State Retirement	79,774	79,872	113,767
71200 206	Life Insurance	1,346	1,326	1,470
71200 207	Medical Insurance	149,645	163,178	177,754
71200 210	Unemployment Compensation	948	1,494	1,312
71200 212	Employer Medicare	18,063	18,175	18,855
71200 310	Contracts W/Other Public Agencies	-	-	-
71200 322	Evaluation & Testing	-	-	-
71200 336	Maintenance & Repair Services - Equipment	85	-	-
71200 399	Other Contracted Services	-	-	500
71200 429	Instructional Supplies & Materials	92	-	-
71200 499	Other Supplies & Materials	-	-	500
71200 535	Fee Waivers	-	-	-
71200 599	Other Charges	-	-	500
71200 725	Special Education Equipment	-	-	-
<b>71200</b>	<b>TOTAL SPECIAL EDUCATION PROGRAM</b>	<b>\$ 1,620,996</b>	<b>\$ 1,645,972</b>	<b>\$ 1,693,127</b>
			<b>Increase (Decrease)</b>	<b>2.86%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

71300 429 Instructional Supplies & Materials

71300 449 Textbooks

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

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

### **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)

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

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

71300 730 Vocational Instruction Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>INSTRUCTION - 71000</b>				
<b>VOCATIONAL EDUCATION PROGRAM (71300)</b>				
71300 116	Teachers	\$ 693,773	\$ 651,362	\$ 653,397
	Includes additional CTE (Agriculture) Position (BEP 2.0 Funds)	40,062		
	Benefits (below)	12,382		
71300 117	Career Ladder Program	7,955	5,000	5,000
71300 127	Career Ladder Extended Contracts	5,000	-	-
71300 189	Other Salaries & Wages	-	-	-
71300 195	Certified Substitute Teachers	1,238	3,187	3,000
	Estimated Salaries	3,000		
	Social Security	186		
	Unemployment Compensation (.4%)	12		
	Medicare	44		
71300 198	Non-certified Substitute Teachers	2,600	11,172	10,000
	Estimated Salaries	10,000		
	Social Security	620		
	Unemployment Compensation (.4%)	40		
	Medicare	145		
71300 201	Social Security	41,993	39,060	41,643
71300 204	State Retirement	45,679	42,149	59,601
71300 206	Life Insurance	689	643	672
71300 207	Medical Insurance	95,139	98,163	97,152
71300 210	Unemployment Compensation	496	811	628
71300 212	Employer Medicare	9,824	9,168	9,753
71300 330	Operating Lease Payments	1,595	2,020	2,500
71300 336	Maintenance & Repair Services - Equipment	2,372	873	2,500
71300 349	Printing, Stationery, and Forms	-	-	500
71300 399	Other Contracted Services	-	-	250
71300 429	Instructional Supplies & Materials	39,270	40,372	48,500
100	Allocation for Supplies & Materials	40,000		
101	Allocation In Lieu of Fees	7,500		
102	BEP 2.0 Funds	1,000		
71300 449	Textbooks	26,282	30,000	30,000
71300 499	Other Supplies & Materials	-	-	250
71300 535	Fee Waivers	-	-	-
71300 599	Other Charges	-	-	250
71300 730	Vocational Instruction Equipment	20,730	26,744	30,000
<b>71300</b>	<b>TOTAL VOCATIONAL EDUCATION PROGRAM</b>	<b>\$ 994,635</b>	<b>\$ 960,724</b>	<b>\$ 995,596</b>
			<b>Increase (Decrease)</b>	<b>3.63%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

71400 429 Instructional Supplies and Materials

71400 449 Textbooks

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

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

### **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)

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

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

71400 722 Regular Instruction Equipment

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

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>INSTRUCTION - 71000</b>				
<b>STUDENT BODY EDUCATION PROGRAM (71400)</b>				
71400 105	Supervisor/Director	\$ 65,221	\$ -	\$ -
71400 133	Paraprofessionals	-	-	\$ 43,090
71400 189	Other Salaries & Wages	-	-	-
71400 201	Social Security	3,928	-	2,678
71400 204	State Retirement	4,187	-	-
71400 206	Life Insurance	41	-	-
71400 207	Medical Insurance	11,839	-	-
71400 210	Unemployment Compensation	28	-	180
71400 212	Employer Medicare	918	-	632
71400 308	Consultants	-	-	-
71400 351	Rentals	-	-	1,000
	<b>Booth Rental for Career Fair</b>	<b>1,000</b>		
71400 355	Travel	-	13,639	12,500
	<b>Allocation for Student Travel/ National Competitions</b>	<b>12,500</b>		
71400 399	Other Contracted Services	-	-	500
71400 429	Instructional Supplies and Materials	18,853	26,048	15,000
	<b>BEP 2.0; Divided based on ADM eligible to participate</b>			<b>15,000</b>
71400 449	Textbooks	-	-	-
71400 499	Other Supplies & Materials	-	-	500
71400 524	In-Service/Staff Development	-	-	-
71400 599	Other Charges	11,259	-	500
71400 722	Regular Instruction Equipment	-	40,000	40,000
	<b>BEP 2.0; Allocation for all School; Divided based on ADM eligible to participate</b>			<b>40,000</b>
71400 790	Other Equipment	24,204	-	-
<b>71400</b>	<b>TOTAL STUDENT BODY EDUCATION PROGRAM</b>	<b>\$ 140,478</b>	<b>\$ 79,687</b>	<b>\$ 116,580</b>
			<b>Increase (Decrease)</b>	<b>46.30%</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 are accounted for through Regular Instruction because these students are taking classes for credit toward graduation. Obion County's GED program, which is operated by the school system, is accounted for in the Adult Education category.

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

The personnel section includes staff and support staff 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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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. Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

71600 336 Maintenance & Repair Services - Equipment

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

## **ADULT PROGRAMS (71600)**

### **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. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

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)

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

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

71600 790 Other Equipment



**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>INSTRUCTION - 71000</b>				
<b>ADULT EDUCATION PROGRAM (71600)</b>				
71600 116	Teachers	\$ 51,283	\$ 60,967	\$ 93,046
71600 189	Other Salaries & Wages	-	-	-
71600 201	Social Security	1,653	2,696	4,281
71600 204	State Retirement	598	431	815
71600 206	Life Insurance	-	-	-
71600 207	Medical Insurance	-	-	-
71600 210	Unemployment Compensation	57	112	252
71600 212	Employer Medicare	741	884	1,350
71600 336	Maintenance & Repair Services - Equipment	-	-	-
71600 399	Other Contracted Services	-	-	-
71600 429	Instructional Supplies and Materials	5,800	10,689	7,078
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>\$ 60,132</b>	<b>\$ 75,779</b>	<b>\$ 106,822</b>
			<b>Increase (Decrease)</b>	<b>40.97%</b>
<b>71000</b>	<b>TOTAL INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 15,643,461</b>	<b>\$ 15,563,733</b>	<b>\$ 16,287,773</b>
			<b>Increase (Decrease)</b>	<b>4.65%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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. This includes textbooks, computer software, and instructional supplies needed that support the attendance program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

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 include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. 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 staff members 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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72110 704 Attendance Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>STUDENTS (72100)</b>				
<b>ATTENDANCE (72110)</b>				
72110 105	Supervisor/Director	\$ 55,407	\$ 57,982	\$ -
72110 117	Career Ladder Program	2,000	2,000	-
72110 121	Data Processing Personnel	-	36,400	36,450
72110 127	Career Ladder Extended Contracts	2,500	-	-
72110 162	Clerical Personnel	-	-	-
72110 189	Other Salaries & Wages	33,145	-	-
72110 201	Social Security	5,529	5,665	2,261
72110 204	State Retirement	5,132	5,601	2,308
72110 206	Life Insurance	82	82	42
72110 207	Medical Insurance	8,764	8,903	-
72110 210	Unemployment Compensation	56	88	36
72110 212	Employer Medicare	1,363	1,324	530
72110 307	Communication	11,719	10,451	10,550
100	Internet Service			750
101	Parental Notification System			9,800
72110 317	Data Processing Services	1,990	1,990	2,000
	Verisign Annual Service Fee			2,000
72110 334	Maintenance Agreements	-	10,250	10,250
	Support for STAR Student for the 2010 - 2011 School Year			10,250
72110 336	Maintenance & Repair Services - Equipment	-	-	250
72110 355	Travel	12	-	250
72110 399	Other Contracted Services	50	-	250
72110 429	Instructional Supplies and Materials	-	396	500
	Perfect Attendance Awards			
72110 435	Office Supplies	-	1,266	2,200
	Enrollment Cards, Record Forms, etc.			
72110 499	Other Supplies & Materials	1,638	-	250
72110 524	In-Service/Staff Development	1,685	2,604	3,000
72110 599	Other Charges	25	-	250
72110 704	Attendance Equipment	-	-	1,300
<b>72110</b>	<b>TOTAL ATTENDANCE</b>	<b>\$ 131,097</b>	<b>\$ 145,002</b>	<b>\$ 72,677</b>
			<b>Increase (Decrease)</b>	<b>-49.88%</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.

Expenditures for Coordinated School Health are also recorded here. Coordinated School Health (CSH) is an effective system designed to connect health (physical, emotional, and social) with education. This coordinated approach improves students' health and their capacity to learn through the support of families, communities, and schools working together. The CSH approach consists of eight major components. By definition, all Coordinated School Health components work together to improve the lives of students and their families. Although these components are listed separately, it is their composite that allows CSH to have significant impact. The eight components include health education, physical education/physical activity, health services, nutrition services, health promotion for staff, counseling and psychological services, healthy school environment, and student/parent/community involvement.

### **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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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)

## **HEALTH SERVICES (72120)**

### **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. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

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 include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. 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 staff members attend In-Service or Staff Development. Other Charges includes amounts paid for health services 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)

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

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72120 735 Health Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>STUDENTS (72100)</b>				
<b>HEALTH SERVICES (72120)</b>				
72120 105	Supervisor/Director	\$ -	\$ 46,006	\$ 46,501
72120 131	Medical Personnel	152,993	161,201	161,231
72120 162	Clerical Personnel	-	11,292	17,920
72120 189	Other Salaries & Wages	57,441	-	-
72120 201	Social Security	12,289	12,697	14,003
72120 204	State Retirement	10,085	9,239	15,379
72120 206	Life Insurance	303	312	399
72120 207	Medical Insurance	21,139	24,403	18,092
72120 210	Unemployment Compensation	210	333	288
72120 212	Employer Medicare	2,873	2,968	3,284
72120 307	Communication	-	735	1,000
72120 320	Due and Memberships	-	702	1,000
	<b>CSH</b>			<b>1,000</b>
72120 336	Maintenance & Repair Services - Equipment	-	-	500
72120 340	Medical and Dental Services	-	140	2,000
	<b>CSH Employee Wellness</b>			<b>2,000</b>
72120 349	Printing, Stationery, and Forms	-	4,180	3,100
	<b>CSH</b>			<b>3,100</b>
72120 355	Travel	204	28	250
72120 399	Other Contracted Services	-	-	250
72120 413	Drugs & Medical Supplies	7,609	7,018	10,000
72120 429	Instructional Supplies and Materials	-	14,795	8,476
100	<b>CSH</b>			<b>2,000</b>
101	<b>CSH - Mini-Grants to Individual Schools</b>			<b>6,476</b>
72120 435	Office Supplies	-	609	2,000
100	<b>CSH</b>			<b>500</b>
101	<b>Other</b>			<b>1,500</b>
72120 499	Other Supplies & Materials	30,778	-	250
72120 524	In-Service/Staff Development	4,955	2,872	4,500
	<b>CSH</b>			<b>4,500</b>
72120 599	Other Charges	-	90	250
72120 735	Health Equipment	4,988	-	-
<b>72120</b>	<b>TOTAL HEALTH SERVICES</b>	<b>\$ 305,867</b>	<b>\$ 299,620</b>	<b>\$ 310,673</b>
			<b>Increase (Decrease)</b>	<b>3.69%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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)**

Evaluation & Testing includes contracts for student evaluations. Travel is limited to intra-school commuting expenses. Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the other student support area. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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.) Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72130 429 Instructional Supplies & Materials

72130 435 Office Supplies

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



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

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

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. 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 staff members attend In-Service or Staff Development. Other Charges includes amounts paid for other student support activities 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)

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

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72130 790 Other Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</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	\$ 9,000
72130 123	Guidance Personnel	392,607	394,546	387,822
72130 161	Secretary(ies)	-	14,532	14,782
72130 162	Clerical Personnel	29,764	-	-
72130 189	Other Salaries & Wages	-	-	-
72130 201	Social Security	26,080	25,297	25,530
72130 204	State Retirement	27,328	26,671	36,859
72130 206	Life Insurance	395	352	378
72130 207	Medical Insurance	36,368	33,936	43,145
72130 210	Unemployment Compensation	251	406	325
72130 212	Employer Medicare	6,099	5,916	5,980
72130 307	Communication	-	-	-
72130 322	Evaluation & Testing	41,003	34,334	35,000
	State Mandated Testing Only			35,000
72130 336	Maintenance & Repair Services - Equipment	-	-	-
72130 348	Postal Charges	294	-	500
72130 355	Travel	55	373	500
72130 399	Other Contracted Services	-	-	250
72130 429	Instructional Supplies & Materials	-	2,158	3,000
72130 435	Office Supplies	-	1,711	3,300
100	Elementary Schools			2,000
101	High Schools			1,300
72130 499	Other Supplies & Materials	2,547	-	250
72130 524	In-Service/Staff Development	2,619	3,034	3,000
72130 599	Other Charges	-	-	250
72130 790	Other Equipment	-	-	-
<b>72130</b>	<b>TOTAL OTHER STUDENT SUPPORT</b>	<b>\$ 575,410</b>	<b>\$ 553,266</b>	<b>\$ 569,871</b>
			<b>Increase (Decrease)</b>	<b>3.00%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72210 201 Social Security  
72210 204 State Retirement  
72210 206 Life Insurance  
72210 207 Medical 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. Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the instruction area. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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)

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

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

Expenditures for supplies and materials related to regular instruction staff support. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes textbooks, computer software, and instructional supplies needed that support the regular instruction program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72210 429 Instructional Supplies & Materials

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)

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

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. 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 staff members attend In-Service or Staff Development. Other Charges includes amounts paid for regular instruction 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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

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 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>INSTRUCTIONAL STAFF (72200)</b>				
<b>REGULAR INSTRUCTION PROGRAM (72210)</b>				
72210 105	Supervisor/Director	\$ 299,443	\$ 296,608	\$ 372,587
	Supervisor of the Reading Recovery Program (BEP 2.0 Funds)			73,586
	Benefits (below)			21,926
72210 117	Career Ladder Program	12,000	9,666	11,500
72210 127	Career Ladder Extended Contracts	5,000	-	-
72210 129	Librarian(s)	307,975	323,140	315,180
72210 132	Material Supervisor(s)	-	-	-
72210 138	Instructional Computer Personnel	-	-	-
72210 161	Secretary(ies)	25,588	25,588	25,588
72210 163	Educational Assistants	33,853	28,569	26,940
72210 189	Other Salaries & Wages	25,932	29,117	25,680
	Contract with DSCC for Peer Tutoring - Students			18,000
	Contract with DSCC for Peer Tutoring - Supervisors			7,680
	Social Security			476
	State Retirement			695
	Employer Medicare			111
72210 195	Certified Substitute Teachers	-	-	-
72210 198	Non-certified Substitute Teachers	-	-	-
72210 201	Social Security	42,864	38,608	47,102
72210 204	State Retirement	45,002	38,799	67,323
72210 206	Life Insurance	605	570	714
72210 207	Medical Insurance	67,552	66,726	89,644
72210 210	Unemployment Compensation	389	691	578
72210 212	Employer Medicare	9,960	9,575	11,030
72210 307	Communication	-	-	-
72210 308	Consultants	29,065	27,265	6,000
	Balanced Literacy In-Service Consultant (BEP 2.0)			6,000
72210 322	Evaluation & Testing	-	-	750
	NDEC Reading Recovery Site Registration (BEP 2.0)			750
72210 334	Maintenance Agreements	-	-	-
72210 336	Maintenance & Repair Services - Equipment	-	-	-
72210 349	Printing, Stationery, and Forms	-	15,579	17,500
	Kindergarten Report Cards, Handbooks, Career Fair Booklets, School Calendar Magnets, Spelling Bee Materials, etc.			17,500
72210 355	Travel	6,854	6,803	8,000
72210 399	Other Contracted Services	-	-	250
72210 429	Instructional Supplies & Materials	-	2,515	3,000
72210 432	Library Books/Media	28,340	40,958	42,000
72210 435	Office Supplies	-	1,558	2,000
72210 437	Periodicals	-	2,513	5,000
72210 499	Other Supplies & Materials	17,978	-	250

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>	
<b>SUPPORT SERVICES - 72000</b>					
<b>INSTRUCTIONAL STAFF (72200)</b>					
<b>REGULAR INSTRUCTION PROGRAM (72210)</b>					
72210 524	In Service/Staff Development	51,081	46,566	62,500	
100	Annual Allocation	20,000			
101	Reading Recovery (BEP 2.0 Funds)	42,500			
72210 599	Other Charges	125	-	250	
72210 790	Other Equipment	-	-	-	
<b>72210</b>	<b>TOTAL REGULAR INSTRUCTION PROGRAM</b>	<b>\$ 1,009,606</b>	<b>\$ 1,011,414</b>	<b>\$ 1,141,366</b>	
				<b>Increase (Decrease)</b>	<b>12.85%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72215 201 Social Security

72215 204 State Retirement

72215 212 Employer Medicare

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

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the alternative education area. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. 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)**

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes computer software and instructional supplies needed that support the alternative education program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

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

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

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. 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 staff members attend In-Service or Staff Development. Other Charges includes amounts paid for alternative education activities 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)



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

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

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72215 790 Other Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</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	70	71	-
72215 340	Medical and Dental Services	-	-	-
72215 355	Travel	44	-	250
72215 399	Other Contracted Services	-	-	-
72215 499	Other Supplies & Materials	325	-	-
72215 524	In Service/Staff Development	470	622	750
72215 599	Other Charges	-	-	-
72215 790	Other Equipment	-	-	-
<b>72215</b>	<b>TOTAL ALTERNATIVE INSTRUCTION PROGRAM</b>	<b>\$ 6,315</b>	<b>\$ 6,101</b>	<b>\$ 1,000</b>
<b>Increase (Decrease)</b>				<b>-83.61%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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. Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the Attendance area. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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)**

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes computer software and instructional supplies needed that support the special education support program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

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

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

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

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. 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 staff members attend In-Service or Staff Development. Other Charges includes amounts paid for special education 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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72220 790 Other Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>INSTRUCTIONAL STAFF (72200)</b>				
<b>SPECIAL EDUCATION PROGRAM (72220)</b>				
72220 105	Supervisor/Director	\$ 61,194	\$ 63,789	\$ 63,814
72220 117	Career Ladder Program	2,333	3,000	1,000
72220 189	Other Salaries & Wages	-	-	-
72220 201	Social Security	3,608	3,797	4,019
72220 204	State Retirement	4,078	4,288	5,867
72220 206	Life Insurance	41	38	42
72220 207	Medical Insurance	9,282	9,431	9,556
72220 210	Unemployment Compensation	30	46	36
72220 212	Employer Medicare	844	888	941
72220 299	Other Fringe Benefits	-	-	-
72220 308	Consultants	-	-	-
72220 336	Maintenance & Repair Services - Equipment	-	-	-
72220 355	Travel	34,061	35,793	35,000
72220 399	Other Contracted Services	-	-	250
72220 499	Other Supplies & Materials	-	-	250
72220 524	In Service/Staff Development	846	-	1,000
72220 599	Other Charges	-	-	250
72220 790	Other Equipment	-	-	-
<b>72220</b>	<b>TOTAL SPECIAL EDUCATION PROGRAM</b>	<b>\$ 116,317</b>	<b>\$ 121,070</b>	<b>\$ 122,025</b>
<b>Increase (Decrease)</b>				<b>0.79%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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)**

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the vocational education support area. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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)**

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes computer software and instructional supplies needed that support the attendance program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

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

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

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

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. 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 staff members attend In-Service or Staff Development. Other Charges includes amounts paid for vocational education support 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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72230 790 Other Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>INSTRUCTIONAL STAFF (72200)</b>				
<b>VOCATIONAL EDUCATION PROGRAM (72230)</b>				
72230 105	Supervisor/Director	\$ 5,098	\$ 2,549	\$ 66,820
72230 117	Career Ladder Program	\$ -	\$ -	1,000
72230 161	Secretary(ies)	-	-	-
72230 189	Other Salaries & Wages	-	-	-
72230 201	Social Security	316	159	4,206
72230 204	State Retirement	327	164	6,139
72230 206	Life Insurance	-	-	42
72230 207	Medical Insurance	-	-	5,688
72230 210	Unemployment Compensation	-	-	36
72230 212	Employer Medicare	74	37	984
72230 308	Consultants	-	-	-
72230 336	Maintenance & Repair Services - Equipment	-	-	-
72230 348	Postal Charges	-	-	-
72230 355	Travel	179	74	500
72230 399	Other Contracted Services	-	-	250
72230 499	Other Supplies & Materials	-	-	250
72230 524	In Service/Staff Development	4,991	5,897	7,500
72230 599	Other Charges	-	-	250
72230 790	Other Equipment	-	-	-
<b>72230</b>	<b>TOTAL VOCATIONAL EDUCATION PROGRAM</b>	<b>\$ 10,985</b>	<b>\$ 8,880</b>	<b>\$ 93,665</b>
<b>Increase (Decrease)</b>				<b>954.79%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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)**

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the adult education support program. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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)**

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes computer software and instructional supplies needed that support the adult education support program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

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

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

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

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. 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 staff members attend In-Service or Staff Development. Other Charges includes amounts paid for adult education support 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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72260 790 Other Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>	
<b>SUPPORT SERVICES - 72000</b>					
<b>INSTRUCTIONAL STAFF (72200)</b>					
<b>ADULT EDUCATION PROGRAM (72260)</b>					
72260 105	Supervisor/Director	\$ 56,016	\$ 51,897	\$ 51,897	
72260 162	Clerical Personnel	-	-	-	
72260 189	Other Salaries & Wages	-	-	-	
72260 201	Social Security	3,386	3,154	3,219	
72260 204	State Retirement	3,596	3,332	4,698	
72260 206	Life Insurance	41	41	42	
72260 207	Medical Insurance	5,065	5,166	5,688	
72260 210	Unemployment Compensation	28	44	36	
72260 212	Employer Medicare	792	738	754	
72260 302	Advertising	-	907	3,718	
72260 307	Communication	1,669	1,891	2,000	
72260 336	Maintenance & Repair Services - Equipment	-	-	-	
72260 349	Printing, Stationery, and Forms	-	-	500	
72260 355	Travel	50	28	500	
72260 399	Other Contracted Services	-	-	75	
72260 499	Other Supplies & Materials	-	-	-	
72260 524	In Service/Staff Development	3,862	2,078	5,933	
72260 599	Other Charges	-	-	-	
72260 790	Other Equipment	-	-	-	
<b>72260</b>	<b>TOTAL ADULT EDUCATION PROGRAM</b>	<b>\$ 74,505</b>	<b>\$ 69,276</b>	<b>\$ 79,060</b>	
				<b>Increase (Decrease)</b>	<b>14.12%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72310 201 Social Security

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. Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly for the Board of Education. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

72310 302 Advertising – Expenditures for announcements in professional publications, newspapers, or broadcasts over radio. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property.

72310 305 Audit Services

72310 320 Dues & Memberships – Expenditures or assessments for membership in professional or other organizations

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)**

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72310 499 Other Supplies & Materials

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

**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 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. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges includes amounts paid for Board of Education activities that cannot be properly charged to the above categories.

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 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 – This line item is used to record expenditures from current funds for all judgments against the school district that are not covered by liability insurance. Only amounts paid as the result of court decisions are recorded here.
- 72310 506 Liability Insurance
- 72310 508 Premium on Corporate Surety Bonds
- 72310 510 Trustee Commissions
- 72310 513 Workmen's Compensation Insurance – Amounts paid by the school district to provide workers' compensation insurance for its employees.
- 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 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>GENERAL ADMINISTRATION (72300)</b>				
<b>BOARD OF EDUCATION (72310)</b>				
72310 191	Board and Committee Member Fees	\$ 7,450	\$ 6,000	\$ 8,700
	Board Meetings 12 @ \$375	4,500		
	Orientation 12 @ \$350	4,200		
72310 201	Social Security	461	372	539
72310 204	State Retirement	-	-	-
72310 206	Life Insurance	212	187	300
72310 212	Employer Medicare	108	87	126
72310 302	Advertising	-	1,989	2,500
	All System bids and legal notices required by State Statute			
72310 305	Audit Services	9,500	9,500	9,500
72310 320	Dues & Memberships	5,462	5,589	5,642
	TSBA	5,642		
72310 331	Legal Services	6,444	2,388	3,500
72310 349	Printing, Stationery, and Forms	-	112	500
72310 351	Rentals	-	87	100
72310 355	Travel	2,033	1,626	2,500
72310 367	Maintenance & Repair Services - Records	2,500	2,500	2,500
72310 399	Other Contracted Services	-	-	500
72310 499	Other Supplies & Materials	1,059	-	500
72310 505	Judgments	-	-	-
72310 506	Liability Insurance	30,989	30,778	30,953
72310 508	Premium on Corporate Surety Bonds	7,445	7,461	7,504
72310 510	Trustee's Commissions	181,976	178,929	180,000
72310 513	Worker's Compensation Insurance	141,154	143,608	150,411
72310 524	In Service/Staff Development	6,639	3,708	5,000
72310 533	Criminal Investigation of Applicants TBI	7,040	4,600	5,000
72310 534	Refund to Applicant for Criminal Investigation	1,632	1,296	1,500
72310 599	Other Charges	20,488	13,565	17,500
	Includes refreshments for Board meetings/orientation and employee appreciation including hams/turkeys for Christmas			
72310 701	Administration Equipment	-	-	-
<b>72310</b>	<b>TOTAL BOARD OF EDUCATION</b>	<b>\$ 432,592</b>	<b>\$ 414,382</b>	<b>\$ 435,275</b>
			<b>Increase (Decrease)</b>	<b>5.04%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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

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

### **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. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72320 435 Office Supplies

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

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

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges includes amounts paid for directing and managing the programs of the LEA that cannot be properly charged to the above categories.

72230 524 In-Service/Staff Development

72230 599 Other Charges

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

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72320 701 Administration Equipment



**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>GENERAL ADMINISTRATION (72300)</b>				
<b>OFFICE OF THE SUPERINTENDENT (72320)</b>				
72320 101	County Official/Administrative Officer	\$ 104,740	\$ 104,740	\$ 104,740
72320 117	Career Ladder Program (includes Director's CEO Supplement)	-	800	1,000
72320 161	Secretary(ies)	28,400	28,514	28,514
	<b>Includes supplement for Board meetings</b>			
72320 189	Other Salaries & Wages	-	-	-
72320 201	Social Security	8,107	8,333	8,623
72320 204	State Retirement	11,960	13,260	17,338
72320 206	Life Insurance	81	82	84
72320 207	Medical Insurance	15,717	15,995	18,165
72320 208	Dental Insurance	1,127	1,319	1,450
72320 210	Unemployment Compensation	62	91	72
72320 212	Employer Medicare	1,943	1,965	2,018
72320 299	Other Fringe Benefits	320	299	330
72320 307	Communication	6,794	7,425	8,000
72320 320	Dues & Memberships	1,997	1,937	2,025
100	<b>TASBO</b>			<b>25</b>
101	<b>TOSS &amp; AASA</b>			<b>2,000</b>
72320 330	Operating Lease Payments	1,995	2,394	2,500
72320 336	Maintenance & Repair Services - Equipment	1,655	1,744	2,000
	<b>Postage Equipment</b>			<b>2,000</b>
72320 348	Postal Charges	1,986	5,467	5,500
72320 355	Travel	4,900	4,800	4,800
72320 399	Other Contracted Services	-	-	250
72320 413	Drugs & Medical Supplies	-	-	250
72320 435	Office Supplies	3,043	2,857	3,000
72320 499	Other Supplies & Materials	-	-	250
72320 524	In-Service/Staff Development	1,730	3,822	5,500
72320 599	Other Charges	50	-	250
72320 701	Administration Equipment	810	555	1,500
<b>72320</b>	<b>TOTAL OFFICE OF THE SUPERINTENDENT</b>	<b>\$ 197,417</b>	<b>\$ 206,399</b>	<b>\$ 218,159</b>
		<b>Increase (Decrease)</b>		<b>5.70%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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

**CONTRACTED SERVICES (300)**

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the office of principal. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Communication represents expenditures for telephone and cellular phone costs at the school level. Dues and Memberships represent 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. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes computer software and supplies needed that support the office of the principal. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

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 include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges includes amounts paid for activities 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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category. 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 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>	
<b>SUPPORT SERVICES - 72000</b>					
<b>SCHOOL ADMINISTRATION (72400)</b>					
<b>OFFICE OF THE PRINCIPAL (72410)</b>					
72410 104	Principal(s)	\$ 455,168	\$ 468,627	\$ 479,138	
	Principal Performance Contracts	21,000			
	Benefits (below)	2,955			
	Maintain 12 month contracts (BEP 2.0 Funds)	23,408			
	Benefits (below)	3,908			
72410 117	Career Ladder Program	16,500	16,000	12,000	
72410 119	Accountants/Bookkeepers	175,093	173,185	173,862	
72410 127	Career Ladder Extended Contracts	5,000	-	-	
72410 139	Assistant Principal(s)	525,200	534,564	451,042	
	Maintain 11 month contracts (BEP 2.0 Funds)	23,336			
	Benefits (below)	3,897			
72410 161	Secretary(ies)	137,633	152,039	146,932	
72410 162	Clerical Personnel	-	-	-	
72410 189	Other Salaries & Wages	-	-	-	
72410 201	Social Security	77,257	81,365	78,338	
72410 204	State Retirement	77,059	80,530	105,609	
72410 206	Life Insurance	1,226	1,260	1,344	
72410 207	Medical Insurance	89,256	93,657	92,264	
72410 210	Unemployment Compensation	766	1,236	1,127	
72410 212	Employer Medicare	18,515	19,029	18,348	
72410 307	Communication	51,138	41,152	42,500	
72410 308	Consultants	-	-	-	
72410 317	Data Processing Services	592	-	-	
72410 320	Dues & Memberships	7,225	-	5,000	
100	Miscellaneous Dues/Memberships	1,000			
101	SACS District Accreditation	4,000			
72410 333	Licenses	-	1,888	1,900	
	L.G.D.P.C. Software License	1,900			
72410 334	Maintenance Agreements	-	974	5,280	
	L.G.D.P.C. Support Services	5,280			
72410 336	Maintenance & Repair Services - Equipment	349	-	1,000	
72410 348	Postal Charges	-	-	-	
72410 355	Travel	9,755	2,792	4,000	
	Annual Allocation	4,000			
72410 399	Other Contracted Services	-	-	250	
72410 411	Data Processing Supplies	180	-	1,000	
72410 435	Office Supplies	160	533	1,000	
72410 499	Other Supplies & Materials	-	-	250	
72410 524	In Service/Staff Development	5,007	5,826	6,200	
100	Annual Allocation	5,000			
101	L.G.D.P.C. Training	1,200			
72410 599	Other Charges	-	-	250	
72410 701	Administration Equipment	1,196	803	2,500	
<b>72410</b>	<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 1,654,275</b>	<b>\$ 1,675,460</b>	<b>\$ 1,631,134</b>	
				<b>Increase (Decrease)</b>	<b>-2.65%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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)**

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the finance office. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Maintenance & Repair Services represents costs of maintaining equipment (i.e. telephones and copiers).

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)

## **BUSINESS ADMINISTRATION (72500)**

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

#### **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. This includes computer software and supplies needed that support the finance office. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72510 411 Data Processing Supplies

72510 435 Office Supplies

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

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

In-Service/Staff Development includes expenditures for staff in the finance office to attend conferences, professional meetings, and training programs. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other charges include amounts paid for the support function of the business office 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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category. 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.

72510 701 Administration Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>BUSINESS ADMINISTRATION (72500)</b>				
<b>FISCAL SERVICES (72510)</b>				
72510 105	Supervisor/Director	\$ 65,140	\$ 40,047	\$ 49,297
72510 119	Accountants/Bookkeepers	95,789	54,750	76,500
72510 189	Other Salaries & Wages	-	-	-
72510 201	Social Security	7,974	5,654	7,803
72510 204	State Retirement	6,512	4,532	7,967
72510 206	Life Insurance	156	115	147
72510 207	Medical Insurance	7,675	2,545	3,101
72510 210	Unemployment Compensation	133	136	126
72510 212	Employer Medicare	2,229	1,322	1,829
72510 334	Maintenance Agreements	-	8,366	8,220
	L.G.D.P.C. Annual Software Maintenance (includes Check E-Z, Fixed Asset, and General Ledger Support)	8,220		
72510 336	Maintenance & Repair Services - Equipment	12,556	210	250
	L.G.D.P.C. Annual Hardware Maintenance	250		
72510 355	Travel	90	-	250
72510 399	Other Contracted Services	-	-	250
72510 411	Data Processing Supplies	3,785	-	2,750
	Annual Allocation	2,750		
72510 435	Office Supplies	5,780	5,708	7,500
72510 499	Other Supplies & Materials	-	-	250
72510 524	In-Service/Staff Development	3,411	3,641	4,250
72510 599	Other Charges	-	-	250
72510 701	Administration Equipment	2,604	-	-
<b>72510</b>	<b>TOTAL FISCAL SERVICES</b>	<b>\$ 213,834</b>	<b>\$ 127,026</b>	<b>\$ 170,740</b>
			<b>Increase (Decrease)</b>	<b>34.41%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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)**

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the operation of the schools. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Maintenance & Repair Services represents costs of maintaining buildings and equipment. Contracted 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 include expenditures to keep the physical plant open, comfortable, and safe for use. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This category includes supplies below the capitalization threshold as set forth in Board policy.

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)**

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. 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.

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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, machinery, and equipment. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for 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.

72610 720 Plant Operation Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<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	697,644	695,239	703,059
72610 189	Other Salaries & Wages	-	-	-
72610 201	Social Security	41,577	41,184	43,634
72610 204	State Retirement	29,330	30,398	44,543
72610 206	Life Insurance	1,508	1,524	1,806
72610 207	Medical Insurance	29,838	33,557	31,009
72610 210	Unemployment Compensation	806	1,542	1,531
72610 212	Employer Medicare	9,724	9,632	10,252
72610 302	Advertising	-	-	-
72610 329	Laundry Service	560	571	1,000
72610 334	Maintenance Agreements	-	2,606	-
72610 335	Maintenance & Repair Services - Buildings	5,310	8,400	8,400
	<b>Central Office Cleaning</b>			<b>8,400</b>
72610 336	Maintenance & Repair Services - Equipment	8,800	7,003	1,000
72610 347	Pest Control	-	6,286	6,300
100	<b>Additional Pest Control</b>			<b>1,500</b>
101	<b>Monthly Pest Control</b>			<b>4,800</b>
72610 359	Disposal Fees	-	-	1,000
72610 361	Permits	-	100	-
72610 399	Other Contracted Services	-	-	250
72610 410	Custodial Supplies	94,114	84,323	99,100
100	<b>Annual Allocation</b>			<b>96,600</b>
	(Paper towels, hand sanitizer, tissue, wipes, etc.)			
101	<b>Paint</b>			<b>2,500</b>
72610 413	Drugs & Medical Supplies	-	50	250
72610 415	Electricity	841,127	808,383	848,802
	<b>5% increase for the 2010 - 2011 fiscal year over 2009 - 2010 fiscal year actual</b>			
72610 434	Natural Gas	265,671	238,744	250,681
	<b>5% increase for the 2010 - 2011 fiscal year over 2009 - 2010 fiscal year actual</b>			
72610 442	Propane Gas	-	80	-
72610 446	Small Tools	-	377	3,000
100	<b>Miscellaneous Items</b>			<b>1,000</b>
101	<b>Vacuums</b>			<b>2,000</b>
72610 454	Water & Sewer	103,060	109,827	115,318
	<b>5% increase for the 2010 - 2011 fiscal year over 2009 - 2010 fiscal year actual</b>			
72610 456	Gravel & Chert	-	1,344	-

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>OPERATION &amp; MAINTENANCE OF PLANT (72600)</b>				
<b>OPERATION OF PLANT (72610)</b>				
72610 468	Chemicals	-	1,085	-
72610 499	Other Supplies & Materials	10,573	-	250
72610 501	Boiler Insurance	5,955	5,969	6,004
72610 502	Building & Content Insurance	108,296	108,751	109,371
72610 524	In-Service/Staff Development	-	-	-
72610 599	Other Charges	1,989	-	250
72610 720	Plant Operation Equipment	25,782	17,782	13,000
100	Buffers (6)	9,000		
101	Miscellaneous Equipment	4,000		
<b>72610</b>	<b>TOTAL OPERATION OF PLANT</b>	<b>\$ 2,281,664</b>	<b>\$ 2,214,757</b>	<b>\$ 2,299,810</b>
			<b>Increase (Decrease)</b>	<b>3.84%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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)**

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the maintenance of the schools. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Maintenance & Repair Services represents costs of maintaining buildings and equipment. 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)

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

### **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. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This category includes supplies below the capitalization threshold as set forth in Board policy.

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)

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

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. 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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, machinery, and equipment. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for 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.

72620 701 Administration Equipment

72620 717 Maintenance Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>OPERATION &amp; MAINTENANCE OF PLANT (72600)</b>				
<b>MAINTENANCE OF PLANT (72620)</b>				
72620 105	Supervisor/Director	\$ 54,080	\$ 49,920	\$ 54,080
72620 161	Secretary(ies)	24,690	24,690	24,690
72620 167	Maintenance Personnel	298,677	297,795	282,335
72620 189	Other Salaries & Wages	3,600	-	-
72620 201	Social Security	22,713	22,041	22,401
72620 204	State Retirement	15,758	17,340	23,091
72620 206	Life Insurance	405	409	483
72620 207	Medical Insurance	15,142	15,535	13,955
72620 210	Unemployment Compensation	335	475	414
72620 212	Employer Medicare	5,312	5,155	5,248
72620 307	Communication	668	4,503	5,000
72620 334	Maintenance Agreements	-	-	2,750
	<b>Elevator Annual Maintenance</b>			<b>2,750</b>
72620 335	Maintenance & Repair Services - Building	112,543	100,314	114,600
100	Annual Appropriation			51,500
101	Elementary School Playgrounds/Landscaping			25,000
102	Fire Alarm Inspections			12,000
103	Hillcrest Clock/Bell Master Control			2,500
104	IAQ Supplies			1,500
105	Lake Road/Ridgmont Lift Stations			5,000
106	Maintenance Building Roof Replacements (LR)			5,000
107	Monitoring Fire Alarm/Sprinkler Systems			2,500
108	Mowing - Contracted			3,500
109	South Fulton High School Storm Damage			4,100
110	Sprinkler System Inspections			2,000
72620 336	Maintenance & Repair Services - Equipment	18,880	4,473	9,750
100	Lawn Mower Maintenance			7,500
101	Other Miscellaneous Maintenance			2,250
72620 348	Postal Charges	123	46	300
72620 351	Rentals	-	100	500
72620 361	Permits	-	-	2,000
	<b>Boiler Permits</b>			<b>2,000</b>
72620 399	Other Contracted Services	50	75	250
72620 413	Drugs & Medical Supplies	-	-	500
72620 418	Equipment and Machinery Parts	514	245	750
72620 420	Fertilizer, Lime, and Seed	-	23	5,000
72620 435	Office Supplies	-	624	1,000
72620 442	Propane Gas	-	-	500
72620 446	Small Tools	-	543	1,000
72620 456	Gravel & Chert	-	-	2,000
72620 468	Chemicals	-	-	1,250
	<b>Boiler Chemicals</b>			<b>1,250</b>
72620 499	Other Supplies & Materials	10,909	-	250

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>OPERATION &amp; MAINTENANCE OF PLANT (72600)</b>				
<b>MAINTENANCE OF PLANT (72620)</b>				
72620 524	In-Service/Staff Development	-	-	500
72620 599	Other Charges	-	-	250
72620 701	Administration Equipment	-	679	-
72620 717	Maintenance Equipment	1,462	13,545	43,000
100	HVAC Units (Major Repair Parts)	12,000		
101	Maintenance Truck (rotation)	16,000		
102	Mower less cost of Trade-In	11,000		
103	Underground Utility Locator	4,000		
<b>72620</b>	<b>TOTAL MAINTENANCE OF PLANT</b>	<b>\$ 585,861</b>	<b>\$ 558,530</b>	<b>\$ 617,847</b>
		<b>Increase (Decrease)</b>		<b>10.62%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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)**

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the transportation department. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Maintenance & Repair Services represents costs of maintaining system-owned vehicles. 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. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This category includes supplies below the capitalization threshold as set forth in Board policy

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 include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. This category includes insurance on vehicles and equipment and other expenditures that relate to this program. Other Charges should be reserved for expenditures related to the transportation 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 exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for 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

72710 701 Administration Equipment

72710 728 Traffic Control Equipment

72710 729 Transportation Equipment

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<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>STUDENT TRANSPORTATION (72700)</b>				
<b>TRANSPORTATION (72710)</b>				
72710 105	Supervisor/Director	\$ 61,350	\$ 61,350	\$ 61,350
72710 142	Mechanic(s)	144,203	142,489	145,843
72710 146	Bus Drivers	551,808	533,939	530,910
<b>All Vocational Routes Eliminated 2009 - 2010 School Year</b>				
72710 161	Secretary(ies)	31,116	31,116	34,016
72710 189	Other Salaries & Wages	-	-	-
72710 201	Social Security	45,941	45,001	47,920
72710 204	State Retirement	35,936	34,059	49,014
72710 206	Life Insurance	1,663	1,626	1,974
72710 207	Medical Insurance	32,886	30,511	31,010
72710 210	Unemployment Compensation	720	1,647	1,773
72710 212	Employer Medicare	10,744	10,524	11,242
72710 307	Communication	-	3,862	4,000
72710 312	Contracts with Private Agencies	-	600	2,500
<b>Student Education Program - School Bus Safety</b>				
72710 329	Laundry Service	1,618	749	1,000
72710 333	Licenses	-	686	750
<b>Computer Software 750</b>				
72710 336	Maintenance & Repair Service-Equipment	-	3,109	3,500
72710 338	Maintenance & Repair Service-Vehicles	28,152	15,583	15,000
<b>Includes cost for Bus Fire Extinguishers</b>				
72710 340	Medical and Dental Services	5,170	5,700	6,500
72710 349	Printing, Stationery, and Forms	-	-	250
72710 355	Travel	-	42	100
72710 399	Other Contracted Services	-	150	250
72710 412	Diesel Fuel	182,674	182,863	243,206
<b>85,000 gallons 243,206</b>				
<b>Quote Price 07/15/2010 - \$2.289 @ 125% = \$ 2.8613</b>				
72710 413	Drugs & Medical Supplies	-	243	500
72710 418	Equipment & Machinery Parts	1,381	18	500
72710 424	Garage Supplies	342	1,451	2,000
72710 425	Gasoline	36,062	32,486	41,580
<b>16,000 gallons 41,580</b>				
<b>Quote Price 07/01/2010 - \$2.079 @ 125% = \$ 2.5988</b>				
72710 433	Lubricants	7,707	8,985	9,000
72710 435	Office Supplies	-	571	1,000
72710 446	Small Tools	-	889	1,250
72710 450	Tires & Tubes	22,762	22,344	25,000

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<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>	
<b>SUPPORT SERVICES - 72000</b>					
<b>STUDENT TRANSPORTATION (72700)</b>					
<b>TRANSPORTATION (72710)</b>					
72710 453	Vehicle Parts	61,390	43,073	52,500	
72710 499	Other Supplies & Materials	4,174	-	250	
72710 511	Vehicle & Equipment Insurance	33,113	33,576	33,768	
72710 524	In-Service/Staff Development	2,246	2,580	3,000	
72710 599	Other Charges	-	-	250	
72710 701	Administration Equipment	-	-	-	
72710 728	Traffic Control Equipment	-	-	-	
72710 729	Transportation Equipment	297,963	26,116	259,440	
100	12-Passenger Student/Emp Transportation Van			21,200	
101	Digital Cameras			5,000	
102	Three (3) School Buses			233,240	
<b>72710</b>	<b>TOTAL TRANSPORTATION</b>	<b>\$ 1,601,121</b>	<b>\$ 1,277,938</b>	<b>\$ 1,622,146</b>	
				<b>Increase (Decrease)</b>	<b>26.93%</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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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)**

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the technology department. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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 and Materials include items concerned with operating the technology department. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This category includes supplies below the capitalization threshold as set forth in Board policy.

72810 411 Data Processing Supplies

72810 435 Office Supplies

72810 499 Other Supplies & Materials used *only* if no other classification is available)

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

**OTHER CHARGES (500)**

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges should be reserved for expenditures related to the technology function that cannot be properly classified to above categories.

72810 524 In-Service/Staff Development

72810 599 Other Charges used *only* if no other classification is available)

**CAPITAL OUTLAY (700)**

This category reflects expenditures for the initial, additional, and replacement items of equipment for personnel or technology. This includes such items as computers, desks, chairs, and equipment. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for 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.

72810 701 Administration Equipment

72810 709 Data Processing Equipment

72810 790 Other Equipment

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>OTHER SUPPORT SERVICES (72800)</b>				
<b>CENTRAL AND OTHER (72810)</b>				
72810 103	Assistant(s)	\$ 46,420	\$ 55,920	\$ -
72810 105	Supervisor/Director	52,497	42,654	50,000
72810 169	Part-time Personnel	-	-	12,420
72810 189	Other Salaries & Wages	-	-	17,400
72810 201	Social Security	6,067	6,035	4,952
72810 204	State Retirement	4,758	4,396	4,268
72810 206	Life Insurance	82	71	126
72810 207	Medical Insurance	-	-	-
72810 210	Unemployment Compensation	56	88	108
72810 212	Employer Medicare	1,419	1,411	1,160
72810 307	Communication	-	989	1,200
72810 308	Consultants	-	-	-
72810 317	Data Processing Services	65,855	63,610	63,400
	<b>Greeneville City/ENA Contract</b>	<b>63,400</b>		
72810 320	Dues & Memberships	-	-	100
72810 399	Other Contracted Services	-	-	250
72810 411	Data Processing Supplies	-	353	750
72810 435	Office Supplies	-	295	750
72810 499	Other Supplies & Materials	40	-	250
72810 524	In Service/Staff Development	1,774	1,944	2,000
72810 599	Other Charges	-	-	250
72810 701	Administration Equipment	-	-	-
72810 709	Data Processing Equipment	-	6,077	6,000
72810 790	Other Equipment	-	-	-
<b>72810</b>	<b>TOTAL CENTRAL AND OTHER</b>	<b>\$ 178,968</b>	<b>\$ 183,843</b>	<b>\$ 165,384</b>
			<b>Increase (Decrease)</b>	<b>-10.04%</b>
<b>72000</b>	<b>TOTAL SUPPORT SERVICES EXPENDITURES</b>	<b>\$ 9,375,834</b>	<b>\$ 8,872,964</b>	<b>\$ 9,550,832</b>
			<b>Increase (Decrease)</b>	<b>7.64%</b>
<b>70000</b>	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 25,019,295</b>	<b>\$ 24,436,697</b>	<b>\$ 25,838,605</b>
			<b>Increase (Decrease)</b>	<b>5.74%</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, extended school programs, and community-sponsored activities.

**LEAPs** - The overall goal of Lottery for Education: Afterschool Programs (LEAPs) is to provide Tennessee students with academic enrichment opportunities that reinforce and complement the regular academic program. We have before and after school programs at Hillcrest, Lake Road, Ridgemont, and South Fulton Elementary Schools, two of which – Ridgemont and South Fulton Elementary – are funded through LEAP grants.

**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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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

**CONTRACTED SERVICES (300)**

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the community services programs. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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 includes items used in the community services programs. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This category includes supplies below the capitalization threshold as set forth in Board policy.

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)

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

**OTHER CHARGES (500)**

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges should be reserved for expenditures related to the community services function that cannot be properly classified to above categories.

73300 524 In-Service/Staff Development

73300 599 Other Charges (used *only* if no other classification is available)

**CAPITAL OUTLAY (700)**

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, etc. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for 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.

73300 790 Other Equipment



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<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<b>OPERATION OF NON-INSTRUCTIONAL SERV (73000)</b>				
<b>COMMUNITY SERVICES (73300)</b>				
73300 105	Supervisor/Director	\$ 48,351	\$ 49,076	\$ 46,800
73300 116	Teachers	59,594	-	-
73300 163	Educational Assistant(s)	43,446	-	-
73300 189	Other Salaries & Wages	7,411	126,613	127,808
73300 199	Other Per Diem & Fees	-	-	-
73300 201	Social Security	8,530	9,502	9,971
73300 204	State Retirement	6,907	6,632	11,771
73300 210	Unemployment Compensation	109	241	-
73300 212	Employer Medicare	2,230	2,489	2,532
73300 314	Contracts with Public Carriers	-	435	1,000
73300 316	Contributions	-	-	-
73300 320	Dues and Memberships	-	-	-
73300 322	Evaluation & Testing	-	-	-
73300 348	Postal Charges	-	44	100
73300 349	Printing, Stationery, & Forms	-	249	1,200
73300 355	Travel	402	-	-
73300 399	Other Contracted Services	-	755	2,500
73300 422	Food Supplies	224	328	3,727
73300 429	Instructional Supplies & Materials	10,722	17,175	13,741
73300 435	Office Supplies	-	690	350
73300 499	Other Supplies & Materials	480	-	-
73300 524	In Service/Staff Development	1,462	2,893	6,500
73300 599	Other Charges	50	748	-
73300 790	Other Equipment	-	-	-
<b>73300</b>	<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 189,918</b>	<b>\$ 217,870</b>	<b>\$ 228,000</b>
			<b>Increase (Decrease)</b>	<b>4.65%</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.

We need to work hard to help our youngest children arrive on the first day of kindergarten prepared to take advantage of what lies ahead. Across our state, there's one thing educators agree on: Tennessee needs a strong pre-K program. --**Governor Phil Bredesen**

In Obion County, we have voluntary pre-K classes in all five elementary schools. These classes give our at-risk children an opportunity to be on a "level playing field" with their peers when they arrive for the first day of kindergarten. We have a very dedicated staff working to ensure the success of every pre-K student.

#### **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)**

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

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)**

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the early childhood education program. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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)

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

**SUPPLIES AND MATERIALS (400)**

Supplies and Materials includes items used in the early childhood education program. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the Pre-K programs. This category includes supplies below the capitalization threshold as set forth in Board policy. 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)

**OTHER CHARGES (500)**

In-Service/Staff Development costs 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. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges should be reserved for expenditures related to the early childhood education program that cannot be properly classified to 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 reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and equipment. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for 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.

73400 790 Other Equipment

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<b>OPERATION OF NON-INSTRUCTIONAL SERV (73000)</b>				
<b>EARLY CHILDHOOD EDUCATION (73400)</b>				
73400 105	Supervisor/Director	\$ 5,777	\$ 5,993	\$ 5,995
73400 116	Teachers	178,815	183,990	187,425
73400 117	Career Ladder Program	-	-	-
73400 163	Educational Assistants	72,436	72,950	74,255
73400 189	Other Salaries & Wages	-	-	-
73400 195	Certified Substitute Teachers	-	-	-
73400 198	Non-certified Substitute Teachers	-	-	-
73400 201	Social Security	15,149	15,228	16,608
73400 204	State Retirement	15,228	15,558	22,218
73400 206	Life Insurance	408	411	462
73400 207	Medical Insurance	32,699	39,451	37,204
73400 210	Unemployment Compensation	221	397	374
73400 212	Employer Medicare	3,543	3,562	3,894
73400 302	Advertising	-	1,084	1,270
73400 320	Dues and Memberships	-	79	880
73400 336	Maintenance & Repair Services - Equipment	2,100	7,190	-
73400 349	Printing, Stationery, & Forms	-	-	-
73400 355	Travel	-	-	-
73400 399	Other Contracted Services	-	-	-
73400 422	Food Supplies	2,487	2,303	15,000
73400 429	Instructional Supplies & Materials	89,584	71,965	47,683
73400 499	Other Supplies & Materials.	1,046	-	-
73400 524	In-Service/Staff Development	2,446	5,485	3,500
73400 599	Other Charges	-	-	-
73400 790	Other Equipment	53,989	43,277	49,531
<b>73400</b>	<b>TOTAL EARLY CHILDHOOD EDUCATION</b>	<b>\$ 475,928</b>	<b>\$ 468,923</b>	<b>\$ 466,299</b>
			<b>Increase (Decrease)</b>	<b>-0.56%</b>

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

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**EDUCATION DEBT SERVICE (80000)**

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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)

**EDUCATION DEBT SERVICE (80000)**

Expenditures for servicing long-term debt (obligations exceeding one year). Payments servicing the debt of the LEA, including payments of both principal and interest.

82130 612 Principal on Other Loans Payable

82230 613 Interest on Other Loans Payable

**OPERATING TRANSFERS (99100)**

This category includes payments for servicing the debt of the LEA, including payments of both principal and interest. When the school system transfers funds for the payment of debt to the local government, these transactions are recorded as Operating Transfers (99100 series). This account is also 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 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
<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	203,693	-	-
	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	1,720,591	4,026,791	385,272
	FY09 includes \$186,875 for construction management fees for the new Career Technology Center.			
	FY10 includes \$3,292,174 encumbrances/payables on construction management/facilities for OCCHS and SFHS			
100	Balance of funds budgeted for Board contingencies			51,345
101	Furniture for Career Technology Facilities (carry over from FY10)			100,000
102	OCCHS Agriculture Learning Center			233,927
76100 707	Building Improvements	188,960	356,727	331,100
100	Black Oak Gymnasium Floor			22,000
101	Black Oak Thru-the-Wall Unit Replacement/Repair (Estimated Grant Funds Available - \$5,400)			65,000
102	Door Card System (Safe Schools Act of 1998)			14,000
103	Fence Project (LR)			1,600
104	Hillcrest Gymnasium Floor			23,500
105	Restroom Partitions for Lake Road/Ridgemont			16,000
106	Ridgemont Carpet			14,000
107	Ridgemont Fire Alarm			100,000
108	Ridgemont HVAC Controls			70,000
109	South Fulton High School Asphalt			5,000
76100 715	Land	-	-	60,000
	Acquisition costs associated with land and land purchase adjacent to OCCHS			
76100 724	Site Development	200,135	40,476	-
76100 799	Other Capital Outlay	-	-	-
<b>76100</b>	<b>TOTAL REGULAR CAPITAL OUTLAY</b>	<b>\$ 2,313,379</b>	<b>\$ 4,423,994</b>	<b>\$ 776,372</b>
		<b>Increase (Decrease)</b>		<b>-82.45%</b>

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
	DEBT SERVICE (80000)			
	EDUCATION DEBT SERVICE (80000)			
	PRINCIPAL (82130)			
82130 612	Principal on Other Loans Payable	\$ -	\$ -	\$ 208,334
	INTEREST (82230)			
82230 613	Interest on Other Loans Payable	-	-	75,000
<b>80000</b>	<b>TOTAL EDUCATION DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 283,334</b>
		<b>Increase (Decrease)</b>		<b>#DIV/0!</b>
	OTHER USES (99000)			
	TRANSFERS (99100)			
99100 504	Indirect Cost	\$ -	\$ -	\$ -
99100 590	Transfers Out (complete schedule below)	200,000	-	-
<b>99000</b>	<b>TOTAL OTHER USES</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>Increase (Decrease)</b>		<b>#DIV/0!</b>
<b>730000</b>	<b>GRAND TOTAL EXPENDITURES (APPROPRIATIONS)</b>	<b>\$ 28,198,520</b>	<b>\$ 29,547,484</b>	<b>\$ 27,592,610</b>
		<b>Increase (Decrease)</b>		<b>-6.62%</b>
	<b>Excess of Estimated Revenues and Other Sources Over</b>			
	<b>(Under) Estimated Expenditures and Other Uses</b>	<b>\$ (1,967,443)</b>	<b>\$ (395,892)</b>	<b>\$ (501,518)</b>
	<b>Actual/Estimated Beginning Fund Balance, July 1, 2008, 2009, 2010</b>	<b>\$ 4,997,514</b>	<b>\$ 3,030,071</b>	<b>\$ 2,634,179</b>
	<b>Actual/Estimated Ending Fund Balance, June 30, 2009, 2010, 2011</b>	<b>\$ 3,030,071</b>	<b>\$ 2,634,179</b>	<b>\$ 2,132,661</b>

FY 2010-2011 BUDGET DOCUMENT  
General Purpose School Fund (Fund 141)

**EXPENDITURES (APPROPRIATIONS)**

**Additional Information Concerning Expenditures/Fund Balance**

**Non-Recurring Expenditures**

76100 - Regular Capital Outlay	776,372
72710 729 - Transportation Equipment (Buses Only)	<u>233,240</u>
Total Non-Recurring Expenditures	<u>1,009,612</u>
Positive Figure Indicates Payment for Above Items from Fund Balance	<u>508,094</u>

**Calculation of Fund Balance to Maintain**

Annual Payroll	21,058,267
Average Monthly Payroll	1,754,856
Operating Expenditures	25,838,605
3% of Operating Expenditures	<u>775,158</u>
<b>Fund Balance to Maintain for Efficient Operations</b>	<u><b>2,530,014</b></u>
<b>Projected Fund Balance June 30, 2011</b>	<u><b>2,132,661</b></u>
<b>Difference - Must be Positive for Sufficient Cash Flow</b>	<u><b>(397,353)</b></u>



## **MAINTENANCE OF EFFORT TEST**

TCA §49-2-203(a)(10)(ii), provides, “No LEA shall submit a budget to the local legislative body that directly or indirectly supplants or proposes to use state funds to supplant any local current operation funds, excluding capital outlay and debt service...”

TCA §49-3-314(c)(1), provides, “No LEA shall use state funds to supplant total local current operating funds, excluding capital outlay and debt service...”

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

State  
Department  
USE ONLY

**Obion County School System**  
Maintenance of Effort  
2010 - 2011

Local Revenue Account Codes	Budget	Amended Budget (1)	Original Budget	State Department USE ONLY	Actual vs. Budget	2011 Budget vs. 2010 Budget/	Comments
	2010-2011	2009-2010	2009-2010	Actual 2009-2010	2009-2010	Amended Budget	
40110 Current Property Tax	4,202,656	-	4,282,290	4,222,685	(59,605)	(79,634)	
40120 Trustee's Collections - Prior Year	142,500	-	131,500	141,139	9,639	11,000	*
40130 Circuit Clk./Clk. & Master Coll. - Prior Yrs.	70,000	-	57,500	70,346	12,846	12,500	*
40140 Interest & Penalty	24,000	-	23,500	25,253	1,753	500	
40161 - 40163 Payments in Lieu of Taxes	226,000	-	183,000	225,872	42,872	43,000	*
40210 Local Option Sales Tax	3,278,250	-	3,395,000	3,137,961	(257,039)	(116,750)	
40270 Business Tax	65,000	-	67,500	66,335	(1,165)	(2,500)	
40280 Mineral Severance Tax	-	-	-	-	-	-	
40320 Bank Excise Tax	2,000	-	12,000	2,303	(9,697)	(10,000)	*
40330 Wholesale Beer Tax	-	-	-	-	-	-	
40340 Coal Severance Tax	-	-	-	-	-	-	
40350 Interstate Telecommunications Tax	1,750	-	3,000	1,886	(1,114)	(1,250)	*
Other (Specify): _____	-	-	-	-	-	-	
<b>40100 Total County Taxes</b>	<b>\$ 8,012,156</b>	<b>\$ -</b>	<b>\$ 8,155,290</b>	<b>\$ 7,893,780</b>	<b>\$ (261,510)</b>	<b>\$ (143,134)</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	1,800	-	-	
44110 Investment Income	-	-	-	-	-	-	
44120 Lease/Rentals	-	-	-	901	901	-	
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>\$ 8,463,956</b>	<b>\$ -</b>	<b>\$ 8,607,090</b>	<b>\$ 8,346,481</b>	<b>\$ (260,609)</b>	<b>\$ (143,134)</b>	
LESS: Local Revenue Increases for (2):							
Capital Outlay	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
<b>Total Adjusted Local Revenue</b>	<b>\$ 8,463,956</b>	<b>\$ -</b>	<b>\$ 8,607,090</b>	<b>\$ 8,346,481</b>	<b>\$ (260,609)</b>	<b>\$ (143,134)</b>	
<b>Second Level - Per Pupil Revenue</b>							
Total Local Revenue Divided by	\$ 8,463,956	\$ -	\$ 8,607,090	\$ 8,346,481			
Average Daily Membership (use funding allocation sheets)	3,839	-	3,904	-			
<b>Per Pupil Revenue</b>	<b>\$ 2,204.73</b>	<b>\$ -</b>	<b>\$ 2,204.68</b>	<b>\$ -</b>	<b>\$ (260,609)</b>	<b>\$ (143,134)</b>	

If negative, a BEP reserve must be established.

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

Attach copies of BEP Funding sheets

\$ 0

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

ED-5110  
Rev. 4-2007

## **FUND BALANCE TEST**

TCA §49-3-352(c), provides, “Any fund balance remaining unexpended at the end of a fiscal year in the general fund of the local public education system shall be carried forward into the subsequent fiscal year. The fund balance shall be available to offset shortfalls of budgeted revenues or, subject to 49-2-301(b)(1)(W), shall be available to meet unforeseen increases in operating expenses. Any accumulated fund balance in excess of three percent (3%) of the budgeted annual operating expenses for the current fiscal year may be budgeted and expended for any education purposes, but must be recommended by the board of education prior to appropriation by the local legislative body. Notwithstanding the provisions of this section or any other law to the contrary, in any fiscal year in which state-shared revenues distributed to counties are reduced below the levels distributed to counties in the 2002-2003 fiscal year, any or all of the accumulated fund balance may be used for education purposes without restrictions; provided, however, that for the 2004-2005 fiscal year only, if an LEA submits to the department for approval a budget that contains the use of unrestricted accumulated funds under this subsection (c) and it is subsequently determined that state-shared revenues distributed to counties are equal to or greater than levels distributed to counties in the 2002-2003 fiscal year, the commissioner shall have the authority to approve the unrestricted use of the accumulated funds.”

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

1. Grand Total of Budgeted Expenditures - General Purpose School Fund*		\$ 27,592,610
2. Less: Total Estimated Revenue and Other Sources - General Purpose School Fund*		(27,091,092)
3. SUBTOTAL -- Excess of Grand Total of Budgeted Expenditures Over (Under) Total Estimated Revenue and Other Sources - General Purpose School Fund*		\$ 501,518
		<b>CONTINUE</b>
4. Less: Beginning Reserves Budgeted for <u>Recurring Expenditures</u> .		-
5. TOTAL -- Beginning Fund Balance Budgeted for Any Education Purpose **		\$ 501,518
		<b>CONTINUE</b>
<hr/>		
6. Beginning Undesignated Fund Balance		\$ 2,634,179
7. Total Operating Expenditures	\$ 25,838,605	
8. 3% of Total Operating Expenditures	X 3%	(775,158)
9. Amount of Fund Balance Available to be Budgeted for Any Education Purpose		\$ 1,859,021
		<b>TEST IS MET</b>

**CERTIFICATION OF APPROPRIATE LEGISLATIVE BODY  
SCHOOL FUNDS APPROPRIATION RESOLUTION FOR FISCAL YEAR 2010-11**

**BE IT RESOLVED BY THE County Commission OF Obion County, Tennessee assembled in regular session on the \_\_\_\_ day of \_\_\_\_\_, 2010 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, 2010 and ending June 30, 2011, according to the following schedule:**

	<u>General</u>	<u>Central</u>
	<u>Purpose</u>	<u>Cafeteria</u>
Regular Instruction Program	\$ 13,288,607	\$ -
Alternative Instruction Program	87,041	-
Special Education Program	1,693,127	-
Vocational Education Program	995,596	-
Student Body Education Program	116,580	-
Adult Education Program	106,822	-
Attendance	72,677	-
Health Services	310,673	-
Other Student Support	569,871	-
Regular Instruction Program	1,141,366	-
Alternative Instruction Program	1,000	-
Special Education Program	122,025	-
Vocational Education Program	93,665	-
Adult Education Program	79,060	-
Board of Education	435,275	-
Office of the Superintendent	218,159	-
Office of the Principal	1,631,134	-
Fiscal Services	170,740	-
Operation of Plant	2,299,810	-
Maintenance of Plant	617,847	-
Transportation	1,622,146	-
Central and Other	165,384	-
Food Service	-	2,093,908
Community Services	228,000	-
Early Childhood Education	466,299	-
Regular Capital Outlay	776,372	-
Education Debt Service	283,334	-
Other Uses (Transfers)	-	-
<b>TOTALS BY FUNDS</b>	<u>\$ 27,592,610</u>	<u>\$ 2,093,908</u>

**FY 2010-2011 BUDGET DOCUMENT**

**ESTIMATED REVENUE FROM CURRENT SCHOOL TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2010**

**ASSESSED VALUE OF PROPERTY FOR FY 2010-2011**

	Inside Union City	Outside Union City	Total
Real Estate	\$ 163,049,660	\$ 274,773,820	\$ 437,823,480
Personalty	16,082,583	15,729,688	31,812,271
Public Utilities	5,752,074	45,778,494	51,530,568
<b>Total Assessment</b>	<b>\$ 184,884,317</b>	<b>\$ 336,282,002</b>	<b>\$ 521,166,319</b>

**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	\$ 5,211,663	94.00%	72.70%	4,202,656
General Purpose School Fund - FY10	\$1.18	\$ 5,241,957	94.00%	73.65%	4,282,290
General Purpose School Fund - FY09	\$1.18	\$ 5,133,836	94.00%	74.54%	4,244,639

**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) WFTEADA	(2) PERCENT OF TOTAL WFTEADA
Union City Schools	1,748	27.30%
County of Obion	4,654	72.70%
<b>TOTAL</b>	<b>6,402</b>	<b>100.00%</b>

FY 2010-2011 BUDGET DOCUMENT General Purpose School Fund (Fund 141)		FY 2010-2011 BUDGET DOCUMENT Adult Education Budget Breakdown		
ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	State Grant	Local	Total
<b>INSTRUCTION - 71000</b>				
<b>ADULT EDUCATION PROGRAM (71600)</b>				
71600 116	Teachers	40,988	9,108	50,096
71600 201	Social Security	1,323	295	1,618
71600 204	State Retirement	667	148	815
71600 206	Life Insurance			
71600 207	Medical Insurance			
71600 210	Unemployment Compensation	-	180	180
71600 212	Employer Medicare	595	132	727
71600 336	Maintenance & Repair Services - Equipment			
71600 399	Other Contracted Services			
71600 429	Instructional Supplies and Materials	2,340		2,340
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>45,913</b>	<b>9,863</b>	<b>55,776</b>

Youth Program	Total Program
42,950	93,046
2,663	4,281
-	815
-	-
-	-
72	252
623	1,350
-	-
-	-
4,738	7,078
<b>51,046</b>	<b>106,822</b>

FY 2010-2011 BUDGET DOCUMENT General Purpose School Fund (Fund 141)		FY 2010-2011 BUDGET DOCUMENT Adult Education Budget Breakdown		
ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	State Grant	Local	Total
<b>SUPPORT SERVICES - 72000</b>				
<b>INSTRUCTIONAL STAFF (72200)</b>				
<b>ADULT EDUCATION PROGRAM (72260)</b>				
72260 105	Supervisor/Director	41,518	10,379	51,897
72260 162	Clerical Personnel			
72260 189	Other Salaries & Wages			
72260 201	Social Security	2,575	644	3,219
72260 204	State Retirement	3,757	941	4,698
72260 206	Life Insurance	-	42	42
72260 207	Medical Insurance	5,688	-	5,688
72260 210	Unemployment Compensation	-	36	36
72260 212	Employer Medicare	602	152	754
72260 302	Advertising			
72260 307	Communication	2,000	-	2,000
72260 336	Maintenance & Repair Services - Equipment			
72260 349	Printing, Stationery, and Forms			
72260 355	Travel	200	-	200
72260 399	Other Contracted Services			
72260 499	Other Supplies & Materials			
72260 524	In Service/Staff Development	5,433	-	5,433
72260 599	Other Charges			
72260 790	Other Equipment	-	-	-
<b>72260</b>	<b>TOTAL ADULT EDUCATION PROGRAM</b>	<b>61,773</b>	<b>12,194</b>	<b>73,967</b>

Youth Program	Total Program
	51,897
	-
	-
	3,219
	4,698
	42
	5,688
	36
	754
3,718	3,718
	2,000
	-
500	500
300	500
75	75
	-
500	5,933
<b>5,093</b>	<b>79,060</b>

<b>107,686</b>	<b>22,057</b>	<b>129,743</b>
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<b>56,139</b>	<b>185,882</b>
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47120 - Adult Education Program  
Difference

107,686  
-

56,139  
-

**FY 2010-2011 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Budget FY11		
<b>SUPPORT SERVICES - 72000</b>				
<b>STUDENTS (72100)</b>				
<b>HEALTH SERVICES (72120)</b>				
<b>COORDINATED SCHOOL HEALTH</b>				
		State 81.65%	Local 18.35%	Total 100.00%
72120 105	Supervisor/Director	\$ 46,501	\$ -	\$ 46,501
72120 162	Clerical Personnel	17,920	-	17,920
72120 189	Other Salaries & Wages (Registered Dietician)	-	9,500	9,500
72120 201	Social Security	3,998	-	3,998
72120 204	State Retirement	5,168	-	5,168
72120 206	Life Insurance	126	-	126
72120 207	Medical Insurance	5,688	-	5,688
72120 210	Unemployment Compensation	84	-	84
72120 212	Employer Medicare	939	-	939
72120 307	Communication	-	3,700	3,700
72120 320	Due and Memberships	1,000	-	1,000
	<b>CSH</b>	<b>1,000</b>		
72120 336	Maintenance & Repair Services - Equipment	-	-	-
72120 340	Medical and Dental Services	2,000	-	2,000
	<b>CSH Employee Wellness</b>	<b>2,000</b>		
72120 348	Postal Charges	-	1,000	1,000
72120 349	Printing, Stationery, and Forms	3,100	300	3,400
	<b>CSH</b>	<b>3,100</b>		
72120 355	Travel	-	5,000	5,000
72120 399	Other Contracted Services	-	-	-
72120 413	Drugs & Medical Supplies	-	-	-
72120 429	Instructional Supplies and Materials	8,476	3,426	11,902
	<b>CSH</b>	<b>2,000</b>		
	<b>Mini-Grants to Individual Schools</b>	<b>6,476</b>		
72120 435	Office Supplies	500	-	500
	<b>CSH</b>	<b>500</b>		
72120 499	Other Supplies & Materials	-	-	-
72120 524	In-Service/Staff Development	4,500	-	4,500
	<b>CSH</b>	<b>4,500</b>		
72120 599	Other Charges	-	-	-
72120 735	Health Equipment	-	-	-

<b>72120</b>	<b>TOTAL HEALTH SERVICES</b>	<b>\$ 100,000</b>	\$ 22,926	\$ 122,926
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46591 Coordinated School Health ARRA Revenue 100,000

**For State Budget Document**

Personnel Salaries - Professional Staff	\$ 46,501	\$ -	\$ 46,501
Personnel Salaries - Support Staff	17,920	-	17,920
Fringe Benefits	16,003	-	16,003
Contractual (Registered Dietician)	-	9,500	9,500
Telephone/Utilities	-	3,700	3,700
Materials/Supplies	5,500	3,426	8,926
Postage & Shipping	-	1,000	1,000
Printing & Publications	3,100	300	3,400
Travel	4,500	5,000	9,500
Other	6,476	-	6,476
<b>Totals</b>	<b>\$ 100,000</b>	<b>\$ 22,926</b>	<b>\$ 122,926</b>





ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	FY 10-11					Total	State Budget Line
		Black Oak	Hillcrest	Lake Road	Ridgemont	South Fulton		
<b>OPERATION OF NON-INSTRUCTIONAL SERV (73000)</b>								
<b>EARLY CHILDHOOD EDUCATION (73400)</b>								
Revenue State	\$114,027 per Classroom for 2010/2011 @ 81.79%	93,259.73	93,259.73	93,259.73	93,259.73	93,259.74	466,298.66	
Local Match	\$114,027 per Classroom for 2010/2011 @ 18.21%	20,767.27	20,767.27	20,767.27	20,767.27	20,767.26	103,836.34	
Total		114,027.00	114,027.00	114,027.00	114,027.00	114,027.00	570,135.00	
73400 105	Supervisor/Director (\$69,320)	\$ 5,995	\$ -	\$ -	\$ -	\$ -	\$ 5,995	1
73400 116	Teachers	35,515	33,795	43,910	36,175	38,030	187,425	1
73400 163	Educational Assistants	15,170	15,570	14,505	14,505	14,505	74,255	1
73400 195	Certified Substitute Teachers	-	-	-	-	-	-	1
73400 198	Non-certified Substitute Teachers	-	-	-	-	-	-	1
73400 201	Social Security	3,518	3,063	3,624	3,144	3,259	16,608	2
73400 204	State Retirement	4,720	4,045	4,895	4,195	4,363	22,218	2
73400 206	Life Insurance	92	92	92	93	93	462	2
73400 207	Medical Insurance	3,101	8,789	12,657	3,101	9,556	37,204	2
73400 210	Unemployment Compensation	75	75	75	75	74	374	2
73400 212	Employer Medicare	826	718	849	738	763	3,894	2
73400 302	Advertising	1,270	-	-	-	-	1,270	10
73400 310	Contracts W/Other Public Agencies	-	-	-	-	-	-	
73400 311	Contracts W/Other School Systems	-	-	-	-	-	-	
73400 312	Contracts W/Private Agencies	-	-	-	-	-	-	
73400 320	Dues and Memberships	880	-	-	-	-	880	18
73400 322	Evaluation and Testing	-	-	-	-	-	-	
73400 336	Maintenance & Repair Services - Equipment	-	-	-	-	-	-	
73400 348	Postal Charges	-	-	-	-	-	-	
73400 355	Travel	-	-	-	-	-	-	11, 12
73400 399	Other Contracted Services	-	-	-	-	-	-	
73400 422	Food Supplies	3,000	3,000	3,000	3,000	3,000	15,000	5
73400 429	Instructional Supplies & Materials	9,537	9,537	9,537	9,536	9,536	47,683	5
73400 449	Textbooks	-	-	-	-	-	-	
73400 499	Other Supplies & Materials.	-	-	-	-	-	-	
73400 524	In-Service/Staff Development	2,805	175	175	175	170	3,500	11, 12
73400 599	Other Charges	-	-	-	-	-	-	
73400 790	Other Equipment							20
	Playground Equipment	2,000	2,000	2,000	2,000	29,000	37,000	
	Technology Equipment	-	-	-	-	-	-	
	Classroom Furniture	-	-	-	-	-	-	
	Fencing & Concrete for Playgrounds	-	3,000	2,000	7,531	-	12,531	
Local Match	Occupancy (1,958 sq. ft. @ 2.60)	5,091	5,090	5,090	5,090	5,090	25,451	8
Local Match	Indirect Cost (16.81%)	15,677	15,677	15,677	15,677	15,677	78,385	22
<b>73400</b>	<b>TOTAL EARLY CHILDHOOD EDUCATION</b>	<b>\$ 109,272</b>	<b>\$ 104,626</b>	<b>\$ 118,086</b>	<b>\$ 105,035</b>	<b>\$ 133,116</b>	<b>\$ 570,135</b>	
	<b>Balance</b>	<b>\$ 4,755</b>	<b>\$ 9,401</b>	<b>\$ (4,059)</b>	<b>\$ 8,992</b>	<b>\$ (19,089)</b>	<b>\$ 0</b>	

**Reading Recovery/Balanced Literacy  
General Purpose School Fund  
Proposed Budget for 2010 - 2011**

BEP 2.0 Funds													347,886
IDEA Funds for Intervention													128,592
<b>Total Revenue</b>													<b>476,478</b>
Acct. No.	1	2	3	4	6	7	8	9	10	11	12	13	Total
71100 116	47,220	41,605	33,385	42,820	47,270	-	-	-		-	-	-	212,300
71100 195	-	-	-	-	-	-	-	-		-	15,900	-	15,900
71100 201	2,929	2,581	2,071	2,656	2,932	-	-	-		-	986	-	14,155
71100 204	4,274	3,766	3,022	3,876	4,279	-	-	-		-	-	-	19,217
71100 206	42	42	42	42	42	-	-	-		-	-	-	210
71100 207	-	-	5,688	5,688	-	-	-	-		-	-	-	11,376
71100 210	36	36	36	36	36	-	-	-		-	64	-	244
71100 212	686	604	485	622	686	-	-	-		-	231	-	3,314
71100 356	-	-	-	-	-	-	10,000	-		-	-	-	10,000
71100 429	-	-	-	-	-	-	-	-		-	-	45,000	45,000
<b>Total</b>													
72210 105	-	-	-	-	-	73,586	-	-		-	-	-	73,586
72210 201	-	-	-	-	-	4,563	-	-		-	-	-	4,563
72210 204	-	-	-	-	-	6,661	-	-		-	-	-	6,661
72210 206	-	-	-	-	-	42	-	-		-	-	-	42
72210 207	-	-	-	-	-	9,556	-	-		-	-	-	9,556
72210 210	-	-	-	-	-	36	-	-		-	-	-	36
72210 212	-	-	-	-	-	1,068	-	-		-	-	-	1,068
72210 308	-	-	-	-	-	-	-	6,000		-	-	-	6,000
72210 322	-	-	-	-	-	-	-	-	750	-	-	-	750
72210 524	-	-	-	-	-	-	-	-		42,500	-	-	42,500
<b>Total</b>													
	55,187	48,634	44,729	55,740	55,245	95,512	10,000	6,000	750	42,500	17,181	45,000	476,478

**Legend:**

1	Teresa Sadler - Black Oak	55,187
2	Shannon Preutt - Hillcrest	48,634
3	Madilyn Carrington - Lake Road	44,729
4	Sharon Regen - Lake Road	55,740
5	Paula Boley - Ridgemont - <b>Title I</b>	45,990
6	Vicki Vantrease - South Fulton	55,245
7	Terri Pike - Program Director	95,512
8	Tuition for Reading Recovery Teachers	10,000
9	Consultants (Karen James/Carolyn Stark)	6,000
10	Reading Recovery Site Visit	750
11	Staff Development (Existing Reading Recovery Teachers, Conference, etc.)	42,500
12	Substitutes for Training	17,181
13	Supplies/Materials - Existing and New Reading Recovery/Balanced Literacy Teachers	45,000
14	DRA Assessments - <b>IDEA ARRA</b>	6,841

Total 529,309

**Reconciliation of BEP 2.0 Funds to BEP 2.0 Amended Budget  
For the 2010 - 2011 Budget Year**

**Items:**

- |   |  |
|---|--|
| 1 - Intervention Programs (Math Tutor, Focused Collaboration & Credit Recovery) | 6 - Funds used to promote student activities, emphasis on increasing graduation rates      |
| 2 - ESL Educational Assistant (Luz Mary Tate)                                   | 7 - Reading Recovery Program   |
| 3 - Assessment material for math, science, reading, language arts               | 8 - Maintain 12 month contracts for Principals; 11 month contacts for Assistant Principals |
| 4 - TN Diploma Project (2 positions - Smith/LaRue ); CTE (Ag) Position - Lucas  |  |
| 5 - Additional pay increases to retain highly qualified teachers                |  |

Item #									2010/ 2011 BEP	2009/ 2010 BEP	2008/ 2009 BEP	2007/ 2008 BEP	
Account #	1	2	3	4	5	6	7	8	Budget	Budget	Budget	Budget	Diff
71100 116	65,500	-	-	97,547	651,000	-	88,825	-	902,872	902,035	861,140	804,450	837
71100 163	-	14,140	-	-	-	-	-	-	14,140	13,890	14,023	12,000	250
71100 201	4,062	878	-	6,112	40,362	-	5,510	-	56,924	54,885	54,265	50,620	2,039
71100 204	5,929	896	-	8,920	58,915	-	8,040	-	82,700	56,609	54,794	50,848	26,091
71100 206	42	42	-	-	-	-	84	-	168	126	-	-	42
71100 207	-	-	-	15,244	-	-	-	-	15,244	18,616	31,408	32,250	(3,372)
71100 210	36	36	-	-	-	-	72	-	144	84	-	-	60
71100 212	951	206	-	1,431	9,440	-	1,290	-	13,318	12,841	12,695	11,839	477
71100 356	-	-	-	-	-	-	10,000	-	10,000	-	-	-	10,000
71100 429	-	-	35,000	6,656	-	-	45,000	-	86,656	72,723	85,000	30,000	13,933
71100 449	-	-	-	-	-	-	-	-	-	-	6,000	6,000	-
71300 116	-	-	-	40,062	-	-	-	-	40,062	38,088	61,063	57,625	1,974
71300 201	-	-	-	2,485	-	-	-	-	2,485	2,362	3,787	3,573	123
71300 204	-	-	-	3,627	-	-	-	-	3,627	2,446	3,921	3,596	1,181
71300 207	-	-	-	5,688	-	-	-	-	5,688	9,308	-	8,600	(3,620)
71300 212	-	-	-	582	-	-	-	-	582	553	886	836	29
71300 429	-	-	-	1,000	-	-	-	-	1,000	1,000	1,000	1,000	-
71400 105	-	-	-	-	-	-	-	-	-	-	66,745	-	-
71400 201	-	-	-	-	-	-	-	-	-	-	4,139	-	-
71400 204	-	-	-	-	-	-	-	-	-	-	4,286	-	-
71400 207	-	-	-	-	-	-	-	-	-	-	12,336	-	-
71400 212	-	-	-	-	-	-	-	-	-	-	969	-	-
71400 308	-	-	-	-	-	-	-	-	-	5,000	-	-	(5,000)
71400 429	-	-	-	-	-	15,000	-	-	15,000	20,000	7,000	-	(5,000)
71400 449	-	-	-	-	-	-	-	-	-	10,000	-	-	(10,000)
71400 722	-	-	-	-	-	40,000	-	-	40,000	50,000	-	-	(10,000)

**Reconciliation of BEP 2.0 Funds to BEP 2.0 Amended Budget  
For the 2010 - 2011 Budget Year**

**Items:**

- |   |  |
|---|--|
| 1 - Intervention Programs (Math Tutor, Focused Collaboration & Credit Recovery) | 6 - Funds used to promote student activities, emphasis on increasing graduation rates      |
| 2 - ESL Educational Assistant (Luz Mary Tate)                                   | 7 - Reading Recovery Program   |
| 3 - Assessment material for math, science, reading, language arts               | 8 - Maintain 12 month contracts for Principals; 11 month contacts for Assistant Principals |
| 4 - TN Diploma Project (2 positions - Smith/LaRue ); CTE (Ag) Position - Lucus  |  |
| 5 - Additional pay increases to retain highly qualified teachers                |  |

Item #									2010/ 2011 BEP Budget	2009/ 2010 BEP Budget	2008/ 2009 BEP Budget	2007/ 2008 BEP Budget	Diff
Account #	1	2	3	4	5	6	7	8					
72210 105	-	-	-	-	-	-	73,586	-	73,586	73,561	67,217	65,062	25
72210 189	-	-	-	-	-	-	-	-	-	-	-	65,000	-
72210 196	-	-	-	-	-	-	-	-	-	-	-	30,000	-
72210 201	-	-	-	-	-	-	4,563	-	4,563	4,562	4,168	9,925	1
72210 204	-	-	-	-	-	-	6,661	-	6,661	4,724	4,316	9,988	1,937
72210 206	-	-	-	-	-	-	42	-	42	42	-	84	-
72210 207	-	-	-	-	-	-	9,556	-	9,556	-	-	17,580	9,556
72210 210	-	-	-	-	-	-	36	-	36	28	-	120	8
72210 212	-	-	-	-	-	-	1,068	-	1,068	1,068	976	2,285	-
72210 308	-	-	-	-	-	-	6,000	-	6,000	30,000	22,500	30,000	(24,000)
72210 322	-	-	-	-	-	-	750	-	750	-	-	-	750
72210 499	-	-	-	-	-	-	-	-	-	-	-	74,353	-
72210 524	-	-	-	-	-	-	42,500	-	42,500	52,500	52,500	52,500	(10,000)
72210 599	-	-	-	-	-	-	-	-	-	-	-	7,000	-
72410 104	-	-	-	-	-	-	-	23,408	23,408	17,944	17,944	17,944	5,464
72410 139	-	-	-	-	-	-	-	23,336	23,336	28,404	28,404	28,404	(5,068)
72410 201	-	-	-	-	-	-	-	2,897	2,897	2,874	2,874	2,874	23
72410 204	-	-	-	-	-	-	-	4,231	4,231	2,976	2,893	2893	1,255
72410 212	-	-	-	-	-	-	-	677	677	672	672	672	5
<b>Total</b>	<b>76,520</b>	<b>16,198</b>	<b>35,000</b>	<b>189,354</b>	<b>759,717</b>	<b>55,000</b>	<b>303,583</b>	<b>54,549</b>	<b>1,489,921</b>	<b>1,489,921</b>	<b>1,489,921</b>	<b>1,489,921</b>	<b>-</b>

Insurance Breakdown  
FY11

**Budget Amounts**

Type	Cost	2% Discount	Distribute Service Fee	Net	Account #	Description
Workers' Compensation	153,481	3,070	-	150,411	72310 513	Worker's Compensation Insurance
Local Service Fee	20,000	-	(20,000)	-		
Property & Contents	99,705	1,994	11,660	109,371	72610 502	Building & Content Insurance
Employee Blanket Bond	1,710	34	200	1,876	72310 508	Premium on Corporate Surety Bonds
Auto Liability	30,784	616	3,600	33,768	72710 511	Vehicle & Equipment Insurance
General Liability	17,102	342	2,000	18,760	72310 506	Liability Insurance
Boiler & Machinery	5,473	109	640	6,004	72610 501	Boiler Insurance
School Leaders Errors & Omissions	5,131	103	600	5,628	72310 508	Premium on Corporate Surety Bonds
Student and Athletic Accident	11,115	222	1,300	12,193	72310 506	Liability Insurance
<b>Total</b>	<b>344,501</b>	<b>6,490</b>	<b>-</b>	<b>338,011</b>		

FY 2011 NCLB Budget Spreadsheet

LEA Name Obion County  
 LEA # 660

	Title I-A Subfund: 100	Title I-A Stimulus Subfund: 10S	Title II-A Subfund: 200	Title II-D Subfund: 230	Title III Subfund: 300	Title IV-A Subfund: 410	Title X Stimulus Subfund: 70S	Consolidated Administration Subfund: 010
FY 2011 Allocation Revenue	575,637.00		170,641.00	1,982.00	9,893.00			
FY 2010 Allocation Revenue (Funds not rec'd from state as of 6-30-10)								
Consolidated Admin: Money reserved for this purpose last year but not drawn/spent. Will be re-budgeted for this budget period.	24,000.00	104,000.00	39,300.00	0.00	9,900.00	2,200.00	557.48	
FY2010 Amount Reserved @ 6-30-10 (Cash on hand)								
Transfers INTO this project								27,505.00
FY 2011 Total Budgeted	599,637.00	104,000.00	209,941.00	1,982.00	19,793.00	2,200.00	557.48	27,505.00
Check: should be zero (revenue minus expenditures)	0.00	0.00	0.00	0.00	0.00	0.00	(557.48)	0.00
Check: should be zero (FY2011 total less Est. Rev.)	0.00	0.00	0.00	0.00	0.00	0.00	557.48	0.00

Account Number/	Line Item Description	Title I (Current \$ and funds	Title I Stimulus	Title II - Part A	Title II - Part D	Title III (Current \$ and funds	Title IV-A (Current \$ and funds	Title X Stimulus (Current \$ )	Consolidated Administration
<b>Estimated Revenue</b>									
34410	Budget Amount Reserved for Title I (Cash on Hand)	0.00	0.00						
34440	Budget Amount Reserved for Other Federal Projects (Cash on Hand for Title I-D, II-A, II-D, III, IV-A, VI-B, Homeless and Consolidated Administration)			0.00	0.00	0.00	0.00	0.00	0.00
49800	Transfer FROM other Federal Projects (Revenue INTO this Title/Project)	0.00	0.00	0.00	0.00		0.00		27,505.00
47141	Title I Grants to LEA's (FY11 Allocation + FY10 Funds NOT rcv'd)	599,637.00	104,000.00						
47146	Title III-English Language Acquisition Grants (FY11 Allocation + FY10 Funds NOT rcv'd)					19,793.00			
47147	Title IV-Safe and Drug-Free Schools State Grants (FY10 Funds NOT rcv'd)						2,200.00		
47148	Title VI-Rural Education (FY11 Allocation + FY10 Funds NOT rcv'd)								
47189	Title II-A-Teacher Quality [formerly Eisenhower PD Grant] (FY11 Allocation + FY10 Funds NOT rcv'd)			209,941.00					
47590	Other Federal Grants Through State (FY11 Allocation + FY10 Funds NOT rcv'd for Titles I-D, II-D Formula and Competitive (Regular and Stimulus), Title X-Homeless and Consolidated Admin.)				1,982.00			0.00	0.00
<b>Total Estimated Revenue</b>		599,637.00	104,000.00	209,941.00	1,982.00	19,793.00	2,200.00	0.00	27,505.00

FY 2011 NCLB Budget Spreadsheet

LEA Name **Obion County**  
 LEA # **660**

Appropriations									
Account Number/ Line Item Number	REGULAR INSTRUCTIONAL EDUCATION	Title I-A Subfund:100	Title I-A Stimulus Subfund: 10S	Title II-A Subfund: 200	Title II-D Subfund: 230	Title III Subfund: 300	Title IV-A Subfund: 410	Title X Stimulus Subfund: 70S	Consolidated Administration Subfund: 010
71100	Line Item Description								
71100 / 116	Teachers	343,905.00	35,660.00	68,000.00	0.00	0.00	0.00	0.00	0.00
71100 / 117	Career Ladder Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 127	Career Ladder Extended Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 128	Homebound Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 162	Clerical Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 163	Educational Assistants	56,470.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 195	Certified Substitute Teachers	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 198	Non-certified Substitute Teachers	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 201	Social Security	24,893.00	2,300.00	4,200.00	0.00	0.00	0.00	0.00	0.00
71100 / 204	State Retirement	34,800.00	3,250.00	6,200.00	0.00	0.00	0.00	0.00	0.00
71100 / 206	Life Insurance	600.00	42.00	84.00	0.00	0.00	0.00	0.00	0.00
71100 / 207	Medical Insurance	57,000.00	6,000.00	5,800.00	0.00	0.00	0.00	0.00	0.00
71100 / 208	Dental Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 210	Unemployment Compensation	500.00	36.00	72.00	0.00	0.00	0.00	0.00	0.00
71100 / 212	Employer Medicare	5,850.00	520.00	1,000.00	0.00	0.00	0.00	0.00	0.00
71100 / 299	Other Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 311	Contracts with Other School Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 330	Operating Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 336	Maintenance & Repair Services - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 356	Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 369	Contracts for Substitute Teachers -Certified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 370	Contracts for Substitute Teachers Non-certified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 429	Instructional Supplies & Materials	18,458.95	6,543.30	0.00	0.00	12,182.89	2,028.94	0.00	0.00
71100 / 449	Textbooks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	414.36	0.00
71100 / 535	Fee Waivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 599	Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 / 722	Regular Instruction Equipment	2,000.00	36,320.00	0.00	0.00	4,000.00	0.00	0.00	0.00
71100	Subtotal REGULAR INSTRUCTIONAL EDUCATION	546,476.95	90,671.30	85,356.00	0.00	16,182.89	2,028.94	414.36	0.00

Set-asides and Comments:



FY 2011 NCLB Budget Spreadsheet

LEA Name **Obion County**  
 LEA # **660**

Account Number/ Line Item Number	SUPPORT SERVICES/ OTHER STUDENT SUPPORT	Title I-A Subfund:100	Title I-A Stimulus Subfund: 10S	Title II-A Subfund: 200	Title II-D Subfund: 230	Title III Subfund: 300	Title IV-A Subfund: 410	Title X Stimulus Subfund: 70S	Consolidated Administration Subfund: 010
72130	Line Item Description								
72130 / 117	Career Ladder Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 123	Guidance Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 124	Psychological Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 127	Career Ladder - Extended Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 130	Social Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 135	Assessment Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 161	Secretary(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 162	Clerical Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 164	Attendants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 170	School Resource Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 201	Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 204	State Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 206	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 207	Medical Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 208	Dental Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 210	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 212	Employer Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 299	Other Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 307	Communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 309	Contracts with Government Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 311	Contracts with Other School Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 322	Evaluation & Testing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 330	Operating Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 336	Maintenance & Repair Services - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 348	Postal Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 355	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 524	In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 599	Other Charges	6,306.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130 / 790	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130	Subtotal OTHER STUDENT SUPPORT	6,306.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*Set-asides and Comments:*

*72130/599 is the required 1% set-aside for parental involvement and 550 for homeless set-aside*

FY 2011 NCLB Budget Spreadsheet

LEA Name **Obion County**  
 LEA # **660**

Account Number/ Line Item Number	REGULAR INSTRUCTIONAL PROGRAM SUPPORT SERVICES	Title I-A Subfund:100	Title I-A Stimulus Subfund: 10S	Title II-A Subfund: 200	Title II-D Subfund: 230	Title III Subfund: 300	Title IV-A Subfund: 410	Title X Stimulus Subfund: 70S	Consolidated Administration Subfund: 010
72210	Line Item Description								
72210 / 105	Supervisor/Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,000.00
72210 / 117	Career Ladder Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 127	Career Ladder Extended Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 129	Librarian(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 132	Material Supervisor(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 136	Audiovisual Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 137	Education Media Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 138	Instructional Computer Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 161	Secretary(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 162	Clerical Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 163	Educational Assistants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 189	Other Salaries & Wages	0.00	0.00	38,000.00	0.00	0.00	0.00	0.00	0.00
72210 / 195	Certified Substitute Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 196	In-Service Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 198	Non-certified Substitute Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 201	Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,412.00
72210 / 204	State Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,055.00
72210 / 206	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00
72210 / 207	Medical Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280.00
72210 / 208	Dental Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 210	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00
72210 / 212	Employer Medicare	0.00	0.00	550.00	0.00	0.00	0.00	0.00	330.00
72210 / 299	Other Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 307	Communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 308	Consultants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 330	Operating Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 336	Maintenance & Repair Services - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 348	Postal Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 355	Travel	500.00	0.00	1,000.00	0.00	0.00	0.00	0.00	200.00
72210 / 369	Contracts for Substitute Teachers -Certified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 370	Contracts for Substitute Teachers Non-certified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 432	Library Books/Media	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 437	Periodicals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 499	Other Supplies & Materials	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	200.00
72210 / 524	In Service/Staff Development	0.00	11,000.00	77,128.91	1,892.98	3,000.00	0.00	0.00	0.00
72210 / 599	Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 / 790	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210	Subtotal REGULAR INSTRUCTIONAL PROG-SUPPORT SVS	500.00	11,000.00	117,678.91	1,892.98	3,000.00	0.00	0.00	27,505.00

**Set-asides and Comments:**

Title IIA 72210/189: Teacher Mentors

Title IIA 72210/499: materials for mentors

FY 2011 NCLB Budget Spreadsheet

LEA Name Obion County  
 LEA # 660

Account Number/ Line Item Number	OPERATION OF PLANT	Title I-A Subfund:100	Title I-A Stimulus Subfund: 10S	Title II-A Subfund: 200	Title II-D Subfund: 230	Title III Subfund: 300	Title IV-A Subfund: 410	Title X Stimulus Subfund: 70S	Consolidated Administration Subfund: 010
72610	Line Item Description								
72610 / 105	Supervisor/Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 160	Guards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 161	Secretary(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 166	Custodial Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 201	Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 204	State Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 206	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 207	Medical Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 208	Dental Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 210	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 212	Employer Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 299	Other Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 328	Janitorial Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 329	Laundry Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 336	Maintenance & Repair Services - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 351	Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 355	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 359	Disposal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 407	Coal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 410	Custodial Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 415	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	138.12	0.00
72610 / 423	Fuel Oil	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 434	Natural Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 454	Water & Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 501	Boiler Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 502	Building & Content Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 524	In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 599	Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610 / 720	Plant Operation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72610	Subtotal OPERATION OF PLANT	0.00	0.00	0.00	0.00	0.00	0.00	138.12	0.00

Set-asides and Comments:

FY 2011 NCLB Budget Spreadsheet

LEA Name Obion County  
 LEA # 660

Account Number/ Line Item Number	OTHER USES/ TRANSFERS OUT AND INDIRECT COST	Title I-A Subfund:100	Title I-A Stimulus Subfund: 10S	Title II-A Subfund: 200	Title II-D Subfund: 230	Title III Subfund: 300	Title IV-A Subfund: 410	Title X Stimulus Subfund: 70S	Consolidated Administration Subfund: 010
99100	Line Item Description								
99100 / 504	Indirect Cost	19,303.68	2,228.70	6,781.09	64.02	510.11	71.06	0.00	0.00
99100 / 590	Cumulative Transfers TO Other Federal Projects (INCLUDING Consolidated Administration) (Expenditure(s) FROM this Title/Project)	27,050.00	100.00	125.00	25.00	100.00	100.00	5.00	0.00
99100	Subtotal TRANSFERS OUT AND INDIRECT COST	46,353.68	2,328.70	6,906.09	89.02	610.11	171.06	5.00	0.00
<b>Total Appropriations</b>		599,637.00	104,000.00	209,941.00	1,982.00	19,793.00	2,200.00	557.48	27,505.00

C. FINANCIAL INFORMATION

Regular Allocation

2. Estimated Expenditures  
Education for Students with Disabilities

ACCOUNT NO	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116	Teachers	1,024,750	25.00				
117	Career Ladder Program	14,000	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers	30,000	-				
162	Clerical Personnel						
163	Educational Assistants	93,985	6.00	363,419.00	26.00	27,770.00	2.00
171	Speech Pathologist	122,225	3.00				
189	Other Salaries & Wages						
195	Certified Substitute Teachers	500					
198	Non-Certified Substitute Teachers	2,500					
201	Social Security	79,889	XXXXXXXX	22,561.00	XXXXXXXX	1,724.00	XXXXXXXX
204	State Retirement	112,978	XXXXXXXX	23,033.00	XXXXXXXX	1,760.00	XXXXXXXX
206	Life Insurance	1,470	XXXXXXXX	1,092.00	XXXXXXXX	84.00	XXXXXXXX
207	Medical Insurance	177,754	XXXXXXXX	24,808.00	XXXXXXXX	-	XXXXXXXX
208	Dental Insurance	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
210	Unemployment Compensation	1,272	XXXXXXXX	936.00	XXXXXXXX	72.00	XXXXXXXX
212	Employer Medicare	18,710	XXXXXXXX	5,299.00	XXXXXXXX	405.00	XXXXXXXX
299	Other Fringe Benefits	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
310	Contracts With Other Public Agencies	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
311	Contracts With Other School Systems	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
312	Contracts With Private Agencies	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
322	Evaluation & Testing	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
330	Operating Lease Payments	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
336	Maintenance And Repair Services - Equipment	-	XXXXXXXX	2,500.00	XXXXXXXX	-	XXXXXXXX
356	Tuition	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
369	Contracts for Substitute Teachers - Certified	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
370	Contracts for Substitute Teachers - Non-Certified	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
399	Other Contracted Services	500	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
429	Instructional Supplies & Materials	-	XXXXXXXX	83,196.51	XXXXXXXX	4,056.28	XXXXXXXX
449	Textbooks	500	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
499	Other Supplies & Materials	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
535	Fee Waivers	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
599	Other Charges (Specify)	500	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
725	Special Education Equipment	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
<b>71200</b>	<b>TOTAL EXPENDITURES</b>	<b>1,681,533</b>	<b>XXXXXXXX</b>	<b>526,844.51</b>	<b>XXXXXXXX</b>	<b>35,871.28</b>	<b>XXXXXXXX</b>

C. FINANCIAL INFORMATION (Continued)

Regular Allocation

**2. Estimated Expenditures**  
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72120	<b>SUPPORT SERVICES (72000) STUDENTS (72100)</b>						
	<b>HEALTH SERVICES (72120)</b>						
131	Medical Personnel			14,521.00	0.50		
189	Other Salaries & Wages						
201	Social Security		XXXXXXXX	901.00	XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX	920.00	XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX	21.00	XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX	18.00	XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX	212.00	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
413	Drugs & Medical Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges ( <b>Specify</b> )		XXXXXXXX		XXXXXXXX		XXXXXXXX
735	Health Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
<b>72120</b>	<b>TOTAL EXPENDITURES</b>	-	XXXXXXXX	16,593.00	XXXXXXXX	-	XXXXXXXX

C. FINANCIAL INFORMATION (Continued)

Regular Allocation

**2. Estimated Expenditures**  
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72220	<b>SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)</b>						
105	Supervisor/Director	63,814	1.00				
117	Career Ladder Program	1,000	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
124	Psychological Personnel						
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
135	Assessment Personnel			43,910.00	1.00		
161	Secretary(s)			25,988.00	1.00		
162	Clerical Personnel						
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages						
196	In-Service Training		XXXXXXXX		XXXXXXXX		XXXXXXXX
201	Social Security	4,019	XXXXXXXX	4,335.00	XXXXXXXX		XXXXXXXX
204	State Retirement	5,867	XXXXXXXX	5,621.00	XXXXXXXX		XXXXXXXX
206	Life Insurance	42	XXXXXXXX	84.00	XXXXXXXX		XXXXXXXX
207	Medical Insurance	9,556	XXXXXXXX	9,652.00	XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX	-	XXXXXXXX		XXXXXXXX
210	Unemployment Compensation	36	XXXXXXXX	72.00	XXXXXXXX		XXXXXXXX
212	Employer Medicare	941	XXXXXXXX	1,016.00	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX	-	XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX	-	XXXXXXXX		XXXXXXXX
308	Consultants		XXXXXXXX	-	XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX	-	XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXXX	-	XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX	-	XXXXXXXX		XXXXXXXX
355	Travel	35,000	XXXXXXXX	2,000.00	XXXXXXXX		XXXXXXXX
399	Other Contracted Services	250	XXXXXXXX	-	XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials	250	XXXXXXXX	-	XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development	1,000	XXXXXXXX	5,000.00	XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)	250	XXXXXXXX	-	XXXXXXXX		XXXXXXXX
790	Other Equipment		XXXXXXXX	-	XXXXXXXX		XXXXXXXX
<b>72220</b>	<b>TOTAL EXPENDITURES</b>	<b>122,025</b>	<b>XXXXXXXX</b>	<b>97,678.00</b>	<b>XXXXXXXX</b>	<b>-</b>	<b>XXXXXXXX</b>

C. FINANCIAL INFORMATION (Continued)

Regular Allocation

2. Estimated Expenditures  
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72710	SUPPORT SERVICES (72000) STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710)						
72710 105	Supervisor/Director	-	-				
72710 142	Mechanic(s)	-	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
72710 146	Bus Drivers			50,401.00	4.00	-	-
72710 162	Clerical Personnel		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
72710 189	Other Salaries & Wages				XXXXXXXX		XXXXXXXX
72710 201	Social Security			3,129.00	XXXXXXXX	-	XXXXXXXX
72710 204	State Retirement			3,195.00	XXXXXXXX	-	XXXXXXXX
72710 206	Life Insurance			168.00	XXXXXXXX		XXXXXXXX
72710 207	Medical Insurance			-	XXXXXXXX	-	XXXXXXXX
72710 208	Dental Insurance			-	XXXXXXXX	-	XXXXXXXX
72710 210	Unemployment Compensation		XXXXXXXX	144.00	XXXXXXXX	-	XXXXXXXX
72710 212	Employer Medicare	-	XXXXXXXX	735.00	XXXXXXXX	-	XXXXXXXX
72710 307	Communication	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 312	Contracts with Private Agencies	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 329	Laundry Service	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 338	Maintenance & Repair Service-Vehicles	-	XXXXXXXX	1,000.00	XXXXXXXX	-	XXXXXXXX
72710 340	Medical and Dental Services	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 351	Rentals	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 355	Travel	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 399	Other Contracted Services	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 412	Diesel Fuel	-	XXXXXXXX	5,000.00	XXXXXXXX	2,500.00	XXXXXXXX
72710 418	Equipment & Machinery Parts	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 424	Garage Supplies	-	XXXXXXXX	1,000.00	XXXXXXXX	-	XXXXXXXX
72710 425	Gasoline	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 499	Other Supplies & Materials	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 511	Vehicle & Equipment Insurance	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 524	In-Service/Staff Development	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 599	Other Charges	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 701	Administration Equipment	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710 729	Transportation Equipment	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
72710	<b>TOTAL TRANSPORTATION</b>	-	XXXXXXXX	64,772.00	XXXXXXXX	2,500.00	XXXXXXXX

<b>Grand Total Expenditures</b>	<b>1,803,558</b>	<b>705,888</b>	<b>38,371</b>
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Total Allocation		857,279.62	39,610.67
Indirect Costs	3.23%	22,800.17	1,239.39
Permissive Use of Funds	15.00%	128,591.94	-
Balance		0.00	(0.00)



C. FINANCIAL INFORMATION

ARRA Funds Allocation CO

2. Estimated Expenditures  
Education for Students with Disabilities

ACCOUNT NO	71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116		Teachers						
117		Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127		Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128		Homebound Teachers						
162		Clerical Personnel						
163		Educational Assistants			25,935	2.00		
171		Speech Pathologist						
189		Other Salaries & Wages						
195		Certified Substitute Teachers			1,000	-		
198		Non-Certified Substitute Teachers			1,000	-		
201		Social Security		XXXXXXXX	3,262	XXXXXXXX	-	XXXXXXXX
204		State Retirement		XXXXXXXX	3,330	XXXXXXXX	-	XXXXXXXX
206		Life Insurance		XXXXXXXX	168	XXXXXXXX	-	XXXXXXXX
207		Medical Insurance		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
208		Dental Insurance		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
210		Unemployment Compensation		XXXXXXXX	144	XXXXXXXX	-	XXXXXXXX
212		Employer Medicare		XXXXXXXX	766	XXXXXXXX	-	XXXXXXXX
299		Other Fringe Benefits		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
310		Contracts With Other Public Agencies		XXXXXXXX	95,000	XXXXXXXX	-	XXXXXXXX
311		Contracts With Other School Systems		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
312		Contracts With Private Agencies		XXXXXXXX	50,000	XXXXXXXX	-	XXXXXXXX
322		Evaluation & Testing		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
330		Operating Lease Payments		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
336		Maintenance And Repair Services - Equipment		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
356		Tuition		XXXXXXXX	13,000	XXXXXXXX	-	XXXXXXXX
369		Contracts for Substitute Teachers - Certified		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
370		Contracts for Substitute Teachers - Non-Certified		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
399		Other Contracted Services		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
429		Instructional Supplies & Materials		XXXXXXXX	229,375	XXXXXXXX	15,777	XXXXXXXX
449		Textbooks		XXXXXXXX	6,000	XXXXXXXX	-	XXXXXXXX
499		Other Supplies & Materials		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
535		Fee Waivers		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
599		Other Charges (Specify)		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
725		Special Education Equipment		XXXXXXXX	27,000	XXXXXXXX	-	XXXXXXXX
<b>71200</b>		<b>TOTAL EXPENDITURES</b>		-	455,980	XXXXXXXX	15,777	XXXXXXXX

C. FINANCIAL INFORMATION (Continued)

ARRA Funds Allocation CO

**2. Estimated Expenditures**  
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72120	<b>SUPPORT SERVICES (72000) STUDENTS (72100)</b>						
	<b>HEALTH SERVICES (72120)</b>						
131	Medical Personnel						
189	Other Salaries & Wages						
201	Social Security		XXXXXXXX		XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX		XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
413	Drugs & Medical Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges ( <b>Specify</b> )		XXXXXXXX		XXXXXXXX		XXXXXXXX
735	Health Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
<b>72120</b>	<b>TOTAL EXPENDITURES</b>		- XXXXXXXX		- XXXXXXXX		- XXXXXXXX

C. FINANCIAL INFORMATION (Continued)

ARRA Funds Allocation CO

**2. Estimated Expenditures**  
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions	
72220	SUPPORT SERVICES (72000)							
	INSTRUCTIONAL STAFF (72200)							
	SPECIAL EDUCATION PROGRAM STAFF (72220)							
	105	Supervisor/Director						
	117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	
	124	Psychological Personnel						
	127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	
	135	Assessment Personnel						
	161	Secretary(s)						
	162	Clerical Personnel						
	171	Speech Pathologist (Supervisory)						
	189	Other Salaries & Wages						
	196	In-Service Training		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	201	Social Security		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	204	State Retirement		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	206	Life Insurance		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	207	Medical Insurance		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	208	Dental Insurance		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	210	Unemployment Compensation		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	212	Employer Medicare		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	299	Other Fringe Benefits		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	307	Communication		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	308	Consultants		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	330	Operating Lease Payments		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	336	Maintenance & Repair Services -Equipment		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	348	Postal Charges		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
	355	Travel		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
399	Other Contracted Services		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX	
499	Other Supplies & Materials		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX	
524	In-Service/Staff Development		XXXXXXXX	40,000	XXXXXXXX	-	XXXXXXXX	
599	Other Charges (Specify)		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX	
790	Other Equipment		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX	
72220	<b>TOTAL EXPENDITURES</b>	-	XXXXXXXX	40,000	XXXXXXXX	-	XXXXXXXX	
<b>Grand Total Expenditures</b>		-		<b>495,980</b>		<b>15,777</b>		

Carryover Allocation

Indirect Costs

Balance

512,000.00

3.23% 16,020.15

0.00

16,287.00

509.61

0.00

C. FINANCIAL INFORMATION

Discretionary Grant

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116	Teachers						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	-	XXXXXXXX
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	-	XXXXXXXX
128	Homebound Teachers						
162	Clerical Personnel						
163	Educational Assistants			13,805			
171	Speech Pathologist						
189	Other Salaries & Wages			25,000			
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers						
201	Social Security		XXXXXXXX	2,454	XXXXXXXX	-	XXXXXXXX
204	State Retirement		XXXXXXXX	3,138	XXXXXXXX	-	XXXXXXXX
206	Life Insurance		XXXXXXXX	42	XXXXXXXX	-	XXXXXXXX
207	Medical Insurance		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
208	Dental Insurance		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX	72	XXXXXXXX	-	XXXXXXXX
212	Employer Medicare		XXXXXXXX	564	XXXXXXXX	-	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
310	Contracts With Other Public Agencies		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
312	Contracts With Private Agencies		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
322	Evaluation & Testing		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
330	Operating Lease Payments		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
356	Tuition		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
370	Contracts for Substitute Teachers - Non-Certified		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
399	Other Contracted Services		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
429	Instructional Supplies & Materials		XXXXXXXX	1,387	XXXXXXXX	-	XXXXXXXX
449	Textbooks		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
535	Fee Waivers		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
725	Special Education Equipment		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
<b>71200</b>	<b>TOTAL EXPENDITURES</b>	-	XXXXXXXX	46,462	XXXXXXXX	-	XXXXXXXX

C. FINANCIAL INFORMATION (Continued)

Discretionary Grant

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72120	SUPPORT SERVICES (72000) STUDENTS (72100)						
	HEALTH SERVICES (72120)						
131	Medical Personnel						
189	Other Salaries & Wages						
201	Social Security		XXXXXXXX		XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX		XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
413	Drugs & Medical Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
735	Health Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
72120	TOTAL EXPENDITURES	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX

C. FINANCIAL INFORMATION (Continued)

Discretionary Grant

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
124	Psychological Personnel						
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
135	Assessment Personnel						
161	Secretary(s)						
162	Clerical Personnel						
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages						
196	In-Service Training		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
201	Social Security		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
204	State Retirement		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
206	Life Insurance		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
207	Medical Insurance		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
208	Dental Insurance		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
212	Employer Medicare		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
307	Communication		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
308	Consultants		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
330	Operating Lease Payments		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
348	Postal Charges		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
355	Travel		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
399	Other Contracted Services		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
790	Other Equipment		XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
<b>72220</b>	<b>TOTAL EXPENDITURES</b>	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
<b>Grand Total Expenditures</b>		-		<b>46,462</b>		-	

Total Allocation

47,963.00

Indirect Costs

3.23% 1,500.73

Balance

(0.00)

**PERKINS IV BUDGET SUMMARY  
2010-2011**

20% Cap CTSO Travel  
5% Cap CTE Director/Admin  
5% Minimum PD Activities

SCHOOL SYSTEM OBION COUNTY

SCHOOL SYSTEM NUMBER 660

FEDERAL DESCRIPTION	<b>PROGRAM IMPROVEMENT</b>
FEDERAL ALLOCATION	<b>\$47,747.00</b>
STATE REVENUE CODE	<b>47131</b>
FUND	<b>142</b>

ACCOUNT NUMBER	EXPENDITURE NAME OF ACCOUNT	FEDERAL ALLOCATION
<b>71300</b>	<b>TEACHERS (INSTRUCTION)</b>	
71300 116	TEACHER SALARIES	\$0.00
71300 162	CLERICAL PERSONNEL	\$0.00
71300 163	EDUCATIONAL ASSISTANT SALARIES	\$0.00
71300 189	OTHER SALARIES AND WAGES	\$0.00
71300 201	SOCIAL SECURITY	\$0.00
71300 204	STATE RETIREMENT	\$0.00
71300 206	LIFE INSURANCE	\$0.00
71300 207	MEDICAL INSURANCE	\$0.00
71300 208	DENTAL INSURANCE	\$0.00
71300 210	UNEMPLOYMENT COMPENSATION	\$0.00
71300 212	EMPLOYER MEDICARE	\$0.00
71300 299	OTHER FRINGE BENEFITS	\$0.00
71300 311	CONTRACTS W/OTHER SCHOOLS SYSTEMS	\$0.00
71300 399	OTHER CONTRACTED SERVICES	\$0.00
71300 429	INSTRUCTIONAL SUPPLIES & MATERIALS (nonconsumable)	\$0.00
71300 448	T & I CONSTRUCTION MATERIALS (nonconsumable)	\$0.00
71300 499	OTHER SUPPLIES & MATERIALS (nonconsumable)	\$0.00
71300 599	OTHER CHARGES	\$0.00
71300 730	CAREER AND TECHNICAL INSTRUCTION EQUIPMENT	\$33,567.00
<b>Total 71300</b>		<b>\$33,567.00</b>

**PERKINS IV BUDGET SUMMARY  
2009-2010**

SCHOOL SYSTEM OBION COUNTY

SCHOOL SYSTEM NUMBER 660

ACCOUNT NUMBER	EXPENDITURE NAME OF ACCOUNT	FEDERAL ALLOCATION	
<b>72130</b>	<b>OTHER STUDENT SUPPORT</b>		
72130 123	GUIDANCE PERSONNEL	\$0.00	
72130 146	BUS DRIVERS (field trips post secondary transition)	\$0.00	
72130 201	SOCIAL SECURITY	\$0.00	
72130 204	STATE RETIREMENT	\$0.00	
72130 206	LIFE INSURANCE	\$0.00	
72130 207	MEDICAL INSURANCE	\$0.00	
72130 208	DENTAL INSURANCE	\$0.00	
72130 210	UNEMPLOYMENT COMPENSATION	\$0.00	
72130 212	EMPLOYER MEDICARE	\$0.00	
72130 299	OTHER FRINGE BENEFITS	\$0.00	
72130 399	OTHER CONTRACTED SERVICES	\$0.00	
72130 599	OTHER CHARGES	\$0.00	
CTSO		\$0.00	
72130 146	BUS DRIVERS (CTSO TRANSPORTATION)	\$0.00	
72130 355 S	TRAVEL (STUDENT CTSO)	\$9,500.00	
72130 355 C	TEACHER (CTSO TRAVEL)	\$0.00	
72130 399	OTHER CONTRACTED SERVICES (CTSO BUS CHARTER)	\$0.00	CTSO TRAVEL 20% cap
<b>TOTAL CTSO TRAVEL</b>		\$9,500.00	<b>\$9,549.40</b>
<b>PROFESSIONAL DEVELOPMENT</b>			
72130 189	OTHER PD SALARIES (STIPENDS)	\$0.00	
72130	BENEFITS	\$0.00	
72130 355PD	TEACHER (PD TRAVEL)	\$2,380.00	
72130 399	OTHER CONTRACTED SERVICES (OUTSIDE PRESENTERS' PD)	\$0.00	PROFESSIONAL
72130 524	PD MATERIALS, FACILITY RENTAL AND SUPPLIES	\$0.00	DEVELOPMENT 5%
<b>TOTAL PROFESSIONAL DEVELOPMENT</b>		\$2,380.00	<b>\$2,387.35</b>
<b>TOTAL 72130</b>		\$11,880.00	



**PERKINS IV BUDGET SUMMARY  
2009-2010**

SCHOOL SYSTEM OBION COUNTY

SCHOOL SYSTEM NUMBER 660

ACCOUNT NUMBER	EXPENDITURE NAME OF ACCOUNT	FEDERAL ALLOCATION	
<b>72230</b>	<b>CTE ADMINISTRATION</b>		
72230 105	CTE DIRECTOR SALARY	\$0.00	
72230 162	CLERICAL PERSONNEL (For Directors benefit)	\$0.00	
72230 201	SOCIAL SECURITY	\$0.00	
72230 204	STATE RETIREMENT	\$0.00	
72230 206	LIFE INSURANCE	\$0.00	
72230 207	MEDICAL INSURANCE	\$0.00	
72230 208	DENTAL INSURANCE	\$0.00	
72230 210	UNEMPLOYMENT COMPENSATION	\$0.00	
72230 212	EMPLOYER MEDICARE	\$0.00	
72230 299	OTHER BENEFITS	\$0.00	
72230 355	CTE DIRECTOR TRAVEL	\$0.00	
72230 499	OTHER SUPPLIES AND EQUIPMENT	\$0.00	
72230 524	CTE DIRECTOR INSERVICE/PD	\$2,300.00	
72230 599	OTHER CHARGES	\$0.00	
72230 790	OTHER EQUIPMENT	\$0.00	
			<b>ADMINISTRATIVE 5% cap</b>
<b>TOTAL ADMINISTRATIVE (5% CAP)</b>		\$2,300.00	<b>\$2,387.35</b>
99100 590	TRANSFERS TO OTHER FUNDS (INDIRECT COST)	\$0.00	
<b>TOTAL FEDERAL ALLOCATION</b>		\$47,747.00	<b>\$47,747.00</b>

\_\_\_\_\_  
SIGNATURE OF CAREER TECHNICAL DIRECTOR

DATE \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF DIRECTOR OF SCHOOLS OR  
AUTHORIZED REPRESENTATIVE

DATE \_\_\_\_\_

**FY 2010-2011 BUDGET DOCUMENT**  
**Central Cafeteria Fund (Fund 143)**

<b>ACCOUNT NO.</b>	<b>ESTIMATED REVENUES</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
43000	Charges for Current Services			
43500	Education Charges			
43521	Lunch Payments - Children	\$ 435,994	\$ 388,396	\$ 402,667
43522	Lunch Payments - Adults	90,325	87,552	90,624
43523	Income from Breakfast	94,461	86,427	-
43524	Special Milk Sales	-	-	-
43525	Ala Carte Sales	225,083	236,245	244,535
43570	Receipts from Individual Schools	8,354	9,740	10,000
43990	Other Charges for Services	-	-	-
<b>43000</b>	<b>Total Charges for Current Services</b>	<b>\$ 854,217</b>	<b>\$ 808,360</b>	<b>\$ 747,826</b>
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	\$ 6,345	\$ 2,738	\$ 3,000
44130	Sale of Materials & Supplies	-	-	-
44160	Retirees' Insurance Payments	-	341	-
44170	Miscellaneous Refunds	336	216	-
44500	Nonrecurring Items			
44530	Sale of Equipment	-	-	-
44560	Damages Recovered from Individuals	-	-	-
44990	Other Local Revenue	-	-	-
<b>44000</b>	<b>Total Other Local Revenues</b>	<b>\$ 6,681</b>	<b>\$ 3,295</b>	<b>\$ 3,000</b>
46000	State of Tennessee			
46500	State Education Funds			
46520	School Food Service	\$ 22,172	\$ 21,562	\$ 22,000
<b>46500</b>	<b>Total State Education Funds</b>	<b>\$ 22,172</b>	<b>\$ 21,562</b>	<b>\$ 22,000</b>
47000	Federal Government			
47100	Federal through State			
47111	USDA School Lunch Program	\$ 792,599	\$ 851,961	\$ 893,423
47113	Breakfast	320,416	338,121	353,611
47114	USDA - Other	18,507	23,448	24,300
47115	USDA Food Service Equipment Grant	-	8,450	-
47590	Other Federal Through State	-	-	-
<b>47100</b>	<b>Total Federal Through State</b>	<b>\$ 1,131,522</b>	<b>\$ 1,221,980</b>	<b>\$ 1,271,334</b>
<b>140000</b>	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,014,592</b>	<b>\$ 2,055,197</b>	<b>\$ 2,044,160</b>

**FY 2010-2011 BUDGET DOCUMENT**  
**Central Cafeteria Fund (Fund 143)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY09</b>	<b>Estimated FY10</b>	<b>Budget FY11</b>
	<b>OPERATION OF NON-INSTRUCTIONAL SERV. (73000)</b>			
	<b>FOOD SERVICE (73100)</b>			
143 73100 105	Supervisor/Director	\$ 45,313	\$ 45,944	\$ 50,000
143 73100 119	Accountants/Bookkeepers	28,000	28,000	14,500
143 73100 162	Clerical Personnel	-	-	15,200
143 73100 165	Cafeteria Personnel	691,242	691,001	702,228
143 73100 167	Maintenance Personnel	-	-	16,388
143 73100 189	Other Salaries & Wages	-	-	-
143 73100 196	In-Service Training	-	-	-
143 73100 201	Social Security	46,153	46,078	49,557
143 73100 204	State Retirement	31,921	34,329	51,953
143 73100 206	Life Insurance	1,710	1,751	2,310
143 73100 207	Medical Insurance	21,164	21,045	23,511
143 73100 210	Unemployment Compensation	818	1,827	1,980
143 73100 212	Employer Medicare	10,794	10,776	11,631
143 73100 302	Advertising	-	209	300
143 73100 305	Audit Services	-	3,000	3,500
143 73100 307	Communication	2,788	2,653	3,000
143 73100 320	Dues and Memberships	-	456	600
143 73100 330	Operating Lease Payments	-	-	-
143 73100 334	Maintenance Agreements	-	4,079	4,250
143 73100 336	Maintenance & Repair Service Equipment	16,812	18,925	25,000
143 73100 347	Pest Control	-	1,617	2,200
143 73100 348	Postal Charges	-	-	500
143 73100 354	Transportation - Other Than Students	9,283	9,674	13,500
143 73100 355	Travel	20	-	500
143 73100 359	Disposal Fees	-	36,187	31,000
143 73100 361	Permits	-	840	1,500
143 73100 399	Other Contracted Services	53,925	-	1,000
143 73100 410	Custodial Supplies	-	14,433	18,000
143 73100 421	Food Preparation Supplies	68,466	61,682	70,000
143 73100 422	Food Supplies	861,367	814,655	913,800
143 73100 435	Office Supplies	5,258	5,460	6,500
143 73100 451	Uniforms	-	-	-
143 73100 452	Utilities	-	-	-
143 73100 499	Other Supplies & Materials	29,894	-	1,000
143 73100 517	Surcharges	-	5,073	3,500
143 73100 524	In Service/Staff Development	2,057	3,742	5,000
143 73100 599	Other Charges	114	-	-
143 73100 710	Food Service Equipment	21,915	72,573	50,000
<b>143 73100</b>	<b>TOTAL FOOD SERVICE</b>	<b>\$ 1,949,014</b>	<b>\$ 1,936,009</b>	<b>\$ 2,093,908</b>
<b>143 70000</b>	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,949,014</b>	<b>\$ 1,936,009</b>	<b>\$ 2,093,908</b>
<b>143 730000</b>	<b>GRAND TOTAL EXPENDITURES (APPROPRIATIONS)</b>	<b>\$ 1,949,014</b>	<b>\$ 1,936,009</b>	<b>\$ 2,093,908</b>
	<b>Excess of Estimated Revenues and Other Sources Over</b>			
	<b>(Under) Estimated Expenditures and Other Uses</b>	<b>65,578</b>	<b>119,188</b>	<b>(49,748)</b>
	<b>Actual/Estimated Beginning Fund Balance, July 1, 2008, 2009, 2010</b>	<b>482,233</b>	<b>547,811</b>	<b>666,999</b>
	<b>Actual/Estimated Ending Fund Balance, June 30, 2009, 2010, 2011</b>	<b>547,811</b>	<b>666,999</b>	<b>617,251</b>



