

# **Blount County Budget Committee**

## **April 14, 2008**

**Committee Members:**

Mayor Jerry Cunningham, John Keeble, Mike Lewis, Kenneth Melton & Steve Samples

### **BUDGET WORK SESSION**

**A. ROLL CALL**

**B. DISCUSSION/POSSIBLE ACTION REGARDING**

- 1. General Purpose School Fund 141**
- 2. Federal Projects Fund 142**
- 3. Central Cafeteria Fund 143**
- 4. Extended Daycare Fund 146**
- 5. School Capital**
- 6. Overview of complete school budget**
- 7. Where are we now?**

REPORT 010-400

ESTIMATED REVENUES FY 08/09

## ESTIMATED REVENUE

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
40110	CURRENT PROPERTY TAX	15,240,000	15,210,337	15,390,000	16,100,000
40115	DISCOUNT ON PROPERTY TAXES	189,000-	199,923-	196,000-	205,000-
40120	TRUSTEE'S COLLECTIONS-PRIOR YEAR	650,000	672,636	670,000	750,000
40130	CIRCUIT COURT/CLERK & MASTER COLLECT - PY	90,000	68,226	90,000	70,000
40140	INTEREST & PENALTY	80,000	91,929	80,000	90,000
40150	PICK-UP TAXES	80,000	142,189	80,000	80,000
40161	PAYMENTS IN LIEU OF TAXES-TVA	12,000	12,154	12,000	12,000
40162	PAYMENTS IN LIEU OF TAXES-LOCAL UTILITIES	105,000	64,236	105,000	105,000
40210	LOCAL OPTION SALES TAX	10,358,000	10,404,032	10,832,000	11,254,000
40270	BUSINESS TAX	380,000	393,395	385,000	385,000
40290	OTHER CTY LOCAL OPT TAXES	10,000	11,254	11,000	11,000
41110	MARRIAGE LICENSES	4,000	2,969	4,000	4,000
43350	COPY FEES	0	142	0	0
43380	VENDING MACHINE COLLECT ABE	0	164	0	0
43511	TUITION-REGULAR DAY STUDENTS	0	2,054	0	0
43542	INSTRUCTIONAL SERVICES CONTRACT	0	37,093	38,000	38,000
44110	INTEREST EARNED	417,000	702,455	423,000	464,000
44120	LEASE/RENTALS	2,000	650	25,000	40,000
441601	RETIREEES INSURANCE - HEALTH	50,000	0	0	0
441602	RETIREEES INSURANCE - DENTAL	5,000	0	0	0
44170	MISCELLANEOUS REFUNDS	1,000	3,952	1,000	1,000
441702	E RATE REFUND	30,000	59,049	30,000	30,000
44530	SALE OF EQUIPMENT	2,000	11,470	2,000	2,000
44560	DAMAGES RECOVER-INDIVIDUALS	10,000	11,128	10,000	10,000
44570	CONTRIBUTIONS & GIFTS	5,000	33,784	5,000	25,000
445702	CONTRIBUTIONS TO PRESCHOOL PROGRAM	0	4,000	0	0
445703	CONTR TO ADULT EDUC PROGRAM	28,000	22,312	28,000	28,000
445704	CONTRIBUTIONS TO ELOC	0	3,319	0	0
44990	OTHER LOCAL REVENUES	0	7-	0	0
449901	MISCELLANEOUS REVENUE	25,000	23,197	25,000	26,300
449904	MISCELLANEOUS REVENUE REFUND	5,000	5,826	5,000	5,000
449906	HELPING SCHOOLS LICENSE PLATES	1,000	877	1,000	1,000
449907	SALARY RMBSMTS FOR ACTIVITIES WORKERS	75,000	80,339	75,000	85,000
449908	SAL RMBSMTS FOR SUBSTITUTE TEACHERS	11,000	5,905	11,000	11,000
46511	BASIC EDUCATION	40,000,000	40,411,343	42,138,000	44,387,000
46515	PRESCHOOL LOTTERY GRANT	147,500	130,951	159,000	80,500
46550	DRIVER EDUCATION	14,000	14,388	14,000	14,000
46590	OTHER STATE EDUCATION FUNDS	0	234,704	0	40,200
465909	OTHER STATE FUNDS-ABE	45,000	50,198	50,000	50,000
465912	ABE/FAMILIES FIRST GRANT	24,000	22,148	24,000	0
465913	OTHER STATE FUNDS-IDEA COMP	0	24,000	0	0
46610	CAREER LADDER PROGRAM	656,000	569,892	649,000	600,000
46612	CAREER LADDER EXTENDED CONTRACT	263,000	252,537	260,000	260,000
46850	MIXED DRINK TAX	25,000	37,380	30,000	30,000
46851	STATE REVENUE SHARING-TVA	840,000	964,714	900,000	1,000,000

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
46980	EARLY CHILDHOOD EDUCATION	0	182,983	195,000	402,000
469802	ADMINISTRATIVE RETREAT	0	0	0	120,000
469806	ABE GRANT	10,000	8,671	10,000	10,000
469808	FAMILY RESOURCE GRANT	33,000	37,262	33,000	33,000
469809	SAFE SCHOOLS ACT GRANT	55,000	51,517	55,000	55,000
469901	OTHER STATE REV-MICROSOFT VOUCHERS	0	184,148	0	0
47120	ADULT BASIC EDUCATION 84.002	165,000	154,080	160,000	160,000
47143	EDUCATION OF THE HANDICAPPED ACT 84.027	26,000	26,925	26,000	26,000
47590	OTHER FEDERAL THROUGH STATE	0	45,804	0	0
47640	ROTC REIMBURSEMENT	90,000	107,544	90,000	90,000
498005	OPERATING TRANSFER-SHERIFF'S DEPARTMENT	100,000	0	0	0
498006	OPERATING TRANSFER-FAMILY RESOURCE CENTER	46,000	0	46,000	0
498007	OPERATING TRANSFER-SOCIAL WORKER	23,000	0	23,000	0
499501	RESERVE FOR CAPITAL OUTLAY	512,515	0	436,800	0
499998	FUND BALANCE	50,985	0	389,200	0
141	GENERAL PURPOSE SCHOOL	70,613,000	71,392,332	73,830,000	76,780,000

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 71100: REGULAR EDUCATION PROGRAM					
116	TEACHERS	21,458,000	23,952,461	21,056,000	27,182,000
117	CAREER LADDER PROGRAM	472,000	414,825	464,000	431,000
127	CAREER LADDER EXTENDED CONTRACTS	207,000	207,250	204,000	205,000
140	SALARY SUPPLEMENTS	422,000	419,294	438,000	458,000
163	AIDES	1,041,700	1,077,381	1,200,000	1,486,000
187	OVERTIME	12,000	8,073	12,000	12,000
188	BONUS PAYMENTS	11,000	0	961,000	380,000
189	OTHER SALARIES & WAGES	11,000	129,070	0	15,000
195	SUBSTITUTE TEACHERS	330,000	203,048	330,000	470,000
198	JANITORS ELECTIONS	270,000	254,327	270,000	270,000
201	SOCIAL SECURITY	1,665,000	1,611,497	1,795,000	1,917,000
204	STATE RETIREMENT	1,608,000	1,531,332	1,710,000	1,877,000
205	EMPLOYEE INSURANCE	1,923,000	1,660,679	1,960,000	1,965,000
206	EMPLOYEE INSURANCE-LIFE	99,000	87,940	135,000	145,000
207	EMPLOYEE INSURANCE-HEALTH	2,375,000	2,219,708	2,363,000	2,569,000
208	EMPLOYEE INSURANCE-DENTAL	157,000	145,637	151,000	170,000
212	EMPLOYER MEDICARE LIABILITY	390,000	376,870	420,000	449,000
311	CONTRACTS WITH OTHER SCHOOLS	123,000	181,355	209,000	348,000
336	MAINT & REPAIR - EQUIPMENT	16,000	15,114	16,000	17,000
349	PRINTING	9,000	8,933	9,000	9,000
399	OTHER CONTRACTED SERVICES	31,000	25,627	27,000	31,000
429	INSTRUCTIONAL SUPPLIES	379,000	374,134	370,000	456,000
449	TEXTBOOKS	1,529,000	468,307	1,711,000	756,000
711	FURNITURE & FIXTURES	15,000	14,640	15,000	0
722	REGULAR INSTRUCTION EQUIP	11,000	9,394	11,000	24,000
71100	REGULAR EDUCATION PROGRAM	34,564,700	35,396,896	35,837,000	41,642,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 71100

Name of Cost Center: Regular Education Program

**Provide a summary of the specific services this cost center provides to Blount County citizens:**

Provide regular classroom teachers and teaching assistants for grades K-12, including related textbooks, supplies, and minor equipment. Also, provide English as a Second Language services to applicable students through contract with Maryville College.

**What specific programs under this cost center are provided to the citizens of Blount County? (Please use detailed answers, include statistical information to support your answer.)**

## **Elementary School Education – Grades K – 5**

Elementary schools in Blount County are structured to provide young children with a firm foundation to progress from one grade to another. The integrated curriculum design is centered on thematic units of instruction to support our major focus of Read for Success. During the kindergarten year, emphasis is placed upon active learning with manipulative materials and a variety of hands-on activities. In grades one through five, emphasis is placed upon the basic skills and concepts of oral language, reading, handwriting, composition, spelling, listening and mathematics. Additional skills and concepts are provided through the areas of science, social studies, health and safety, art, physical education and music. Classes are self-contained and students are grouped heterogeneously. Computers are also a part of the classroom environment with students using them as learning tools.

## **Middle School Education – Grades 6-8**

Blount County's middle school programs are based on meeting the needs of the young adolescent. A high emphasis is placed on providing a nurturing environment, meaningful curriculum, career and personal exploration, and experiences and information to make the transition to being a young adult and productive citizen successful. Teachers are chosen based on subject matter expertise and ability to work successfully with this transitional age group. Each middle school provides an environment rich in technology, with integration throughout the curriculum as well as specialized instruction in its use. Activity and project based learning is emphasized. The goal of the middle school program is to provide a positive transition to the secondary program for students by producing students that are academically and emotionally prepared to meet the challenges ahead.

## **High School Education – Grades 9-12**

The high school program provides courses of study by which students can move toward personal, career and educational goals. Both required and elective courses are offered in English, mathematics, science and social studies. Numerous elective courses are available in art, business, driver education, foreign languages, physical education, technology, music and vocational programs, including among others, agriculture, childcare, foods, cosmetology, marketing, horticulture and several trade and industrial courses. School counselors aid in the placement of students in programs that are best suited to their interests, abilities, and needs. School counselors also assist in post-secondary education placement.

Accounts: 311, 429, 449 – See attached worksheets for detail of budget.

Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)

116- 545  
163- 34

How many part time employees are paid out of this cost center?  
(Please list by budget line)

116- 8  
163- 84

How many employees have health insurance in this cost center? 556

How many employees have dependant health insurance in this cost center? 289

Budget Analysis  
FY 2008-2009

141-071100-500311-0  
Contracts with Other Schools  
Contract with Maryville College for English Language Learners

	Budget FY 07-08	Actual or Estimated FY 07-08	C Budget FY 08-09	C Budget FY 09-10	C Budget FY 10-11	C Budget FY 11-12	C Budget FY 12-13	C Budget FY 13-14	FY 08-09 What's New in the Budget?
Annual service contract with Maryville College	209,000	289,811	348,000	418,000	502,000	603,000	724,000	869,000	139,000
Budget Cut to Balance	(56,000)	-	-	-	-	-	-	-	56,000
Budget Transfer	147,000	-	-	-	-	-	-	-	(147,000)
<b>Totals</b>	<b>300,000</b>	<b>289,811</b>	<b>348,000</b>	<b>418,000</b>	<b>502,000</b>	<b>603,000</b>	<b>724,000</b>	<b>869,000</b>	<b>48,000</b>
Current/Proposed Budget		<b>300,000</b>	<b>348,000</b>	<b>418,000</b>	<b>502,000</b>	<b>603,000</b>	<b>724,000</b>	<b>869,000</b>	<b>48,000</b>

Actual FY 07-08 Surplus (Deficit)

10,189

	FY 01-02 Actual	FY 02-03 Actual	#	FY 03-04 Actual	#	FY 04-05 Actual	#	FY 05-06 Actual	#	FY 06-07 Actual	#	FY 07-08 Actual	#
August	8,263	10,831	53	10,113	48	12,390	64	13,224	60	15,779	68	24,224	102
September	9,355	12,760	54	12,583	53	14,122	63	13,208	57	20,863	70	35,040	109
October	9,525	13,035	52	14,361	52	15,487	63	13,535	56	21,483	72	23,739	112
November	10,109	11,853	47	12,568	46	16,177	65	13,489	56	21,793	71	35,188	111
December	9,461	11,549	52	9,856	48	13,305	64	12,881	56	21,250	72	33,924	116
January	9,602	11,230	43	8,989	37	13,582	59	12,395	52	21,545	81	29,696	111
February	9,934	10,962	44	761	39	14,430	59	13,163	54	23,017	80		
March	10,539	10,998	47	9,658	41	13,395	53	12,874	53	23,343	82		
April	10,567	11,433	47	9,776	45	4,456	53	1,781	52	12,282	80		
May													
	<u>87,354</u>	<u>104,651</u>		<u>88,665</u>		<u>117,344</u>		<u>106,550</u>		<u>181,355</u>		<u>181,811</u>	
Projected expense for remaining months	-	-		-		-		-		-		108,000	
<b>Total projected FYE 06-07 Expense</b>	<b>87,354</b>	<b>104,651</b>		<b>88,665</b>		<b>117,344</b>		<b>106,550</b>		<b>181,355</b>		<b>289,811</b>	
Percentage Increase (Decrease)	30.61%	19.80%		-15.28%		32.34%		-9.20%		70.21%		59.80%	

Includes reimbursement from  
Title III grant

Terms of the contract with Maryville College:

9 monthly billings with 19 days per month, which totals 171 total days.  
Each hour is billed at \$8.00 for 07-08 (\$7.75 for 06-07) . Kindergarden  
attend for 1 hour/day and 1st - 12th grade attend 2 hours/day.

C - FY 08-09 forward based on a 20% increase over the prior year.

Budget Analysis  
FY 2008-2009

141-071100-500429-0

**Instructional Supplies**

BEP funds @ \$200/teacher, \$0/teacher extra, fee waivers, instructional supplies, library supplies, & Planetarium (\$5,000)

	Budget FY 07-08	Actual or Estimated FY 07-08	Budget FY 08-09	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	FY 08-09 What's New in the Budget?
<b>BEP instructional supply funds</b> (\$200 BEP funds per state law; include for 40 new certified positions)	140,000	B 138,060	A 148,000	B 149,000	150,000	151,000	152,000	153,000	8,000
<b>Additional instructional supply funds</b> (\$100 per teacher; estimated xxx classroom teachers FY 06-07)	-	-	-	-	71,500	72,000	72,500	73,000	-
<b>Instructional supply funds for system-wide Music, Art, PE</b> (\$200 BEP plus \$300 extra per teacher)	11,250	11,300 E	14,500 E	15,000 E	15,500 E	16,000 E	16,500 E	17,000 E	3,250
<b>Instructional supply funds based on F1 net enrollment</b> (\$10.25/K-8 and \$7.65/HS)	113,000	112,953 E	117,000	119,000	123,000	127,000	131,000	135,000	4,000
<b>Library supply funds</b> (General allotement)	15,000	15,000 E	15,000	15,000	15,000	15,000	15,000	15,000	-
<b>Fee waiver assistance</b> (\$12 per fee waiver student)	65,000	65,000 A	65,000	66,000	67,000	68,000	69,000	70,000	-
<b>Start-up supplies for new schools</b>	-	-	36,000 C	-	20,000	-	-	-	36,000
<b>Maps for all 5th Grade Classrooms</b>	-	-	12,000	12,000	12,000	12,000	-	-	12,000
<b>\$1,000/each for 6 Art, 6 Band, and 6 Choir Teachers at MS &amp; HS</b>	-	-	18,000	18,000	18,000	18,000	18,000	18,000	18,000
<b>HHS Planetarium</b>	5,000	5,000 E	10,000	10,000	10,000	10,000	10,000	10,000	5,000
<b>Miscellaneous supplies</b>	20,750	33,000 E	20,000	18,000	20,000	20,000	20,000	20,000	(750)
<b>Budget Amendment</b>	4,000	4,000 E	-	-	-	-	-	-	(4,000)
<b>Totals</b>	<u>374,000</u>	<u>384,313</u>	<u>455,500</u>	<u>422,000</u>	<u>522,000</u>	<u>509,000</u>	<u>504,000</u>	<u>511,000</u>	<u>81,500</u>
<b>Current/Proposed Budget</b>		<u>374,000</u>	<u>456,000</u>	<u>422,000</u>	<u>522,000</u>	<u>509,000</u>	<u>504,000</u>	<u>511,000</u>	<u>82,000</u>
<b>Estimated FY 07-08 Surplus (Deficit)</b>		(10,313)							
	<u>Actual 2001</u>	<u>Actual 2002</u>	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>YTD 1/17/2008</u>	<u>Estimated 2008</u>
<b>141-071100-500429 - Instructional Supplies</b>	328,633	337,024	392,219	412,433	359,564	343,848	374,134	325,877	384,313

**B** - Increase for 40 new certified positions for new 9th Grade Academy in FY 08-09, new UGES in FY 08-09, and new teachers TBP system wide.

**C** - Start up supplies for new schools as noted in B above; \$20k for UGES, \$8k for UGMS, & \$8k for 9th Academy.

**E** - Includes addition of 6.5 new in 08-09 and 1 new system-wide music, art, or PE teacher in each FY beginning 09-10.

Budget Analysis  
FY 2008-2009

141-071100-500449-0  
Textbooks  
Student textbooks

	Budget FY 07-08	Actual or Estimated FY 07-08	Budget FY 08-09	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget FY 14-15	Budget FY 15-16	FY 08-09 What's New in the Budget?
<b>Consumables and Replacements</b> (3% projected annual growth due to pricing & student growth)	193,000	193,000	200,000	206,000	213,000	220,000	227,000	234,000	242,000	250,000	7,000
<b>Books for WBHS 9th Grade Academy</b>	-	-	36,000	-	-	-	-	-	-	-	36,000
<b>Social Studies Adoption</b>	-	-	520,000	-	-	-	-	-	650,000	-	520,000
<b>Science Adoption</b>	-	-	-	550,000	-	-	-	-	-	650,000	-
<b>English, Language Arts Adoption</b> (Partial in 06-07)	-	-	-	-	550,000	-	-	-	-	-	-
<b>Math, Computer Science Adoption</b> (Partial in 07-08)	635,000 B	-	-	-	-	600,000	-	-	-	-	(635,000)
<b>Vocational, Art, &amp; Literature Adoption</b>	1,180,000	-	-	-	-	-	700,000	-	-	-	(1,180,000)
<b>Reading Adoption</b>	565,000 A	-	-	-	-	-	-	700,000	-	-	(565,000)
<b>Rounding</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Board Cuts to Balance Budget</b>	(697,000)	-	-	-	-	-	-	-	-	-	697,000
<b>Budget Amendments</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<u>1,876,000</u>	<u>193,000</u>	<u>756,000</u>	<u>756,000</u>	<u>763,000</u>	<u>820,000</u>	<u>927,000</u>	<u>934,000</u>	<u>892,000</u>	<u>900,000</u>	<u>(1,120,000)</u>
<b>Current/Proposed Budget</b>		<u>1,876,000</u>	<u>756,000</u>	<u>756,000</u>	<u>763,000</u>	<u>820,000</u>	<u>927,000</u>	<u>934,000</u>	<u>892,000</u>	<u>900,000</u>	<u>(1,120,000)</u>
<b>Estimated FY 07-08 Surplus (Deficit)</b>		<b>1,683,000</b>									

**A** - Adoption for K-5 Reading. The estimated cost to purchase K-2 Reading only is \$320,000, per Claudia Erwin.

**B** - The estimated cost to purchase 3-5 Math only is \$235,000, per Claudia Erwin.

What's New - Net Increase in Textbooks	(1,127,000)
What's New - Net Increase in Consumables	7,000
Board Cuts to Balance Budget	-
	<u>(1,120,000)</u>

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 71200: SPECIAL EDUCATION PROGRAM					
116	TEACHERS	4,245,500	4,167,478	4,493,000	5,061,000
117	CAREER LADDER PROGRAM	69,000	66,028	68,000	63,000
127	CAREER LADDER EXTENDED CONTRACTS	12,000	7,500	18,000	18,000
163	AIDES	1,044,500	912,161	1,039,000	1,071,500
201	SOCIAL SECURITY	333,000	313,899	349,000	386,000
204	STATE RETIREMENT	309,000	303,254	333,000	391,000
205	EMPLOYEE INSURANCE	460,000	360,939	434,000	472,000
206	EMPLOYEE INSURANCE-LIFE	19,000	17,430	25,500	29,000
207	EMPLOYEE INSURANCE-HEALTH	523,000	493,907	544,000	606,000
208	EMPLOYEE INSURANCE-DENTAL	35,000	31,430	34,000	40,500
212	EMPLOYER MEDICARE LIABILITY	78,000	73,411	81,500	91,000
310	CONTRACTS W/OTHER PUBLIC AG	60,500	63,062	60,500	61,000
312	CONTRACTS W/PRIVATE AGCY	32,000	56,414	30,000	40,000
336	MAINT & REPAIR - EQUIPMENT	4,000	349	3,000	3,000
429	INSTRUCTIONAL SUPPLIES	40,000	38,694	40,000	60,000
499	OTHER SUPPLIES AND MATERIALS	1,000	1,480	1,000	1,000
725	SPECIAL EDUCATION EQUIP	8,000	7,914	8,000	10,000
71200	SPECIAL EDUCATION PROGRAM	7,273,500	6,915,350	7,561,500	8,404,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 71200

Name of Cost Center: Special Education Program

**Provide a summary of the specific services this cost center provides to Blount County citizens:**  
Provide special education teachers and teaching assistants for grades K-12, including related supplies, materials, and minor equipment. Also, provide contracted PT/OT services; and contracted behavioral assessment services.

**What specific programs under this cost center are provided to the citizens of Blount County? (Please use detailed answers, include statistical information to support your answer.)**  
Blount County Schools provides a full range of special education services for students with disabilities whose educational needs cannot be met through the regular education program. Students who have disabilities that meet the criteria established by the State Department of Education and/or the federal government are afforded due process rights under the Individuals with Disabilities Education Act (IDEA).

Conditions that may qualify a student for these services include specific learning disabilities, mental retardation, emotional disturbance and developmental delays. Students suspected of any of these conditions have the right to a comprehensive evaluation by a multidisciplinary team, a free and appropriate education with non-disabled students to the greatest extent possible, and due process rights.

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_**  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center? \_\_\_\_\_**  
(Please list by budget line)

116- 98  
163- 35

**How many part time employees are paid out of this cost center?**  
(Please list by budget line)

116- 0  
163- 56

**How many employees have health insurance in this cost center? 121**

**How many employees have dependant health insurance in this cost center? 59**

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 71300: VOCATIONAL EDUCATION PROGRAM					
116	TEACHERS	2,193,500	2,132,380	2,245,000	2,446,000
117	CAREER LADDER PROGRAM	35,000	24,000	34,000	32,000
127	CAREER LADDER EXTENDED CONTRACTS	7,000	3,000	5,000	5,000
201	SOCIAL SECURITY	139,000	129,492	142,000	154,000
204	STATE RETIREMENT	138,000	132,251	143,000	160,000
205	EMPLOYEE INSURANCE	215,000	159,696	178,000	212,000
206	EMPLOYEE INSURANCE-LIFE	9,000	7,857	12,000	12,500
207	EMPLOYEE INSURANCE-HEALTH	210,000	190,699	209,000	217,000
208	EMPLOYEE INSURANCE-DENTAL	14,000	12,666	13,000	14,500
212	EMPLOYER MEDICARE LIABILITY	33,000	30,285	34,000	36,000
336	MAINT & REPAIR - EQUIPMENT	4,000	893	4,000	3,000
399	OTHER CONTRACTED SERVICES	7,900	1,338	7,900	3,000
429	INSTRUCTIONAL SUPPLIES	70,000	69,107	70,000	70,000
499	OTHER SUPPLIES & MATERIALS	3,000	372	3,000	3,000
506	LIABILITY INS	1,100	850	1,100	1,000
71300	VOCATIONAL EDUCATION PROGRAM	3,079,500	2,894,886	3,101,000	3,369,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 71300

Name of Cost Center: Vocational Education Program

**Provide a summary of the specific services this cost center provides to Blount County citizens:**  
Provide career technical (vocational) education teachers and teaching assistants for grades 6-12, including related supplies, materials, and minor equipment.

**What specific programs under this cost center are provided to the citizens of Blount County? (Please use detailed answers, include statistical information to support your answer.)**  
Career-Technical education is designed to provide Blount County students with vocational assessment, career counseling, skill development and skills for employability. The Career-Technical education program provides students with the opportunity to develop occupational competencies, technological awareness and leadership skills necessary for achieving their occupational goals. The objectives for Career-Technical education contribute to the students as well-rounded citizens and lifelong learners.

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_**  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center? \_\_\_\_\_**  
(Please list by budget line)

116- 50

**How many part time employees are paid out of this cost center?**  
(Please list by budget line)

116- None

**How many employees have health insurance in this cost center? 48**

**How many employees have dependant health insurance in this cost center? 29**

REPORT 010-400

## REQUESTED BASE EXPENDITURES

## APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 71600: ADULT EDUCATION PROGRAM					
116	TEACHERS	117,000	131,154	150,000	149,000
133	PARAPROFESSIONALS	21,000	13,387	30,000	30,000
138	INSTRUCTIONAL COMPUTER PERSONNEL	28,000	27,200	29,000	31,000
201	FICA-REGULAR	10,500	10,570	15,500	13,000
204	STATE RETIREMENT	3,900	4,973	4,500	4,500
205	EMPLOYEE INSURANCE-DEPENDENT CVG	7,300	0	0	0
206	EMPLOYEE INSURANCE-LIFE	250	237	300	350
207	EMPLOYEE INSURANCE-HEALTH	9,000	8,255	8,500	8,500
208	EMPLOYEE INSURANCE-DENTAL	550	521	600	600
212	FICA-MEDICARE	2,500	2,472	3,600	3,000
302	ADVERTISING	2,000	0	0	0
399	OTHER CONTRACTED SERVICES	0	160	0	600
429	INSTR. SUPPLIES AND MATERIALS	20,000	21,700	9,000	10,000
513	WORKERS' COMPENSATION INS	500	0	500	600
524	LONGEVITY PAY	0	0	0	2,000
709	DATA PROCESSING EQUIPMENT	6,000	0	0	0
790	OTHER EQUIPMENT	150	0	0	0
71600	ADULT EDUCATION PROGRAM	228,650	220,629	251,500	253,150

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 71600

Name of Cost Center: Adult Education Program

**Provide a summary of the specific services this cost center provides to Blount County citizens:**  
Blount County Schools operates the Adult Basic Education Program at the Everett Learning Opportunity Center. The Program is open to adult community members wanting to pursue a GED, or to receive remediation or assistance in basic academic areas.

**What specific programs under this cost center are provided to the citizens of Blount County?**  
(Please use detailed answers, include statistical information to support your answer.)

**Is there a direct revenue source that supports the above programs/cost center?** \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State Adult Basic Education Grant funds 95% of the program costs. The other 5% is funding through State BEP, local property, and local option sales tax.

**How many full time employees are paid out of this cost center?** \_\_\_\_\_  
(Please list by budget line)

116- 1  
133- 0  
138- 1

**How many part time employees are paid out of this cost center?**  
(Please list by budget line)

116- 11  
133- 6  
138- 0

**How many employees have health insurance in this cost center?** 1

**How many employees have dependant health insurance in this cost center?** 0

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
	COST CENTER 71900: NO COST CENTER ASSIGNMENT				
	211 RETIREE BENEFITS	620,000	605,002	610,000	670,000
	599 OTHER CHARGES	20,000	26,113	20,000	20,000
	71900 NO COST CENTER ASSIGNMENT	640,000	631,115	630,000	690,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 71900

Name of Cost Center: Retiree Insurance

**Provide a summary of the specific services this cost center provides to Blount County citizens:**  
This cost center pays for the health, life, and dental medical insurance premiums for School Department retirees that have met the requirements at retirement.

In addition, this cost center includes budget of \$20,000 in 07-08 to be used for contingency issues.

**What specific programs under this cost center are provided to the citizens of Blount County?**  
(Please use detailed answers, include statistical information to support your answer.)

**Is there a direct revenue source that supports the above programs/cost center?** \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center?** \_\_\_\_\_  
(Please list by budget line)

211- 134 Retirees (See attached for calculation of 08-09 budget)

**How many part time employees are paid out of this cost center?**  
(Please list by budget line)

211- None

**How many employees have health insurance in this cost center?** 134

**How many employees have dependant health insurance in this cost center?** 0

Fund 141  
Fund Name General Purpose School  
Cost Ctr. 71900  
C.C. Name Retiree Benefits

**Blount County Schools**  
**Proposed Annual Budget Worksheet 2008-2009**  
**July 1, 2008 - June 30, 2009**

(1) Object Code	(2) Account Title	(3) A Employees			(4) F Proposed Wages	(5) G Proposed P/R Taxes & Benefits									(6) H Total Proposed Payroll Taxes & Benefits (Sum of G)	(7) I Total Proposed Wages, Payroll Taxes, & Benefits (F + H)
		F T or P T	New or E A	Num		FICA	F-MED	Ret	Accrued				SUTA	WC		
									Health	Health	Life	Dental				
211	Retirees			134.00					553,152	0	6,754	36,984			596,889.60	596,889.60
211	Retirees - New Estimated			25.00					103,200	0	1,260	6,900			111,360.00	111,360.00
<b>TOTALS</b>				159	0	0	0	0	656,352	0	8,014	43,884	0	0	708,250	708,250

Notes:

- A. FT = Full-Time      PT = Part-Time
- EA = Equity Adjustments    New = New Position
- Num = Number of Employees
- F. Carry over figures from form B2.

The new dental premium has resulted in a budget increase of \$3,300 (\$2.08\*134\*12) of the total increase. The remaining increase of (\$56,700) is due to new retirees.

<b>Less: Retirees who expire in 08-09</b>	-45,286
<b>Rounded 08-09 Budget</b>	<u>670,000</u>
<b>07-08 Budget</b>	<u>610,000</u>
<b>Increase in FY 08-09</b>	<u>60,000</u>

Signature - Department Head

Date

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72110: ATTENDANCE					
105	SUPERVISOR/DIRECTOR	81,800	81,717	83,500	88,200
162	CLERICAL PERSONNEL	40,500	40,223	42,400	39,000
201	SOCIAL SECURITY	7,600	7,344	7,900	8,000
204	STATE RETIREMENT	9,200	9,185	9,700	9,700
205	EMPLOYEE INSURANCE	7,500	11,760	13,000	13,000
206	EMPLOYEE INSURANCE-LIFE	350	350	500	500
207	EMPLOYEE INSURANCE-HEALTH	13,000	12,245	13,000	13,000
208	EMPLOYEE INSURANCE-DENTAL	850	728	800	850
212	EMPLOYER MEDICARE LIABILITY	1,800	1,741	1,900	2,000
72110	ATTENDANCE	162,600	165,293	172,700	174,250

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72110

Name of Cost Center: Attendance

Provide a summary of the specific services this cost center provides to Blount County citizens:  
School attendance monitoring and reporting.

What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)  
This cost center funds 1 supervisor in the Central Office and 1 attendance secretary at each High School.  
There are no non-salary/benefit expenditures in this cost center.

Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)

105- 1  
162- 2

How many part time employees are paid out of this cost center?  
(Please list by budget line)

105- 0  
162- 0

How many employees have health insurance in this cost center? 3

How many employees have dependant health insurance in this cost center? 2

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQ 2008-09
COST CENTER 72120: REGULAR INSTRUCTION - CHAPTER II-COMBINE					
131	MEDICAL PERSONNEL	386,000	381,482	397,000	447,000
201	SOCIAL SECURITY	24,000	23,296	25,000	28,000
204	STATE RETIREMENT	25,500	21,907	28,000	33,000
205	EMPLOYEE INSURANCE	27,000	13,947	18,500	45,000
206	EMPLOYEE INS - LIFE	1,000	914	1,500	1,500
207	EMPLOYEE INSURANCE-HEALTH	29,500	21,669	29,500	38,000
208	EMPLOYEE INS - DENTAL	2,000	1,364	2,000	2,500
212	FICA-MEDICARE	6,000	5,448	6,000	7,000
355	TRAVEL	2,000	1,179	2,000	2,000
399	OTHER CONTRACTED SERVICES	2,000	0	2,000	2,000
413	DRUGS & MEDICAL SUPPLIES	24,000	22,145	24,000	25,000
499	OTHER SUPPLIES	1,000	994	1,000	1,000
524	IN SERVICE/STAFF DEVELOPMENT	0	3,590	0	0
709	DATA PROCESSING EQUIPMENT	0	7,640	0	0
72120	REGULAR INSTRUCTION - CHAPTER II-COMBINED	530,000	505,575	536,500	632,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72120

Name of Cost Center: Health Services

**Provide a summary of the specific services this cost center provides to Blount County citizens:**  
This cost center provides nursing services to all K-12 schools, including the necessary medical supplies.

**What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)**

The health care needs of our children are a priority because optimal learning requires good health. Our school nurses play a role in our children's primary and preventative health care. As a part of the health care team the school nurse takes the lead in early detection and correction of health problems. Prevention starts with education and the school nurse is an educator as well as healer, teaching how to promote wellness to the entire community. Although prevention is critical, today's children have more immediate problems, such as special health care needs and chronic illnesses. Our school nurses develop, implement and monitor the specific health care plans for these students.

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)**

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)**

131-7

**How many part time employees are paid out of this cost center?  
(Please list by budget line)**

131-9

**How many employees have health insurance in this cost center? 7**

**How many employees have dependant health insurance in this cost center? 4**

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72121: REGULAR INSTRUCTION-CHAPTERII 87-01					
161	SECRETARYS	0	0	0	7,000
189	OTHER SALARIES & WAGES	0	0	0	56,200
201	SOCIAL SECURITY	0	0	0	4,000
204	STATE RETIREMENT	0	0	0	6,500
206	EMPLOYEE INSURANCE-LIFE	0	0	0	400
207	EMPLOYEE INSURANCE-HEALTH	0	0	0	5,100
208	EMPLOYEE INSURANCE-DENTAL	0	0	0	400
212	FICA-MEDICARE	0	0	0	1,000
348	POSTAL CHARGES	0	0	0	1,000
349	PRINTING-STATIONERY & FORMS	0	0	0	2,000
355	TRAVEL	0	0	0	5,000
399	OTHER CONTRACTED SERVICES	0	0	0	1,000
429	INSTRUCTIONAL SUPPLIES	0	0	0	8,400
790	OTHER EQUIPMENT	0	0	0	2,000
72121	REGULAR INSTRUCTION-CHAPTERII 87-01	0	0	0	100,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72121

Name of Cost Center: Coordinated School Health Grant

**Provide a summary of the specific services this cost center provides to Blount County citizens:**

Administer the State's Coordinated School Health Initiative to improve the students' health and their capacity to learn through personal responsibility, and the support of families, communities, and school.

**What specific programs under this cost center are provided to the citizens of Blount County?**

**(Please use detailed answers, include statistical information to support your answer.)**

Eight components of the program include: 1) health education, 2) physical education, 3) health services, 4) nutrition services, 5) counseling, psychological, & social services, 6) healthy school environment, 7) health promotion for staff, and 8) family/community involvement.

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_**

**(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)**

State Grant 100%.

**How many full time employees are paid out of this cost center? \_\_\_\_\_**

**(Please list by budget line)**

161- 0

189- 1

**How many part time employees are paid out of this cost center?**

**(Please list by budget line)**

161- 1

189- 0

**How many employees have health insurance in this cost center? 1**

**How many employees have dependant health insurance in this cost center? 0**

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72130: OTHER STUDENT SUPPORT					
123	GUIDANCE PERSONNEL	1,260,000	1,175,181	1,353,000	1,530,000
130	SOCIAL WORKERS	0	17,172	0	0
161	SECRETARY	49,500	48,792	51,500	55,500
201	SOCIAL SECURITY	82,000	78,554	87,000	99,000
204	STATE RETIREMENT	83,000	81,608	90,000	104,000
205	EMPLOYEE INSURANCE	106,000	61,907	82,500	87,000
206	EMPLOYEE INSURANCE-LIFE	5,200	4,528	7,200	8,000
207	EMPLOYEE INSURANCE-HEALTH	126,000	109,506	121,500	125,500
208	EMPLOYEE INSURANCE-DENTAL	8,300	6,957	7,500	8,500
212	EMPLOYER MEDICARE LIABILITY	20,000	18,371	20,500	23,000
307	COMMUNICATION	0	400	0	0
322	EVALUATION & TESTING	30,000	28,492	29,000	97,200
355	TRAVEL	0	2,287	0	0
399	OTHER CONTRACTED SERVICES	0	341	0	0
429	INSTRUCTIONAL SUPPLIES	0	2,729	0	0
435	OFFICE SUPPLIES	0	393	0	0
457	IN SERVICE - STAFF DEVELOPMENT	0	296	0	0
499	OTHER SUPPLIES & MATERIALS	5,400	4,782	5,000	5,000
72130	OTHER STUDENT SUPPORT	1,775,400	1,642,296	1,854,700	2,142,700

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72130

Name of Cost Center: Guidance Services

**Provide a summary of the specific services this cost center provides to Blount County citizens:**

Guidance Counselors at all K-12 schools and 1 guidance secretary at each school, and also including costs for mandatory, academic testing and evaluation.

**What specific programs under this cost center are provided to the citizens of Blount County?**

**(Please use detailed answers, include statistical information to support your answer.)**

Guidance and counseling services are available through the school system for all grades K-12.

The school counselors' mission is to implement a comprehensive guidance program that addresses the social, academic and emotional needs of children. Components of this program are designed to promote lifelong skills such as responsible decision-making, problem solving, and skills necessary for academic and career success.

In addition, cost center funds all expenditures for mandatory, academic testing and evaluation.

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_**

**(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)**

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center? \_\_\_\_\_**

**(Please list by budget line)**

123- 27

161- 2

**How many part time employees are paid out of this cost center?**

**(Please list by budget line)**

123- 2

161- 0

**How many employees have health insurance in this cost center? 28**

**How many employees have dependant health insurance in this cost center? 12**

REPORT 010-400

## REQUESTED BASE EXPENDITURES

## APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72131: STATE GRANT - FAMILY RESOURCE CENTER					
130	SOCIAL WORKERS	57,500	0	59,600	39,000
201	SOCIAL SECURITY	3,600	0	3,700	2,500
204	STATE RETIREMENT	5,900	0	6,100	4,000
205	EMPLOYEE INSURANCE - DEPENDENT	0	0	0	6,500
206	EMPLOYEE INSURANCE-LIFE	300	0	300	200
207	EMPLOYEE INSURANCE-HEALTH	4,500	0	4,500	4,500
208	EMPLOYEE INSURANCE-DENTAL	300	0	300	300
212	FICA-MEDICARE	900	0	900	600
307	COMMUNICATION	400	0	400	400
355	TRAVEL	4,000	0	2,500	2,000
399	OTHER CONTRACTED SERVICES	500	0	500	400
429	INSTRUCTIONAL SUPPLIES	1,000	0	500	500
435	OFFICE SUPPLIES	350	0	400	200
457	IN SERVICE - STAFF DEVELOPMENT	500	0	300	500
72131	STATE GRANT - FAMILY RESOURCE CENTER	79,750	0	80,000	61,600

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72131

Name of Cost Center: Family Resource Center

**Provide a summary of the specific services this cost center provides to Blount County citizens:**

This cost center includes 1 social worker that coordinates the Family Resource Center, and applicable supplies, materials, and other expenses of the program.

**What specific programs under this cost center are provided to the citizens of Blount County? (Please use detailed answers, include statistical information to support your answer.)**

The Blount County Family Resource Center provides assistance and support to families in which there is an identified need. Goals of the Family Resource Center are to provide assistance to families of at-risk youth, to network students and families with community programs, to assist parents in obtaining parenting information, and to inform teachers and administrators of the available community resources. Referrals to the Family Resource Center are made through school principals and school counselors.

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_ (If so, please reference all revenue lines and the estimated amounts associated with this cost center.)**

State Grant of \$33,000 with balance funded by local revenues.

**How many full time employees are paid out of this cost center? \_\_\_\_\_ (Please list by budget line)**

130- 1

**How many part time employees are paid out of this cost center? \_\_\_\_\_ (Please list by budget line)**

130- 0

**How many employees have health insurance in this cost center? 1**

**How many employees have dependant health insurance in this cost center? 1**

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72210: REGULAR INSTRUCTION PROGRAM					
105	SUPERVISOR/DIRECTOR	208,400	128,000	201,000	126,000
129	LIBRARIANS	984,000	932,420	1,008,000	1,081,500
161	SECRETARYS	139,000	138,970	143,000	152,000
163	LIBRARY ASSISTANTS	164,000	161,875	186,000	233,000
201	SOCIAL SECURITY	93,000	82,190	96,000	99,000
204	STATE RETIREMENT	96,000	87,697	100,000	103,000
205	EMPLOYEE INSURANCE	123,000	84,140	95,000	125,000
206	EMPLOYEE INSURANCE-LIFE	5,500	4,606	7,500	7,500
207	EMPLOYEE INSURANCE-HEALTH	137,000	116,833	131,500	140,000
208	EMPLOYEE INSURANCE-DENTAL	9,000	7,639	8,500	9,500
212	EMPLOYER MEDICARE LIABILITY	22,000	19,194	22,500	23,500
355	TRAVEL	10,000	10,385	10,000	11,000
356	TUITION	1,000	204	1,000	1,000
432	LIBRARY BOOKS	114,000	97,702	109,000	123,000
457	IN SERVICE - STAFF DEVELOPMENT	50,000	25,104	50,000	75,000
499	OTHER SUPPLIES & MATERIALS	3,000	3,004	3,000	3,000
709	DATA PROCESSING EQUIPMENT	0	801	0	0
72210	REGULAR INSTRUCTION PROGRAM	2,158,900	1,900,764	2,172,000	2,313,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72210

Name of Cost Center: Regular Education Support

**Provide a summary of the specific services this cost center provides to Blount County citizens:**

Supervision of academic programs of all schools and secretarial support; and librarian services at all schools. Also, cost center funds purchase of library books for school libraries and professional development activities for all schools.

**What specific programs under this cost center are provided to the citizens of Blount County? (Please use detailed answers, include statistical information to support your answer.)**

See attached 08-09 budget worksheet for library books.

**Is there a direct revenue source that supports the above programs/cost center? (If so, please reference all revenue lines and the estimated amounts associated with this cost center.)**

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center? (Please list by budget line)**

105- 1.5  
129- 19  
161- 4  
163- 5

**How many part time employees are paid out of this cost center? (Please list by budget line)**

105- 0  
129- 1  
161- 0  
163- 13

**How many employees have health insurance in this cost center? 31**

**How many employees have dependant health insurance in this cost center? 16**

Budget Analysis  
FY 2008-2009

141-072210-500432-0  
Library Books

	Budget FY 07-08	Actual or Estimated FY 07-08	Budget FY 08-09	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	FY 08-09 What's New in the Budget?
School Allocations for Library Books (3% projected annual growth due to pricing & student growth)	82,000	83,500	84,000	87,000 D	90,000 D	93,000 D	96,000 D	99,000 D	2,000
Additional to Increase Books in All Schools	7,000	-	15,000	15,000	15,000	15,000	15,000	15,000	8,000
Additional for CES 07-08	10,000	12,500	-	-	-	-	-	-	(10,000)
School Allocations for Magazine Subscrip	8,000	8,185	8,000	8,000	8,200	8,400	8,500	8,500	-
Start-Up Library Books for New School	-	-	15,000 A	-	15,000 C	-	-	-	15,000
Miscellaneous	2,000	315	1,000	2,000	2,000	2,000	2,000	2,000	-
BOE Cut to Balance Budget	(7,000)	-	-	-	-	-	-	-	7,000
Budget Amendments	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<u>102,000</u>	<u>104,500</u>	<u>123,000</u>	<u>112,000</u>	<u>130,200</u>	<u>118,400</u>	<u>121,500</u>	<u>124,500</u>	<u>22,000</u>
<b>Current/Proposed Budget</b>		<u>102,000</u>	<u>123,000</u>	<u>112,000</u>	<u>131,000</u>	<u>119,000</u>	<u>122,000</u>	<u>125,000</u>	<u>21,000</u>
<b>Estimated FY 07-08 Surplus (Deficit)</b>		(2,500)							

A - UGES (\$15k)  
C - East Elementary School (\$15k)  
D - FY 09-10 and forward estimated 3% growth annually

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72220: SPECIAL EDUCATION PROGRAM					
105	SUPERVISOR/DIRECTOR	35,600	35,545	37,000	64,000
124	PSYCHOLOGICAL PERSONNEL	256,300	255,115	266,000	375,000
161	SECRETARYS	34,100	34,100	36,000	37,800
201	SOCIAL SECURITY	20,500	19,671	21,000	33,000
204	STATE RETIREMENT	18,000	19,652	23,000	35,500
205	EMPLOYEE INSURANCE	32,000	18,961	22,000	35,500
206	EMPLOYEE INSURANCE-LIFE	1,100	956	1,500	2,500
207	EMPLOYEE INSURANCE-HEALTH	23,000	22,700	23,000	38,000
208	EMPLOYEE INSURANCE-DENTAL	1,500	1,424	1,500	2,500
212	EMPLOYER MEDICARE LIABILITY	4,900	4,600	5,000	8,000
355	TRAVEL	12,000	12,652	12,000	15,000
399	OTHER CONTRACTED SERVICES	4,000	2,737	4,000	4,000
524	IN SERVICE/STAFF DEVELOPMENT	5,000	6,122	5,000	5,000
72220	SPECIAL EDUCATION PROGRAM	448,000	434,235	457,000	655,800

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72220

Name of Cost Center: Special Education Support

Provide a summary of the specific services this cost center provides to Blount County citizens:  
Supervision of special education program for all schools; and psychological services for all schools.

What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)  
Psychological services are available in every school in Blount County. School psychologists provide assessment, consultation and, in some cases, individual and group counseling. These services are primarily diagnostic in the areas of academic, cognitive, social and emotional development.

Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)

105- 1  
124- 4  
161- 1

How many part time employees are paid out of this cost center?  
(Please list by budget line)

105- 0  
124- 2  
161- 0

How many employees have health insurance in this cost center? 6

How many employees have dependant health insurance in this cost center? 2

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72230: VOCATIONAL EDUCATION					
161	SECRETARYS	46,000	45,771	47,300	51,000
201	SOCIAL SECURITY	2,900	2,796	3,000	3,200
204	STATE RETIREMENT	4,800	4,673	5,000	5,200
205	EMPLOYEE INSURANCE	7,300	0	0	0
206	EMPLOYEE INSURANCE-LIFE	200	186	250	250
207	EMPLOYEE INSURANCE-HEALTH	8,500	8,040	8,500	8,500
208	EMPLOYEE INSURANCE-DENTAL	600	507	600	600
212	EMPLOYER MEDICARE LIABILITY	700	653	700	750
348	POSTAL CHARGES	350	350	350	400
355	TRAVEL	2,100	18	2,100	1,000
356	TUITION	500	0	500	500
435	OFFICE SUPPLIES	2,500	2,487	2,500	2,500
499	OTHER SUPPLIES & MATERIALS	1,500	0	1,500	1,000
790	OTHER EQUIPMENT	2,000	0	2,000	1,000
72230	VOCATIONAL EDUCATION	79,950	65,481	74,300	75,900

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72230

Name of Cost Center: Vocational Education Support

**Provide a summary of the specific services this cost center provides to Blount County citizens:**

This cost center funds 1 vocational secretary at each High School; and provides minimal supplies and materials for the support of the Career Technical Program.

**What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)**

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)**

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)**

161-2

**How many part time employees are paid out of this cost center?  
(Please list by budget line)**

161-0

**How many employees have health insurance in this cost center? 2**

**How many employees have dependant health insurance in this cost center? 0**

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72260: ADULT PROGRAM					
105	SUPERVISOR/DIRECTOR	47,000	46,817	49,000	54,500
162	CLERICAL PERSONNEL	16,000	23,561	25,000	25,000
201	SOCIAL SECURITY	4,000	4,169	4,700	5,000
204	STATE RETIREMENT	4,600	5,238	5,700	6,100
205	EMPLOYEE INSURANCE	11,500	6,320	9,000	10,000
206	EMPLOYEE INSURANCE-LIFE	250	262	400	400
207	EMPLOYEE INSURANCE-HEALTH	8,500	8,255	8,500	8,500
208	EMPLOYEE INSURANCE-DENTAL	600	521	600	600
212	FICA-MEDICARE	1,000	975	1,200	1,400
302	ADVERTISING	3,000	81	1,000	500
399	OTHER CONTRACTED SERVICES	0	0	2,000	2,000
513	WORKERS' COMPENSATION	200	0	0	0
524	LONGEVITY PAY	3,410	7,660	11,200	10,000
599	OTHER CHARGES	3,000	1,812	0	0
72260	ADULT PROGRAM	103,060	105,671	118,300	124,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72260

Name of Cost Center: Adult Education Support

**Provide a summary of the specific services this cost center provides to Blount County citizens:**  
Blount County Schools operates the Adult Basic Education Program at the Everett Learning Opportunity Center. The Program is open to adult community members wanting to pursue a GED, or to receive remediation or assistance in basic academic areas.

This cost center funds the supervisor and clerical support of the program.

**What specific programs under this cost center are provided to the citizens of Blount County?**  
(Please use detailed answers, include statistical information to support your answer.)

**Is there a direct revenue source that supports the above programs/cost center?** \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State Adult Basic Education Grant funds 95% of the program costs. The other 5% is funding through State BEP, local property, and local option sales tax.

**How many full time employees are paid out of this cost center?** \_\_\_\_\_  
(Please list by budget line)

105- 1  
162- 1

**How many part time employees are paid out of this cost center?**  
(Please list by budget line)

105- 0  
162- 0

**How many employees have health insurance in this cost center?** 2

**How many employees have dependant health insurance in this cost center?** 1

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72290: NO COST CENTER ASSIGNMENT					
130	SOCIAL WORKERS	30,500	15,145	32,000	34,000
163	AIDES	37,500	37,040	40,000	41,000
201	SOCIAL SECURITY	4,400	2,989	4,500	4,700
204	STATE RETIREMENT	7,000	5,222	7,500	7,800
205	EMPLOYEE INSURANCE	30,000	14,791	22,000	16,500
206	EMPLOYEE INSURANCE-LIFE	400	192	400	400
207	EMPLOYEE INSURANCE-HEALTH	17,000	11,972	17,000	17,000
208	EMPLOYEE INSURANCE-DENTAL	1,200	821	1,100	1,100
212	FICA-MEDICARE	1,000	699	1,100	1,100
72290	NO COST CENTER ASSIGNMENT	129,000	88,871	125,600	123,600

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72290

Name of Cost Center: Safe Schools Act Grant

Provide a summary of the specific services this cost center provides to Blount County citizens:  
Social services.

What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)

This cost center funds 1 social worker, and 3 educational teaching assistants that work in providing a social service program for all students through the cooperative efforts of the principal, teachers and school counselors. The program includes an orientation of the school program to parents and students as well as educational information. It provides a continuous line of communication between the schools, the home, and the community social service agencies.

Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State Safe Schools Act Grant funds \$52,000 of the program costs, Fund 142 funds \$23,000, and Fund 141 local revenues funds the balance of about \$50,000.

How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)

130- 1  
163- 3

How many part time employees are paid out of this cost center?  
(Please list by budget line)

130- 0  
163- 0

How many employees have health insurance in this cost center? 4

How many employees have dependant health insurance in this cost center? 2

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72310: BOARD OF EDUCATION SERVICES					
161	SECRETARYS	19,000	18,758	0	0
189	OTHER SALARIES & WAGES	75,000	76,625	75,000	90,000
191	BOARD-COMMITTEE MEMBERS FEE	25,200	31,650	37,800	37,800
201	SOCIAL SECURITY	7,400	7,700	7,500	8,000
204	STATE RETIREMENT	6,000	7,243	7,000	9,500
205	EMPLOYEE INSURANCE - DEPENDENT	3,500	3,380	4,000	6,500
206	EMPLOYEE INSURANCE - LIFE	450	108	500	500
207	EMPLOYEE INSURANCE - HEALTH	2,500	3,422	5,000	5,000
208	EMPLOYEE INSURANCE - DENTAL	600	575	800	800
210	UNEMPLOYMENT COMPENSATION	36,000	20,939	30,000	30,000
212	FICA-MEDICARE	1,800	1,800	2,000	2,000
305	AUDIT SERVICES	27,500	27,500	29,000	31,000
320	DUES & MEMBERSHIPS	8,109	8,109	8,500	9,000
331	LEGAL FEES	5,000	12,872	15,000	15,000
349	PRINTING	4,000	3,061	4,000	4,000
355	TRAVEL	2,000	1,132	2,000	4,000
356	TUITION	1,000	1,000	1,000	1,500
399	OTHER CONTRACTED SERVICES	25,000	21,029	25,000	25,000
499	OTHER SUPPLIES & MATERIALS	5,800	1,979	5,000	5,000
506	LIABILITY INSURANCE	85,500	85,500	85,900	86,000
510	TRUSTEES COMMISSION	565,000	553,276	585,000	604,000
513	WORKMANS COMPENSATION INS	147,221	141,940	153,000	170,952
599	OTHER CHARGES	25,000	22,266	25,000	70,000
72310	BOARD OF EDUCATION SERVICES	1,078,580	1,051,864	1,108,000	1,215,552

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72310

Name of Cost Center: Board of Education

**Provide a summary of the specific services this cost center provides to Blount County citizens:**  
Other salaries paid by Schools through the Central Office (pass through), annual audit of School Funds, legal costs, liability insurance, workers comp insurance, and trustee's commissions.

**What specific programs under this cost center are provided to the citizens of Blount County?**  
(Please use detailed answers, include statistical information to support your answer.)  
See attached 08-09 budget worksheet for trustee's commissions and workers comp insurance.

**Is there a direct revenue source that supports the above programs/cost center?** \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center?** \_\_\_\_\_  
(Please list by budget line)

161-0  
189 – Other salaries from schools for supplemental wages paid for after-school activities.

**How many part time employees are paid out of this cost center?**  
(Please list by budget line)

161-0

**How many employees have health insurance in this cost center?** 1

**How many employees have dependant health insurance in this cost center?** 1

Budget Analysis  
FY 2008-2009

141-072310-500510-0  
Trustees Commissions

	Budget FY 07-08	Actual or Estimated FY 07-08	Budget FY 08-09	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	FY 08-09 What's New in the Budget?	
Trustees Commissions (3% projected annual growth of revenue)	585,000	603,069	621,167	639,808	659,005	678,776	699,145	720,121	36,167	
Less BEP Revenues due to Fixed Comm		(18,000)	(18,000)	(19,000)	(20,000)	(21,000)	(22,000)	(23,000)	(18,000)	
Rounding	-	-	-	-	-	-	-	-	-	
Budget Amendments	-	-	-	-	-	-	-	-	-	
<b>Totals</b>	<b>585,000</b>	<b>585,069</b>	<b>603,167</b>	<b>620,808</b>	<b>639,005</b>	<b>657,776</b>	<b>677,145</b>	<b>697,121</b>	<b>18,167</b>	
<b>Current/Proposed Budget</b>		<b>585,000</b>	<b>604,000</b>	<b>621,000</b>	<b>640,000</b>	<b>658,000</b>	<b>678,000</b>	<b>698,000</b>	<b>19,000</b>	
<b>Estimated FY 06-07 Surplus (Deficit)</b>		<b>(69)</b>								
<b>Total Revenues less Other Sources</b>	<u>Actual 2004-2005</u> 62,575,042	<u>Actual 2005-2006</u> 66,741,663	<u>Actual 2006-2007</u> 71,392,331	<u>Budget 2007-2008</u> 73,603,179	<u>Budget 2008-2009</u> 75,812,000	<u>Budget 2009-2010</u> 78,087,000	<u>Budget 2010-2011</u> 80,430,000	<u>Budget 2011-2012</u> 82,843,000	<u>Budget 2012-2013</u> 85,329,000	<u>Budget 2013-2014</u> 87,889,000
Trustees Commissions	524,988	542,384	553,276	603,069	621,167	639,808	659,005	678,776	699,145	720,121
	0.83897%	0.81266%	0.77498%	0.81935%	0.81935%	0.81935%	0.81935%	0.81935%	0.81935%	0.81935%

Average of the five PY's.

Budget Analysis  
FY 2008-2009

141-072310-500513-0  
Workers Compensation

	Budget FY 07-08	Actual or Estimated FY 07-08	Budget FY 08-09	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	FY 08-09 What's New in the Budget?
Workers Compensation	153,000	154,223	169,675	176,465	183,526	190,869	198,505	206,445	16,675
Rounding	-	-	-	-	-	-	-	-	-
Budget Amendments	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>153,000</b>	<b>154,223</b>	<b>169,675</b>	<b>176,465</b>	<b>183,526</b>	<b>190,869</b>	<b>198,505</b>	<b>206,445</b>	<b>16,675</b>
<b>Current/Proposed Budget</b>		<b>154,223</b>	<b>170,000</b>	<b>177,000</b>	<b>184,000</b>	<b>191,000</b>	<b>199,000</b>	<b>207,000</b>	<b>15,777</b>
<b>Estimated FY 07-08 Surplus (Deficit)</b>		<b>0</b>							

	Actual 2002-2003	Actual 2003-2004	Actual 2004-2005	Actual 2005-2006	Actual 2006-2007	Budget 2007-2008	Budget 2008-2009	Budget 2009-2010	Budget 2010-2011	Budget 2011-2012	Budget 2011-2012	Budget 2011-2012
<b>Total Salaries</b>	37,846,559	37,879,975	40,185,419	42,399,000	44,796,822	48,030,920	52,843,400	54,958,000	57,157,000	59,444,000	61,822,000	64,295,000
<b>Workers Compensation</b>	120,791	121,841	130,481	136,170	141,940	154,223	169,675	176,465	183,526	190,869	198,505	206,445
	0.31916%	0.32165%	0.32470%	0.32116%	0.31685%	0.32109%	0.00321091	0.00321091	0.00321091	0.00321091	0.00321091	0.00321091

Average of the four PY's.

REPORT 010-400

## REQUESTED BASE EXPENDITURES

## APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72320: OFFICE OF THE SUPERINTENDENT					
101	COUNTY OFFICIAL/ADMIN OFFIC	103,600	103,520	105,600	113,100
103	ASSISTANT	17,800	17,773	18,500	0
105	SUPERVISOR	82,900	82,850	86,000	91,100
117	CAREER LADDER PROGRAM	1,000	1,000	1,000	1,000
161	SECRETARYS	42,500	43,908	43,500	45,500
162	CLERICAL PERSONNEL	36,900	36,817	37,600	39,600
189	OTHER SALARIES & WAGES	20,000	23,131	20,000	21,000
201	SOCIAL SECURITY	19,500	18,059	20,000	20,000
204	STATE RETIREMENT	24,500	25,736	25,000	26,000
205	EMPLOYEE INSURANCE	19,000	12,630	16,000	13,000
206	EMPLOYEE INSURANCE-LIFE	2,200	2,910	2,500	2,500
207	EMPLOYEE INSURANCE-HEALTH	17,500	18,025	17,500	17,500
208	EMPLOYEE INSURANCE-DENTAL	1,200	1,147	1,200	1,200
209	DISABILITY INSURANCE	1,550	1,404	1,450	1,500
212	EMPLOYER MEDICARE LIABILITY	4,500	4,365	4,700	4,700
307	COMMUNICATION	21,000	19,815	20,000	20,000
320	DUES & MEMBERSHIPS	4,800	3,756	5,000	5,000
348	POSTAL CHARGES	10,500	9,083	11,000	11,000
349	PRINTING	8,000	1,734	8,000	8,000
355	TRAVEL	1,000	418	1,000	1,000
399	OTHER CONTRACTED SERVICES	17,000	12,950	17,000	17,000
435	OFFICE SUPPLIES	17,050	14,783	16,000	16,000
499	OTHER SUPPLIES	5,000	1,581	5,000	5,000
599	OTHER CHARGES	46,400	39,556	36,278	21,048
701	ADMINISTRATION EQUIPMENT	8,750	5,838	5,000	0
709	DATA PROCESSING EQUIPMENT	0	0	0	2,000
72320	OFFICE OF THE SUPERINTENDENT	534,150	502,789	524,828	503,748

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72320

Name of Cost Center: Office of the Director of Schools

Provide a summary of the specific services this cost center provides to Blount County citizens:

**What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)**

This cost center funds the Director of Schools, his secretary, Central Office receptionist, and the Fiscal Administrator. It also funds annual maintenance on the system-wide telephone system, Central Office copier costs, postage, and other miscellaneous administrative costs.

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)**

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)**

101- 1  
105- 1  
161- 1  
162- 1  
189- 0

**How many part time employees are paid out of this cost center?  
(Please list by budget line)**

101- 0  
105- 0  
161- 0  
162- 0  
189- 1

**How many employees have health insurance in this cost center? 5**

**How many employees have dependant health insurance in this cost center? 2**

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72410: OFFICE OF THE PRINCIPAL					
104	PRINCIPALS	1,325,000	1,324,561	1,360,000	1,494,000
119	ACCOUNTANTS/BOOKKEEPERS	48,000	48,334	50,500	58,000
139	ASSISTANT PRINCIPAL	1,008,000	813,819	973,000	1,059,500
161	SECRETARYS	958,000	935,155	1,003,000	1,139,500
201	SOCIAL SECURITY	208,000	187,645	211,000	233,000
204	STATE RETIREMENT	242,000	227,058	250,000	281,000
205	EMPLOYEE INSURANCE	318,000	229,057	274,000	331,000
206	EMPLOYEE INSURANCE-LIFE	13,000	9,762	17,000	19,000
207	EMPLOYEE INSURANCE-HEALTH	330,500	287,726	326,000	353,500
208	EMPLOYEE INSURANCE-DENTAL	22,000	18,321	20,500	23,500
212	EMPLOYER MEDICARE LIABILITY	49,000	43,884	50,000	55,000
307	COMMUNICATION	161,000	132,280	140,000	290,000
320	DUES & MEMBERSHIPS	7,800	7,725	8,850	9,700
355	TRAVEL	1,200	789	1,200	2,000
356	TUITION	2,100	155	2,100	1,000
399	OTHER CONTRACTED SERVICES	2,400	1,638	202,400	45,000
499	OTHER SUPPLIES	7,000	7,012	7,000	5,000
599	OTHER CHARGES	3,950	782	1,000	1,000
790	OTHER EQUIPMENT	39,000	4,456	4,500	4,000
72410 OFFICE OF THE PRINCIPAL		4,745,950	4,280,159	4,902,050	5,404,700

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72410

Name of Cost Center: Office of Principals

**Provide a summary of the specific services this cost center provides to Blount County citizens:**  
Funds principals and assistant principals at all schools; and school secretaries and bookkeepers.

**What specific programs under this cost center are provided to the citizens of Blount County? (Please use detailed answers, include statistical information to support your answer.)**  
Administration of all schools. This cost center also funds the telecommunication costs for all schools, including phone, voice, cellular, pagers, and internet access.

See attached 08-09 budget worksheet for communications line item.

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_**  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center? \_\_\_\_\_**  
(Please list by budget line)

104- 19  
119- 2  
139- 15  
161- 39

**How many part time employees are paid out of this cost center?**  
(Please list by budget line)

104- 0  
119- 0  
139- 0  
161- 3

**How many employees have health insurance in this cost center? 71**

**How many employees have dependant health insurance in this cost center? 40**

Budget Analysis  
FY 2008-2009

141-072410-500307-0

Communications

Telephone, long-distance, cellular, and pager services

	<u>Budget FY 07-08</u>	<u>Actual or Estimated FY 07-08</u>	<u>Budget FY 08-09</u>	<u>Budget FY 09-10</u>	<u>Budget FY 10-11</u>	<u>Budget FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Budget FY 13-14</u>	<u>FY 08-09 What's New in the Budget?</u>
<b>Local telephone service</b> (\$8,400/month, increase of \$150/month for 08-09)	99,000	99,000	108,800 B	110,976 A	117,196 C	119,539	121,930	124,369	9,800
<b>Other outside analog lines</b> (\$700/month, increase of \$18/month for 08-09)	8,184	8,184	8,400	8,568 A	8,739	8,914	9,092	9,274	216
<b>AT&amp;T long-distance service</b> (Average \$1,100/month)	13,200	13,200	13,200	13,464 A	13,733	14,008	14,288	14,574	-
<b>Cellular Service - 24</b> (Average \$870/month)	10,440	10,440	10,440	10,560	10,560	10,560	10,560	10,560	-
<b>New Cellular Service for Principals/Schools</b> (\$26.25/mo for 2 phones each at 18 Schools)	-	-	11,340	11,340	11,340	11,340	11,340	11,340	11,340
<b>Pager service</b> (18 pagers at \$6.15/month)	1,328	1,328	1,328	1,328	1,328	1,328	1,328	1,328	-
<b>Repairs</b>	7,848	6,000	8,000	15,000	15,000	15,000	15,000	15,000	152
<b>Internet Service</b>	114,648	114,648	127,848	114,648	114,648	114,648	114,648	114,648	13,200
<b>Budget Amendment</b>	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<u>254,648</u>	<u>252,800</u>	<u>289,356</u>	<u>285,884</u>	<u>292,545</u>	<u>295,338</u>	<u>298,187</u>	<u>301,093</u>	<u>34,708</u>
<b>Current/Proposed Budget</b>		<u>254,648</u>	<u>290,000</u>	<u>286,000</u>	<u>293,000</u>	<u>296,000</u>	<u>299,000</u>	<u>302,000</u>	<u>35,352</u>
<b>Estimated FY 07-08 Surplus (Deficit)</b>		1,848							

A - Budgets for FY's 07-08 and forward are calculated based on 2% growth.  
B - Includes \$4,000 each for new UGES and UBMS .  
C - Includes \$4,000 for East Elementary School

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72510: FISCAL SERVICES					
119	ACCOUNTANTS/BOOKKEEPERS	0	0	119,400	132,000
201	SOCIAL SECURITY	0	0	7,500	8,500
204	STATE RETIREMENT	0	0	12,200	14,000
205	EMPLOYEE INSURANCE - DEPENDENT	0	0	13,000	14,000
206	EMPLOYEE INSURANCE-LIFE	0	0	650	700
207	EMPLOYEE INSURANCE-HEALTH	0	0	12,500	13,500
208	EMPLOYEE INSURANCE-DENTAL	0	0	790	900
212	EMPLOYER MEDICARE LIABILITY	0	0	1,750	2,000
72510	FISCAL SERVICES	0	0	167,790	185,600

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72510

Name of Cost Center: Fiscal Services

**Provide a summary of the specific services this cost center provides to Blount County citizens:**  
Cost center funds 3 bookkeepers that work in the Central Office supporting payroll, accounts payable, purchasing, and budgeting.

**What specific programs under this cost center are provided to the citizens of Blount County?**  
(Please use detailed answers, include statistical information to support your answer.)

**Is there a direct revenue source that supports the above programs/cost center?** \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center?** \_\_\_\_\_  
(Please list by budget line)

119- 3

**How many part time employees are paid out of this cost center?**  
(Please list by budget line)

119- 0

**How many employees have health insurance in this cost center?** 3

**How many employees have dependant health insurance in this cost center?** 2

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72610: OPERATION OF PLANT					
166	CUSTODIAL PERSONNEL	2,076,000	2,075,793	2,174,500	2,574,000
189	OTHER SALARIES & WAGES	10,000	140	10,000	10,000
201	SOCIAL SECURITY	131,000	125,258	136,000	161,000
204	STATE RETIREMENT	208,000	195,273	216,500	255,500
205	EMPLOYEE INSURANCE - DEPENDENT	233,000	206,482	226,000	323,000
206	EMPLOYEE INSURANCE-LIFE	7,900	7,575	11,000	13,000
207	EMPLOYEE INSURANCE-HEALTH	348,000	325,679	347,000	393,000
208	EMPLOYEE INSURANCE-DENTAL	23,500	20,974	22,000	27,000
212	EMPLOYER MEDICARE LIABILITY	30,600	29,294	32,000	38,000
322	EVALUATION & TESTING	2,900	1,725	2,750	2,000
399	OTHER CONTRACTED SERVICES	139,000	131,298	140,000	156,000
410	CUSTODIAL SUPPLIES	145,000	160,538	153,000	175,000
415	ELECTRICITY	2,270,000	2,149,748	2,520,000	2,726,000
423	FUEL OIL	54,000	20,099	40,000	40,000
434	NATURAL GAS	243,000	220,860	275,000	291,000
454	WATER & SEWER	258,000	258,626	253,000	395,000
502	BUILDING AND CONTENTS INS	91,250	91,250	91,250	91,250
720	PLANT OPERATION EQUIP	33,000	38,976	13,000	84,000
72610	OPERATION OF PLANT	6,304,150	6,059,588	6,663,000	7,754,750

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72610

Name of Cost Center: Operation of Plant

**Provide a summary of the specific services this cost center provides to Blount County citizens:**

This cost center funds the custodial operations of our schools, and includes custodial supplies, contracted waste, pest, and other services; utilities, property insurance, and custodial equipment.

**What specific programs under this cost center are provided to the citizens of Blount County?**

**(Please use detailed answers, include statistical information to support your answer.)**

Accounts: 399, 410, 415, 434, 454 – See attached worksheets for detail of budget.

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_**

**(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)**

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center? \_\_\_\_\_**

**(Please list by budget line)**

166- 84

**How many part time employees are paid out of this cost center?**

**(Please list by budget line)**

166- 13

**How many employees have health insurance in this cost center? 80**

**How many employees have dependant health insurance in this cost center? 38**

Budget Analysis  
FY 2008-2009

141-072610-500399-0

Other Contracted Services

Contracted services for garbage, sprinkler, chiller, fire alarm, & elevator maintenance

	Budget FY 07-08	Actual or Estimated FY 07-08	Budget FY 08-09	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	FY 08-09 What's New in the Budget?
Waste Management garbage service (\$4,894/month + \$2,000 Central Office, + \$5,800 for Union Grove schools)	58,728	60,774 e	66,528 A	66,528	69,528 B	70,919 D	72,337 D	73,784 D	7,800
Annual fire alarm maintenance & monitoring service (Gallaher & Associates is the vendor)	25,842	25,842 a	28,342 E	28,762	30,762 B	30,972	30,972	30,972	2,500
Annual elevator maintenance service (United Elevator - \$819 for five schools & \$780 for one school)	4,875	4,875 a	4,973 F	5,072 F	5,173 F	5,277 F	5,382 F	5,490 F	98
Annual inspection of sprinklers at 14 schools (Momistown Sprinkler is the vendor)	3,250	3,250 a	4,050 C	4,250	4,650 B	4,850	5,050	5,250	800
Annual subscription to Blount County Fire Protection	21,207	21,207 a	23,707 E	23,707	25,207 B	25,207	25,207	25,207	2,500
Landfill waste disposal fees by City of Alcoa	3,000	3,056 e	3,000	3,000	3,000	3,000	3,000	3,000	-
Fire code compliance	15,000	4,404 e	15,000	15,000	15,000	15,000	15,000	15,000	-
Other	5,000	18,423	10,000	10,000	10,000	10,000	10,000	10,000	5,000
Terry Best (HVAC repairs)	1,778								
South Eastern Building Services (Lanier gym floor)	1,865								
Robert Box	450								
Kington Sewer	350								
Anderson Rental (Lift for WBHS stadium pressbox)	9,000								
Anderson Rental (Lift for Rockford)	600								
Permits with State of Tennessee	1,300								
Jake Marshall (scope Sftw. In Maintenance Shop)	1,080								
Other Estimated	2,000								
Board Cuts	-	-	-	-	-	-	-	-	-
Budget Amendments	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>136,902</b>	<b>141,831</b>	<b>155,600</b>	<b>156,319</b>	<b>163,320</b>	<b>165,224</b>	<b>166,948</b>	<b>168,703</b>	<b>18,698</b>
Current/Proposed Budget		140,000	156,000	157,000	164,000	166,000	167,000	169,000	18,000
Estimated FY 07-08 Surplus (Deficit)		(1,831)							
	Actual 2001	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual YTD 1/28/2008	Estimated 2008
141-072610-500399 - Other Contracted Services FY 99-00	87,369	138,852	116,743	111,739	112,471	117,067	131,298	112,164	141,831

\$ 73,855

A - See attached worksheet. Also, added \$2,300 for UGES and \$3,500 for UGMS.  
 B - Includes additional costs for new East Elementary in FY 10-11  
 C - Includes addition of \$400 each for UGES and UGMS.  
 D - Increase 3% estimated price escalation from PY.  
 E - Includes additional costs for new UGES and UGMS.  
 F - Increase 2% estimated price escalation from PY.

Budget Analysis  
FY 2008-2009

141-072610-500410-0  
Custodial Supplies  
Janitorial supplies for schools

	Budget FY 07-08	Actual or Estimated FY 07-08	Budget FY 08-09	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	FY 08-09 What's New in the Budget?
Janitorial supplies for schools	145,000	160,000	160,000	163,200 B	166,500 B	169,900 B	173,300 B	176,800 B	15,000
Start-up supplies for new schools	-	-	14,308 C	-	5,000 D	-	-	-	14,308
<b>Totals</b>	<b>145,000</b>	<b>160,000</b>	<b>174,308</b>	<b>163,200</b>	<b>171,500</b>	<b>169,900</b>	<b>173,300</b>	<b>176,800</b>	<b>29,308</b>
Current/Proposed Budget		<b>145,000</b>	<b>175,000</b>	<b>164,000</b>	<b>172,000</b>	<b>170,000</b>	<b>174,000</b>	<b>177,000</b>	<b>30,000</b>
Estimated FY 07-08 Surplus (Deficit)		(15,000)							

	Actual 2001	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 1-29-08 2008	Estimated 2008
141-072610-500410 - Custodial Supplies	116,775	129,171	127,000	121,126	128,626	146,860	160,538	109,092	160,000
FY 97-98	\$ 99,202								
FY 98-99	\$ 121,869								
FY 99-00	\$ 122,944								

Average annual expense from 2001 - 2008 133,243

- A - Budget increase of \$15,000 for growth to meet actual expenses 06-07 and estimated 07-08.
- B - Budgets for FY 09-10 and forward increased by 2% per year for inflation.
- C - Budget increase of \$8,808 for new UGES and UGMS schools, plus \$5,500 for WBHS 9th Grade Academy.
- D - Budget increase of \$5,000 for new East Elem school.

Electricity Expense Analysis - 072610-500415

	Percent Inc (Dec)	Dollar Inc (Dec)	Actual FY 07-08	Actual FY 06-07	Actual FY 05-06	Actual FY 04-05	Actual FY 03-04	Cumulative % Inc (Dec)	Cumulative FY 07-08	Cumulative FY 06-07	Cumulative FY 05-06	Cumulative FY 04-05	Cumulative FY 03-04
Jul-07	442.4%	\$ 29,217	\$ 35,821	\$ 6,604	\$ 30,824	\$ (164)	\$ 59,460	442.4%	\$ 35,821	\$ 6,604	\$ 30,824	\$ (164)	\$ 59,460
Aug-07	-12.6%	\$ (25,502)	177,449	202,951	161,523	161,053	105,420	1.8%	213,270	209,555	192,348	160,889	164,879
Sep-07	22.4%	\$ 38,303	209,678	171,376	174,352	141,068	164,269	11.0%	422,948	380,930	366,700	301,958	329,148
Oct-07	6.4%	\$ 15,938	265,346	249,407	172,494	208,829	200,777	9.2%	688,293	630,337	539,195	510,787	529,925
Nov-07	-24.8%	\$ (43,124)	130,883	174,007	168,343	94,397	70,861	1.8%	819,177	804,344	707,538	605,183	600,787
Dec-07	33.1%	\$ 36,903	148,535	111,633	95,364	157,376	237,106	5.6%	967,712	915,977	802,902	762,560	837,893
Jan-08	4.9%	\$ 12,815	275,542	262,727	251,823	203,779	136,084	5.5%	1,243,254	1,178,704	1,054,725	966,338	973,977
Feb-08	12.4%	\$ 20,944	189,926	168,982	139,712	122,758	156,047	6.3%	1,433,180	1,347,686	1,194,437	1,089,096	1,130,024
Mar-08				215,204	210,066	241,645	215,293			1,562,891	1,404,503	1,330,741	1,345,317
Apr-08				115,262	131,607	152,967	157,795			1,678,153	1,536,110	1,483,708	1,503,112
May-08				191,838	219,176	137,941	153,006			1,869,991	1,755,285	1,621,649	1,656,118
Jun-08				279,757	281,520	239,688	322,137			2,149,748	2,036,805	1,861,337	1,978,255
		\$ 85,494	\$ 1,433,180	\$ 2,149,748	\$ 2,036,805	\$ 1,861,337	\$ 1,978,255						
				5.55%	9.43%	-5.91%	14.00%						

Budget 07-08	2,255,000
Projected Expense 07-08 (8.78% growth)	2,338,496
Surplus (Deficit) Balance	(83,496)

Amounts Used During the Budget Process for 08-09 (Nov 2007)	
Projected FY 08-09 at 7% growth (TVA Rate Increase)	2,502,190
Add: Just-in-Case	10,000
Add: UGES & UGMS at \$1.00 per square foot (94,830 & 118,442), Rounded Up	213,300
Less: Board directed to cut budget by \$0	-
Amount forecasted for FY 08-09	2,726,000
Less: Board directed to cut budget by \$0	-
Amount budgeted for FY 08-09	2,726,000

Amounts Used During the Budget Process for 07-08 (May 2007)	
Projected FY 07-08 at 8.78% growth	2,403,966
Add: Just-in-Case	10,000
Less: Board directed to cut budget by \$159,000	(159,000)
Amount forecasted for FY 07-08	2,255,000
Less: Board directed to cut budget by \$0	-
Amount budgeted for FY 07-08	2,255,000

Amounts Used During the Budget Process for 06-07 (May 2006)	
Projected FY 06-07 at 10% growth (TVA Rate Increase)	2,260,408
on May's projected of FY 05-06 of \$2,054,916	
Amount budgeted FY 06-07, prior to Board budget cut	2,260,408
Add: Carpenters Elem School at \$1.00 per 111,000 square foot, Rounded Up	120,000
Less: Energy Savings Identified by Ameresco	(130,594)
Add: Just-in-Case	10,000
Less: Board directed to cut budget by \$0	-
Amount budgeted for FY 06-07	2,259,814

Amounts Used During the Budget Process for 05-06 (May 2005)	
Projected FY 05-06 at 10.75% growth (avg. growth over last 5 years)	2,190,917
on May's projected of FY 04-05 of \$1,978,255	
Amount budgeted FY 05-06, prior to Board budget cut	2,200,000
Less: Board directed to cut budget by \$0	-
Amount budgeted for FY 05-06	2,200,000

07-08 est. growth	8.78%
06-07 growth	5.55%
05-06 growth	9.43%
04-05 growth	-5.91%
03-04 growth	14.00%
5-yr average	6.37%

7.0%

TVA has set a rate increase of 7% effective April 2008.

06-07 est. growth	8.50%
05-06 growth	9.43%
04-05 growth	-5.91%
03-04 growth	14.00%
02-03 growth	17.88%
5-yr average	8.78%

10.0%

TVA has set a rate increase of 10% effective April 2006.

05-06 est. growth	10.40%
04-05 growth	-5.91%
03-04 growth	14.00%
02-03 growth	17.88%
01-02 growth	9.34%
5-yr average	9.14%

04-05 est. growth	0.00%
03-04 growth	14.00%
02-03 growth	17.88%
01-02 growth	9.34%
00-01 growth	12.52%
5-yr average	10.75%

Natural Gas Analysis - 141-072610-500434

	Percent Inc (Dec)	Dollar Inc (Dec)	Actual FY 07-08	Actual FY 06-07	Actual FY 05-06	Actual FY 04-05	Actual FY 03-04	Cumulative % Inc (Dec)	Cumulative FY 07-08	Cumulative FY 06-07	Cumulative FY 05-06	Cumulative FY 04-05	Cumulative FY 03-04
Jul-07	52.2%	\$ 78	\$ 228	\$ 150	\$ 44	\$ 43	\$ 44	52.2%	\$ 228	\$ 150	\$ 44	\$ 43	\$ 44
Aug-07	-33.0%	(706)	1,436	2,143	2,669	1,376	1,746	-27.4%	1,664	2,292	2,713	1,419	1,790
Sep-07	-58.3%	(4,713)	3,368	8,081	2,282	1,982	1,588	-51.5%	5,032	10,373	4,995	3,401	3,378
Oct-07	-22.7%	(1,135)	3,856	4,991	3,792	2,624	2,221	-42.2%	8,888	15,364	8,786	6,026	5,599
Nov-07	-26.3%	(4,542)	12,753	17,295	6,584	6,090	4,049	-33.7%	21,641	32,658	15,370	12,115	9,648
Dec-07	-12.6%	(1,613)	11,237	12,849	24,589	13,415	15,821	-27.8%	32,877	45,508	39,959	25,530	25,470
Jan-08	-13.2%	(7,796)	51,361	59,157	45,864	29,871	41,122	-19.5%	84,238	104,664	85,823	55,401	66,592
Feb-08	1.9%	861	45,181	44,321	36,372	25,257	35,510	-13.1%	129,420	148,985	122,195	80,658	102,102
Mar-08				37,300	30,533	26,780	30,388			186,286	152,729	107,438	132,490
Apr-08				16,508	16,780	17,880	17,572			202,794	169,509	125,318	150,062
May-08				11,886	6,158	5,890	6,433			214,680	175,667	131,208	156,495
Jun-08				6,180	3,407	5,569	3,801			220,860	179,074	136,777	160,295

\$ (19,566)	\$ 129,420	\$ 220,860	\$ 179,074	\$ 136,777	\$ 160,295
		23.33%	30.92%	-14.67%	23.69%

<b>Budget 07-08</b>	<b>215,000</b>
<b>Projected Expense 07-08 (7.8% decrease)</b>	<b>203,191</b>
<b>Surplus (Deficit) Balance</b>	<b>11,809</b>
<b>Amounts Used During the Budget Process for 08-09 (Nov 2007)</b>	
Projected FY 08-09 at 13.65% growth (avg. growth over last 5 years)	230,927
Add: UGES & UGMS at \$0.08 per square foot (94,830 & 118,442)	17,062
Less: Board directed to cut budget \$0	-
Add: Just-in-Case	10,000
<b>Amount budgeted FY 08-09</b>	<b>258,000</b>
<b>Amounts Used During the Budget Process for 07-08 (May 2007)</b>	
Projected FY 07-08 at 18% growth (avg. growth over last 5 years)	259,908
Add:	-
Less: Board directed to cut budget \$55,000	(55,000)
Add: Just-in-Case	10,000
<b>Amount budgeted FY 07-08</b>	<b>215,000</b>
<b>Amounts Used During the Budget Process for 06-07 (May 2006)</b>	
Projected FY 06-07 at 4.8% growth (avg. growth over last 5 years)	189,355
Add: Carpenters Elem School at \$.05 per 111,000 square foot	10,000
Add: Energy Increases Identified by Ameresco	4,597
Add: Just-in-Case	11,000
<b>Amount budgeted for FY 06-07</b>	<b>214,952</b>
<b>Amounts Used During the Budget Process for 05-06 (May 2005)</b>	
Projected FY 05-06 at 5-year average growth of 18.3%	163,081
on May's projected of FY 04-05 of \$137,854	
<b>Amount budgeted FY 05-06 + balance to keep same as PY for JIC</b>	<b>184,000</b>
<b>Amounts Used During the Budget Process for 04-05 (May 2004)</b>	
Projected FY 03-04 plus 20% growth	191,276
Amount budgeted FY 04-05, prior to Board budget cut	192,000
Less: Board directed to cut budget	-
<b>Amount budgeted for FY 04-05</b>	<b>192,000</b>

07-08 est. growth	5.00%
06-07 growth	23.33%
03-06 growth	30.92%
04-05 growth	-14.67%
03-04 growth	23.69%
5-yr average	13.65%
06-07 est. growth	23.80%
05-06 growth	30.92%
04-05 growth	-14.67%
03-04 growth	23.69%
02-03 growth	26.34%
5-yr average	18.02%
05-06 est. growth	32.10%
04-05 growth	-14.67%
03-04 growth	23.69%
02-03 growth	26.34%
01-02 growth	-43.48%
5-yr average	4.80%
04-05 est. growth	-14.00%
03-04 growth	23.69%
02-03 growth	26.34%
01-02 growth	-43.48%
00-01 growth	98.93%
5-yr average	18.30%

**Water and Sewer Analysis - 141-071610-500454**

	Percent Inc (Dec)	Dollar Inc (Dec)	Actual FY 07-08	Actual FY 06-07	Actual FY 05-06	Actual FY 04-05	Cumulative % Inc (Dec)	Cumulative FY 07-08	Cumulative FY 06-07	Cumulative FY 05-06	Cumulative FY 04-05
Jul-07	-29.6%	\$ (1,098)	\$ 2,617	\$ 3,715	\$ 2,394	\$ 937	-29.6%	\$ 2,617	\$ 3,715	\$ 2,394	\$ 937
Aug-07	25.2%	4,555	22,663	18,108	15,654	15,392	15.8%	25,280	21,823	18,048	16,329
Sep-07	30.8%	7,336	31,127	23,791	19,516	18,496	23.7%	56,407	45,614	37,564	34,825
Oct-07	33.6%	9,738	38,742	29,004	34,512	28,932	27.5%	95,149	74,618	72,075	63,756
Nov-07	19.4%	3,817	23,493	19,676	19,748	21,552	25.8%	118,642	94,293	91,824	85,309
Dec-07	59.0%	7,808	21,046	13,238	21,771	16,552	29.9%	139,688	107,532	113,595	101,860
Jan-08	12.6%	2,905	25,992	23,087	17,462	21,017	26.8%	165,681	130,619	131,057	122,877
Feb-08	-25.7%	(5,208)	15,034	20,242	16,338	19,766	19.8%	180,714	150,860	147,395	142,644
Mar-08				18,023	20,428	22,700			168,884	167,822	165,343
Apr-08				16,621	13,501	19,123			185,505	181,324	184,466
May-08				29,582	23,844	20,875			215,087	205,168	205,341
Jun-08				43,539	29,979	34,556			258,626	235,147	239,897

\$	29,854	\$	180,714	\$	258,626	\$	235,147	\$	239,897
					9.98%		-1.98%		0.64%

**Budget 07-08** **243,000**

**Projected Expense 07-08 (25% increase)** **323,282**

**Surplus (Deficit)** **(80,282)**

**Amounts Used During the Budget Process for 08-09 (Nov 2007)**  
**Projected FY 08-09 at 4.33% growth (average for last 5 years)** **337,281**  
**Add: Utility Company Rate Increase of 8%** **25,863**  
**Add: UGES & UGMS at \$0.10 per square foot (94,830 & 118,44)** **21,327**  
**Less: Board directed to cut budget \$0** **-**  
**Add: Just-in-Case** **10,000**

07-08 est. growth 25.00%  
 06-07 growth 9.98%  
 05-06 growth -1.98%  
 04-05 growth 0.64%  
 03-04 growth -12.01%  
 5-yr average 4.33% **8.0%**

**Amount budgeted FY 08-09** **395,000**

**Amounts Used During the Budget Process for 07-08 (May 2007)**  
**Projected FY 07-08 at 1% growth (average for last 5 years)** **246,999**  
**Add:** **-**  
**Less: Board directed to cut budget \$14,000** **(14,000)**  
**Add: Just-in-Case** **10,000**

06-07 est. growth 2.00%  
 05-06 growth -1.98%  
 04-05 growth 0.64%  
 03-04 growth -12.01%  
 02-03 growth 15.81%  
 5-yr average 0.89%

**Amount budgeted FY 07-08** **243,000**

**Amounts Used During the Budget Process for 06-07 (May 2006)**  
**Projected FY 06-07 at 3.9% growth (average for last 5 years)** **254,238**  
**on May's projected of FY 05-06 of \$244,695**  
**Add: Carpenters Elem School at \$.08 per 111,000 square foot** **8,880**  
**Less: Energy Savings Identified by Ameresco** **(26,415)**  
**Add: Just-in-Case** **8,000**  
**Amount budgeted FY 06-07** **244,703**

05-06 est. growth 2.20%  
 04-05 growth 0.64%  
 03-04 growth -12.01%  
 02-03 growth 15.81%  
 01-02 growth 12.86%  
 5-yr average 3.90%

**Amounts Used During the Budget Process for 05-06 (May 2005)**  
**Projected FY 05-06 at 3.37% growth (average for last 5 years)** **266,116**  
**on May's projected of FY 04-05 of \$257,440**

04-05 est. growth 8.00%  
 03-04 growth -12.01%  
 02-03 growth 15.81%  
 01-02 growth 12.86%  
 00-01 growth -7.80%  
 5-yr average 3.37%

**Amount budgeted FY 05-06 + balance to keep same as PY for JI:** **268,000**

**Amounts Used During the Budget Process for 04-05 (May 2004)**  
**Projected FY 03-04 plus 10% growth** **274,145**  
**Amount budgeted FY 04-05** **275,000**

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72620: MAINTENANCE OF PLANT					
105	SUPERVISOR/DIRECTOR	42,000	41,965	43,600	46,000
161	SECRETARY	36,900	36,817	37,700	39,600
167	MAINTENANCE PERSONNEL	615,000	574,961	630,000	655,000
189	OTHER SALARIES & WAGES	5,000	0	5,000	5,000
201	SOCIAL SECURITY	44,000	39,744	45,000	46,500
204	STATE RETIREMENT	70,000	64,366	72,000	75,000
205	EMPLOYEE INSURANCE	61,000	41,083	56,500	51,000
206	EMPLOYEE INSURANCE-LIFE	2,800	2,449	4,000	3,800
207	EMPLOYEE INSURANCE-HEALTH	78,000	71,198	76,900	77,000
208	EMPLOYEE INSURANCE-DENTAL	5,500	4,260	5,000	5,100
212	EMPLOYER MEDICARE LIABILITY	10,800	9,295	10,500	11,000
307	COMMUNICATION	3,000	788	1,000	1,000
335	MAINT & REP SERV-BLDGS	35,000	32,462	40,000	42,000
336	MAINT & REPAIR SERV-EQUIP	60,000	66,833	60,000	70,000
338	MAINTENANCE - VEHICLES	17,000	11,149	15,000	15,000
399	OTHER CONTRACTED SERVICES	129,000	125,214	130,000	158,000
418	EQUIPMENT & MACHINERY PARTS	86,000	81,072	91,000	106,000
425	GASOLINE	60,000	55,255	60,000	65,000
451	UNIFORMS	40,000	36,078	40,000	40,000
499	OTHER SUPPLIES & MATERIALS	216,000	215,688	221,000	229,000
599	OTHER CHARGES	22,800	24,700	22,800	22,800
717	MAINTENANCE EQUIPMENT	15,000	8,147	27,000	0
718	MOTOR VEHICLES	0	8,000	30,000	0
72620	MAINTENANCE OF PLANT	1,654,800	1,551,524	1,724,000	1,763,800

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72620

Name of Cost Center: Maintenance of Plant

**Provide a summary of the specific services this cost center provides to Blount County citizens:**

This cost center funds the maintenance operations of our schools, and includes all contracted maintenance services, parts and supplies, and gasoline for school owned vehicles.

**What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)**

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)**

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)**

105- .5  
161- 1  
167- 16

**How many part time employees are paid out of this cost center?  
(Please list by budget line)**

105- 0  
161- 0  
167- 0

**How many employees have health insurance in this cost center? 16**

**How many employees have dependant health insurance in this cost center? 7**

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72710: TRANSPORTATION					
105	SUPERVISOR/DIRECTOR	56,900	56,797	59,000	62,500
162	CLERICAL PERSONNEL	35,100	35,070	36,500	38,500
201	SOCIAL SECURITY	5,800	5,662	6,000	6,500
204	STATE RETIREMENT	7,200	7,122	7,500	8,000
205	EMPLOYEE INSURANCE - DEPENDENT	7,300	0	0	0
206	EMPLOYEE INSURANCE-LIFE	400	333	500	500
207	EMPLOYEE INSURANCE-HEALTH	8,500	7,911	8,500	8,500
208	EMPLOYEE INSURANCE-DENTAL	600	500	600	600
212	EMPLOYER MEDICARE LIABILITY	1,500	1,324	1,500	1,500
313	CONTRACTS W/PARENTS	4,500	2,785	4,500	3,500
315	CONTRACTS W/VEHICLE OWNERS	2,532,000	2,592,426	2,669,000	3,027,000
338	MAINT & REPAIR SERV-VEHICLE	6,000	3,000	6,000	6,000
340	MEDICAL SERVICES	5,000	1,933	4,000	4,000
399	OTHER CONTRACTED SERVICES	400,000	411,879	429,000	564,000
450	TIRES & TUBES	1,500	420	1,500	1,500
511	VEHICLE & EQUIPMENT INS	267,300	267,300	267,300	267,300
729	TRANSPORTATION EQUIP	4,000	0	0	8,000
72710	TRANSPORTATION	3,343,600	3,394,462	3,501,400	4,007,900

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72710

Name of Cost Center: Transportation

Provide a summary of the specific services this cost center provides to Blount County citizens:  
Contracted bus transportation for all schools.

What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)

This cost center funds 1 Transportation supervisor, a secretary, contracted bus transportation for regular ed and special ed, and liability insurance for buses.

See attached sheets for account 315 and 399

Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)

105- 1  
162- 1

How many part time employees are paid out of this cost center?  
(Please list by budget line)

105- 0  
162- 0

How many employees have health insurance in this cost center? 2

How many employees have dependant health insurance in this cost center? 0

141-072710-500315  
TRANSPORATION  
Contracts with Vehicle Owners  
2008-2009 BUDGET DETAIL

Account 141-072710-500315	C	A Mileage Rate \$1.12/mile	B Seatage Rate \$24.93/seat	E	Total
Ten (10) Bus Service Payments (18 days per pay period) at 108,372 miles and 4,991 seats		1,213,766		1,119,831	2,333,597
ESL transportation - 425 miles/day for 171 days (1-12) 161 days (K) + \$2,700/month Seatage	D	109,000		-	109,000
Contract add for diesel fuel adjustment (\$10,000 for each \$.05 increase in fuel price)		400,000		-	400,000
Transportation fee waiver		20,000		-	20,000
\$12,500 each HS for transportation costs (cut 03-04 per BOE Budget Committee) (cut 04-05 per BOE) (cut 05-06 per Alvin/BOE)		25,000		-	25,000
\$3,000 each MS for transportation costs (added by BOE 3/7/06)		12,000		-	12,000
<b>NEW OR ADDITIONAL COSTS:</b>					
Two (2) new 72 seat bus route based on 75 miles/day - New Schools		30,240	32,309		62,549
One (1) new 72 seat bus route based on 75 miles/day - Montv, HHS, HMS areas		15,120	16,155		31,275
Additional seats (50) & contingency to existing routes		-	11,219		11,219
Additional 100 miles/day to existing routes		20,160		-	20,160
Miscellaneous (Career Day, Promotion 8th and 5th grades, rounding)		2,201		-	2,201
<b>Total Budget for Contracts with Vehicle Owners</b>		<u>1,847,487</u>	<u>1,179,513</u>		<u>3,027,000</u>
					<u>2,651,000</u>
					<u>376,000</u>
					100,303
			F, G		18,264
					93,824
					15,035
					150,000
					-
					(1,425)
					-
					<u>376,000</u>
Ten Bus Payrolls, estimated, as of 12/31/07		\$ 2,947,307			
Less Fuel Adjustment		\$ (411,154)			
Less Seatage adjustment		\$ (120,782)			
Less High School & Middle School Payments		\$ (37,000)			
Less Fee Waiver		\$ (20,000)			
Less Miscellaneous		\$ (6,000)			
Estimated totals for mileage and seatage only for 2007-2008		<u>2,352,371</u>			
3% Raise for 2008-2009		1.03			
Estimated Bus Payroll for 2008-2009		<u>\$ 2,422,942</u>			
Estimated Bus Payroll for 2008-2009, based on total miles as calculated above		<u>\$ 2,442,597</u>			

A = 07-08 rate of \$1.09/mile increased by 3% to \$1.12 (cost of rate increase estimated at \$32,512 = \$.03 x 108,372 (07-08 miles) x 10)

B = 07-08 rate of \$24.20 seat increased by 3% to \$24.93 (cost of rate increase estimated at \$32,791 = \$.73 x 4,991 (07-08 seats) x 9)

C = 3% increase required no rounding

D = LeAnne Lambert is the only current ESL driver. Milage is est.at 395 miles/day, contracted for 171 days.

E = 4,991 total passenger seats (71 buses)

F = 07-08 actual miles increased by 15 (108,115 to 108,372), with a cost increase estimated at \$2,801 = \$1.09 x 257 x 10)

G = 07-08 actual seats increased by 71 (4,920 to 4,991), with a cost increase estimated at \$15,463 = \$24.20 x 71 x 9)

Total Number Buses and Seats

Passenger Seats	Actual FY 04-05		Actual FY 05-06		Actual FY 06-07		Actual FY 07-08		Projected FY 08-09	
	Number Buses	Number Seats	Number Buses	Number Seats						
Bus #49 - Top of the World route, no seats	1	-	1	-	1	-	1	-	1	-
66	45	2,970	45	2,970	42	2,772	35	2,310	35	2,310
70	4	280	4	280	4	280	3	210	3	210
72	5	360	5	360	7	504	11	792	11	792
75	0	-	0	-	0	-	1	75	1	75
77	3	231	3	231	3	231	3	231	3	231
78	7	546	7	546	8	624	10	780	10	780
84	5	420	5	420	5	420	6	504	6	504
89	1	89	1	89	1	89	1	89	1	89
	<u>71</u>	<u>4,896</u>	<u>71</u>	<u>4,896</u>	<u>71</u>	<u>4,920</u>	<u>71</u>	<u>4,991</u>	<u>71</u>	<u>4,991</u>

Seatage Cost 03-04, estimated  
 Seatage Cost 04-05, estimated  
 Seatage Cost 05-06, estimated  
 Seatage Cost 06-07, estimated  
 Seatage Cost 07-08, estimated  
 Seatage Cost 08-09, estimated

\$995,406

\$1,015,449

\$1,040,580

\$1,087,040

\$1,119,831

Source 01-02: April 2002 Bus Payroll Report from Brenda Medlin  
 Source 02-03: December 2002 Bus Payroll Report from Brenda Medlin  
 Source 03-04: March 2004 Bus Payroll Report from Brenda Medlin  
 Source 04-05: February 2005 Bus Payroll Report from Rosemary Trent  
 Source 05-06: January 2006 Bus Payroll Report from Rosemary Trent  
 Source 06-07: February 2007 Bus Payroll Report from Rosemary Trent  
 Source 07-08: December 4, 2007 Bus Payroll Report from Marie Stuckwisch

## Historical Bus Owner Pay Scales - Miles and Seats

### Blount County Schools - Bus Owner Payscale - Per Mile and Per Seat

Year	Per Mile	Per Seat	% Raise
1986-87	0.640	15.750	
1987-88	0.660	15.750	0.00%
1988-89	0.690	15.750	0.00%
1989-90	0.720	16.380	4.00%
1990-91	0.750	17.200	5.01%
1991-92	0.750	17.200	0.00%
1992-93	0.750	17.200	0.00%
1993-94	0.765	17.544	2.00%
1994-95	0.800	18.250	4.02%
1995-96	0.800	18.250	0.00%
1996-97	0.830	18.800	3.01%
1997-98	0.850	19.180	2.02%
1998-99	0.880	19.660	2.50%
1999-2000	0.900	20.060	2.03%
2000-2001	0.930	20.670	3.04%
2001-2002	0.960	21.290	3.00%
2002-2003	0.980	21.720	2.02%
2003-2004	1.000	22.150	1.98%
2004-2005	1.020	22.593	2.00%
2005-2006	1.040	23.045	2.00%
2006-2007	1.060	23.500	2.00%
2007-2008	1.090	24.200	3.00%
Estimated 2008-2009	1.120	24.930	3.00%

Source: Alvin Hord on 11/22/00.

Base Fuel Price \$ 1.40

Month	Monthly Fuel Adj Cost	Monthly Miles Paid	Monthly Days Paid	Daily Miles Paid	Fuel Adj \$ Per Mile	Avg. Diesel Fuel Price	Monthly % Inc(Dec)	
Aug-05	\$ 19,089.00	127,260	17	7,486	\$ 0.15	\$ 2.15		
Sep-05	\$ 31,785.00	122,250	17	7,191	\$ 0.26	\$ 2.70	25.58%	
Oct-05	\$ 39,670.00	123,969	17	7,292	\$ 0.32	\$ 3.00	11.11%	
Nov-05	\$ 29,942.00	124,758	17	7,339	\$ 0.24	\$ 2.60	-13.33%	
Dec-05	\$ 15,471.00	85,950	12	7,163	\$ 0.18	\$ 2.30	-11.54%	
Jan-06	\$ 24,403.00	128,437	17	7,555	\$ 0.19	\$ 2.35	2.17%	
Feb-06	\$ 24,403.00	128,437	17	7,555	\$ 0.19	\$ 2.35	0.00%	
Mar-06	\$ 18,805.00	94,025	17	5,531	\$ 0.20	\$ 2.40	2.13%	
Apr-06	\$ 32,234.00	134,308	18	7,462	\$ 0.24	\$ 2.60	8.33%	
May-06	\$ 37,999.00	140,737	19	7,407	\$ 0.27	\$ 2.75	5.77%	
	<u>\$ 273,801.00</u>		<u>168</u>	Due to budget deficit, only paid 73% of actual fuel cost adjustment. s/h/b \$25,580				
Aug-06	\$ 40,753.00	150,937	20	7,547	\$ 0.27	\$ 2.75	0.00%	
Sep-06	\$ 34,774.00	151,191	20	7,560	\$ 0.23	\$ 2.55	-7.27%	
Oct-06	\$ 25,805.00	129,025	17	7,590	\$ 0.20	\$ 2.40	-5.88%	
Nov-06	\$ 25,866.00	136,137	18	7,563	\$ 0.19	\$ 2.35	-2.08%	
Dec-06	\$ 21,062.00	105,310	14	7,522	\$ 0.20	\$ 2.40	2.13%	
Jan-07	\$ 27,197.00	151,094	20	7,555	\$ 0.18	\$ 2.30	-4.17%	
Feb-07	\$ 21,922.00	121,789	16	7,612	\$ 0.18	\$ 2.30	0.00%	
Mar-07	\$ 26,472.00	120,327	16	7,520	\$ 0.22	\$ 2.50	8.70%	
Apr-07	\$ 36,353.00	139,819	19	7,359	\$ 0.26	\$ 2.70	8.00%	
May-07	\$ 32,347.00	119,804	16	7,488	\$ 0.27	\$ 2.75	1.85%	
	<u>\$ 292,551.00</u>		<u>176</u>					
Aug-07	\$ 40,947.00	157,488	21	7,499	\$ 0.26	\$ 2.70	-1.82%	
Sep-07	\$ 37,299.00	143,458	19	7,550	\$ 0.26	\$ 2.70	0.00%	
Oct-07	\$ 39,058.00	130,193	17	7,658	\$ 0.30	\$ 2.90	7.41%	
Nov-07	\$ 41,850.00	123,088	16	7,693	\$ 0.34	\$ 3.10	6.90%	
Dec-07	\$ 37,513.24	101,387	13	7,799	\$ 0.37	\$ 3.25	4.84%	
Jan-08	\$ 46,957.84	134,165	18	7,454	\$ 0.35	\$ 3.15	-3.08%	
Feb-08	\$ 41,910.38	113,271	15	7,551	\$ 0.37	\$ 3.25	3.17%	
Mar-08								
Apr-08								
May-08								
	<u>\$ 285,535.46</u>		<u>119</u>					

REPORT 010-400

## REQUESTED BASE EXPENDITURES

## APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 72810: CENTRAL AND OTHER					
105	SUPERVISOR	42,000	41,996	43,600	46,000
116	TEACHERS	66,700	66,600	68,000	72,000
120	COMPUTER PROGRAMMERS	168,500	160,249	170,500	211,000
162	CLERICAL PERSONNEL	71,000	70,910	104,000	77,500
201	SOCIAL SECURITY	22,000	20,373	24,500	26,000
204	STATE RETIREMENT	31,200	30,391	35,500	36,000
205	EMPLOYEE INSURANCE - DEPENDENT	51,000	34,762	42,000	41,500
206	EMPLOYEE INSURANCE-LIFE	1,500	1,175	2,000	2,100
207	EMPLOYEE INSURANCE-HEALTH	32,000	35,083	35,500	35,200
208	EMPLOYEE INSURANCE-DENTAL	2,200	2,238	2,200	2,400
212	FICA-MEDICARE	5,100	4,765	6,000	6,000
399	OTHER CONTRACTED SERVICES	32,300	17,176	100,100	157,000
411	DATA PROCESSING SUPPLIES	27,000	23,460	30,000	39,000
709	DATA PROCESSING EQUIPMENT	98,600	226,802	77,000	51,000
722	REGULAR INSTRUCTION EQUIPMENT	18,000	30,487	86,000	18,000
72810	CENTRAL AND OTHER	669,100	766,467	826,900	820,700

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 72810

Name of Cost Center: Technology

**Provide a summary of the specific services this cost center provides to Blount County citizens:**

This cost center funds most of schools technology uses including computers, software, and IT support. The personnel in this department manage all our hardware and software systems.

**What specific programs under this cost center are provided to the citizens of Blount County? (Please use detailed answers, include statistical information to support your answer.)**

The Blount County School System currently supports over 3600+ desktop workstations, 1500 printer devices, 27 file/application servers, 4 database servers, 2 web servers, 5 application servers, 1 mail server, 2 mail gateways, 21 local area networks, a PBX phone system with over 1,100 voice mail accounts and 1,200 telephones, and a local access cable television station.

Additional equipment to add with Union Grove Elementary and Union Grove Middle School will include: 300 desktop workstations, 200 printers, 2 file/application servers, 2 local area networks, VOIP phone system, PBX phone system with 60 voice mail boxes and 70 telephones.

The system uses the State of Tennessee provided Star Student Management System, a web based system for managing student grades, attendance, scheduling and demographics. The system also uses the Siesta Management program to track employee attendance, certifications, and other information. The Plato Learning System, Cornerstone, Orchard, Academy of Reading, and several Renaissance Learning products are used daily in the curriculum by students to improve academic achievement.

**Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_**

**(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)**

State BEP, local property, and local option sales tax account for 93% of the GPSF 141 Budget.

**How many full time employees are paid out of this cost center? \_\_\_\_\_**

**(Please list by budget line)**

105- .5

116- 1

120- 4

162- 2

**How many part time employees are paid out of this cost center?**

**(Please list by budget line)**

105- 0

116- 0

120- 0

162- 0

**How many employees have health insurance in this cost center? 8**

**How many employees have dependant health insurance in this cost center? 6**

REPORT 010-400

## REQUESTED BASE EXPENDITURES

## APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 73400: STUDENT BODY ACTIVITIES					
116	TEACHERS	77,000	188,938	47,400	38,000
163	AIDES	29,000	53,357	16,800	14,500
201	SOCIAL SECURITY	6,600	14,770	4,000	3,300
204	STATE RETIREMENT	4,800	15,150	4,000	3,900
205	EMPLOYEE INSURANCE	15,500	6,315	13,000	9,700
206	EMPLOYEE INSURANCE-LIFE	300	938	300	300
207	EMPLOYEE INSURANCE-HEALTH	8,500	35,771	8,500	8,500
208	EMPLOYEE INSURANCE-DENTAL	600	2,222	600	600
212	FICA-MEDICARE	1,600	3,468	1,000	800
429	INSTRUCTIONAL SUPPLIES	3,500	25,709	2,000	1,000
513	WORKERS' COMPENSATION INS	350	456	0	0
524	IN SERVICE/STAFF DEVELOPMENT	1,350	3,565	1,000	1,400
73400	STUDENT BODY ACTIVITIES	149,100	350,659	98,600	82,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 73400

Name of Cost Center: Preschool Lottery Grant

Provide a summary of the specific services this cost center provides to Blount County citizens:  
Funds 100% of 1 preschool classroom through a state grant.

What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)

Includes 1 teacher and 1 teaching assistant along with minimal supplies.

Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State Grant 100%.

How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)

116- 1  
163- 1

How many part time employees are paid out of this cost center?  
(Please list by budget line)

116- 0  
163- 0

How many employees have health insurance in this cost center? 2

How many employees have dependant health insurance in this cost center? 1

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 73401: EARLY CHILDHOOD PRESCHOOL GRANT					
116	TEACHERS	0	0	119,700	217,000
163	EARLY CHILDHOOD PRESCHOOL GRANT	0	0	32,500	62,500
201	SOCIAL SECURITY	0	0	9,500	17,300
204	STATE RETIREMENT	0	0	10,800	20,300
205	EMPLOYEE INSURANCE	0	0	0	13,000
206	EMPLOYEE INSURANCE-LIFE	0	0	800	1,400
207	EMPLOYEE INSURANCE-HEALTH	0	0	20,900	37,700
208	EMPLOYEE INSURANCE-DENTAL	0	0	1,500	2,500
212	FICA-MEDICARE	0	0	2,300	4,300
429	INSTRUCTIONAL SUPPLIES	0	0	1,000	5,000
524	IN SERVICE/STAFF DEVELOPMENT	0	0	0	4,000
73401	EARLY CHILDHOOD PRESCHOOL GRANT	0	0	199,000	385,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 141 Cost Center Number: 73401

Name of Cost Center: Preschool Pilot/Expansion Grant

Provide a summary of the specific services this cost center provides to Blount County citizens:  
Funds 100% of 5 preschool classrooms through a state grant.

What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)  
Includes 5 teacher and 4 teaching assistant along with minimal supplies.

Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

State grant 100%

How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)

116-5  
163-4

How many part time employees are paid out of this cost center?  
(Please list by budget line)

116-0  
163-0

How many employees have health insurance in this cost center? 9

How many employees have dependant health insurance in this cost center? 1

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQ 2008-09
COST CENTER 76100: REGULAR CAPITAL OUTLAY					
399	OTHER CONTRACTED SERVICES	0	0	0	24,000
707	BUILDING IMPROVEMENTS	20,000	6,795	168,000	46,000
709	DATA PROCESSING EQUIPMENT	0	0	12,000	350,550
711	FURNITURE & FIXTURES	0	0	12,000	41,000
722	REGULAR INSTRUCTION EQUIP	0	0	100,000	0
790	OTHER EQUIPMENT	0	40,000	35,000	112,700
799	OTHER CAPITAL OUTLAY	0	40,000	35,000	35,000
76100	REGULAR CAPITAL OUTLAY	20,000	86,795	362,000	609,250

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 82130: DEBIT SERVICE SCHOOLS					
602	PRINCIPAL ON NOTES	82,697	0	0	0
604	INTEREST ON NOTES	82,697	0	0	0
610	PRINCIPALS ON CAPITALIZED LEASES	82,697	105,500	130,500	118,200
611	INTREST ON CAPITALIZED LEASES	161,348	164,340	149,500	137,800
82130	DEBIT SERVICE SCHOOLS	409,439	269,840	280,000	256,000

APRIL 14, 2008

BLOUNT COUNTY, TENNESSEE

PAGE 141

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 141: GENERAL PURPOSE SCHOOL

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER	99100: OPERATING TRANSFERS				
	590 TRANSFERS TO OTHER FUNDS	50,000	38,992	0	0
	99100 OPERATING TRANSFERS	50,000	38,992	0	0
	141 GENERAL PURPOSE SCHOOL	70,789,394	69,867,021	73,877,000	83,750,000

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
	ACTIVITY 10801: TITLE I				
47141	TITLE 1	0	0	1,663,000	1,600,000
10801	TITLE I	0	0	1,663,000	1,600,000

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
	ACTIVITY 30801: IDEA, PART B				
47143	IDEA PART B	0	0	2,448,000	2,415,000
30801	IDEA, PART B	0	0	2,448,000	2,415,000

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
	ACTIVITY 40801: IDEA-PRESCHOOL				
47143	IDEA- PRESCHOOL	0	0	107,000	99,000
40801	IDEA-PRESCHOOL	0	0	107,000	99,000

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
	ACTIVITY 50801: DRUG FREE SCHOOLS				
47590	DRUG FREE SCHOOLS	0	0	53,000	35,075
50801	DRUG FREE SCHOOLS	0	0	53,000	35,075

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
	ACTIVITY 60801: CARL PERKINS				
47131	CARL PERKINS	0	0	203,000	185,000
60801	CARL PERKINS	0	0	203,000	185,000

APRIL 14, 2008

BLOUNT COUNTY, TENNESSEE

PAGE 39

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
	ACTIVITY 70801: TITLE II				
47189	TITLE II	0	0	483,000	499,975
70801	TITLE II	0	0	483,000	499,975

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQ 2008-09
	ACTIVITY 70811: TITLE II TECHNOLOGY				
471421	TITLE II PART D	0	0	0	17,000
70811	TITLE II TECHNOLOGY	0	0	0	17,000

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
	ACTIVITY 80801: VOCATIONAL TRANSITION TO WORK GRANT				
475906	VOCATIONAL TRANSITION TO WORK	0	0	43,000	40,000
80801	VOCATIONAL TRANSITION TO WORK GRANT	0	0	43,000	40,000

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
	ACTIVITY 90801: TITLE III ELL				
47590	OTHER FEDERAL-STATE	0	0	0	20,277
90801	TITLE III ELL	0	0	0	20,277
142	SCHOOL FEDERAL PROJECTS	5,050,588	4,815,144	5,000,000	4,911,327

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
ACTIVITY 10801: TITLE I					
COST CENTER 71100: REGULAR EDUCATION PROGRAM					
116	TEACHERS	0	0	370,000	373,000
163	ED ASSISTANTS	0	0	625,000	779,000
201	SOCIAL SECURITY	0	0	62,000	71,000
204	RETIREMENT	0	0	67,000	40,000
205	DEP INS	0	0	50,000	30,000
206	LIFE INS	0	0	2,700	2,500
207	EMP HEALTH	0	0	100,000	68,000
208	EMP DENTAL	0	0	6,000	4,500
212	MEDICARE	0	0	15,000	17,000
336	MAINTENANCE OF EQUIP	0	0	200	0
429	INSTRUCTIONAL SUPPLIES	0	0	35,600	31,700
499	OTHER SUPPLIES & MATERIALS	0	0	0	5,000
513	WORKERS COMP	0	0	3,500	4,000
524	PROFESSIONAL DEV	0	0	182,000	0
599	OTHER CHARGES	0	0	0	20,000
71100	REGULAR EDUCATION PROGRAM	0	0	1,519,000	1,445,700
COST CENTER 72130: OTHER STUDENT SUPPORT					
322	EVALUATION & TESTING	0	0	1,000	500
399	OTHER CONTRACTED SERVICES	0	0	3,000	3,000
524	IN SERVICE/STAFF DEVELOPMENT	0	0	0	50,000
72130	OTHER STUDENT SUPPORT	0	0	4,000	53,500
COST CENTER 72210: REGULAR INSTRUCTION PROGRAM					
105	SUPERVISOR	0	0	61,000	32,000
161	SECRETARY	0	0	38,000	35,000
201	SOC SEC	0	0	5,000	4,200
204	RETIREMENT	0	0	7,000	5,800
205	DEP INS	0	0	11,500	8,500
206	LIFE INS	0	0	300	300
207	EMP HEALTH INS	0	0	7,500	5,000
208	EMP DENTAL INS	0	0	400	500
212	MEDICARE	0	0	1,300	1,000
355	TRAVEL	0	0	1,500	1,000
499	OTHER SUPPLIES & MATERIALS	0	0	1,000	5,000
513	W/COMP	0	0	500	500
524	PROF DEV	0	0	5,000	2,000
72210	REGULAR INSTRUCTION PROGRAM	0	0	140,000	100,800

REPORT 010-400

## REQUESTED BASE EXPENDITURES

## APPROPRIATIONS

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
ACTIVITY 30801: IDEA.PART B					
COST CENTER 71200: SPECIAL EDUCATION PROGRAM					
116	TEACHERS	0	0	125,000	79,000
162	CLERICAL	0	0	84,000	92,000
163	ED ASST	0	0	910,000	1,073,000
201	SOC SEC	0	0	70,000	77,000
204	RETIREMENT	0	0	78,000	83,000
205	DEP INS	0	0	150,000	116,000
206	LIFE INS	0	0	3,500	6,000
207	EMP HEALTH INS	0	0	275,000	200,000
208	EMP DENTAL INS	0	0	13,500	14,000
212	MEDICARE	0	0	17,000	18,000
399	OTHER CONTRACTED SERVICES	0	0	0	2,000
429	INSTRUCTIONAL SUPPLIES	0	0	45,000	0
513	W/COMP	0	0	4,000	4,000
71200	SPECIAL EDUCATION PROGRAM	0	0	1,775,000	1,764,000
COST CENTER 72220: SPECIAL EDUCATION PROGRAM					
124	PYSCHOLOGY PERSONNEL	0	0	123,000	128,000
162	CLERICAL	0	0	57,000	72,000
189	OTHER SALARY	0	0	86,000	50,000
201	SOC SEC	0	0	17,000	15,500
204	RETIREMENT	0	0	20,000	21,000
205	DEP INS	0	0	15,000	17,000
206	EMP LIFE INS	0	0	1,500	2,000
207	EMP HEALTH INS	0	0	40,500	25,000
208	EMP DENTAL INS	0	0	1,500	2,500
212	MEDICARE	0	0	4,000	4,000
399	OTHER CONTRACTED SERVICES	0	0	200,000	200,000
513	W/COMP	0	0	1,000	1,000
524	IN SERVICE/ STAFF DEV	0	0	16,500	0
72220	SPECIAL EDUCATION PROGRAM	0	0	583,000	538,000
COST CENTER 72710: TRANSPORTATION					
399	OTHER CONTRACTED SERVICES	0	0	90,000	113,000
72710	TRANSPORTATION	0	0	90,000	113,000
30801	IDEA.PART B	0	0	2,448,000	2,415,000

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQ 2008-09
ACTIVITY 40801: IDEA-PRESCHOOL					
COST CENTER 71200: SPECIAL EDUCATION PROGRAM					
116	TEACHERS	0	0	70,000	0
163	AIDES	0	0	0	68,500
201	SOC SEC	0	0	5,000	4,500
204	RETIREMENT	0	0	4,500	4,600
205	DEP INS	0	0	15,000	6,400
206	EMP LIFE INS	0	0	200	150
207	EMP HEALTH INS	0	0	10,000	12,500
208	EMP DENTAL INS	0	0	800	850
212	MEDICARE	0	0	1,100	1,100
513	W/COMP	0	0	400	400
71200	SPECIAL EDUCATION PROGRAM	0	0	107,000	99,000
40801	IDEA-PRESCHOOL	0	0	107,000	99,000

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
	ACTIVITY 50801: DRUG FREE SCHOOLS				
	COST CENTER 72130: OTHER STUDENT SUPPORT				
	116 TEACHERS	0	0	25,000	0
	130 SOCIAL WORKERS	0	0	0	18,775
	163 ED ASST	0	0	11,000	0
	189 OTHER SALARIES & WAGES	0	0	0	10,000
	201 SOC SEC	0	0	2,500	500
	204 RETIREMENT	0	0	3,000	1,000
	206 EMP LIFE INS	0	0	100	50
	207 EMP HEALTH INS	0	0	10,000	4,200
	208 EMP DENTAL INS	0	0	300	300
	212 MEDICARE	0	0	600	150
	513 W/COMP	0	0	500	100
	72130 OTHER STUDENT SUPPORT	0	0	53,000	35,075
	50801 DRUG FREE SCHOOLS	0	0	53,000	35,075

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
ACTIVITY 60801: CARL PERKINS					
COST CENTER 71300: VOCATIONAL EDUCATION PROGRAM					
	355 TRAVEL	0	0	21,000	0
	429 INSTRUCTIONAL SUPPLIES	0	0	47,000	50,000
	448 T&I CONSTRUCTION MATERIALS	0	0	5,000	0
	499 OTHER SUP & MAT	0	0	10,000	0
	599 OTHER CHARGES	0	0	4,000	3,500
	730 VOC INSTRUCTIONAL EQUIP	0	0	108,000	96,000
	71300 VOCATIONAL EDUCATION PROGRAM	0	0	195,000	149,500
COST CENTER 72130: OTHER STUDENT SUPPORT					
	355 TRAVEL	0	0	0	25,000
	524 IN SERVICE/STAFF DEVELOPMENT	0	0	0	5,000
	72130 OTHER STUDENT SUPPORT	0	0	0	30,000
COST CENTER 72230: VOCATIONAL EDUCATION					
	348 POSTAL CHARGES	0	0	1,500	0
	355 TRAVEL	0	0	1,500	4,000
	499 OTHER SUP & MAT	0	0	500	0
	524 IN SERVICE/STAFF DEV	0	0	3,000	0
	790 OTHER EQUIP	0	0	1,500	1,500
	72230 VOCATIONAL EDUCATION	0	0	8,000	5,500
	60801 CARL PERKINS	0	0	203,000	185,000

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
ACTIVITY 70801: TITLE II					
COST CENTER 71100: REGULAR EDUCATION PROGRAM					
116	TEACHERS	0	0	330,000	331,000
201	SOC SEC	0	0	22,000	20,600
204	RETIREMENT	0	0	23,000	21,300
205	DEP INS	0	0	0	6,500
206	EMP LIFE INS	0	0	1,500	1,700
207	EMP HEALTH INS	0	0	48,000	37,700
208	EMP DENTAL INS	0	0	2,500	2,500
212	MEDICARE	0	0	5,000	4,800
513	W/COMP	0	0	1,000	1,100
71100	REGULAR EDUCATION PROGRAM	0	0	433,000	427,200
COST CENTER 72210: REGULAR INSTRUCTION PROGRAM					
524	PREF DEV	0	0	50,000	72,775
72210	REGULAR INSTRUCTION PROGRAM	0	0	50,000	72,775
70801	TITLE II	0	0	483,000	499,975

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
ACTIVITY 70811: TITLE II TECHNOLOGY					
COST CENTER 72130: OTHER STUDENT SUPPORT					
189	OTHER SALARIES & WAGES	0	0	0	10,500
201	SOCIAL SECURITY	0	0	0	650
204	STATE RETIREMENT	0	0	0	650
212	FICA-MEDICARE	0	0	0	100
524	IN SERVICE/STAFF DEVELOPMENT	0	0	0	4,500
709	DATA PROCESSING EQUIPMENT	0	0	0	600
72130	OTHER STUDENT SUPPORT	0	0	0	17,000
70811	TITLE II TECHNOLOGY	0	0	0	17,000

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
ACTIVITY 80801: VOCATIONAL TRANSITION TO WORK GRANT					
COST CENTER 71300: VOCATIONAL EDUCATION PROGRAM					
161	SECRETARIES	0	0	23,000	24,000
201	SOC SEC	0	0	1,500	1,500
204	RETIREMENT	0	0	2,600	2,500
206	EMP LIFE INS	0	0	100	100
207	EMP HEALTH INS	0	0	5,000	0
208	EMP DENTAL INS	0	0	300	0
212	MEDICARE	0	0	500	400
429	INSTRUCTIONAL SUPPLIES	0	0	6,500	9,000
435	OFFICE SUPPLIES	0	0	400	900
513	W/COMP	0	0	100	100
524	PROF DEV	0	0	2,000	1,000
790	OTHER EQUIP	0	0	1,000	500
71300	VOCATIONAL EDUCATION PROGRAM	0	0	43,000	40,000
80801	VOCATIONAL TRANSITION TO WORK GRANT	0	0	43,000	40,000

APRIL 14, 2008

BLOUNT COUNTY, TENNESSEE

PAGE 171

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 142: SCHOOL FEDERAL PROJECTS

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
ACTIVITY	90801: TITLE III ELL				
COST CENTER	71100: REGULAR EDUCATION PROGRAM				
399	OTHER CONTRACTED SERVICES	0	0	0	20,277
71100	REGULAR EDUCATION PROGRAM	0	0	0	20,277
90801	TITLE III ELL	0	0	0	20,277
142	SCHOOL FEDERAL PROJECTS	4,868,499	4,802,050	5,000,000	4,911,327

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 143: CENTRAL CAFETERIA

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	2,873,000	2,771,892	2,898,000	2,930,000
44110	INTEREST EARNED	22,000	35,911	22,000	25,000
46520	SCHOOL FOOD SERVICE	56,000	57,565	57,000	57,000
47111	USDA SCHOOL LUNCH PROGRAM	1,538,000	1,675,858	1,695,000	1,784,000
47113	BREAKFAST PROGRAM	499,000	570,288	554,000	604,000
498001	FUND BALANCE	257,000	0	91,000	300,000
143	CENTRAL CAFETERIA	5,245,000	5,111,514	5,317,000	5,700,000

REPORT 010-400

## REQUESTED BASE EXPENDITURES

## APPROPRIATIONS

FUND 143: CENTRAL CAFETERIA

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 73100: FOOD SERVICE					
105	SUPERVISOR	43,000	42,874	44,300	90,600
119	ACCOUNTANTS	53,000	61,845	55,700	62,000
165	CAFETERIA	1,922,000	1,839,886	1,930,000	2,152,000
201	SOCIAL SECURITY	126,000	116,846	126,000	143,000
204	STATE RETIREMENT	120,000	115,583	120,000	135,000
205	EMPLOYEE INSURANCE	189,612	180,658	200,000	206,000
206	LIFE INSURANCE	5,000	4,677	6,000	7,000
207	HEALTH INSURANCE	243,517	224,255	245,000	243,000
208	DENTAL INSURANCE	16,500	14,658	15,000	16,400
210	UNEMPLOYMENT COMPENSATION	6,000	3,295	6,000	5,000
211	RETIREE BENEFITS	23,000	5,163	21,000	18,000
212	MEDICARE	30,000	27,327	30,000	34,000
320	DUES & MEMBERSHIPS	3,000	2,701	3,000	3,000
336	MAINTENANCE OF EQUIPMENT	50,000	43,461	50,000	55,000
349	PRINTING	5,500	4,095	6,000	5,000
354	TRANSPORTATION OF COMMODITIES	42,000	30,410	42,000	31,000
355	TRAVEL	6,000	6,961	7,000	13,000
399	OTHER CONTRACTED SERVICES	90,000	72,009	85,000	82,000
410	CUSTODIAL SUPPLIES	42,000	48,648	50,000	50,000
422	FOOD	1,800,000	1,883,801	2,000,000	2,100,000
435	OFFICE SUPPLIES	5,500	6,875	6,000	7,000
451	UNIFORMS	15,000	10,663	15,000	12,000
499	OTHER SUPPLIES	72,000	81,006	75,000	100,000
513	WORKERS' COMPENSATION	40,000	38,309	40,000	46,000
524	IN-SERVICE/STAFF DEVELOPMENT	12,000	14,731	15,000	10,000
599	OTHER CHARGES	4,000	3,151	4,000	4,000
709	DATA PROCESSING EQUIPMENT	90,000	126,120	20,000	20,000
710	FOOD SERVICES EQUIPMENT	90,000	54,848	100,000	50,000
73100	FOOD SERVICE	5,144,629	5,064,856	5,317,000	5,700,000
143	CENTRAL CAFETERIA	5,144,629	5,064,856	5,317,000	5,700,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 143 Cost Center Number: 73100

Name of Cost Center: Central Cafeteria

Provide a summary of the specific services this cost center provides to Blount County citizens:  
See attached.

What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)  
See attached.

Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)  
See attached.

How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)

105- 0  
119- 2  
165- 58

How many part time employees are paid out of this cost center?  
(Please list by budget line)

105- 0  
119- 0  
165- 95

How many employees have health insurance in this cost center? 57

How many employees have dependant health insurance in this cost center? 30

**Blount County Schools  
FY 2008-2009 Budget**

**FUND 143 – CENTRAL CAFETERIA PROGRAM**

**PROGRAM DESCRIPTION AND GOALS:**

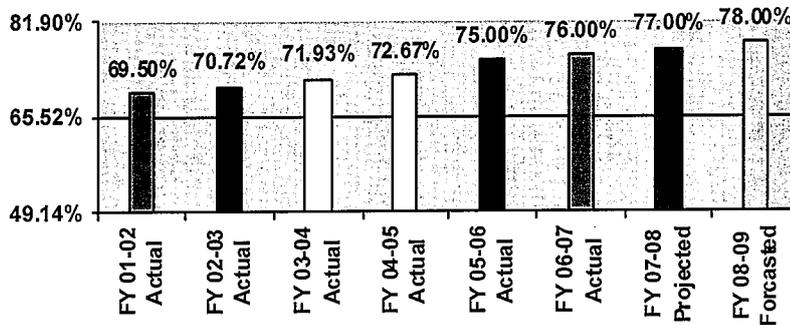
The Central Cafeteria Program is used to account for the cafeteria operations in each of the individual schools. This fund is financed and operated in a manner similar to a private business enterprise in that its costs are financed through user charges. The primary sources of funding are federal revenues for the school lunch program and sales to students and adults.

The number one priority in the Program is the health and welfare of our students. Understanding that eating habits strongly affect a child's school performance, our staff is dedicated to serving healthy meals that meet required guidelines at affordable prices. Our menus have been audited and analyzed by the State Department of Education School Nutrition Program and have been found to be in compliance with USDA guidelines and meet all the recommendations of the School Meal Initiative Program.

Nutritional lunches are served in all schools, grades K-12. In FY 2006-2007, we served 8,284 lunches per day with 76% student participation. Also, we served 3,255 breakfasts per day with 34% student participation. The price of a student lunch, including milk, is \$2.00 at Elementary Schools, \$2.25 at Middle Schools and \$2.50 at High Schools. Both meals may be obtained at either a reduced price or free of charge by students who qualify under federal guidelines. Meal tickets are also available at full price for those who prefer this convenience.

The program has seen steady growth over the past three years with the projected FY 2007-2008 lunch participation at 77% (see bar chart below).

**Annual Average Daily Lunch Participation**



**Blount County Schools  
FY 2008-2009 Budget**

In support of the strategic initiatives of the Board of Education and the Director of Schools, the Central Cafeteria Program is designed to enhance the child's learning experiences by providing healthy meals and encouraging good eating habits.

Specifically, in FY 2008-2009, the Program will focus on:

1. Increase breakfast participation at all schools.
2. Update and enhance menu with healthy food choices.
3. Improve appearance and presentation of cafeteria eating areas.
4. Health and nutrition education.

**REVENUE SOURCES, ASSUMPTIONS, AND EXPLANATION:**

**CHARGES FOR CURRENT SERVICES:**

**Receipts from Individual Schools (Account 435700) .....\$2,930,000**

Receipts from Individual Schools is the largest source of revenue for funding the operation of the Central Cafeteria Program. This revenue source represents the income collected from full or reduced pay students or visitor customers in the school cafeterias. The price of a student lunch, including milk, is \$2.00 at Elementary Schools, \$2.25 at Middle Schools and \$2.50 at High Schools.

The budget amount for FY 2008-2009 is \$2,930,000, which is a 2.2% increase over the projected actual amount in FY 2007-2008. The budgeted amount was based on a projected 2% growth in meals served and average revenue per meal served of \$1.92.

**TOTAL CHARGES FOR CURRENT SERVICES .....\$2,930,000**

**OTHER LOCAL REVENUES:**

**INVESTMENT INCOME (Account 441100).....\$25,000**

Investment income is interest earned on the investment of idle school district cash by the Blount County Trustee. The budget amount for FY 2008-2009 is \$25,000, which assumes an average interest rate of 3.75% on an average monthly cash balance of \$643,000. Interest income is earned in the primary County checking account, and investments in local government pool, certificates of deposit, government bonds, and money market accounts. At the time of budget preparation, the average rate of return on investments was about 4.5%. We are optimistic that rates will average 3.75% in the FY 2008-2009.

**TOTAL OTHER LOCAL REVENUES .....\$25,000**

**Blount County Schools  
FY 2008-2009 Budget**

**STATE REVENUES:**

**SCHOOL FOOD SERVICE (Accounts 465200).....\$57,000**

This revenue is received by the State of Tennessee as matching funds for the school lunch program, distributed to school departments based on matching requirements prescribed in State law. The budget amount for School Food Service for FY 2008-2009 is \$57,000 based on each of the prior three years actual revenues between \$55,900 and \$57,700.

**TOTAL STATE REVENUES.....\$57,000**

**FEDERAL REVENUES:**

**USDA SCHOOL LUNCH PROGRAM (Accounts 471110).....\$1,784,000**

This federal revenue is received based on the number of paid, free, or reduced price lunches served to children under the National School Lunch Program. The per meal rates for FY 2007-2008 are \$2.47 for free lunch; \$2.07 for reduced lunch; and \$0.23 for paid lunch.

The budget amount for FY 2008-2009 is \$1,784,000, which is a 2.5% increase over the projected actual amount in FY 2007-2008. The budgeted amount was based primarily on a conservative estimate of continued growth in free & reduced reimbursement revenue.

**USDA SCHOOL BREAKFAST PROGRAM (Accounts 471130) .....\$604,000**

This federal revenue is received based on the number of paid, free, or reduced price breakfasts served to children under the National School Breakfast Program. The per meal rates for FY 2007-2008 are \$1.35 for free breakfast; \$1.05 for reduced breakfast; and \$0.24 for paid breakfast.

The budget amount for FY 2008-2009 is \$604,000, which is a 3% increase over the projected actual amount in FY 2007-2008. The budgeted amount was based primarily on a conservative estimate of continued growth in free & reduced reimbursement revenue.

**TOTAL FEDERAL REVENUES.....\$2,388,000**

**TOTAL REVENUE BUDGET .....\$5,400,000**

**USE OF FUND BALANCE.....\$300,000**

**Based on industry standards and prudent fiscal practice, the unreserved/undesignated fund balance of the Central Cafeteria Program Fund should stay in the range of 8% - 10% of the one-year forward operating budget. The unreserved/undesignated fund balance was at \$850,014 or 15.9% of the one-year forward operating budget as of June 30, 2007, and the projected fund balance is \$702,597 or 12.3% at June 30, 2008. To move fund balance toward the range of 8% - 10%, we are using \$300,000 of fund balance in FY 2008-2009 for one-time capital improvements to various school cafeterias and start up expenses for opening of new Union Grove schools.**

**TOTAL FUNDS AVAILABLE .....\$5,700,000**

**Blount County Schools**  
**FY 2008-2009 Budget**

**EXPENDITURE ASSUMPTIONS AND EXPLANATION:**

SALARIES & WAGES: Expenditures in this category for Classified positions are budgeted based on the same percent as the Blount County Education Association (BCEA) negotiated contract's annual base salary increase of 3% for all certified positions, plus annual step raise based on years of service. In addition, number of positions and labor hours assigned per school cafeteria are budgeted based on labor studies and standard labor-hours per average daily meal equivalents established for the program.

FRINGE BENEFITS: Retirement and Social Security are based on published rates and applied to each calculated employee position. The Tennessee Consolidated Retirement System rates for FY 2008-2009 will increase slightly to 10.26% for Classified employees. Health insurance costs are calculated based on actual, eligible employee positions, using the premium costs set by the Blount County Commission. The health premium for the individual is set at \$344/month and is paid 100% by the Board of Education. The family premium is set at \$627/month and is paid 84% by the Board of Education (employee pays \$100/month for family coverage).

PURCHASED SERVICES: Expenditures in this category represent a combination of fixed and variable cost components.

1. Fixed Costs – Labeled fixed costs due to the nature of the items involved such as trustee commissions, workers compensation insurance, and certain contracted services, the requirements for resources is determined by factors outside the Board of Education's control. Trustee commissions are based on actual revenues collected through the County Trustee Office. Workers compensation insurance is based on actual rates determined and charged back to the School Department by Blount County Commission. All contracted services are budgeted at contract prices, and are reviewed to determine if any cost savings can be found.
2. Other Purchased Services – Excluding the fixed or mandated costs above, the remainder of purchased services are budgeted based on historical trends and the needs of cafeteria programs and operational expenses. This includes cost of transportation for USDA food commodities and repair and maintenance work on cafeteria kitchen equipment.

SUPPLIES & MATERIALS: The major budget for this category includes food supplies that are budgeted at an estimated 3% growth for inflation.

CAPITAL OUTLAY: The budget for this category includes uses of approved requests for items such as kitchen equipment upgrades and replacements, technology equipment, and other related minor capital items.

OTHER EXPENDITURES: The budget for this category is primarily for miscellaneous uses of resources to benefit all school sites and administration.

**Blount County Schools  
FY 2008-2009 Budget**

**NEW ITEMS IN THE BUDGET:**

Any new cost item must enhance the primary goals of emphasis for FY 2008-2009, meet the needs of the long-term strategic plan initiatives, and be approved by the Board of Education.

- ❖ Capital outlay for computer equipment, kitchen equipment, and seating tables - \$70,000

**BUDGET REDUCTIONS:**

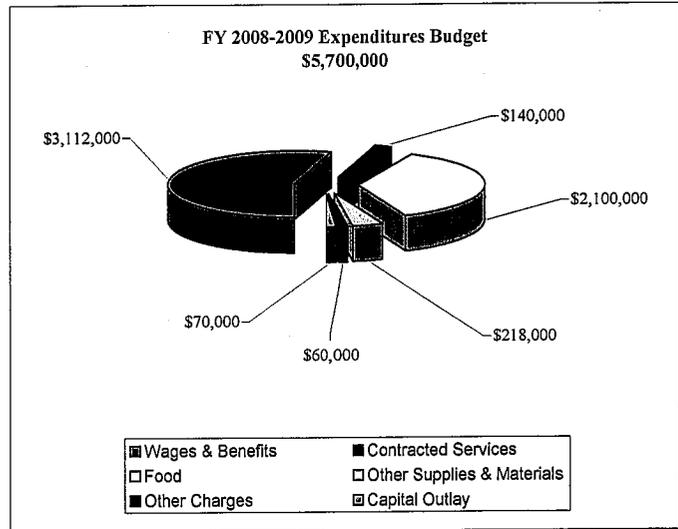
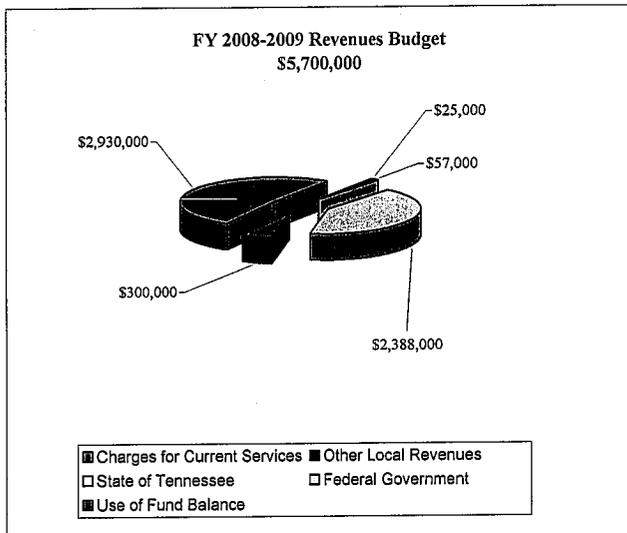
NONE.

**PROGRAM CHANGES:**

NONE.

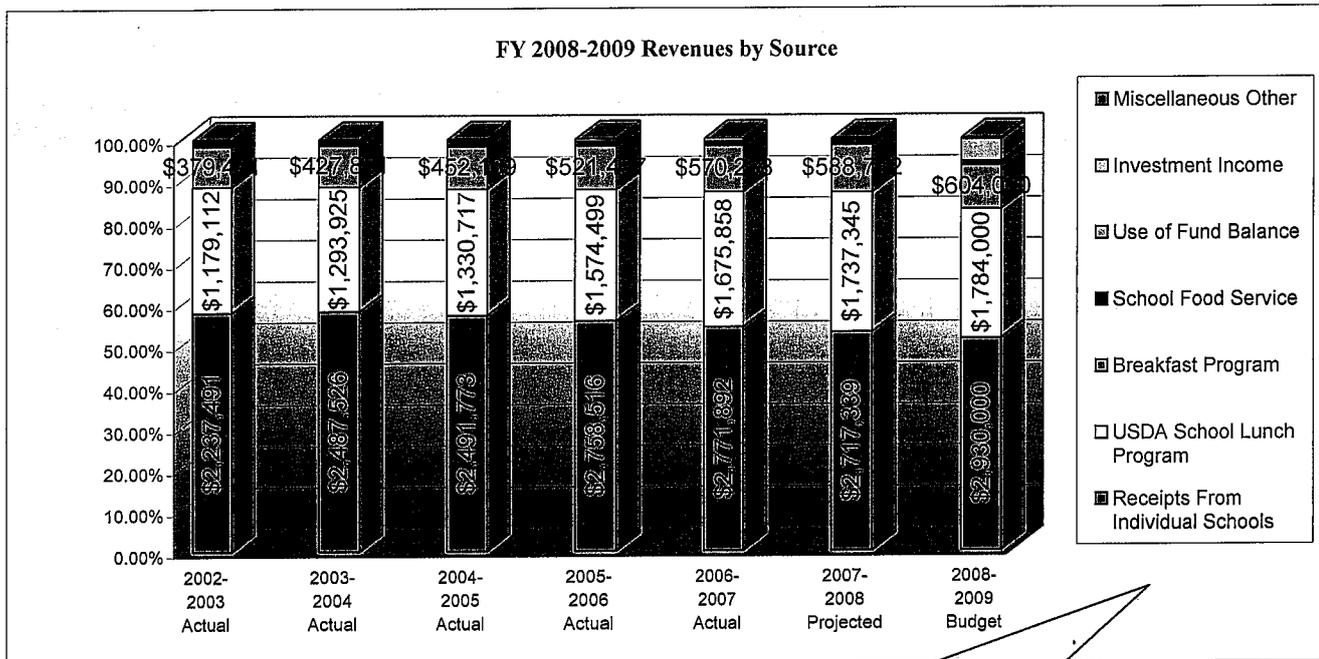
**Blount County Schools**  
**Fund 143 Appropriations - Central Cafeteria Fund Budget**  
**For Fiscal Year 2008-2009 With Comparative Information for Years 2004-2005 Through 2007-2008**  
**Summary - Fund Revenues and Expenditures by Object**

	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Projected	2008-2009 Budget
<b>Revenues and Other Sources:</b>						
Charges for Current Services	2,491,773	2,758,516	2,771,892	2,829,000	2,717,339	2,930,000
Other Local Revenues	23,389	33,451	35,911	22,000	27,691	25,000
State of Tennessee	55,159	55,913	57,565	57,000	57,657	57,000
Federal Government	1,782,886	2,095,956	2,246,146	2,280,000	2,326,057	2,388,000
<b>Total Revenues</b>	<b>\$4,353,207</b>	<b>\$4,943,836</b>	<b>\$5,111,514</b>	<b>\$5,188,000</b>	<b>\$5,128,744</b>	<b>\$5,400,000</b>
<b>Other Sources:</b>						
Operating Transfers	-	-	-	-	-	-
Use of Fund Balance	-	-	-	142,000	-	300,000
<b>Total Revenues and Other Sources</b>	<b>\$4,353,207</b>	<b>\$4,943,836</b>	<b>\$5,111,514</b>	<b>\$5,330,000</b>	<b>\$5,128,744</b>	<b>\$5,700,000</b>
<b>Expenditures and Other Uses:</b>						
Wages & Benefits	2,338,725	2,522,493	2,637,066	2,823,000	2,693,266	3,112,000
Contracted Services	116,908	109,654	118,171	133,000	146,628	140,000
Food	1,635,208	1,804,732	1,883,800	2,000,000	2,028,097	2,100,000
Other Supplies & Materials	143,898	182,155	188,658	213,000	210,387	218,000
Other Charges	48,676	45,985	56,191	60,000	57,700	60,000
Capital Outlay	68,687	96,378	180,968	101,000	138,499	70,000
<b>Total Expenditures</b>	<b>\$4,352,102</b>	<b>\$4,761,397</b>	<b>\$5,064,854</b>	<b>\$5,330,000</b>	<b>\$5,274,577</b>	<b>\$5,700,000</b>
<b>Other Uses:</b>						
Operating Transfers	-	-	-	-	-	-
Operating Transfers to Primary Government	-	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>\$4,352,102</b>	<b>\$4,761,397</b>	<b>\$5,064,854</b>	<b>\$5,330,000</b>	<b>\$5,274,577</b>	<b>\$5,700,000</b>
<b>Excess of Revenues and Other Sources</b>						
Over (Under) Expenditures and Other Uses	\$1,105	\$182,439	\$46,660	\$0	(\$145,833)	\$0
<b>Fund Balance at Beginning of the Year</b>	<b>\$768,226</b>	<b>\$769,331</b>	<b>\$951,770</b>	<b>\$998,430</b>	<b>\$998,430</b>	<b>\$852,597</b>
Forecasted Use of Fund Balance	-	-	-	-	-	(300,000)
Residual Equity Transfers	-	-	-	-	-	-
<b>Fund Balance at End of the Year</b>	<b>\$769,331</b>	<b>\$951,770</b>	<b>\$998,430</b>	<b>\$998,430</b>	<b>\$852,597</b>	<b>\$552,597</b>
<b>Reserved for Encumbrances</b>	<b>\$78,881</b>	<b>\$176,773</b>	<b>\$148,416</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>Unreserved, Undesignated Fund Balance at End of the Year</b>	<b>\$690,450</b>	<b>\$774,997</b>	<b>\$850,014</b>	<b>\$848,430</b>	<b>\$702,597</b>	<b>\$402,597</b>
	<b>\$769,331</b>	<b>\$951,770</b>	<b>\$998,430</b>	<b>\$998,430</b>	<b>\$852,597</b>	<b>\$552,597</b>



**Blount County Schools**  
**Fund 143 Revenues - Central Cafeteria Fund Budget**  
**For Fiscal Year 2008-2009 With Comparative Information for Years 2004-2005 Through 2007-2008**

Object Number	Object Title	2004-2005	2005-2006	2006-2007	2007-2008	2007-2008	2008-2009
		Actual	Actual	Actual	Budget	Projected	Budget
435700	Receipts From Individual Schools	2,491,773	2,758,516	2,771,892	2,829,000	2,717,339	2,930,000
<b>Total Charges for Current Services</b>		2,491,773	2,758,516	2,771,892	2,829,000	2,717,339	2,930,000
441100	Investment Income	16,914	33,451	35,911	22,000	27,691	25,000
441700	Miscellaneous Refunds	6,475	-	-	-	-	-
445300	Sale of Equipment	-	-	-	-	-	-
<b>Total Other Local Revenues</b>		23,389	33,451	35,911	22,000	27,691	25,000
465200	School Food Service	55,159	55,913	57,565	57,000	57,657	57,000
<b>Total State of Tennessee</b>		55,159	55,913	57,565	57,000	57,657	57,000
471110	USDA School Lunch Program	1,330,717	1,574,499	1,675,858	1,700,000	1,737,345	1,784,000
471130	Breakfast Program	452,169	521,457	570,288	580,000	588,712	604,000
471140	USDA-Other	-	-	-	-	-	-
<b>Total Federal Government</b>		1,782,886	2,095,956	2,246,146	2,280,000	2,326,057	2,388,000
498001	Use of Fund Balance	-	-	-	142,000	-	300,000
499000	Residual Equity Transfers	-	-	-	-	-	-
<b>Total Other Sources (Reserves)</b>		-	-	-	142,000	-	300,000
<b>CENTRAL CAFETERIA PROGRAM TOTALS</b>		<u>4,353,207</u>	<u>4,943,836</u>	<u>5,111,514</u>	<u>5,330,000</u>	<u>5,128,744</u>	<u>5,700,000</u>



The Cafeteria Program is 100% self-funded and does not receive any local tax funding. Rather, participating students and the Federal School Lunch Program contribute more than 95% of the program funding.

Blount County Schools  
Fund 143 Appropriations - Central Cafeteria Fund Budget  
For Fiscal Year 2008-2009 With Comparative Information for Years 2004-2005 Through 2007-2008

Object Number	Cost Center and Object Title	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Projected	2008-2009 Budget
<b>73100 FOOD SERVICES PROGRAM</b>							
105	Supervisor	\$ 36,261	\$ 40,889	\$ 42,874	\$ 44,300	\$ 87,867	\$ 90,600
119	Accountants	47,771	51,460	61,845	56,700	59,009	62,000
162	Clerical Personnel	15,164	-	-	-	-	-
165	Cafeteria Personnel	1,644,264	1,754,943	1,839,886	1,961,000	1,836,650	2,152,000
201	Social Security	105,011	111,369	116,846	128,000	119,536	143,000
204	State Retirement	87,640	90,779	115,583	122,000	114,898	135,000
205	Employee Insurance - Dependent	72,685	116,033	180,658	199,000	181,448	206,000
206	Employee Insurance - Life	4,167	4,532	4,677	6,000	4,976	7,000
207	Employee Insurance - Health	270,155	293,325	224,255	241,000	233,542	243,000
208	Employee Insurance - Dental	10,996	13,493	14,658	15,000	14,560	16,400
210	Unemployment Compensation	3,922	3,993	3,295	5,000	3,887	5,000
211	Local Retirement	16,130	15,631	5,162	15,000	8,834	18,000
212	Employer Medicare Liability	24,559	26,046	27,327	30,000	28,059	34,000
	<b>Total Salaries and Benefits</b>	<b>\$ 2,338,725</b>	<b>\$ 2,522,493</b>	<b>\$ 2,637,066</b>	<b>\$ 2,823,000</b>	<b>\$ 2,693,266</b>	<b>\$ 3,112,000</b>
307	Communications	-	-	-	-	-	-
320	Dues & Memberships	2,152	3,072	2,701	3,000	3,000	3,000
336	Maintenance of Equipment	39,631	40,149	43,461	50,000	54,076	55,000
349	Printing	1,015	4,063	4,095	6,000	6,000	5,000
354	Transportation of Commodities	25,813	36,660	30,410	30,000	33,899	31,000
355	Travel	3,469	5,320	6,961	13,000	11,318	13,000
399	Other Contracted Services	75,125	66,433	72,009	80,000	89,552	82,000
410	Custodial Supplies	33,061	45,365	48,648	50,000	39,170	50,000
422	Food	1,635,208	1,804,732	1,883,800	2,000,000	2,028,097	2,100,000
435	Office Supplies	4,043	4,516	6,875	7,000	5,833	7,000
451	Uniforms	7,924	9,974	10,663	12,000	8,326	12,000
499	Other Supplies	68,573	76,257	81,006	95,000	105,841	100,000
513	Worker's Compensation Insurance	34,346	36,392	38,309	41,000	39,200	46,000
524	In-Service/Staff Development	12,566	7,628	14,731	15,000	15,000	10,000
599	Other Charges	1,764	1,965	3,151	4,000	3,500	4,000
709	Data Processing Equipment	4,315	40,893	126,120	20,000	18,868	20,000
710	Food Services Equipment	64,372	55,485	54,848	81,000	119,631	50,000
	<b>Total Non-Salary</b>	<b>\$ 2,013,377</b>	<b>\$ 2,238,904</b>	<b>\$ 2,427,788</b>	<b>\$ 2,507,000</b>	<b>\$ 2,581,311</b>	<b>\$ 2,588,000</b>
	<b>73100 FOOD SERVICES PROGRAM TOTALS</b>	<b>\$ 4,352,102</b>	<b>\$ 4,761,397</b>	<b>\$ 5,064,854</b>	<b>\$ 5,330,000</b>	<b>\$ 5,274,577</b>	<b>\$ 5,700,000</b>
		<b>2004-2005 Actual</b>	<b>2005-2006 Actual</b>	<b>2006-2007 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Projected</b>	<b>2008-2009 Budget</b>
	<b>Personnel (Full-Time Equivalents):</b>						
105	Supervisor	0.50	0.50	0.50	1.00	1.00	1.00
119	Accountants	2.00	2.00	2.00	2.00	2.00	2.00
162	Clerical Personnel	0.50	0.00	0.00	0.00	0.00	0.00
165	Cafeteria Personnel	99.94	101.40	109.22	109.22	111.38	113.00
	<b>Total Personnel - FTE</b>	<b>102.94</b>	<b>103.90</b>	<b>111.72</b>	<b>112.22</b>	<b>114.38</b>	<b>116.00</b>

REPORT 010-400

ESTIMATED REVENUES FY 08/09

ESTIMATED REVENUE

FUND 146: EXT. DAY CARE PROGRAM

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQ 2008-09
43581	COMMUNITY SERVICE FEES-CHILDREN	1,609,000	1,622,820	1,602,000	1,733,000
44110	INTEREST EARNED	10,000	13,882	15,000	15,000
449901	MISCELLANEOUS REVENUE	20,000	3,240	5,000	5,000
465901	CHILD CARE ASSISTANCE-DHS	85,000	115,488	95,000	125,000
498001	FUND BALANCE	16,000	0	90,000	170,000
146	EXT. DAY CARE PROGRAM	1,740,000	1,755,430	1,807,000	2,048,000

REPORT 010-400

REQUESTED BASE EXPENDITURES

APPROPRIATIONS

FUND 146: EXT. DAY CARE PROGRAM

OBJECT	TITLE	ADOPTED 2006-07	ACTUAL 2006-07	ADOPTED 2007-08	BASE REQD 2008-09
COST CENTER 73300: COMMUNITY SERVICES					
103	ASSISTANT	61,200	62,049	64,400	68,000
162	CLERICAL	36,900	36,817	38,100	39,700
166	CUSTODIAL PERSONNEL	99,000	74,446	99,000	99,000
169	PART-TIME PERSONNEL	1,055,000	1,097,494	1,158,000	1,296,000
201	SOCIAL SECURITY	78,000	74,068	85,000	93,500
204	STATE RETIREMENT	49,000	44,350	50,000	68,500
205	EMPLOYEE INSURANCE-DEPENDENT	31,602	27,073	28,500	35,400
206	EMPLOYEE INSURANCE-LIFE	2,300	707	1,000	900
207	EMPLOYEE INSURANCE-HEALTH	53,656	39,816	50,500	62,800
208	EMPLOYEE INSURANCE-DENTAL	5,000	2,722	4,000	4,800
212	EMPLOYER MEDICARE LIABILITY	19,000	17,323	20,000	22,000
307	COMMUNICATION	400	0	400	400
315	CONTRACTS WITH VEHICLE OWNERS	23,000	28,855	23,000	31,000
355	TRAVEL	1,400	1,593	1,400	1,400
399	OTHER CONTRACTED SERVICES	46,000	44,100	46,000	72,300
422	FOOD	63,000	64,586	66,000	72,000
429	INSTRUCTIONAL SUPPLIES	21,000	19,675	21,000	20,000
499	OTHER SUPPLIES	16,000	8,685	10,000	15,000
510	TRUSTEE'S COMMISSION	15,500	16,421	15,000	19,000
513	WORKERS' COMPENSATION	4,100	4,100	4,400	5,000
524	IN-SERVICE/STAFF DEVELOPMENT	1,200	1,142	1,300	1,300
707	BUILDING IMPROVEMENTS	15,000	5,300	10,000	10,000
790	OTHER EQUIPMENT	10,000	10,976	10,000	10,000
73300	COMMUNITY SERVICES	1,707,258	1,682,298	1,807,000	2,048,000
146	EXT. DAY CARE PROGRAM	1,707,258	1,682,298	1,807,000	2,048,000

# Budget Summary by Cost Center

The Budget Committee has requested to see the following information for each cost center while reviewing your budget request. Please complete and return to the Budget Manager along with your completed budget request.

Fund Number: 146 Cost Center Number: 73300

Name of Cost Center: Extended School Program

Provide a summary of the specific services this cost center provides to Blount County citizens:  
See attached.

What specific programs under this cost center are provided to the citizens of Blount County?  
(Please use detailed answers, include statistical information to support your answer.)  
See attached.

Is there a direct revenue source that supports the above programs/cost center? \_\_\_\_\_  
(If so, please reference all revenue lines and the estimated amounts associated with this cost center.)

See attached.

How many full time employees are paid out of this cost center? \_\_\_\_\_  
(Please list by budget line)

103- 1  
162- 1  
166- 0  
169- 16

How many part time employees are paid out of this cost center?  
(Please list by budget line)

103- 0  
162- 0  
166- Fund 146 pays for a fixed amount of salary costs of custodians as chargeback for custodial services  
169- 90

How many employees have health insurance in this cost center? 15

How many employees have dependant health insurance in this cost center? 6

Blount County Schools  
FY 2008-2009 Budget

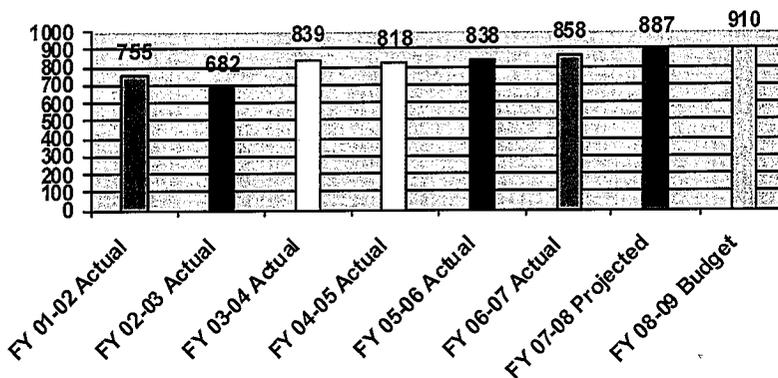
FUND 146 - EXTENDED SCHOOL PROGRAM

**PROGRAM DESCRIPTION AND GOALS:**

The Extended School Program provides after-school education services at elementary and middle schools in a safe environment in which children are afforded educational opportunities such as enrichment activities, homework supervision, and reading development. By using available school facilities and the support of trained school personnel who can assist in planning, this program provides emotional, social, physical and educational benefits for children at an affordable cost.

Enrollment is open to all students enrolled in Blount County elementary and middle schools, but may be limited based on availability of space and staffing resources. The current program operates in all 12 elementary schools and 2 middle schools. The program has seen steady growth over the past four years with the projected FY 2006-2007 average daily enrollment at 903 (see bar chart below).

Annual Average Daily Attendance



In support of the strategic initiatives of the Board of Education and the Director of Schools, the Extended School Program is designed to supplement the child's learning experiences at home and at school by offering a balanced program. The activities of the program are planned to develop the child's creativity, problem-solving skills, independence, and skills to cooperate with others.

Specifically, in FY 2008-2009, the Program will focus on:

1. Safe and secure environment for each child to develop and learn.
2. Improvement of each child's academic skills.
3. Development of each child through fun and hands-on activities.
4. Health and nutrition education.

**Blount County Schools  
FY 2008-2009 Budget**

**REVENUE SOURCES, ASSUMPTIONS, AND EXPLANATION:**

**CHARGES FOR CURRENT SERVICES:**

**COMMUNITY SERVICE FEES (Account 435810) .....\$1,733,000**

The weekly fee charges for the Extended School Program are the largest source of revenue for funding the operation of the program. The rates established are as follows:

❖ Morning Session Only	6:00 – 7:00 am	\$10 per week
❖ Early Bird Session	2:45 – 4:00 pm	\$25 per week
❖ Pick Up by 6:00	2:45 – 6:00 pm	\$35 per week
❖ Full Day	6:00 am – 6:00 pm	\$5 added per week
❖ Summer Session		\$75 per week (\$5 sibling discount)
❖ Summer Session Application Fee		\$60
❖ Family Discount (3 or more children)		\$70 plus \$5 added per week/child
❖ Fall, Christmas, and Spring Breaks		\$15 per day

The budget for FY 2008-2009 is calculated based on a 2.5% projected growth in number of regular students enrolled, a weekly average fee of \$35 per week, and the number of weeks of service. In FY 2008-2009, there are 41 weeks of service for the regular program and 9 weeks of service for the summer program. We have projected an average of 837 regular students to be enrolled in FY 2008-2009, resulting in estimated revenues of \$1,245,000. We have projected an average of 725 regular students to be enrolled in the summer program, resulting in estimated revenues of \$489,000, plus an additional \$43,000 for application fees. Therefore, the total budget for FY 2008-2009 program fees is \$1,733,000.

**TOTAL CHARGES FOR CURRENT SERVICES .....\$1,733,000**

**OTHER LOCAL REVENUES:**

**INVESTMENT INCOME (Account 441100).....\$15,000**

Investment income is interest earned on the investment of idle school district cash by the Blount County Trustee. The budget amount for FY 2008-2009 is \$15,000, which assumes an average interest rate of 4.5% on an average monthly cash balance of \$281,000. Interest income is earned in the primary County checking account, and investments in local government pool, certificates of deposit, government bonds, and money market accounts. At the time of budget preparation, the average rate of return on investments was about 4.5%. We are optimistic that rates will average 4.5% in the FY 2008-2009.

**Blount County Schools  
FY 2008-2009 Budget**

**MISCELLANEOUS REVENUE (Account 449901) .....\$5,000**

Miscellaneous revenue is generated from fundraising efforts by the individual program sites. The \$5,000 budgeted revenue is offset in the appropriations budget by the costs of the fundraising activities and investment of profits back into the program.

**TOTAL OTHER LOCAL REVENUES .....\$20,000**

**STATE REVENUES:**

**DHS CHILD CARE ASSISTANCE (Accounts 465901) .....\$125,000**

The Tennessee Department of Human Services' (DHS) Child Care Certificate Program provides funding for eligible children, based on income, to childcare providers that meet requirements of the Certificate Program. The Extended School Program complete attendance verification forms for DHS approved students on a semi-monthly basis. The forms are submitted to DHS who determine the amount we are to be paid for said period. The parents pay any difference in the Extended School Program's rates and the amounts paid by DHS.

The budget amount for DHS Child Care Assistance for FY 2008-2009 is \$125,000. Since we do not expect the revenues to vary much from the prior year, and because the nature of the revenue source is difficult to estimate, the budget amount for FY 2008-2009 is approximately the same as the projected FY 2007-2008 revenues of \$129,000.

**TOTAL STATE REVENUES.....\$125,000**

**TOTAL REVENUE BUDGET .....\$1,878,000**

**USE OF FUND BALANCE.....\$170,000**

**Based on industry standards and prudent fiscal practice, the unreserved/undesignated fund balance of the Extended School Program Fund should stay in the range of 8% - 10% of the one-year forward operating budget. The unreserved/undesignated fund balance was at \$294,767 or 15.9% of the one-year forward operating budget as of June 30, 2007, and the projected fund balance is \$238,470 or 11.6% at June 30, 2008. The budget for FY 2008-2009 includes \$170,000 use of fund balance for non-recurring capital items and recurring operating expenses.**

**TOTAL FUNDS AVAILABLE .....\$2,048,000**

**Blount County Schools  
FY 2008-2009 Budget**

**EXPENDITURE ASSUMPTIONS AND EXPLANATION:**

SALARIES & WAGES: Expenditures in this category for Classified positions are budgeted based on the same percent as the Blount County Education Association (BCEA) negotiated contract's annual base salary increase of 3% for all certified positions, plus annual step raise based on years of service. In addition, expenditures and number of positions are budgeted based on projected enrollment and teacher-pupil class size ratio established for the program.

FRINGE BENEFITS: Retirement and Social Security are based on published rates and applied to each calculated employee position. The Tennessee Consolidated Retirement System rates for FY 2008-2009 will increase slightly to 10.26% for Classified employees. Health insurance costs are calculated based on actual, eligible employee positions, using the premium costs set by the Blount County Commission. The health premium for the individual is set at \$344/month and is paid 100% by the Board of Education. The family premium is set at \$627/month and is paid 84% by the Board of Education (employee pays \$100/month for family coverage).

PURCHASED SERVICES: Expenditures in this category represent a combination of fixed and variable cost components.

1. Fixed Costs – Labeled fixed costs due to the nature of the items involved such as trustee commissions, workers compensation insurance, and certain contracted services, the requirements for resources is determined by factors outside the Board of Education's control. Trustee commissions are based on actual revenues collected through the County Trustee Office. Workers compensation insurance is based on actual rates determined and charged back to the School Department by Blount County Commission. All contracted services are budgeted at contract prices, and are reviewed to determine if any cost savings can be found.
2. Other Purchased Services – Excluding the fixed or mandated costs above, the remainder of purchased services are budgeted based on historical trends and the needs of educational programs and operational expenses. This includes cost of contracted bus transportation at the same percent increase on mileage and seatage rates as percent increase for employee salaries and wages.

SUPPLIES & MATERIALS: The major budget for this category includes allocated instructional supplies for each program site based on enrollment and need as determined by the program Coordinator.

CAPITAL OUTLAY: The budget for this category includes uses of approved requests for items such as minor furniture (classroom desks and chairs), and other related minor capital items.

OTHER EXPENDITURES: The budget for this category is primarily for miscellaneous uses of resources to benefit all school sites and administration.

**Blount County Schools  
FY 2008-2009 Budget**

**NEW ITEMS IN THE BUDGET:**

Any new cost item must enhance the primary goals of emphasis for FY 2008-2009, meet the needs of the long-term strategic plan initiatives, and be approved by the Board of Education.

NONE.

**BUDGET REDUCTIONS:**

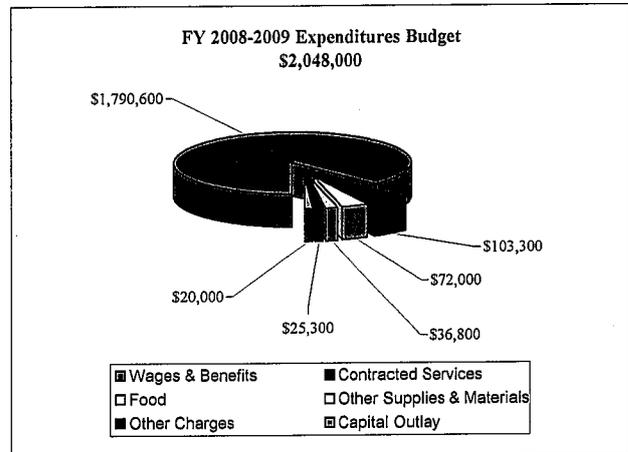
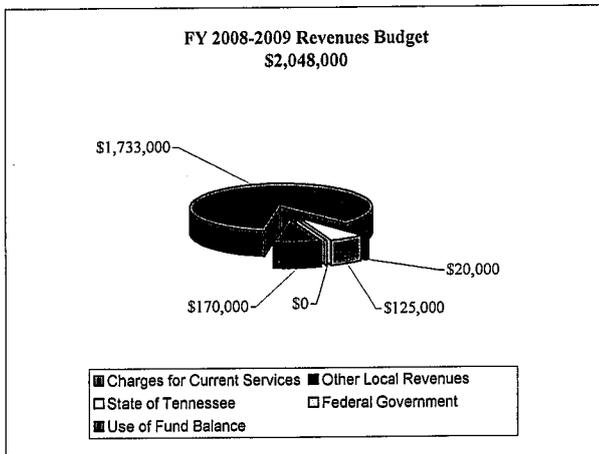
NONE.

**PROGRAM CHANGES:**

NONE.

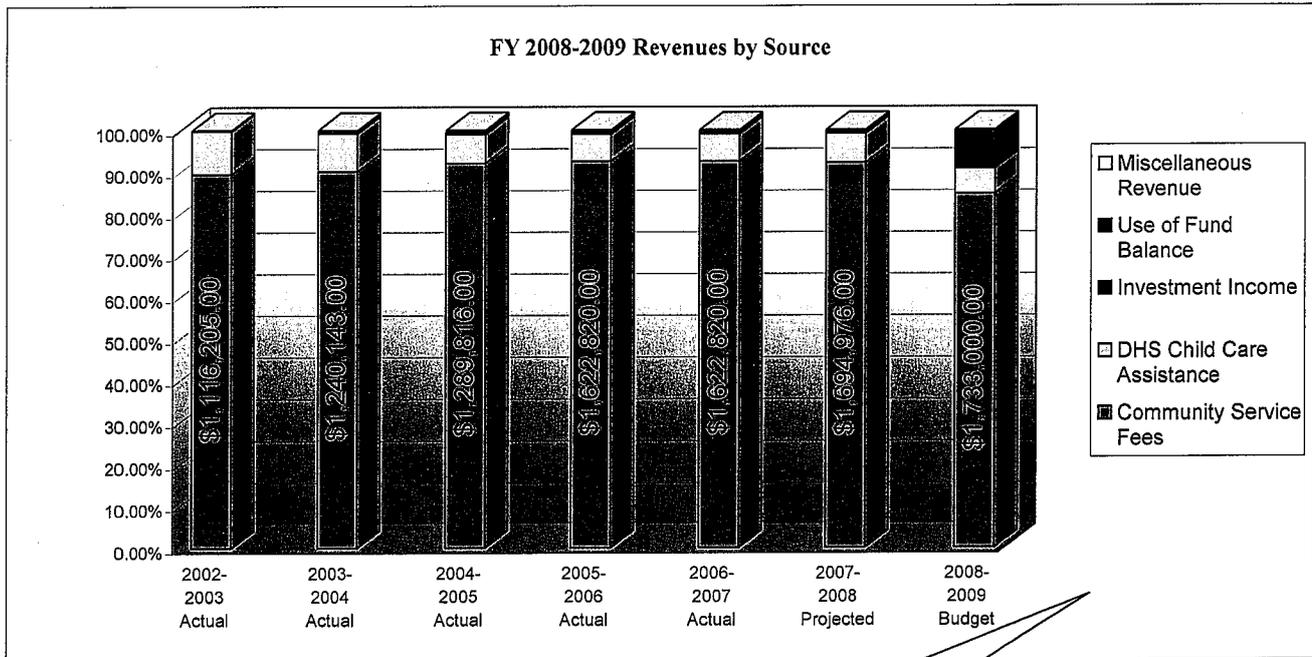
**Blount County Schools**  
**Fund 146 - Extended School Program Fund Budget**  
**For Fiscal Year 2008-2009 With Comparative Information for Years 2004-2005 Through 2007-2008**  
**Summary - Fund Revenues and Expenditures by Object**

	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Projected	2008-2009 Budget
<b>Revenues and Other Sources:</b>						
Charges for Current Services	1,289,816	1,407,740	1,622,820	1,616,200	1,694,976	1,733,000
Other Local Revenues	14,426	14,151	17,122	20,000	16,529	20,000
State of Tennessee	97,350	95,122	115,488	95,000	129,381	125,000
Federal Government	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$1,401,592</b>	<b>\$1,517,013</b>	<b>\$1,755,430</b>	<b>\$1,731,200</b>	<b>\$1,840,886</b>	<b>\$1,878,000</b>
<b>Other Sources:</b>						
Operating Transfers	-	-	-	-	-	-
Use of Fund Balance	-	-	-	121,800	-	170,000
<b>Total Revenues and Other Sources</b>	<b>\$1,401,592</b>	<b>\$1,517,013</b>	<b>\$1,755,430</b>	<b>\$1,853,000</b>	<b>\$1,840,886</b>	<b>\$2,048,000</b>
<b>Expenditures and Other Uses:</b>						
Wages & Benefits	1,228,509	1,358,793	1,476,865	1,612,500	1,640,944	1,790,600
Contracted Services	57,896	52,659	72,955	93,000	100,264	103,300
Food	59,061	64,012	64,586	68,000	72,557	72,000
Other Supplies & Materials	22,343	24,583	29,953	38,800	35,941	36,800
Other Charges	20,770	18,730	21,663	20,700	23,977	25,300
Capital Outlay	32,930	17,884	16,276	20,000	23,500	20,000
<b>Total Expenditures</b>	<b>\$1,421,509</b>	<b>\$1,536,661</b>	<b>\$1,682,298</b>	<b>\$1,853,000</b>	<b>\$1,897,183</b>	<b>\$2,048,000</b>
<b>Other Uses:</b>						
Operating Transfers	-	-	-	-	-	-
Operating Transfers to Primary Government	-	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>\$1,421,509</b>	<b>\$1,536,661</b>	<b>\$1,682,298</b>	<b>\$1,853,000</b>	<b>\$1,897,183</b>	<b>\$2,048,000</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(\$19,917)</b>	<b>(\$19,648)</b>	<b>\$73,132</b>	<b>\$0</b>	<b>(\$56,297)</b>	<b>\$0</b>
<b>Fund Balance at Beginning of the Year</b>	<b>\$261,200</b>	<b>\$241,283</b>	<b>\$221,635</b>	<b>\$294,767</b>	<b>\$294,767</b>	<b>\$238,470</b>
<b>Forecasted Use of Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(121,800)</b>	<b>-</b>	<b>(170,000)</b>
<b>Residual Equity Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance at End of the Year</b>	<b>\$241,283</b>	<b>\$221,635</b>	<b>\$294,767</b>	<b>\$172,967</b>	<b>\$238,470</b>	<b>\$68,470</b>
<b>Reserved for Encumbrances</b>	<b>\$32,621</b>	<b>\$27,784</b>	<b>\$26,469</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Unreserved, Undesignated Fund Balance at End of the Year</b>	<b>\$208,662</b>	<b>\$193,851</b>	<b>\$268,298</b>	<b>\$142,967</b>	<b>\$208,470</b>	<b>\$38,470</b>
	<b>\$241,283</b>	<b>\$221,635</b>	<b>\$294,767</b>	<b>\$172,967</b>	<b>\$238,470</b>	<b>\$68,470</b>



**Blount County Schools**  
**Fund 146 Revenues - Extended School Program Fund Budget**  
**For Fiscal Year 2008-2009 With Comparative Information for Years 2004-2005 Through 2007-2008**

Object Number	Object Title	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Projected	2008-2009 Budget
435810	Community Service Fees	1,289,816	1,407,740	1,622,820	1,616,200	1,694,976	1,733,000
<b>Total Charges for Current Services</b>		<b>1,289,816</b>	<b>1,407,740</b>	<b>1,622,820</b>	<b>1,616,200</b>	<b>1,694,976</b>	<b>1,733,000</b>
441100	Investment Income	8,266	13,075	13,882	15,000	13,389	15,000
449901	Miscellaneous Revenue	6,160	1,076	3,240	5,000	3,140	5,000
<b>Total Other Local Revenues</b>		<b>14,426</b>	<b>14,151</b>	<b>17,122</b>	<b>20,000</b>	<b>16,529</b>	<b>20,000</b>
465901	Child Care Assistance - DHS	97,350	95,122	115,488	95,000	129,381	125,000
<b>Total State of Tennessee</b>		<b>97,350</b>	<b>95,122</b>	<b>115,488</b>	<b>95,000</b>	<b>129,381</b>	<b>125,000</b>
498001	Use of Fund Balance	-	-	-	121,800	-	170,000
499000	Residual Equity Transfers	-	-	-	-	-	-
<b>Total Other Sources (Reserves)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>121,800</b>	<b>-</b>	<b>170,000</b>
<b>EXTENDED SCHOOL PROGRAM TOTALS</b>		<b>1,401,592</b>	<b>1,517,013</b>	<b>1,755,430</b>	<b>1,853,000</b>	<b>1,840,886</b>	<b>2,048,000</b>



The Extended School Program is 100% self-funded and does not receive any local tax funding. Rather, participating families and DHS contribute more than 90% of the program funding.

**Blount County Schools**  
**Fund 146 Appropriations - Extended School Program Fund Budget**  
**For Fiscal Year 2008-2009 With Comparative Information for Years 2004-2005 Through 2007-2008**

Obect Number	Cost Center and Object Title	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Projected	2008-2009 Budget
<b>73300 EXTENDED SCHOOL PROGRAM</b>							
103	Coordinator	\$ 43,684	\$ 59,282	\$ 62,049	\$ 65,000	\$ 64,919	\$ 68,000
162	Clerical Personnel	34,321	35,767	36,817	38,100	37,941	39,700
166	Custodial Personnel	87,000	84,500	74,446	99,000	99,000	99,000
169	Site Directors and Staff Personnel	887,571	982,540	1,097,494	1,170,000	1,204,663	1,296,000
201	Social Security	61,765	68,533	74,068	85,000	83,651	93,500
204	State Retirement	30,501	32,857	44,350	51,000	56,785	68,500
205	Employee Insurance - Dependent	13,131	21,134	27,073	28,500	30,033	35,400
206	Employee Insurance - Life	754	467	707	1,400	712	900
207	Employee Insurance - Health	53,005	55,002	39,816	50,500	40,991	62,800
208	Employee Insurance - Dental	2,331	2,691	2,722	4,000	2,686	4,800
212	Employer Medicare Liability	14,446	16,020	17,323	20,000	19,563	22,000
	<b>Total Salaries and Benefits</b>	<b>\$ 1,228,509</b>	<b>\$ 1,358,793</b>	<b>\$ 1,476,865</b>	<b>\$ 1,612,500</b>	<b>\$ 1,640,944</b>	<b>\$ 1,790,600</b>
307	Communications	74	44	0	400	400	400
315	Contracts with Bus Owners	21,625	21,945	28,855	29,000	29,000	31,000
355	Travel	1,111	889	1,593	1,400	878	1,400
399	Other Contracted Services	36,271	30,714	44,100	64,000	71,264	72,300
422	Food	59,061	64,012	64,586	68,000	72,557	72,000
429	Instructional Supplies	15,756	18,621	19,675	21,000	18,539	20,000
499	Other Supplies	5,402	5,029	8,685	16,000	16,124	15,000
510	Trustee's Commissions	12,693	14,051	16,421	15,000	18,147	19,000
513	Worker's Compensation Insurance	3,390	3,743	4,100	4,400	4,530	5,000
524	In-Service/Staff Development	715	936	1,142	1,300	1,300	1,300
599	Other Charges	3,972	-	-	-	-	-
707	Building Improvements	6,429	7,497	5,300	13,500	16,700	10,000
709	Data Processing Equipment	1,999	600	-	-	-	-
790	Other Equipment	24,502	9,787	10,976	6,500	6,800	10,000
	<b>Total Non-Salary</b>	<b>\$ 193,000</b>	<b>\$ 177,868</b>	<b>\$ 205,433</b>	<b>\$ 240,500</b>	<b>\$ 256,239</b>	<b>\$ 257,400</b>
<b>73300 EXTENDED SCHOOL PROGRAM TOTALS</b>		<b>\$ 1,421,509</b>	<b>\$ 1,536,661</b>	<b>\$ 1,682,298</b>	<b>\$ 1,853,000</b>	<b>\$ 1,897,183</b>	<b>\$ 2,048,000</b>

		2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget	2007-2008 Projected	2008-2009 Budget
<b>Personnel (Full-Time Equivalents):</b>							
103	Coordinator	0.75	1.00	1.00	1.00	1.00	1.00
162	Clerical Personnel	1.00	1.00	1.00	1.00	1.00	1.00
166	Custodial Personnel	5.67	5.67	6.30	6.30	6.30	6.93
169	Site Director Personnel	10.50	10.50	11.50	13.50	13.50	13.50
169	Site Staff Personnel	37.49	41.71	44.60	41.50	45.50	47.50
	<b>Total Personnel - FTE</b>	<b>55.41</b>	<b>59.88</b>	<b>64.40</b>	<b>63.30</b>	<b>67.30</b>	<b>69.93</b>

**Debt Services Capital Outlay Requests      2008-2009**

<u>School</u>	<u>Project</u>	<u>Cost Estimate</u>	<u>Priority</u>
Carpenters Middle School	Replace classroom geothermal room units	\$1,275,000.00	A
Central Office (all Schools)	Replace meridan mail w/Call Pilot	\$130,000.00	A
Eagleton Eagle	HVAC System Upgrades	\$500,000.00	A
Eagleton Middle	Replace Boiler	\$70,000.00	A
ELOC	Replace Boiler	\$70,000.00	A
Heritage Middle	Grade & irrigate practice field	\$40,000.00	A
Heritage High School	Replace unit ventilators in Academic areas	\$800,000.00	A
Heritage High School	New auditorium curtains	\$35,000.00	B
Heritage High School	New electrical/lighting system in auditorium	\$140,000.00	A
Heritage High School	Install new sound system in Auditorium	\$20,000.00	A
Heritage High School	Repave parking lot	\$215,000.00	A
Mary Blount Elementary	HVAC System Upgrades	\$500,000.00	A
Montvale Elementary	Re roof entire building	\$315,000.00	A
Porter Elementary School	Replace Boiler	\$60,000.00	A
William Blount High School	Replace lighting system in Auditorium	\$140,000.00	A
William Blount High School	Install new sound system in Auditorium	\$20,000.00	A
William Blount High School	New auditorium curtains	\$35,000.00	B
William Blount Middle School	Roof repairs	\$60,000.00	A

\$4,425,000.00

<b>Cost of new East End Elementary School</b>		<b>TBD by bid</b>	<b>A</b>
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<b>East End school</b>	<b>TBD by bid</b>
<b>Capital Outlay</b>	<b>\$4,425,000</b>
	<b>\$4,425,000</b>

**General Purpose School Fund 141  
Budget FY 2008-2009**

	<u>Amount</u>	<u>Cents on the Property Tax</u>
<b>Adopted Budget FY 2007-2008 (includes 1st amendment to balance budget)</b>	\$ 75,143,000	
<b>Budget Increase (Decrease) FY 2007-2008</b>	1,432,629	
<b>Amended Budget FY 2007-2008 at February 29, 2008</b>	<u>\$ 76,575,629</u>	
<b>Net Decreases (Turnback) from FY 2007-2008 Budget</b>	(2,873,729)	\$ (0.170)
<b>Key Increases to FY 2008-2009 Budget:</b>		
Health & Dependent Insurance Premiums	-	\$ -
Salary Raise - Step + 3% + 21st Step, Plus Taxes, Retirem., etc.	2,840,343	\$ 0.168
Other Compensation, Including TCRS, Substitute Pay, Retiree Health Premiums	309,400	\$ 0.018
Transportation - 3% Increase on Mileage, Seatage Rates, and Diesel Fuel Adjustmer.	519,000	\$ 0.031
Union Grove Elementary School	1,352,497	\$ 0.080
Union Grove Middle School	321,822	\$ 0.019
9th Grade Academies	739,300	\$ 0.044
16 K-12 Regular Education New Teachers (11 K-5; 5 HS)	915,200	\$ 0.054
Workers Comp Insurance & Trustees Commissions	39,000	\$ 0.002
Utilities	439,000	\$ 0.026
All Other New Positions	1,620,008	\$ 0.096
Maintenance & Custodial Operations	91,000	\$ 0.005
Technology	79,800	\$ 0.005
Other Materials & Supplies	274,000	\$ 0.016
Capital Outlay	507,730	\$ 0.030
	<u>\$ 83,750,000</u>	<u>\$ 0.42</u>
<b>Total FY 2008-2009 Budget Increase Request</b>	\$ 7,174,371	\$ 0.42
<b>New Revenues</b>	\$ (204,371)	\$ (0.01)
	\$ -	\$ -
<b>Request of Property Tax Increase to County Commission</b> Penny = \$266,200 (School's share is \$169,400)	<u>\$ 6,970,000</u>	<u>\$ 0.41</u>

**"Approved By The Board Of Education"** 3-11-08

FY 2008-2009 BUDGET REQUESTS

FTE	#	Position	Managing Supv.	Cost Center Expense Code	Cost Per Unit	Total Cost
<b>Compensation</b>						
		Salary Step, plus 3%, plus 21st Step		xxxxx-100's		2,840,343
		Coaching Supplemental Pay (07-08 Est. at \$435,000 plus 2% for Step and 3% on Base)		71100-140		23,000
		TCRS Retirement Rate Increase (Increase 6.24% to 6.42% Teachers & 10.21% to 10.26% Classified)		xxxxx-204's		86,400
		Substitute Teachers - Growth plus increase rate from \$50/\$45 to \$70/\$60		71100-195.198		140,000
		Retiree Health & Dental Insurance Premium Increase - 25 estimated new retirees		71900-211		60,000
		Retirement Incentive Bonus - 25 estimated @ \$12,000 each		71100-188		0
						3,149,743
<b>Union Grove Elementary School</b>						
1	✓	1 Principal	Murrell	72410-104	89,500	89,500
5	✓	5 Regular Teachers	Murrell	71100-116	57,200	286,000
0.5	✓	1 Literacy Leader	Murrell	71100-116	57,200	28,600
3	✓	3 Special Ed Teachers	Kirkham	71200-116	57,200	171,600
0.5	✓	1 PT Speech Language Pathologist	Kirkham	71200-171	57,200	23,100
1	✓	1 Counselor	Morton	72130-123	57,200	57,200
1	✓	1 Librarian	Bell	72210-129	57,200	57,200
2.5	✓	5 PT RE Teaching Assistants	Murrell	71100-163	9,800	49,000
0.5	✓	1 PT Library Teaching Assistant	Bell	72210-163	9,800	9,800
1.5	✓	2 FT SE Teaching Assistants (1 FT New and 1 PT to FT)	Kirkham	71200-163	26,000	44,400
1	✓	1 FT LPN Nurse	Cook	72120-131	34,900	34,900
1	✓	1 FT Secretary	Logan	72410-161	29,700	29,700
1	✓	1 FT Bookkeeper	Logan	72410-161	29,700	29,700
1	✓	1 FT Head Custodian	Bell	72610-166	44,400	44,400
3	✓	3 FT Custodians	Bell	72610-166	35,000	105,000
		Start-Up Instructional Supplies	Murrell	71100-429		20,000
		Start-Up Instructional Equipment	Bell	71100-722		15,000
		Start-Up Library Books	Bell	72210-432		15,000
		Internet and Communication Services	Bell	72410-307		10,600
		AdvanceEd (formerly SACS) Accreditation Application Fee & Dues	Teffteller	72410-320		775
		Other Contracted Services - Sprinkler, Fire Alarm, Trash, & BC Fire Protection	Bell	72610-399		5,750
		Start-Up Custodial Supplies	Bell	72610-410		3,500
		Start-Up Custodial Equipment - Mowers/Outdoor Equipment	Bell	72610-720		14,672
		Start-Up Small Wares for Cafeteria	Carico	72610-720		5,000
		Utilities	Bell	72610-xxx		120,000
		Maintenance of Buildings	Bell	72620-335		2,000
		Maintenance of Equipment	Bell	72620-336		5,000
		Other Contracted Services - Chiller, Fire Ext, Asbestos, Grease Traps, & Pest	Bell	72620-399		6,500
		Equipment Parts	Bell	72620-418		10,000
		Custodial Uniforms	Bell	72620-451		1,600
		Other Supplies	Bell	72620-499		7,000
		Start-Up Athletic Equipment & Uniforms	Burnette	76100-790		10,000
		Playground Equipment	Bell	76100-790		40,000
						1,352,497
<i>(NOTE: Transp costs for Union Grove schools is \$63,000, included below in Transportation section; plus, Software costs of Union Grove schools is \$31,000, included below in Technology section)</i>						

FY 2008-2009 BUDGET REQUESTS

FTE	#	Position	Managing Supv.	Cost Center Expense Code	Cost Per Unit	Total Cost
<b>Union Grove Middle School</b>						
1 ✓	1	Special Educ Teacher	Kirkham	71200-116	57,200	57,200
1 ✓	1	FT Custodian	Bell	72610-166	35,000	35,000
		Start-Up Instructional Supplies	Murrell	71100-429		8,000
		Internet and Communication Services	Bell	72410-307		10,600
		Other Contracted Services - Sprinkler, Fire Alarm, Trash, & BC Fire Protection	Bell	72610-399		5,750
		Start-Up Custodial Supplies	Bell	72610-410		5,500
		Start-Up Custodial Equipment - Mowers/Outdoor Equipment	Bell	72610-720		14,672
		Start-Up Small Wares for Cafeteria	Carico	72610-720		5,000
		Utilities	Bell	72610-xxx		140,000
		Other Contracted Services - Chiller, Fire Ext, Asbestos, Grease Traps, & Pest	Bell	72620-399		6,500
		Outdoor Storage Building	Bell	76100-799		8,000
		Start-Up Athletic Equipment & Uniforms	Bell	76100-790		25,600
						321,822
<b>9th Grade Academies</b>						
5 ✓	5	Regular Teachers - HHS	Morton	71100-116	57,200	286,000
1 ✓	1	Special Educ Teacher - HHS	Kirkham	71200-116	57,200	57,200
1 ✓	1	Special Educ Teacher - WBHS	Kirkham	71200-116	57,200	57,200
0.5 ✓	1	PT ISS Teaching Assistant	Morton	71100-163	9,800	9,800
1 ✓	1	FT SE TA for ABC III - WBHS	Kirkham	71200-163	26,000	26,000
1 ✓	1	FT LPN Nurse - WBHS	Cook	72120-131	34,900	34,900
0.5 ✓	1	PT Assistant Principal - WBHS	Morton	72410-139	89,400	44,700
1 ✓	1	FT Secretary - WBHS	Logan	72410-161	29,700	29,700
1 ✓	1	FT Library Assistant, Media Technology - WBHS	Bell	72210-163	26,000	26,000
4.5 ✓	5	FT (4) & PT (1) Custodians - WBHS	Bell	72610-166		153,000
		Start-Up Instructional Supplies	Morton	71100-429		8,000
		Start-Up Custodial Supplies	Bell	72610-410		5,500
		Custodial Uniforms	Bell	72620-451		1,300
						739,300

FY 2008-2009 BUDGET REQUESTS

FTE	#	Position	Managing Supv.	Cost Center Expense Code	Cost Per Unit	Total Cost
<i>Other New Positions</i>						
11	✓	11 K-5 Regular Teachers to meet BEP (1 EES; 2 Lanier; 4 Porter; 2 Montvale; 2 Walland)	Murrell	71100-116	57,200	629,200
2	✓	2 10-12 Regular Teachers: Science & P.E. - HHS to meet BEP	Morton	71100-116	57,200	114,400
3	✓	3 10-12 Regular Teachers: Foreign Language, Math, & P.E. - WBHS to meet BEP	Morton	71100-116	57,200	171,600
1	✓	1 System Wide Art Teacher	Murrell	71100-116	57,200	57,200
2	✓	2 System Wide P.E. Teachers	Murrell	71100-116	57,200	114,400
1.5	✓	2 System Wide Music Teachers - (one Teacher from PT to FT)	Murrell	71100-116	61,000	91,500
3	✓	4 Literacy Leaders - CES/Fairview; Porter; F'ville (.5); Townsend (.5)	Murrell	71100-116	57,200	168,600
1	✓	1 Graduation Coach - HHS (Classified Position)	Morton	71100-116	47,750	47,750
1	✓	1 Graduation Coach - WBHS (Classified Position)	Morton	71100-116	47,750	47,750
1	✓	1 SE Preschool Teacher - EES	Kirkham	71200-116	57,200	57,200
2	✓	2 CTE Teacher Family & Consumer Science - WBHS; Automotive - HHS	Teffeteller	71300-116	57,200	114,400
		2 days System-Wide Counselor (from 3 to 5 days per week)	Morton	72130-123		25,400
		HS & MS Counselors from 10 mo to 11 mo Contracts	Morton	72130-123	74,000	74,000
1	✓	1 Coordinator - System Wide Special Education	Kirkham	72220-105	70,000	70,000
1	✓	1 System Wide Psychologist	Kirkham	72220-124	57,200	57,200
1	✓	1 Psychologist (.5 UGES and .5 UGMS)	Kirkham	72220-124	57,200	57,200
		Salary Adjustment HS Principals (cost effective 7/1/07)	Morton	72410-104		19,008
5.5	✓	11 PT TA's for K-5 new teachers	Murrell	71100-163	9,800	107,800
1	✓	2 PT RE Teaching Assistants - Porter	Murrell	71100-163	9,800	19,600
1	✓	2 PT RE Teaching Assistant - Townsend	Murrell	71100-163	9,800	19,600
1.5	✓	3 PT RE Teaching Assistants - Walland	Murrell	71100-163	9,800	29,400
1	✓	1 FT SE Teaching Assistant - Preschool EES	Kirkham	71200-163	26,000	26,000
1	✓	1 FT SE Teaching Assistant CDC I, K-2 Grades - Mary Blount	Kirkham	71200-163	26,000	26,000
0.5	✓	1 PT to FT SE Teaching Assistant LRE - Mary Blount	Kirkham	71200-163		14,500
0.5	✓	1 PT Library Assistant - ELOC	Bell	72210-163	9,800	9,800
1	✓	1 FT Library Assistant, Media Technology - WBHS 10-12	Bell	72210-163	26,000	26,000
0.5	✓	1 PT Receptionist - CES	Logan	72410-161	12,200	12,200
1	✓	1 FT Receptionist - Porter	Logan	72410-161	29,700	29,700
1	✓	1 FT Secretary - Walland	Logan	72410-161	29,700	29,700
0		0 3 MS Receptionists from PT to FT - CMS, HMS, WBMS	Logan	72410-161		62,300
0.5	✓	1 PT Receptionist - EMS	Logan	72410-161	12,200	12,200
0.5	✓	1 PT SE Secretary or (PT to FT Vision Screener)	Kirkham	72410-161	12,200	12,200
0.5	✓	1 PT Custodian - CES	Bell	72610-166	13,800	13,800
1	✓	1 FT Custodian - Porter	Bell	72610-166	35,000	35,000
1	✓	1 FT Custodian - CMS	Bell	72610-166	35,000	35,000
1	✓	1 Maintenance - HVAC Technician	Bell	72620-167	46,500	46,500
1	✓	1 FT STAR Assistant, Central Office	Bell	72810-162	51,100	51,100
						<u>2,535,208</u>

**FY 2008-2009 BUDGET REQUESTS**

<b>FTE</b>	<b>#</b>	<b>Position</b>	<b>Managing Supv.</b>	<b>Cost Center Expense Code</b>	<b>Cost Per Unit</b>	<b>Total Cost</b>
<b>Materials, Supplies, Professional Development, &amp; Other</b>						
		ELL contract with Maryville College	Burnett	71100-311		48,000
		Other Contracted Services - library & bkcp sftw annual maint 2 new schools; swimming pool rental	Logan	71100-399		4,000
		Instructional supplies for new teachers, enrollment growth	Morton	71100-429		16,000
		Instructional supplies & materials for Visual Art Classess - MS and HS	Morton	71100-429		6,000
		Instructional supplies & materials for Band & Choir Classess - MS and HS	Morton	71100-429		12,000
		Instructional supplies & materials - Maps for all 5th grade classrooms	Bell	71100-429		12,000
		Special Education	Kirkham	71200-xxx		12,000
		ACT testing for all 11th Grade - Required by State (corresponding revenue increase)	Morton	72130-322		26,700
		EXPLORE testing for all 8th Grade - Required by State (corresponding revenue increase)	Morton	72130-322		5,000
		PLAN testing for all 10th Grade - Required by State (corresponding revenue increase)	Morton	72130-322		8,500
		2nd grade TCAP testing - (corresponding revenue increase from BCEF Contribution)	Morton	72130-322		23,000
		Library Books based on growth and price inflation	Bell	72210-432		6,000
		Professional Development	Murrell	72210-524		25,000
		Audit Services	Logan	72310-305		2,000
		Board Member monthly fee +\$75/month		72310-191		6,300
		NCLB Contingency		72310-599		50,000
		Cellular Telephones for each school (2 per school)	Bell	72410-307		11,500
						<b>274,000</b>
<b>Maintenance &amp; Custodial Operations</b>						
		Other Contracted Services - Sprinkler, Fire Alarm, Trash, & BC Fire Protection	Bell	72610-399		4,500
		Custodial Supplies	Bell	72610-410		15,000
		Replace 4 Floor Machines System Wide	Bell	72610-720		28,000
		CMS Athletic Fields - Mowers/Outdoor Equipment	Bell	72610-720		6,500
		Maintenance of Buildings	Bell	72620-335		5,000
		Maintenance of Equipment	Bell	72620-336		5,000
		Maintenance - Other Contracted Services	Bell	72620-399		11,000
		Equipment & Machinery Parts	Bell	72620-418		10,000
		Other Supplies	Bell	72620-499		6,000
						<b>91,000</b>
<b>Transportation of Students</b>						
		Contract bus mileage and seat rates, additional miles & 3 new bus routes - 3% increase on rates	S. Burnette	72710-315		376,000
		Contract bus for Special Education students, with 2 new bus routes - 3% increase on rates	S. Burnette	72710-399		135,000
		Equipment - 10 bus cameras	S. Burnette	72710-729		8,000
						<b>519,000</b>
<b>Technology</b>						
		Software Support and Purchases	Bell	72810-399		53,000
		Testing software - NCS Pearson Design Expert and Printer	Morton	72810-411		3,800
		Aimsweb Curriculum software	Murrell	72810-411		11,000
		Data Processing Supplies - Increase 4% for 2 new schools	Bell	72810-411		1,000
		Data Processing Supplies - Increase for Channel 5 supplies	Bell	72810-411		1,000
		Data Processing Equipment - Computers, Printers, 3 Video Cameras, MP3 Player, Chan 5 Equipment	Bell	72810-709		10,000
						<b>79,800</b>
<b>Utilities</b>						
		Electricity at 7% for TVA rate & fuel surcharge increase	Bell	72610-415		254,000
		Natural Gas at 13.65% (average growth over last 5 years)	Bell	72610-434		58,000
		Water & Sewer at 4.33% (average growth over last 5 years), plus 8% for Local Utilities rate increase	Bell	72610-454		127,000
						<b>439,000</b>

FY 2008-2009 BUDGET REQUESTS

FTE	#	Position	Managing Supv.	Cost Center Expense Code	Cost Per Unit	Total Cost
<b>Other Programs</b>						
		Energy Improvements Lease Purchase Payment - Principal	Logan	82130-610		9,080
		Trustee's Commissions	Logan	72310-510		19,000
		Workers Compensation Insurance	Logan	72310-513		20,000
						<b>48,080</b>
<b>Capital Outlay</b>						
		Capital Outlay - Other Contracted Services	Bell	76100-399		24,000
		Capital Outlay - Building Improvements	Bell	76100-707		46,000
		Capital Outlay - Data Processing Equipment (includes \$77k for labs at F'ville, MES, & Montv)	Bell	76100-709		227,000
		Capital Outlay - Data Processing Equipment (Student Management System)	Bell	76100-709		123,550
		Capital Outlay - Furniture & Fixtures	Bell	76100-711		14,000
		Capital Outlay - Regular Instruction Equipment (Band Instruments at WBHS 9th Grade)	Bell	76100-722		0
		CMS Athletic Fields - Start Up Capital	Bell	76100-790		37,100
		Capital Outlay - Other	Bell	76100-799		27,000
						<b>498,650</b>
						<b>-2,873,729</b>
<b>Net Cost Containment and Miscellaneous Increases</b>						
Net (Decrease) in Operating Accounts through cuts and turnback:						
		New Compensation and New Positions		7,561,751		-2,873,729
		Net Budget Increase in Salaries and Benefits (See 08-09 Appropriations Budgets by Line Items_Ver#1.xls; SumI)		-6,450,815		-2,873,729
		Net Decrease in Salaries & Benefits through cuts and turnback		1,110,936		
		Net Non-Salary New Items		2,486,349		
		Net Budget Increase in Non-Salary Items (See 08-09 Appropriations Budgets by Line Items_Ver#1.xls; SumIf)		-723,556		
		Net Decrease in Non-Salary through cuts and turnback		1,762,793		
		Rounding on SumIf Worksheet; 06-07 Appropriations Budgets by Line Items_Ver#1.xls		0		
						<b>2,873,729</b>
						<b>\$7,174,371</b>

# MEMO

To: Budget Committee  
From: Dave Bennett  
Re: Where Are We Now?  
Date: April 14, 2008

Fund	Fund Name	08-09 Requested Base Expenditures	08-09 Estimated Base Revenues	Amount needed to balance base
101	General	\$40,792,038	\$40,906,268	(\$114,230)
112	Courthouse & Jail	21,899	\$21,899	\$0
114	Law Library	6,750	\$7,500	(\$750)
115	Public Library	2,099,041	\$2,099,041	\$0
122	Drug Control	437,000	\$437,000	\$0
128	Drug Court	119,143	\$144,143	(\$25,000)
131	Highway/Public Works	6,770,258	\$6,632,231	\$138,027
141	General Purpose School	83,750,000	\$76,780,000	\$6,970,000
142	School Federal Projects	4,911,327	\$4,911,327	\$0
143	Food Service	5,700,000	\$5,700,000	\$0
146	Extended Day	2,048,000	\$2,048,000	\$0
151	Debt Service	14,797,200	\$14,991,447	(\$194,247)
	<b>TOTAL</b>	<b>\$161,452,656</b>	<b>\$154,678,856</b>	<b>\$6,773,800</b>