OAK RIDGE SCHOOLS

FY 2016 ADOPTED BUDGET

ADOPTED BY THE BOARD OF EDUCATION ON
MAY 28, 2015

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Oak Ridge Schools

Oak Ridge, Tennessee

FY 2016 Budget

Presented to the Board of Education
May 20, 2016

Board of Education

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Budget Highlights

HIGHLIGHTS OF FY'16 BUDGET

Revenues

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

County funds come from two primary sources, property and sales tax, and are allocated to school systems based on their proportion of students in the County. The FY'16 budget reflects a projected increase in County funds of $127,325 over the FY'15 budgeted amount. County funds represent approximately 25.29% of the Oak Ridge Schools FY'16 budget.

State funds, representing 38.31% of total budget revenues for the Oak Ridge Schools budget, must be used for programming guidelines of the Education Improvement Act and the BEP 2.0. It should be noted that FY'98 was the last year our system received BEP phase-in funding increases. Beginning in FY'99 and in future years, our increases or decreases are dictated primarily by student enrollment and fluctuations in State funds for teacher salaries and health insurance, etc. BEP 2.0 funding initiatives began in FY'08 with specific spending requirements.

The Basic Education Plan (BEP) portion of State funds reflects an increase of $569,000 which represents the "May Estimate" from the State. Final confirmation of the actual appropriation is not expected until July 2015. The FY'16 budget as proposed to the Board of Education only shows an overall increase of $366,574 in funds from the State. This is due to other state funding decreasing.

A $300,000 placeholder is budgeted here for potential state grant funding unknown at this time.

An amount of $1,603,773 is included which represents the asset value of a new four (4) year technology lease. Recording the value of the lease in its first year (on both the revenue and expenditure sides of the budget) is an accounting requirement. Repayment of the lease is budgeted under the "Debt" section of the budget.

Funds from the **City of Oak Ridge** are budgeted with an increase for FY'16 Budget of $651,613. Overall, City funding represents approximately 28.46% of total school revenues.

The amount of $2,111,100 is budgeted to use from the General Fund Balance. These funds are generally utilized for non-recurring expenditures and are in excess of the 3% fund balance required by the State. From the Equipment Rental & Replacement Fund, $75,007 is budgeted to cover lease payments for replacement buses.

Overall, Federal Projects Revenues are projected to decrease for FY'16 by ($36,933) or (1.09%). This includes a budgeted placeholder contingency of $200,000 for grants that may come available at a later date.

Compensation and Benefits

The proposed budget reflects a "step" to those staff on a salary schedule. This represents a cost increase of $483,716 which includes the related benefits. This budget also includes a 3% cost of living salary adjustment for all staff.

Board paid benefits levels will be maintained at current levels. Dental and vision coverage will be offered through Blue Cross Blue Shield and VSP Vision Insurance. The Board will pay for employee premiums. Additional coverage for spouse, children or family members will be available through payroll deduction.

Staff and Students

FY'16 Proposed Position Changes:

General Funds

Reductions Due to Enrollment
- -1.0 Linden Elementary Teacher

Reductions Due to Attrition
- -1.0 ORHS Social Studies Teacher
- -1.0 Glenwood Elementary Teacher
- -1.0 Woodland Elementary Teacher

Additions
- +1.0 JMS Elementary Teacher
- +1.0 Elementary Behavior Teacher
- +1.0 Elementary Behavior TA (New) ($30,173)
- +1.0 Instructional Technology Coach (New) ($75,900)
- +1.0 Applications Administrator (New) ($73,281)
- +2.0 Technicians (New) (123,020)
- +1.0 Communications Supervisor (New) ($60,616)

Reclassifications
- 1.0 Special Education Director reclassified as 1.0 Special Education Supervisor

Note: No Staff Members Lose Positions

Federal Funds

Reductions
- -1.0 PreK Teacher

Additions
- +1.0 PreK LPN (New) (27,280 est.)
- +.75 PreK Family Services Advocate (New) ($15,000)

+.50 PreK TA (New) ($15,086)
+1.0 GW Para (New) ($42,395.94)
+.50 WL Para (New) ($19,500)
+.2 GW Family Resources (New) ($5,784.86)
+.50 LN Instructional Facilitator ($27,367.79)

Reclassifications

1.0 PreK Family Services Specialist reclassified as 1.0 Family Services Coordinator/Compliance Manager ($10,000 fiscal impact)

1.0 PreK Family Services Advocate reclassified as 1.0 Family Fiscal Services Coordinator ($5,000 fiscal impact)

Student Enrollment

Our current enrollment projections estimate a net decrease of 46 students across the District. The breakdown district-wide is as follows: grades K-4, -95, grades 5-8, +48 and grades 9-12 +1.

Staff Development

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

Special Education-At-Risk

Special education programs serve the medically fragile and disabled students. To adequately meet the expectations from "No Child Left Behind" for special education students, special education staff is needed to address the increased number of students entering the Oak Ridge Schools who have met the federal and state criteria to receive special education services.

Technology Initiatives

The Oak Ridge Schools District Technology Plan calls for implementation of the 1:1 Initiative, for grades 5-8, replacement of computers, improved Internet access, instructional and administrative software, and staff training. The technology department will continue to make technology available, capable, and reliable to students, teachers, administrators, and support staff throughout the district.

Capital Outlay/Equipment Replacement and Use of Fund Balance

Due to the lack of funding, new high priority capital outlay projects are included in the FY'16 Budget to be funded with non-recurring funds. Bus leases are budgeted at $75,007. They will be funded from the Equipment Rental and Replacement Fund Balance.

Summary

The FY'16 Proposed General Purpose School Fund totals $53,693,815 which is an increase of $3,529,996 or 7.04% compared to FY'15. The overall budget including Federal projects, Central Cafeteria Fund, the Extended School Program, Special Revenue Fund, Equipment Rental and Replacement totals $59,591,614 which represents an increase of 3,503,487 or +6.25% compared to FY'15.

Summary of

Revenues and Expenditures

SCHOOL FUND REVENUE SUMMARY

ACCOUNT NO.	REVENUES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
30000	**Reserves and/or Fund Balances**			
34290	Other Local Education Reserves	$0	$706,880	$0
39000	Undesignated Fund Balance	$409,495	$500,000	$2,111,100
40000 - 44000	**Local Funds**			
40000	Local Taxes (Anderson & Roane Counties)	$14,052,217	$13,450,055	$13,577,380
43000	Charges for Current Services	$307,740	$304,000	$290,000
44000	Other Local Revenues	$136,273	$121,453	$100,400
46000	**State Funds**			
46000	State Education Funds	$20,177,865	$20,205,148	$20,571,722
47000	**Federal Funds**			
47000	Federal Funds	$90,009	$114,000	$52,000
49000	**Other Sources**			
49200	Bond Issue Funds	$0	$0	$0
49200	Capital Lease Proceeds	$0	$0	$1,603,773
49800	Operating Transfers	$95,492	$132,980	$106,525
49810	City General Fund Transfers	$14,112,832	$14,629,302	$15,280,915
	TOTAL GENERAL PURPOSE FUND-141	**$49,381,923**	**$50,163,818**	**$53,693,815**
	Change	**$3,529,996**		
	Percent	**7.04%**		
	TOTAL FEDERAL PROJECTS FUND-142	**$3,070,170**	**$3,377,616**	**$3,340,683**
	Change	**($36,933)**		
	Parcant	**-1.09%**		
	TOTAL CENTRAL CAFETERIA FUND - 143	**$1,829,968**	**$1,975,990**	**$1,978,829**
	Change	**$2,839**		
	Percent	**0.14%**		
	TOTAL OTHER EDUCATION - SPECIAL REVENUE-145	**$ 117,434**	**$ 105,214**	**$ 119,121**
	Change	**$13,907**		
	Percent	**13.22%**		
	TOTAL EXTENDED SCHOOL PROGRAM FUND-146	**$ 378,205**	**$ 416,482**	**$ 384,159**
	Change	**($32,323)**		
	Percent	**-7.76%**		
	TOTAL EQUIPMENENT RENTAL /REPLACEMENT FUND-262	**$ 124,053**	**$ 49,007**	**$ 75,007**
	Change	**$26,000**		
	Percent	**53.05%**		
	GRAND TOTAL ALL FUNDS	**$54,901,753**	**$56,088,127**	**$59,591,614**
	Change	**$3,503,487**		
	Percent	**6.25%**		

SCHOOL FUND APPROPRIATIONS (EXPENDITURES) SUMMARY

ACCOUNT	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
71000	**Instruction**			
71100	Regular Education Program	$ 23,448,243	$ 24,619,978	$ 26,787,929
71150	Alternative Schools	$ 438,657	$ 426,903	$ 446,959
71200	Special Education Program	$ 3,832,305	$ 3,922,224	$ 4,168,775
71300	Technology--Career Program	$ 995,236	$ 1,031,078	$ 995,952
71900	Other -- Instructional Contingency	$ -	$ 482,007	$ 475,000
72000	**Support Services**			
72120	Health Services	$ 477,552	$ 484,054	$ 507,368
72130	Other Student Support	$ 1,282,667	$ 1,236,226	$ 1,284,518
72210	Regular Instructional Support	$ 2,195,762	$ 2,241,413	$ 2,733,309
72220	Special Education Support	$ 710,922	$ 761,520	$ 746,161
72230	Technology--Career Support	$ 31,448	$ 81,321	$ 83,272
72310	Board of Education	$ 913,840	$ 1,007,657	$ 1,068,894
72320	Director of Schools	$ 311,486	$ 326,500	$ 327,329
72410	Office of the Principal	$ 2,876,754	$ 2,864,059	$ 2,970,563
72510	Fiscal Services	$ 672,113	$ 704,609	$ 760,380
72520	Human Resources	$ 244,513	$ 293,196	$ 322,806
72610	Operation of Plant	$ 4,470,676	$ 4,787,979	$ 4,856,660
72620	Maintenance of Plant	$ 1,357,758	$ 1,401,514	$ 1,419,484
72710	Transportation	$ 1,289,688	$ 1,379,310	$ 1,229,818
72810	Central Services	$ 1,009,144	$ 1,054,730	$ 1,439,782
73000	**Non-Instructional Services**			
73300	LEAPS After school Program	$ 197,645	$ 10,711	$ -
73400	Preschool Program	$ 450,963	$ 450,079	$ 450,079
76100	**Capital Outlay**			
76100	Regular Capital Outlay	$ 1,698,895	$ 128,380	$ 136,500
82000	**Capital Leases**	$ 425,649	$ 425,569	$ 425,569
99000	**Other Uses**			
99100	Operating Transfers	$ 50,006	$ 42,802	$ 56,709
TOTAL GENERAL FUND EXPENDITURES-141		**$ 49,381,923**	**$ 50,163,818**	**$ 53,693,815**
Change	**$3,529,997**			
Percent	**7.04%**			
TOTAL FEDERAL PROJECTS EXPENDITURES-142		**$ 3,070,169**	**$ 3,377,616**	**$ 3,340,683**
Change	**($36,932)**			
Percent	**-1.09%**			
TOTAL CENTRAL CAFETERIA - FUND 143		**$ 1,768,927**	**$ 1,975,990**	**$ 1,978,829**
Change	**$2,839**			
Percent	**0.14%**			
TOTAL OTHER EDUCATION - SPECIAL REVENUE-145		**$ 112,530**	**$ 105,214**	**$ 119,121**
Change	**$13,907**			
Percent	**13.22%**			

TOTAL EXTENDED SCHOOL PROGRAM EXPENDITURES-146	$ 378,205	$ 416,482	$ 384,159

Change ($32,323)
Percent -7.76%

TOTAL EQUIPMENT RENTAL/REPLACE FUND - 262	$ 124,053	$ 49,007	$ 75,007

Change $26,000
Percent 53.05%

GRAND TOTAL ALL FUNDS	$ 54,836,807	$ 56,088,127	$ 59,591,614

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Change $3,503,487
Percent 6.25%

Detail of

Estimated Revenues

General Purpose School Fund 141

GENERAL PURPOSE SCHOOL FUND — Detail of Estimated Revenues

ACCOUNT NO.		2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
RESERVES AND/OR FUND BALANCES (30000)				
34290	Other Local Education Reserves	$ -	$ 706,880	$ -
39000	Undesignated Fund Balance	$ 409,495	$ 500,000	$ 2,111,100
30000	**TOTAL RESERVES AND/OR FUND BALANCES**	**$ 409,495**	**$ 1,206,880**	**$ 2,111,100**
LOCAL REVENUES (40000)				
40110	Current Property Tax	$ 9,191,611	$ 9,183,941	$ 9,244,254
40210	Local Option Sales Tax	$ 4,854,777	$ 4,264,114	$ 4,332,625
40280	Mineral Severance Tax	$ 5,830	$ 2,000	$ 500
40000	**Total Local Taxes**	**$ 14,052,217**	**$ 13,450,055**	**$ 13,577,380**
CHARGES FOR CURRENT SERVICES (43500)				
43511	Tuition - Regular Day Students	$ 288,033	$ 285,000	$ 275,000
43513	Tuition - Summer School	$ 8,740	$ 9,000	$ 5,000
43533	Transportation Fees	$ 10,967	$ 10,000	$ 10,000
43000	**Total Charges for Current Services**	**$ 307,740**	**$ 304,000**	**$ 290,000**
OTHER LOCAL REVENUES (44000)				
44110	Interest Earned	$ 19,275	$ 22,000	$ 18,000
44120	Lease/Rentals	$ 21,396	$ 17,000	$ 14,600
44170	Miscellaneous Refunds	$ 2,029	$ -	$ -
44520	Insurance Recovery	$ -	$ -	$ -
44530	Sale of Equipment	$ 3,322	$ 10,000	$ 3,000
44570	Contributions & Gifts	$ 75,456	$ 52,453	$ 50,000
44990	Other Local Revenue	$ 14,795	$ 20,000	$ 14,800
44000	**Total Other Local Revenues**	**$ 136,273**	**$ 121,453**	**$ 100,400**

STATE REVENUES (46000)

46511	Basic Education Program	$ 18,855,000	$ 18,922,000	$ 19,491,000
46515	Early Childhood Education	$ 450,079	$ 450,079	$ 450,079
46590	Other State Education Funds	$ 527,763	$ 78,723	$ 75,000
46610	Career Ladder	$ 251,528	$ 273,266	$ 250,643
46612	Career Ladder - Extended Contract	$ 92,545	$ 65,925	$ -
46980	Other State Grants.	$ 950	$ 410,155	$ 300,000
46990	Other State Revenues.	$ -	$ 5,000	$ 5,000
46000	**Total State Funds**	**$ 20,177,865**	**$ 20,205,148**	**$ 20,571,722**

FEDERAL REVENUES (47000)

47143	Federal Through State.	$ 42,833	$ 44,000	$ 44,000
47590	Other Federal Through State.	$ -	$ -	$ -
47630	Public Law 874 - Maintenance & Operation	$ 47,176	$ 70,000	$ 8,000
47600	**Total Federal Government**	**$ 90,009**	**$ 114,000**	**$ 52,000**

OTHER SOURCES (49000)

49200	Bond Issue Funds	$ -	$ -	$ -
49300	Capitalized Lease Proceeds	$ -	$ -	$ 1,603,773
49800	Operating Transfers.	$ 95,492	$ 132,980	$ 106,525
49810	City General Fund Transfers.	$ 14,112,832	$ 14,629,302	$ 15,280,915
49000	**Total Other Sources**	**$ 14,208,324**	**$ 14,762,282**	**$ 16,991,213**

GRAND TOTAL ALL FUNDS -- GENERAL PURPOSE FUND	**$ 49,381,923**	**$ 50,163,818**	**$ 53,693,815**

Change **$3,529,996**
Percent **7.04%**

Detail of

Proposed Appropriations

General Purpose School Fund 141

GENERAL PURPOSE SCHOOL FUND — Detail of Expenditures

ACCOUNT NO.		2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
REGULAR INSTRUCTION PROGRAM (71100)				
71100 116	Teachers	$ 16,337,393	$ 16,712,102	$ 17,336,825
71100 117	Career Ladder Program	$ 150,203	$ 163,853	$ 150,203
71100 127	Career Ladder Extended Contracts Program	$ 48,522	$ 43,496	$ -
71100 128	Homebound Instruction	$ 5,686	$ 5,393	$ 5,393
71100 163	Educational Assistants	$ 728,936	$ 736,859	$ 779,940
71100 189	Other Salaries & Wages	$ 93,725	$ 17,889	$ 85,824
71100 195	Substitute Teachers	$ 225,275	$ 257,472	$ 257,472
71100 201	Social Security	$ 1,025,562	$ 1,112,098	$ 1,154,171
71100 204	State Retirement	$ 1,478,713	$ 1,643,261	$ 1,699,229
71100 206	Life Insurance	$ 37,241	$ 37,535	$ 37,281
71100 207	Medical Insurance	$ 1,880,285	$ 1,934,270	$ 1,913,892
71100 208	Dental Insurance	$ 94,036	$ 88,769	$ 87,398
71100 212	Medicare	$ 242,855	$ 260,087	$ 269,927
71100 299	Vision Insurance	$ 23,771	$ 24,963	$ 29,812
71100 399	Other Contracted Services	$ 10,223	$ 13,000	$ 13,000
71100 429	Instructional Supplies & Materials	$ 148,466	$ 163,377	$ 156,354
71100 449	Textbooks	$ 391,202	$ 267,368	$ 425,247
71100 499	Other Supplies & Materials	$ 8,536	$ 13,820	$ 11,000
71100 599	Other Charges	$ 10,120	$ 10,120	$ 10,120
71100 711	Instructional Equipment/Furniture - Buildings	$ 62,073	$ 65,000	$ 65,000
71100 722	Regular Instructional Technology -System wide	$ 445,419	$ 1,049,245	$ 2,299,841
71100	**TOTAL FOR REGULAR INSTRUCTION**	**$ 23,448,243**	**$ 24,619,978**	**$ 26,787,929**
ALTERNATIVE SCHOOLS (71150)				
71150 116	Teachers	$ 243,038	$ 241,009	$ 249,850
71150 117	Career Ladder Program	$ 150	$ 150	$ 150
71150 161	Secretary	$ 28,767	$ 29,669	$ 31,162
71150 163	Educational Assistants	$ 50,647	$ 48,111	$ 51,223
71150 195	Substitute Teachers	$ 4,317	$ 2,800	$ 2,800
71150 201	Social Security	$ 19,186	$ 19,948	$ 20,781
71150 204	State Retirement	$ 27,876	$ 29,519	$ 30,781
71150 206	Life Insurance	$ 1,033	$ 1,056	$ 1,056
71150 207	Medical Insurance	$ 42,740	$ 33,411	$ 37,610
71150 208	Dental Insurance	$ 2,819	$ 2,091	$ 2,091
71150 212	Medicare	$ 4,519	$ 4,665	$ 4,860
71150 299	Vision Insurance	$ 698	$ 573	$ 695
71150 355	Travel	$ 1,439	$ 2,800	$ 2,800
71150 399	Other Contracted Services	$ -	$ -	$ -
71150 429	Instructional Supplies & Materials	$ 5,836	$ 5,900	$ 5,900
71150 725	Alternative Schools Equipment	$ 5,593	$ 5,200	$ 5,200
71150	**TOTAL FOR ALTERNATIVE SCHOOLS**	**$ 438,657**	**$ 426,903**	**$ 446,959**

SPECIAL EDUCATION (71200)

71200 116	Teachers	$	1,849,421	$	1,909,317	$	2,035,837
71200 117	Career Ladder Program	$	22,350	$	23,770	$	22,350
71200 128	Homebound Teachers	$	3,449	$	4,300	$	6,000
71200 163	Educational Assistants	$	358,238	$	349,252	$	392,242
71200 171	Speech Pathologist	$	507,241	$	510,881	$	528,769
71200 189	Other Salaries & Wages	$	62,006	$	38,690	$	34,389
71200 195	Substitute Teachers	$	48,389	$	45,000	$	45,000
71200 201	Social Security	$	163,369	$	176,942	$	190,004
71200 204	State Retirement	$	248,045	$	261,847	$	275,751
71200 206	Life Insurance	$	7,618	$	7,561	$	7,813
71200 207	Medical Insurance	$	399,890	$	407,875	$	408,180
71200 208	Dental Insurance	$	19,756	$	18,667	$	19,355
71200 212	Medicare	$	38,691	$	41,785	$	44,437
71200 299	Vision Insurance	$	4,813	$	4,983	$	6,297
71200 312	Contracts W/Private Agencies	$	81,415	$	100,000	$	130,000
71200 399	Other Contracted Services	$	-	$	-	$	-
71200 429	Instructional Supplies & Materials	$	6,446	$	13,653	$	12,000
71200 725	Special Education Equipment	$	11,167	$	7,700	$	10,353
71200	**TOTAL FOR SPECIAL EDUCATION**	**$**	**3,832,305**	**$**	**3,922,224**	**$**	**4,168,775**

TECHNOLOGY -- CAREER PROGRAM (71300)

71300 116	Teachers	$	749,017	$	771,091	$	735,119
71300 117	Career Ladder Program	$	12,230	$	12,230	$	12,230
71300 195	Substitute Teachers	$	17,502	$	12,000	$	12,000
71300 201	Social Security	$	45,650	$	49,310	$	47,080
71300 204	State Retirement	$	64,731	$	72,971	$	69,719
71300 206	Life Insurance	$	1,510	$	1,442	$	1,450
71300 207	Medical Insurance	$	78,040	$	84,608	$	90,705
71300 208	Dental Insurance	$	3,311	$	3,174	$	3,400
71300 212	Medicare	$	10,699	$	11,294	$	11,011
71300 299	Vision Insurance	$	905	$	958	$	1,238
71300 355	Travel	$	-	$	-	$	-
71300 429	Instructional Supplies & Materials	$	11,642	$	12,000	$	12,000
71300 711	Equipment	$	-	$	-	$	-
71300	**TOTAL FOR TECHNOLOGY - CAREER PROGRAM**	**$**	**995,236**	**$**	**1,031,078**	**$**	**995,952**

INSTRUCTIONAL CONTINGENCY (71900)

71900 599	Other Charges (Instructional Contingency)	$	-	$	482,007	$	475,000
71900	**TOTAL FOR CONTINGENCY**	**$**	**-**	**$**	**482,007**	**$**	**475,000**

HEALTH SERVICES (72120)

72120 131	Medical Personnel	$	292,944	$	348,365	$	304,372
72120 189	Other Salaries	$	-	$	-	$	55,873
72120 195	Substitutes for Nurses	$	63,605	$	5,000	$	5,000
72120 201	Social Security	$	20,377	$	21,909	$	22,645
72120 204	State Retirement	$	27,748	$	32,405	$	36,205
72120 206	Life Insurance	$	869	$	-	$	1,449
72120 207	Medical Insurance	$	52,994	$	47,958	$	53,677
72120 208	Dental Insurance	$	2,028	$	1,937	$	2,281
72120 212	Medicare	$	4,777	$	5,124	$	5,296

72120 299	Vision Insurance	$	502	$	531	$	747
72120 355	Travel	$	1,771	$	5,007	$	6,558
72120 399	Other Contracted Services	$	2,667	$	3,500	$	3,500
72120 499	Other Supplies & Materials	$	7,269	$	12,318	$	9,764
72120	**TOTAL HEALTH SERVICES**	**$**	**477,552**	**$**	**484,054**	**$**	**507,368**

OTHER STUDENT SUPPORT (72130)

72130 117	Career Ladder Program	$	4,500	$	4,000	$	4,500
72130 123	Guidance Personnel	$	863,992	$	873,764	$	914,230
72130 127	Career Ladder Extended Contract Program	$	1,000	$	1,000	$	-
72130 189	Other Salaries & Wages	$	43,132	$	43,283	$	42,305
72130 201	Social Security	$	53,755	$	57,106	$	59,584
72130 204	State Retirement	$	78,235	$	84,465	$	86,878
72130 206	Life Insurance	$	1,638	$	1,638	$	1,764
72130 207	Medical Insurance	$	96,881	$	98,754	$	98,754
72130 208	Dental Insurance	$	4,469	$	4,198	$	4,469
72130 212	Medicare	$	12,571	$	13,355	$	13,935
72130 299	Vision Insurance	$	1,106	$	1,151	$	1,397
72130 322	Evaluation & Testing	$	36,431	$	37,500	$	37,500
72130 355	Travel	$	379	$	-	$	-
72130 429	Materials and Supplies	$	8,874	$	-	$	-
72130 499	Other Supplies & Materials	$	75,704	$	11,202	$	11,202
72130 599	Other Charges	$	-	$	4,810	$	8,000
72130	**TOTAL FOR OTHER STUDENT SUPPORT**	**$**	**1,282,667**	**$**	**1,236,226**	**$**	**1,284,518**

INSTRUCTIONAL STAFF SUPPORT (72210)

72210 105	Supervisor/Director	$	222,250	$	210,476	$	216,857
72210 117	Career Ladder Program	$	6,315	$	10,000	$	6,315
72210 127	Career Ladder Extended Contract Program	$	4,000	$	4,000	$	-
72210 129	Librarian(s)	$	423,599	$	412,856	$	432,742
72210 138	Curriculum & Technology Integration Facilitators	$	200,430	$	191,383	$	256,510
72210 161	Secretary(s)	$	115,133	$	115,050	$	118,502
72210 189	Other Salaries & Wages	$	291,934	$	300,560	$	333,152
72210 196	In-Service Training/Curriculum Development	$	58,040	$	68,700	$	77,500
72210 201	Social Security	$	75,070	$	81,488	$	89,378
72210 204	State Retirement	$	114,791	$	120,525	$	131,516
72210 206	Life Insurance	$	2,382	$	2,288	$	2,459
72210 207	Medical Insurance	$	141,275	$	145,292	$	162,858
72210 208	Dental Insurance	$	6,500	$	5,863	$	6,327
72210 212	Medicare	$	17,560	$	19,058	$	20,903
72210 299	Vision Insurance	$	1,595	$	1,593	$	2,089
72210 308	Consultants	$	1,147	$	-	$	277,500
72210 355	Travel	$	50,809	$	65,340	$	65,340
72210 429	Curriculum Materials	$	93,659	$	110,754	$	112,754
72210 432	Library Books and Related Media Materials	$	61,438	$	63,781	$	61,423
72210 437	Periodicals	$	2,243	$	2,595	$	2,522
72210 524	Travel and Professional Development	$	-	$	-	$	50,000
72210 499	Other Supplies & Materials	$	275,892	$	282,499	$	284,499
72210 599	Other Charges	$	29,702	$	27,312	$	22,163
72210	**TOTAL FOR INSTRUCTIONAL SUPPORT**	**$**	**2,195,762**	**$**	**2,241,413**	**$**	**2,733,309**

SPECIAL EDUCATION SUPPORT (72220)

72220 105	Supervisor	$	96,397	$	98,097	$	101,089
72220 117	Career Ladder Program	$	6,000	$	6,000	$	6,000
72220 124	Psychological Personnel	$	299,266	$	301,087	$	310,120
72220 161	Secretary(s)	$	49,315	$	51,675	$	54,387
72220 189	Other Salaries	$	71,901	$	69,901	$	71,998
72220 201	Social Security	$	30,935	$	32,659	$	33,703
72220 204	State Retirement	$	45,849	$	48,141	$	49,690
72220 206	Life Insurance	$	882	$	882	$	882
72220 207	Medical Insurance	$	48,864	$	49,884	$	47,043
72220 208	Dental Insurance	$	2,407	$	2,407	$	2,260
72220 212	Medicare	$	7,235	$	7,638	$	7,882
72220 299	Vision Insurance	$	596	$	596	$	624
72220 308	Consultants	$	-	$	2,500	$	2,500
72220 355	Travel	$	14,918	$	5,000	$	5,000
72220 399	Other Contracted Services	$	36,357.50	$	67,930	$	37,930
72220 499	Other Supplies & Materials	$	-	$	2,000	$	2,000
72220-524	Travel - Outside District	$	-	$	12,553	$	12,553
72220 599	Other Charges	$	-	$	2,570	$	500
72220	**TOTAL FOR SPECIAL EDUCATION SUPPORT**	**$**	**710,922**	**$**	**761,520**	**$**	**746,161**

TECHNOLOGY -- CAREER SUPPORT (72230)

72230 105	Supervisor/Director	$	-	$	38,950	$	40,119
72230 117	Career Ladder Program	$	-	$	-	$	-
72230 161	Secretary(s)	$	16,927	$	16,697	$	17,198
72230 201	Social Security			$	2,358	$	2,487
72230 204	State Retirement	$	-	$	3,521	$	3,627
72230 206	Life Insurance	$	-	$	63	$	63
72230 207	Medical Insurance	$	-	$	5,905	$	5,905
72230 208	Dental Insurance	$	-	$	161	$	161
72230 212	Medicare	$	245	$	793	$	831
72230 299	Vision Insurance	$	-	$	44	$	53
72230 355	Travel	$	1,364	$	1,471	$	1,471
72230 429	Instructional Supplies			$	-	$	-
72230 499	Other Supplies & Materials	$	6,082	$	4,527	$	4,527
72230 599	Other Charges	$	6,830	$	6,830	$	6,830
72230	**TOTAL TECHNOLOGY-CAREER SUPPORT**	**$**	**31,448**	**$**	**81,321**	**$**	**83,272**

BOARD OF EDUCATION (72310)

72310 189	Other Salaries & Wages	$	10,200	$	10,200	$	10,200
72310 201	Social Security	$	-	$	-	$	-
72310 210	Unemployment Compensation, COBRA	$	49,776	$	60,000	$	60,000
72310 212	Medicare	$	-	$	-	$	-
72310 213	Retiree Medical Insurance /ObamaCare	$	65,744	$	119,806	$	119,806
72310 305	Audit Services	$	57,600	$	27,950	$	27,950
72310 320	Dues & Memberships	$	14,725	$	15,400	$	15,400
72310 331	Legal Services	$	127,134	$	150,000	$	150,000
72310 355	Travel	$	10,530	$	12,000	$	16,000
72310 399	Other Contracted Services	$	7,329	$	10,000	$	60,000
72310 506	General Liability Insurance	$	43,586	$	44,843	$	45,740
72310 508	Premium on Corporate Surety Bonds	$	3,629	$	6,609	$	6,741

72310 510	Trustee Commission	$	230,016	$	240,450	$	240,450
72310 513	Worker's Compensation Insurance	$	293,571	$	310,399	$	316,607
72310	**TOTAL FOR BOARD OF EDUCATION**	**$**	**913,840**	**$**	**1,007,657**	**$**	**1,068,894**
OFFICE OF THE SUPERINTENDENT OF SCHOOLS (72320)							
72320 101	Superintendent	$	178,000	$	178,000	$	183,340
72320 161	Secretary(s)	$	43,846	$	44,306	$	45,684
72320 189	Other Salaries & Wages	$	4,000	$	3,000	$	3,000
72320 201	Social Security	$	13,313	$	12,469	$	14,385
72320 204	State Retirement	$	20,365	$	20,815	$	21,436
72320 206	Life Insurance	$	780	$	516	$	780
72320 207	Medical Insurance	$	18,649	$	18,618	$	17,864
72320 208	Dental Insurance	$	688	$	688	$	645
72320 212	Medicare	$	3,114	$	3,267	$	3,364
72320 299	Vision Insurance	$	170	$	170	$	179
72320 320	Dues & Memberships	$	3,279	$	4,000	$	4,000
72320 348	Postal Charges	$	8,228	$	15,950	$	11,950
72320 355	Travel	$	6,897	$	7,500	$	7,500
72320 435	Office Supplies	$	3,953	$	5,200	$	5,200
72320 599	Other Charges	$	3,874	$	9,500	$	5,500
72320 701	Administration Equipment	$	2,332	$	2,500	$	2,500
72320	**TOTAL OF THE SUPERINTENDENT OF SCHOOLS**	**$**	**311,486**	**$**	**326,500**	**$**	**327,329**
OFFICE OF THE PRINCIPAL (72410)							
72410 104	Principal(s)	$	650,485	$	648,386	$	667,838
72410 117	Career Ladder Program	$	13,138	$	14,500	$	13,138
72410 119	Bookkeepers	$	143,573	$	144,139	$	149,622
72410 127	Career Ladder Extended Contract	$	8,000	$	8,000	$	-
72410 139	Assistant Principal(s)	$	716,938	$	700,146	$	745,509
72410 161	Secretary(s)	$	566,404	$	558,732	$	585,610
72410 162	Clerical Personnel	$	115,665	$	100,465	$	102,463
72410 189	Other Salaries	$	-	$	8,000	$	8,000
72410 201	Social Security	$	130,765	$	135,307	$	140,875
72410 204	State Retirement	$	202,830	$	200,124	$	213,866
72410 206	Life Insurance	$	4,885	$	4,908	$	4,908
72410 207	Medical Insurance	$	219,647	$	232,936	$	232,125
72410 208	Dental Insurance	$	13,156	$	12,416	$	12,416
72410 212	Medicare	$	30,592	$	31,644	$	32,947
72410 299	Vision Insurance	$	3,223	$	3,403	$	4,129
72410 307	Communication	$	-	$	-	$	-
72410 355	Travel	$	13,639	$	15,000	$	15,000
72410 499	Other Supplies & Materials	$	35,946	$	35,954	$	32,116
72410 701	Administration Equipment	$	7,871	$	10,000	$	10,000
72400	**TOTAL FOR OFFICE OF PRINCIPAL**	**$**	**2,876,754**	**$**	**2,864,059**	**$**	**2,970,563**
FISCAL SERVICES (72510)							
72510 105	Director and Supervisor	$	186,454	$	177,387	$	183,558
72510 119	Accountants	$	66,802	$	76,192	$	76,386
72510 122	Purchasing Personnel	$	33,498	$	34,065	$	37,405
72510 161	Secretary(s)	$	38,350	$	38,350	$	39,501
72510 162	Clerical Personnel	$	96,241	$	94,858	$	97,704

72510 189	Other Salaries & Wages	$	46,879	$	54,823	$	61,872
72510 201	Social Security	$	27,273	$	29,492	$	30,778
72510 204	State Retirement	$	43,762	$	43,622	$	49,891
72510 206	Life Insurance	$	1,061	$	1,065	$	1,065
72510 207	Medical Insurance	$	68,321	$	66,139	$	66,952
72510 208	Dental Insurance	$	2,912	$	2,729	$	2,922
72510 212	Medicare	$	6,379	$	6,897	$	7,198
72510 299	Vision Insurance	$	721	$	708	$	859
72510 306	Banking Charges	$	-	$	-	$	30,000
72510 317	Data Processing Services	$	32,190	$	51,983	$	41,789
72510 355	Travel	$	7,110	$	8,500	$	2,000
72510 399	Other Contracted Services	$	1,652	$	1,800	$	2,000
72510 435	Other Supplies & Materials	$	8,214	$	9,000	$	10,000
72510 524	Staff Development	$	-	$	-		$11,500
72510 599	Other Charges	$	1,124	$	1,000	$	-
72510 701	Administration Equipment	$	3,170	$	6,000	$	7,000
72510	**TOTAL FISCAL EXPENDITURES**	**$**	**672,113**	**$**	**704,609**	**$**	**760,380**

Human Resources/Personnel (72520)

72520 105	Supervisor/Director	$	101,381	$	103,781	$	106,907
72520 161	Secretary(s)	$	38,753	$	38,350	$	39,501
72520 162	Clerical Personnel	$	16,697	$	51,081	$	54,603
72520 189	Other Salaries and Wages	$	8,052	$	9,515	$	9,515
72520 201	Social Security	$	8,809	$	10,720	$	12,991
72520 204	State Retirement	$	12,987	$	14,284	$	21,057
72520 206	Life Insurance	$	239	$	378	$	378
72520 207	Medical Insurance	$	12,235	$	13,214	$	14,832
72520 208	Dental Insurance	$	653	$	646	$	646
72520 212	Employer Medicare	$	2,314	$	2,750	$	3,038
72520 299	Dental/Eye	$	162	$	177	$	215
72520 302	Advertising	$	11,902	$	12,500	$	15,000
72520 317	Data Processing Services	$	11,010	$	12,500	$	22,974
72520 355	Travel	$	2,204	$	4,800	$	4,150
72520 399	Other Contracted Services	$	12,000	$	12,000	$	10,000
72520 435	Office Supplies	$	3,355	$	3,000	$	3,500
72520 599	Other Charges	$	1,760	$	2,000	$	2,000
72520 701	Administrative Equipment	$	-	$	1,500	$	1,500
72520	**TOTAL FOR HUMAN SERVICES**	**$**	**244,513**	**$**	**293,196**	**$**	**322,806**

OPERATION OF PLANT (72610)

72610 105	Supervisor	$	79,468	$	80,668	$	83,202
72610 161	Secretary	$	34,280	$	34,280	$	35,308
72610 166	Custodial Personnel	$	1,255,970	$	1,300,198	$	1,351,911
72610 201	Social Security	$	76,756	$	87,739	$	91,166
72610 204	State Retirement	$	128,269	$	129,776	$	147,777
72610 206	Life Insurance	$	5,243	$	5,027	$	5,203
72610 207	Medical Insurance	$	321,206	$	315,547	$	327,241
72610 208	Dental Insurance	$	13,546	$	12,238	$	13,216
72610 212	Medicare	$	17,951	$	20,520	$	21,321
72610 299	Vision Insurance	$	3,353	$	3,443	$	4,403
72610 307	Communication	$	-			$	12,000
72610 355	Travel	$	(214)	$	1,500	$	1,500

72610 399	Other Contracted Services	$	240,440	$	153,723	$	153,723
72610 410	Custodial Supplies	$	84,967	$	83,000	$	83,000
72610 415	Electricity	$	1,534,792	$	1,773,479	$	1,773,479
72610 423	Fuel	$	938	$	4,000	$	4,000
72610 434	Natural Gas	$	182,327	$	187,500	$	187,500
72610 454	Water & Sewer	$	198,487	$	287,000	$	240,800
72610 499	Other Supplies & Materials	$	72,243	$	87,200	$	88,000
72610 501	Boiler Insurance	$	7,153	$	7,357	$	7,504
72610 502	Building & Content Insurance	$	143,708	$	155,985	$	166,605
72610 599	Other Charges	$	37,294	$	34,500	$	34,500
72610 720	Plant Operation Equipment	$	32,500	$	23,300	$	23,300
72610	**TOTAL OPERATION EXPENDITURES**	**$**	**4,470,676**	**$**	**4,787,979**	**$**	**4,856,660**

MAINTENANCE OF PLANT (72620)

72620 105	Supervisor	$	79,468	$	80,668	$	83,202
72620 161	Secretary	$	36,316	$	36,316	$	37,405
72620 167	Maintenance Personnel	$	612,156	$	625,852	$	640,750
72620 201	Social Security	$	41,877	$	46,076	$	47,204
72620 204	State Retirement	$	74,104	$	68,145	$	76,516
72620 206	Life Insurance	$	2,079	$	2,079	$	2,079
72620 207	Medical Insurance	$	114,249	$	118,519	$	118,771
72620 208	Dental Insurance	$	5,673	$	5,328	$	5,328
72620 212	Medicare	$	9,794	$	10,771	$	156
72620 299	Vision Insurance	$	1,404	$	1,460	$	1,772
72620 307	Communication	$	-	$	-	$	-
72620 335	Maintenance & Repair Services - Building	$	49,341	$	50,000	$	50,000
72620 336	Maintenance & Repair Services - Equipment	$	14,836	$	22,800	$	22,800
72620 355	Travel	$	714	$	2,000	$	2,000
72620 399	Other Contracted Services	$	66,520	$	78,500	$	78,500
72620 499	Other Supplies & Materials	$	219,470	$	230,000	$	230,000
72620 701	Administrative Equipment for Safety/Training	$	16,786	$	13,000	$	13,000
72620 717	Maintenance Equipment	$	12,971	$	10,000	$	10,000
72620	**TOTAL MAINTENANCE EXPENDITURES**	**$**	**1,357,758**	**$**	**1,401,514**	**$**	**1,419,484**

TRANSPORTATION (72710)

72710 312	Contracts with Other Agencies	$	1,089,512	$	1,112,989	$	987,298
72710 412	Fuel	$	165,726	$	224,341	$	200,000
72710 511	Vehicle & Equipment Insurance	$	26,842	$	26,980	$	27,520
72710 729	Transportation Equipment	$	7,608	$	15,000	$	15,000
72710	**TOTAL TRANSPORTATION EXPENDITURES**	**$**	**1,289,688**	**$**	**1,379,310**	**$**	**1,229,818**

CENTRAL AND OTHER SERVICES (72810)

72810 105	Director/Supervisor	$	231,091	$	278,713	$	413,266
72810 121	Technology Personnel	$	263,762	$	352,971	$	391,236
72810 201	Social Security	$	28,763	$	39,207	$	49,879
72810 204	State Retirement	$	48,125	$	58,003	$	80,852
72810 206	Life Insurance	$	1,118	$	1,285	$	2,016
72810 207	Medical Insurance	$	59,637	$	84,677	$	133,046
72810 208	Dental Insurance	$	3,051	$	3,294	$	4,863
72810 212	Medicare	$	6,727	$	9,159	$	11,665

72810 299	Vision Insurance	$	755	$	903	$	1,660
72810 307	Communication	$	191,984	$	101,760	$	178,940
72810 308	Consultants	$	8,806	$	-	$	10,000
72810 317	Data Processing Services	$	9,900	$	12,000	$	12,000
72810 330	Operating Lease Payments	$	-	$	-	$	-
72810 355	Travel	$	9,376	$	7,651	$	12,651
72810 399	Other Contracted Services	$	-	$	-	$	-
72810 411	Data Processing Supplies	$	340	$	22,107	$	29,257
72810 435	Office Supplies	$	3,371	$	3,000	$	3,450
72810 709	Administrative Technology	$	142,339	$	80,000	$	105,000
72810	**TOTAL FOR CENTRAL SERVICES**	**$**	**1,009,144**	**$**	**1,054,730**	**$**	**1,439,782**

LEAPS PROGRAM (73300)

73300 189	Other Salaries and Wages	$	131,855	$	9,750	$	-
73300 201	Social Security	$	7,996	$	605	$	-
73300 204	State Retirement	$	7,678	$	215	$	-
73300 206	Life Insurance			$	-	$	-
73300 207	Medical Insurance	$	-	$	-	$	-
73300 208	Dental Insurance	$	-	$	-	$	-
73300 212	Medicare	$	1,870	$	141	$	-
73300 299	Dental/Eye care Benefits	$	-	$	-	$	-
73300 312	Contracts with Private Agencies	$	-	$	-	$	-
73300 349	Printing, Stationary and Forms	$	-	$	-	$	-
73300 399	Other Contracted Services	$	12,079	$	-	$	-
73300 422	Food Supplies	$	-	$	-	$	-
73300 499	Other Supplies and Materials	$	12,062	$	-	$	-
73300 524	In-service/Staff Development	$	24,106	$	-	$	-
73300 722	Instructional Equipment	$	-	$	-	$	-
73300	**TOTAL FOR LEAPS PROGRAM**	**$**	**197,645**	**$**	**10,711**	**$**	**-**

PRESCHOOL PROGRAM (73400)

73400 116	Teachers	$	301,449	$	285,248	$	297,556
73400 163	Educational Assistants	$	39,128	$	52,059	$	44,496
73400 189	Other Salaries and Wages	$	750	$	-	$	-
73400 195	Substitutes	$	-	$	-	$	-
73400 201	Social Security	$	20,119	$	20,913	$	21,207
73400 204	State Retirement	$	30,390	$	31,018	$	31,371
73400 206	Life Insurance	$	882	$	990	$	945
73400 207	Medical Insurance	$	43,346	$	40,076	$	46,638
73400 208	Dental Insurance	$	2,389	$	2,426	$	2,099
73400 212	Medicare	$	4,705	$	4,891	$	4,960
73400 299	Dental/Eye care Benefits	$	592	$	671	$	807
73400 307	Communication	$	-	$	-	$	-
73400 348	Postal Charges	$	-	$	-	$	-
73400 355	Travel	$	-	$	5,000	$	-
73400 399	Other Contracted Services	$	-	$	-	$	-
73400 429	Instructional Supplies and Materials	$	7,214	$	4,787	$	-
73400 499	Other Supplies and Materials	$	-	$	-	$	-
73400 524	In-service/Staff Development	$	-	$	2,000	$	-
73400 722	Instructional Equipment	$	-	$	-	$	-

73400	TOTAL FOR PRESCHOOL PROGRAM	$	450,963	$	450,079	$	450,079
	CAPITAL OUTLAY (76100)						
76100 308	Consultants	$	3,000	$	5,000	$	5,000
76100 321	Engineering Services	$	5,000	$	10,000	$	10,000
76100 707	Building Improvements	$	1,676,361	$	91,880	$	100,000
76100 724	Site Development	$	14,534	$	21,500	$	21,500
76100	TOTAL FOR CAPITAL OUTLAY	$	1,698,895	$	128,380	$	136,500
	DEBT SERVICE (82000)						
82130-610	Debt Service -Principal	$	399,029	$	410,474	$	410,474
82230-611	Debt Service -Interest	$	26,620	$	15,095	$	15,095
82000	TOTAL FOR DEBT SERVICE	$	425,649	$	425,569	$	425,569
	OTHER USES -- OPERATING TRANSFERS (99000)						
99100 590	Transfers to Other Funds	$	50,006	$	42,802	$	56,709
99000	TOTAL OTHER USES	$	50,006	$	42,802	$	56,709
	GRAND TOTAL APPROPRIATIONS	$	49,381,923	$	50,163,818	$	53,693,815

Change **$3,529,997**
Percent **7.04%**

Detail of

Estimated Revenues

Federal Projects Fund 142

FEDERAL PROJECTS REVENUES *Detail of Estimated Revenue*

ACCOUNT NO.		2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
FEDERAL PROJECTS REVENUES (47000)				
46790 - 47131	Carl Perkins Act -- Technology - Career Education	$ 56,679	$ 68,441	$ 56,680
47141.00	Title I	$ 829,989	$ 1,078,942	$ 939,079
47143 - 47145	IDEA Part B	$ 898,888	$ 997,930	$ 996,115
47189.00	Title II -- Part A- Teacher and Principal Training	$ 184,688	$ 254,864	$ 220,817
47590.00	Other Federal Through State	$ 207,229	$ -	$ 243,103
47147	21st Century Community Learning Grant	$ 102,450	$ 175,000	$ 82,450
47990.00	Project Head Start -- Preschool	$ 682,308	$ 677,439	$ 677,439
47990.00	CRESO/SEP	$ 107,939	$ 125,000	$ 125,000
49800.00	Operating Transfers In	$ -	$ -	$ -
Total Federal Projects Fund Revenues		**$ 3,070,170**	**$ 3,377,616**	**$ 3,340,683**

Change **($36,933)**
Percent **-1.09%**

FEDERAL PROJECTS REVENUES

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

ACCOUNT NO.	REVENUES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
46790 - 47131	Carl Perkins Act -- Technology - Career Education	56,679	68,441	56,680

The Carl Perkins Act funds are provided for the general improvement and support of the Technology - Career program (training, non-consumable supplies, travel, and equipment).

Change **($11,761)**

47141	Title I	829,989	1,078,942	939,079

This grant project includes programs carried out under Title 1 of the Elementary and Secondary Education Act. Monies in this account are combined with Head Start revenues to fund the Oak Ridge Preschool, early childhood education program. Some funding is also distributed to Willow Brook Elementary.

Change **($139,863)**

47143 - 47145	IDEA Part B	898,888	997,930	996,115

These funds are used to provide special education services to preschool students ($24,889) and age 6-22 students ($971,226).

Change **($1,815)**

47189	Title II -- Part A- Teacher and Principal Training	184,688	254,864	220,817

Title II-A funds pay for consultants, teacher stipends, substitute teachers, workshop materials, travel, registration fees, a .5 staff development specialist, other costs associated with training teachers and principals.

Change **($34,047)**

47590	Other Federal Through State	207,229	0	243,103

Title III funds ($17,428) provide materials, supplies, and professional development for the English Language Learner Program. A contingency ($200,000) is been budgeted here for potential additional federal grant funding. In FY13, First to the Top Funds were shown here. They were previously reflected in Fund 148. In FY15, First to the Top funds are ($25,675). This will be the last year for these funds.

Change **$243,103**

47147	21st Century Community Learning Grant	102,450	175,000	82,450

This line item supports the Willow Brook 21st Century Community Learning Grant.

Change **($92,550)**

47990	Project Head Start -- Preschool	682,308	677,439	677,439

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

Change **$0**

47990	CRESO/SEP	$ 107,939	$ 125,000	$ 125,000

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

Change $0

49800	Operating Transfers	$ -	$ -	$ -

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

Change $0

47000	**Total Federal Projects Funds**	**$3,070,170**	**$3,377,616**	**$3,340,683**

Change ($36,933)
Percent -1.09%

Detail of

Estimated Revenues

Central Cafeteria Fund 143

CENTRAL CAFETERIA - FUND 143 - REVENUE

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

ACCOUNT NO.	REVENUES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
39000	Use of Designated Fund Balance	$ -	$ 140,000	$ 99,000

This line item represents funds designated from Fund Balance to replace food service equipment. Please see expenditure budget for details regarding equipment to be replanced.

Change ($41,000)

43521	Lunch Payments - Children	$ 296,297	$ 329,180	$ 240,063

The revenue for this account is generated by lunch fees charged to students for the National School Lunch Program (NSLP). FY15 fees were $2.95 per meal at the elementary level and $3.20 per meal at the secondary school level. For FY16, there will be a ten cent increase in student lunch fees. There were six consecutive years without an increase.

Change ($89,117)

43522	Lunch Payments - Adults	$ 11,967	$ 13,600	$ 18,324

The revenue for this account is generated by lunch fees charged to school staff and all other adults, including parents. The FY15 fee for adult lunches was $3.85 per meal. There will be no increase in this price unless further guidance is received from the USDA.

Change $4,724

43523	Income from Breakfast	$ 22,413	$ 25,000	$ 27,474

The revenue for this account is generated by the fees accessed to students, staff, and adults utilizing the School District Breakfast Program. The FY15 fees were $1.60 for students, and $2.15 for adults/ visitors, respectively. A five cent rate increase will take place for FY16 for for students, and the rate for adults/visitors will increase to $2.25 per USDA pricing requirements.

Change $2,474

43525	A la Carte Sales	$ 100,409	$ 101,000	$ 304,750

This revenue account is generated from a la carte sales in our food service program.

Change $203,750

43990	Other Food Service Charges	$ 17,649	$ 23,800	$ 20,006

This revenue account is generated from collection of fees for food service related services. Examples include special events such as catering and other special programs.

Change ($3,794)

44110	Interest Earned.	$ 511	$ 270	$ 270

This line item represents interest earned on Food Service Fund dollars.

Change $0

46520	School Food Service Matching Funds	$ -	$ 16,400	$	16,400

This revenue account is based on the Tennessee Child Nutrition matching funds. Monies are allotted to Oak Ridge Schools depending on funds available from the State of Tennessee and student participation during the month of April.

Change **$0**

47111	USDA School Lunch Program	$ 818,319	$ 780,800	$	788,403

This revenue account is generated from the USDA reimbursements for paid, reduced and free lunches. USDA releases new rates in July. The current rate of reimbursement for a District provided free lunch is $3.06 and $2.66 for a District provided reduced fee lunch. The current rate of reimbursement for every fully paid lunch provided by the National School Lunch Program and USDA is $.36. The rates include the extra $.06/meal awarded by the State.

Change **$7,603**

47112	Commodities	$ 101,093	$ 103,900	$	91,783

This revenue account is for governmental commodities received for the food service program. This new and separate line item became a reporting requirement in May of 2012.

Change **($12,117)**

47113	USDA School Breakfast Program	$ 254,127	$ 232,640	$	266,340

The revenue for this account is generated from the USDA reimbursements for all free, reduced, and paid students utilizing the School Breakfast Program. The USDA releases new rates in July. The current rate of reimbursement is $.28 for every fully paid student. The current rate of reimbursement for a free issued breakfast is $1.93, while the reduced reimbursement rate is $1.63.

Change **$33,700**

47114	USDA - Other	$ 207,182	$ 199,400	$	106,016

This line item is the projected reimbursement for the Summer Food Program sponsored by the U.S. Department of Agriculture, Pre-School Reimbursements and any district supported snack programs.

Change **($93,384)**

49800	Transfers In	$ -	$ 10,000	$	-

This line item represents funds transferred in from other funds.

Change **($10,000)**

	TOTAL CENTRAL CAFETERIA - FUND 143	**$ 1,829,968**	**$ 1,975,990**	**$**	**1,978,829**

Change **$2,839**
Percent **0.14%**

Detail of

Estimated Revenues

Special Revenue Fund 145

SPECIAL REVENUE - FUND 145

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

ACCOUNT NO.	REVENUES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
44990	Other Local Revenue	$ 17,736	$ -	$ 10,000

This revenue represents local revenue received for support of the Family Resource Center and the Vista/America Reads Program.

Change **$10,000**

46590	Other State Education Funds	$ 22,386	$ 22,800	$ 22,800

This revenue represents state grant funding for the Safe Schools Act.

Change **$0**

46594	Other State Grants	$ 29,612	$ 29,612	$ 29,612

This revenue represents state grant funding for the Family Resource Center.

Change **$0**

49800	Transfer-In	$ 47,700	$ 52,802	$ 56,709

This revenue account is generated through a transfer from the general fund. It is considered the school district's local match to the Family Resource Program.

Change **$3,907**

	Total Special Revenue Fund	**$ 117,434**	**$ 105,214**	**$ 119,121**

Change **$13,907**
Percent **13.22%**

Detail of

Estimated Revenue

Extended School Program Fund 146

EXTENDED SCHOOL PROGRAM REVENUES - FUND 146

This fund accounts for the Oak Ridge Schools Extended Child Care Program. The program is self supporting through fees.

ACCOUNT NO.	REVENUES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
39000	Undesignated Fund Balance.	$ 23,566	$ -	$ -

TCA 49- 3-352(c) states "Any fund balance remaining unexpended at the end of a fiscal year of a local public education system shall be carried forward the subsequent fiscal year. Such fund balance shall be available to offset shortfalls of budgeted revenues or, subject to provisions of TCA 49-2-301(f)(23), shall be available to meet unforeseen increases in operating expenses.

43581	Community Service Fees - Children (Day Care). .	$ 354,640	$ 416,482	$ 384,159

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

School Year Rates
Two days or less per week ---- $25.00
Holidays will be $25.00

Weekly Rates	AM	PM	BOTH
Pre K-2	$35	$55	$60
3-4	$35	$50	$55
MS		$55	

Summer Rates
All Students -- $87.00 per week (a week is 3 or more days)
$25.00 per day if two days or less

Activity Fees
Fall -- $45.00

Change **($32,323)**

43500	Total Extended School Program	$ 378,205	$ 416,482	$ 384,159

Change **($32,323)**
Percent **-7.76%**

Detail of

Estimated Revenues

Equipment Rental & Replacement Fund 262

EQUIPMENT RENTAL AND REPLACEMENT FUND- REVENUE

ACCOUNT NO.	REVENUES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
39000	Undesignated Fund Balance.	$ 124,053	$ 49,007	$ 75,007

TCA 49- 3-352(c) states "Any fund balance remaining unexpended at the end of a fiscal year of a local public education system shall be carried forward the subsequent fiscal year. Such fund balance shall be available to offset shortfalls of budgeted revenues or, subject to provisions of TCA 49-2-301(f)(23), shall be available to meet unforeseen increases in operating expenses.

Change **$26,000**

39000	**Total Equipment Rental and Replacement**	**$ 124,053**	**$ 49,007**	**$ 75,007**

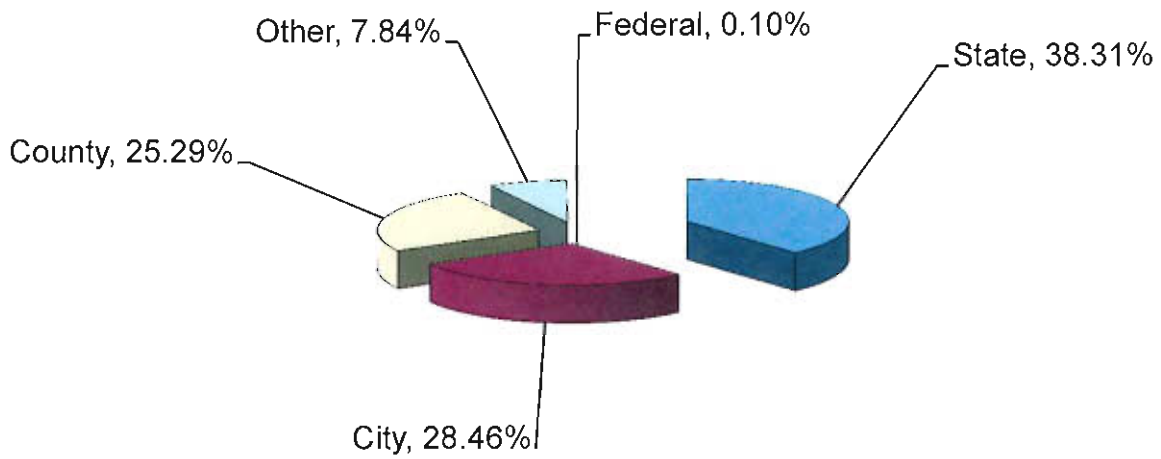
Change **$26,000**
Percent **100.00%**

Statistical Information

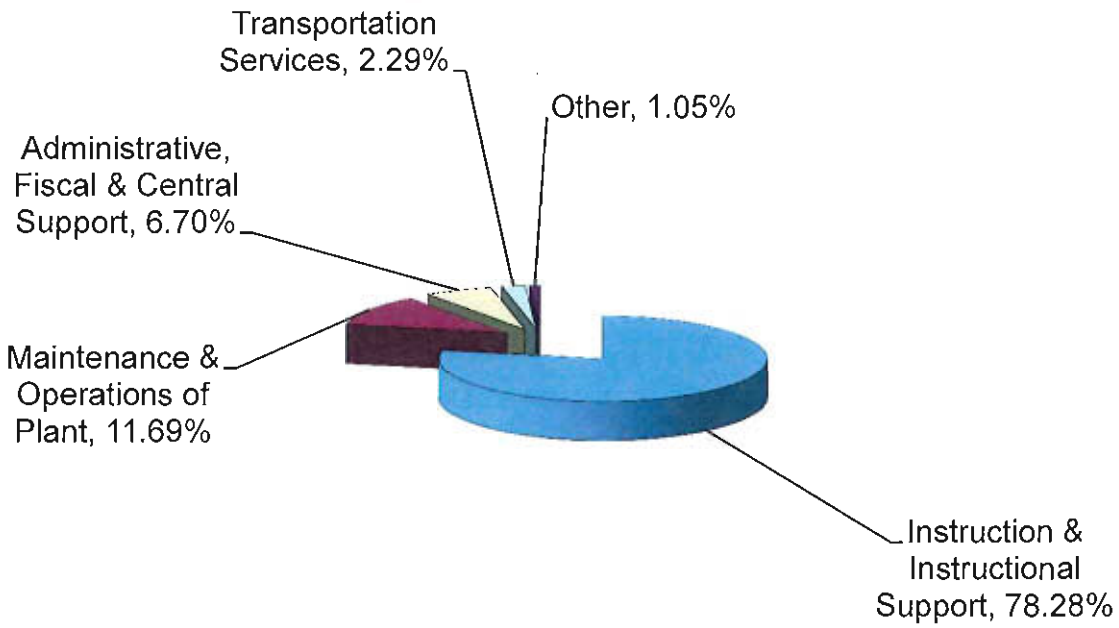
General Purpose School Fund 141

Percentage Distribution
FY 2016 General Purpose Budget

Revenues



Appropriations



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

ACCOUNT	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET	PERCENT OF PROPOSED BUDGET
71000	**Instruction**				
71100	Regular Education Program	$ 23,448,243	$ 24,619,978	$ 26,787,929	49.9%
71150	Alternative Schools	$ 438,657	$ 426,903	$ 446,959	0.8%
71200	Special Education Program	$ 3,832,305	$ 3,922,224	$ 4,168,775	7.8%
71300	Technology--Career Program	$ 995,236	$ 1,031,078	$ 995,952	1.9%
71900	Other -- Instructional Contingency	$ -	$ 482,007	$ 475,000	0.9%
72000	**Support Services**				
72120	Health Services	$ 477,552	$ 484,054	$ 507,368	0.9%
72130	Other Student Support	$ 1,282,667	$ 1,236,226	$ 1,284,518	2.4%
72210	Regular Instructional Support	$ 2,195,762	$ 2,241,413	$ 2,733,309	5.1%
72220	Special Education Support	$ 710,922	$ 761,520	$ 746,161	1.4%
72230	Technology--Career Support	$ 31,448	$ 81,321	$ 83,272	0.2%
72310	Board of Education	$ 913,840	$ 1,007,657	$ 1,068,894	2.0%
72320	Director of Schools	$ 311,486	$ 326,500	$ 327,329	0.6%
72410	Office of the Principal	$ 2,876,754	$ 2,864,059	$ 2,970,563	5.5%
72510	Fiscal Services	$ 672,113	$ 704,609	$ 760,380	1.4%
72520	Human Resources	$ 244,513	$ 293,196	$ 322,806	0.6%
72610	Operation of Plant	$ 4,470,676	$ 4,787,979	$ 4,856,660	9.0%
72620	Maintenance of Plant	$ 1,357,758	$ 1,401,514	$ 1,419,484	2.6%
72710	Transportation	$ 1,289,688	$ 1,379,310	$ 1,229,818	2.3%
72810	Central Services	$ 1,009,144	$ 1,054,730	$ 1,439,782	2.7%
73000	**Non-Instructional Services**				
73300	LEAPS After School Program	$ 197,645	$ 10,711	$ -	0.0%
73400	Preschool Program	$ 450,963	$ 450,079	$ 450,079	0.8%
76100	**Capital Outlay**				
76100	Regular Capital Outlay	$ 1,698,895	$ 128,380	$ 136,500	0.3%
82000	**Capital Leases**	$ 425,649	$ 425,569	$ 425,569	0.8%
99000	**Other Uses**				
99100	Operating Transfers	$ 50,006	$ 42,802	$ 56,709	0.1%
TOTAL GENERAL FUND EXPENDITURES		**$ 49,381,923**	**$ 50,163,818**	**$ 53,693,815**	100.0%

Change **$3,529,997**
Percent **7.04%**

SCHOOL FUND APPROPRIATIONS (EXPENDITURES) SUMMARY
COMPARISON BY BUDGET CATEGORY

ACCOUNT	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET	INCREASE (DECREASE)
71000	**Instruction**				
71100	Regular Education Program	$ 23,448,243	$ 24,619,978	$ 26,787,929	$ 2,167,951
71150	Alternative Schools	$ 438,657	$ 426,903	$ 446,959	$ 20,056
71200	Special Education Program	$ 3,832,305	$ 3,922,224	$ 4,168,775	$ 246,551
71300	Technology--Career Program	$ 995,236	$ 1,031,078	$ 995,952	$ (35,126)
71900	Other -- Instructional Contingency	$ -	$ 482,007	$ 475,000	$ (7,007)
72000	**Support Services**				
72120	Health Services	$ 477,552	$ 484,054	$ 507,368	$ 23,314
72130	Other Student Support	$ 1,282,667	$ 1,236,226	$ 1,284,518	$ 48,292
72210	Regular Instructional Support	$ 2,195,762	$ 2,241,413	$ 2,733,309	$ 491,896
72220	Special Education Support	$ 710,922	$ 761,520	$ 746,161	$ (15,359)
72230	Technology--Career Support	$ 31,448	$ 81,321	$ 83,272	$ 1,951
72310	Board of Education	$ 913,840	$ 1,007,657	$ 1,068,894	$ 61,237
72320	Director of Schools	$ 311,486	$ 326,500	$ 327,329	$ 829
72410	Office of the Principal	$ 2,876,754	$ 2,864,059	$ 2,970,563	$ 106,504
72510	Fiscal Services	$ 672,113	$ 704,609	$ 760,380	$ 55,770
72520	Human Resources	$ 244,513	$ 293,196	$ 322,806	$ 29,610
72610	Operation of Plant	$ 4,470,676	$ 4,787,979	$ 4,856,660	$ 68,681
72620	Maintenance of Plant	$ 1,357,758	$ 1,401,514	$ 1,419,484	$ 17,970
72710	Transportation	$ 1,289,688	$ 1,379,310	$ 1,229,818	$ (149,492)
72810	Central Services	$ 1,009,144	$ 1,054,730	$ 1,439,782	$ 385,052
73000	**Non-Instructional Services**				
73300	LEAPS After School Program	$ 197,645	$ 10,711	$ -	$ (10,711)
73400	Preschool Program	$ 450,963	$ 450,079	$ 450,079	$ -
76100	**Capital Outlay**				
76100	Regular Capital Outlay	$ 1,698,895	$ 128,380	$ 136,500	$ 8,120
82000	**Capital Leases**	$ 425,649	$ 425,569	$ 425,569	$ -
99000	**Other Uses**				
99100	Operating Transfers	$ 50,006	$ 42,802	$ 56,709	$ 13,907
TOTAL GENERAL FUND EXPENDITURES		**$ 49,381,923**	**$ 50,163,818**	**$ 53,693,815**	$ 3,529,997

Change **$3,529,997**
Percent **7.04%**

Description and Rationale for Revenue Projections

General Purpose School Fund 141

RESERVES AND/OR FUND BALANCES (30000)

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

ACCOUNT NO.	RESERVES AND/OR FUND BALANCES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
34290	Other Local Education Reserves	$ -	$ 706,880	$ -

This account is for funds received for dedicated projects and for funds unspent in previous fiscal years. They can be appropriated in subsequent years for use in the designated projects. In FY14, $175,000 was carried over from FY13 and used for completion of the Fiber Optic Project. In FY15, $706,880 was carried over for the technology infrastructure project and implementation of Discovery Education.

Change **(706,880)**

39000	Undesignated Fund Balance.	$ -	$ 500,000	$ 2,111,100

TCA 49- 3-352(c) states "Any fund balance remaining unexpended at the end of a fiscal year in the general fund of a local public education system shall be carried forward the subsequent fiscal year. Such fund balance shall be available to offset shortfalls of budgeted revenues or, subject to provisions of TCA 49-2-301(f)(23), shall be available to meet unforeseen increases in operating expenses. The accumulated fund balance in excess of three percent (3%) of the budgeted annual operating expenses for the current fiscal year may be budgeted and expended for nonrecurring purposes but shall not be used to satisfy appropriation requirements for recurring annual operating expenses."

Change **1,611,100**

30000	TOTAL RESERVES AND/OR FUND BALANCE	$ -	$ 1,206,880	$ 2,111,100

Change **$904,220**
Percent **74.92%**

LOCAL REVENUES (40000)

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

ACCOUNT NO.	REVENUES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
40110	Current Property Tax.	$ 9,191,611	$ 9,183,941	$ 9,244,254

This revenue account is Oak Ridge Schools' share of property taxes collected by Anderson and Roane Counties for education. Collections are divided based on the percent of Weighted Full Time Equivalent Average Daily Attendance (WFTEADA).

Change **$60,313**
0.66%

40210	Local Option Sales Tax.	$ 4,854,777	$ 4,264,114	$ 4,332,625

This revenue account is Oak Ridge Schools' share of local option sales taxes collected in Anderson County and Roane County and allocated to education. Taxes collected are divided based on the percent of Weighted Full Time Equivalent Average Daily Attendance (WFTEADA) Oak Ridge is projected to have of each county. The decrease in FY15 ($516,470) reflects county sending referendum generated sales tax revenue collected within Oak Ridge for ORHS Debt, straight to the City and a projected increase of in county sales tax revenue of $40,000.

Change **$68,511**
1.6%

40275 & 40280	Mixed Drink & Mineral Severance Tax .	$ 5,830	$ 2,000	$ 500

This revenue account is Oak Ridge Schools' share of mineral severance taxes collected in Anderson County and allocated to education. Taxes collected are divided based on the percent of Weighted Full Time Equivalent Average Daily Attendance (WFTEADA) Oak Ridge is projected to have of Anderson County. Beginning in FY14, proportionate Liquor by the Drink tax proceeds were distributed to schools. The pattern of decrease reflects the decline of mineral mining operations.

Change **($1,500)**

40000	**Total Local Taxes**	**$ 14,052,217**	**$ 13,450,055**	**$ 13,577,380**

Change **$127,325**
Percent **0.95%**

CHARGES FOR CURRENT SERVICES (43500)

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

ACCOUNT NO.	REVENUES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
43511	Tuition - Regular Day Students.	$ 288,033	$ 285,000	$ 275,000

This revenue is generated from tuition fees charged to students who live outside Oak Ridge and attend Oak Ridge Schools. The tuition rates for FY'15 are listed below. The rates for FY'16 will be set at the August 2015 Board of Education Meeting.

	K-6	7-12
Anderson County	$ 3,014	$ 3,363
Roane County	$ 3,161	$ 3,527
Other Tennessee Counties	$ 6,003	$ 6,698
Out of State	$ 10,429	$ 11,637

Change **($10,000)**

43513	Tuition - Summer School	$ 8,740	$ 9,000	$ 5,000

This account is generated from tuition fees charged to students who attend Oak Ridge Summer School .

Change **($4,000)**

43533	Transportation Fees	$ 10,967	$ 10,000	$ 10,000

This revenue account was generated from collection of fees for field trips, athletic event travel and other school transportation for students. Off-setting funds collected from participants are accounted for in this line item for fuel expenses associated with field trips performed by First Student. Other contractors expenses for trips will be directly billed to the schools by the contractor.

Change **$0**

43000	Total Charges for Current Services	$ 307,740	$ 304,000	$ 290,000

Change **($14,000)**
Percent **-4.61%**

OTHER LOCAL REVENUES (44000)

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

ACCOUNT NO.	REVENUES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
44110	Interest Earned.	$ 19,275	$ 22,000	$ 18,000

This item represents funds earned on the investment of funds in short term certificates of deposit and a money market checking account. According to state law, school systems can invest funds in guaranteed investment programs.

Change **($4,000)**

44120	Lease/Rentals.	$ 21,396	$ 17,000	$ 14,600

This item represents anticipated revenue to the school system for use of school facilities by community organizations and others for recreation and cultural events in the amount of ($14,000) and ($600) in revenue from the rental of calculators.

Change **($2,400)**

44170	Miscellaneous Refunds.	$ 2,029	$ -	$ -

This item represents miscellaneous refunds received by the school system. In the past, one in particular was the E-Rate reimbursement for the cost of system communications (Local and long distance telephone, cellular phone and internet access). This program was established to assist schools and libraries in obtaining discounts for technology services and working toward student access to technology in every classroom. Beginning in FY12 Budget, E-Rate credits have been applied prior to billing of services, therefore there has not been E-Rate reimbursement revenue in this line item.

Change **$0**

44520	Insurance Recovery	$ -	$ -	$ -

This item represents insurance payments received by the school system for lost, stolen or damaged property. Damages recovered from individuals may also be recorded here.

Change **$0**

44530	Sale of Equipment	$ 3,322	$ 10,000	$ 3,000

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

Change **($7,000)**

44570	Contributions & Gifts.	$ 75,456	$ 52,453	$ 50,000

This revenue category represents potential gifts or contributions which includes estimates for programs such es SECME, Adult High School, and other small miscellaneous grants from community businesses and organizations.

Change **($2,453)**

44990	Other Local Revenue.	$ 14,795	$ 20,000	$ 14,800

This revenue account includes locelly funded programs such as RIF, locel or regional government grants, payment for lost textbooks and materiels, Teacher Center fees, and staff flu vaccinations. In FY13, the district entered into a partnership program with TVA to receive compensation for reducing energy useage at requested times. This will continue in FY16.

Change **($5,200)**

44000	**Total Other Local Revenues**	$ 136,273	$ 121,453	$ 100,400

Change **($21,053)**

Percent **-17.33%**

STATE REVENUES (46000)

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

ACCOUNT NO.	REVENUES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
46511	Basic Education Program	$ 18,855,000	$ 18,922,000	$ 19,491,000

This revenue account represents the basic support from the State Department of Education. It is based on the current Basic Education Program (BEP 2.0) Formula. The amount budgeted in this line item represents information received to date from the State. The overall budgeted figure may be adjusted as final enrollment counts flucuate or further clarification of current legislation becomes available. Final numbers may not become available until July 2015.

Change **$569,000**

46515	Early Childhood Education	$ 450,079	$ 450,079	$ 450,079

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

Change **$0**

46530 & 46590	Other State Education Funds . .	$ 527,763	$ 78,723	$ 75,000

This revenue account is for special funds received from the State Department of Education previously including the LEAPS program ($194,724) , but now only including the Coordinated School Health Program. ($75,000).

Change **($3,723)**

46610	Career Ladder	$ 251,528	$ 273,266	$ 250,643

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

Change **($22,623)**

46612	Career Ladder - Extended Contract	$ 92,545	$ 65,925	$ -

This revenue account is for the Flow Through Extended Contract funding allocation from the State Department of Education. In FY16, this revenue was eliminated at the State of TN level.

Change **($65,925)**

46980	Other State Grants.	$ 950	$ 410,155	$ 300,000

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

Change **($110,155)**

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

This revenue accounts for other potential stete grant funding.

Change **$0**

46000	Total State Revenues	$ 20,177,865	$ 20,205,148	$ 20,571,722

Change **$366,574**

Percent **1.81%**

FEDERAL REVENUES (47000)

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

ACCOUNT NO.	REVENUES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
47143	Federal Through State.	$ 42,833	$ 44,000	$ 44,000

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

Change **$0**

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

This account is for other federal funds provided through the state.

Change **$0**

47630	Impact Aid Section 8003 Payments . . .	$ 47,176	$ 70,000	$ 8,000

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

Change **($62,000)**

47000	**Total Federal Revenues**	**$ 90,009**	**$ 114,000**	**$ 52,000**

Change **($62,000)**

Percent **-54.39%**

OTHER SOURCES (49000)

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

ACCOUNT NO.	NON-REVENUES SOURCES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
49200	Bond Issue Funds	$ -	$ -	$ -

Tennessee Code Annotated (49-3-1003) stipulates that bond proceeds sold by a county shall be shared by a city school system located in the county on the same ratio as the average daily attendance of the year ending June 30 next proceeding the sale of the bonds of the county. These funds were included with other property tax collections for financial statement purposes. No additional funds are anticipated from this source for FY16.

Change **$0**

49300	Capitalized Lease Proceeds	$ -	$ -	$ 1,603,773

This line contains a "one-time accounting entry" to record the value of computer equipment acquired through a capitalized lease. This entry is required the first year of the lease.

Change **$1,603,773**

49800	Operating Transfers - Indirect Costs.	$ 95,492	$ 132,980	$ 106,525

This account represents funds transferred into the general school fund from the federal projects fund and other funds to cover indirect costs.

Change **($26,455)**

49810	City General Fund Transfers.	$ 14,112,832	$ 14,629,302	$ 15,280,915

This account represents the allocation from the City of Oak Ridge. In FY15, the increase of ($516,470) reflected Oak Ridge City receiving referendum generated sales tax collections straight from the county. This eliminated the need for the City to subtract that amount from the Oak Ridge Schools' allocation (this line item). This returns the allocation to the FY12 level, prior to disputes regarding sales tax collections. In FY16 an increase to the allocation is requested.

Change **$651,613**
4.45%

49000	**Total Other Sources**	$ 14,208,324	$ 14,762,282	$ 16,991,213

Change **$2,228,931**
Percent **15.10%**

Description and Justification of Budget Appropriations

General Purpose School Fund 141

REGULAR INSTRUCTION PROGRAM (71100)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
71100 116	Teachers.	$ 16,337,393	$ 16,712,102	$ 17,336,825

This category includes salaries for regular teachers, ELL teachers, advanced degrees and intermediate steps, and supplements. Beginning in FY09, an additional lump sum of $17,505 was budgeted under 141-71900-599 to compensate individuals achieving certification requirements as outlined in the Oak Ridge Schools Differentiated Pay Plan. This allocation has now been moved here in the amount of $15,000 beginning in FY15. In addition, an amount of $65,000 was budgeted here to cover the additional state requirements for a Differentiated Pay Plan which become effective in FY15 . The State of TN mandates that school systems offer a differentiated pay plan as per state requirements. In FY16, a net of 3.0 FTE positions were reduced. In FY16, $72,000 has been added to this line item for intersession programing.

Elementary and Secondary

The overall enrollment in grades K-12 is projected to decrease by 46 students, which includes a projected decrease of 95 students in grades K-4, a projected increase of 48 students in grades 5-8 and a projected increase of 1 student in grades 9-12. If needed, additional staff will be added when final enrollment numbers are available.. Delineation of proposed positions for teachers, as well as other staff, are noted in Appendix "B" and their salaries are based on salary schedules in Appendix "C-1". In FY14, gifted teachers were moved from 71200-116 to this line item, per the State of TN.

Advanced Degrees and Intermediate Steps

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

Coaching and Band Supplements

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

Change **$624,723**

71100 117	Career Ladder Program	$ 150,203	$ 163,853	$ 150,203

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

Change **($13,650)**

71100 127	Career Ladder Extended Contracts Program.	$ 48,522	$ 43,496	$ -

This item was formerly used for teachers who are involved in year-long and summer projects such as tutoring, enrichment, summer school and institutes and was previously funded through the State of Tennessee. In FY16, this will be accounted for in account #189, as it is no longer funded by the State.

Change **($43,496)**

71100 128	Homebound Instruction.	$ 5,686	$ 5,393	$ 5,393

This item provides instruction for students who are unable to attend regular classes and are recommended for homebound services by their physicians.

Change **$0**

71100 163	Educational Assistants.	$ 728,936	$ 736,859	$ 779,940

This item includes the salaries for regular education teacher assistants and paraprofessional positions. Other assistants are also accounted for in special education, federal projects, and the preschool program. A salary schedule step to those eligible is included under this line item. The salary schedules for educational assistants are shown in Appendix "D-2."

Change **$43,081**

71100 189	Other Salaries & Wages	$ 93,725	$ 17,889	$ 85,824

This line item includes salary for the district translator ($12,841). This line item also covers clerical work during summer school ($4,000), and other summer work previously funded by State "Extended Contracts" ($67,198).

Change **$67,935**

71100 195	Substitute Teachers	$ 225,275	$ 257,472	$ 257,472

This category includes salaries for substitute teachers when teachers under contract are on personal, professional or sick leave. In FY15, $35,000 was added to account for teacher leader substitutes. Substitute teacher pay rates are shown in Appendix "C-13."

Change **$0**

71100 201	Social Security	$ 1,025,562	$ 1,112,098	$ 1,154,171
71100 204	State Retirement	$ 1,478,713	$ 1,643,261	$ 1,699,229
71100 206	Life Insurance	$ 37,241	$ 37,535	$ 37,281
71100 207	Medical Insurance	$ 1,880,285	$ 1,934,270	$ 1,913,892
71100 208	Dental Insurance	$ 94,035	$ 88,769	$ 87,398
71100 212	Medicare	$ 242,855	$ 260,087	$ 269,927
71100 299	Vision Insurance	$ 23,771	$ 24,963	$ 29,812
	Benefits Total	$ 4,782,462	$ 5,100,984	$ 5,191,710

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

Change **$90,726**

71100 399	Other Contracted Services	$ 10,223	$ 13,000	$ 13,000

Expenses associated with the Oak Ridge Children's Museum ($3,000) and a contingency ($10,000) for non-special education residental student placements . This line item will be funded with non-recurring funds.

Change **$0**

71100 429	Instructional Supplies & Materials	$ 148,466	$ 163,377	$ 156,354

This item includes an allocation for instructional materials. Specific allocations for each school are found in Appendix "B" and are divided between this line item account (85%) and line item account 72410-499 (15%) in the school administration series. The overall allocation has increased based upon enrollment increases. There has been a 0% increase in the per pupil allocation. The proportionate changes to the overall allocation are based on the projected enrollments applied to per pupil rates. Beginning in FY12 and continuing into FY16, allocations by building for copier and printing costs were moved to line item #72210-499 to be consolidated under the district printing contract.

Per Pupil Rates	FY'15	FY'16
Elementary	46.33	46.33
Middle School	48.86	48.86
High School	50.30	50.30

Change **($7,023)**

71100 449	Textbooks	$ 391,202	$ 267,368	$ 425,247

Funds for textbook adoption, supplemental materials and replacement books ($400,000) and funding for the National Discovery Education Science and Social Studies Techbooks ($25,247). This line item will be funded with non-recurring funds.

Change **$157,879**

71100 499	Other Supplies & Materials	$ 8,536	$ 13,820	$ 11,000

Funds for instructional supplies and materials contingent upon school needs ($10,000) and funds for summer school ($1,000).

Change **($2,820)**

71100 599	Other Charges	$	10,120	$	10,120	$	10,120

Expenditures for the Summer Band Program.

Change $0

71100 711	Instructional Equipment/Furniture - Buildings	$	56,815	$	65,000	$	65,000

This item includes a base allocation ($55,000) for each school to purchase various pieces of equipment and furniture. This line item also includes ($10,000) for instrument repair. This line item will be funded with non-recurring funds.

Change $0

71100 722	Regular Instructional Technology -System wide	$	445,419	$	1,049,245	$	2,299,841

This line item funds maintenance support (annual fees) of existing technology and software. . In FY16 ($313,668) is included for instructional software, ($221,300) for the system-wide software maintenance base, ($161,100) for one time expenses for implementation of the technology plan, and the one time accounting entry for the value of equipment acquired through a new technology lease ($1,603,773).

Change $1,250,596

71100	**TOTAL FOR REGULAR INSTRUCTION**	**$**	**23,442,986**	**$**	**24,619,978**	**$**	**26,787,929**

Change $2,167,951
Percent 8.81%

ALTERNATIVE SCHOOLS (71150)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
71150 116	Teachers	$ 243,038	$ 241,009	$ 249,850

This line item includes teacher salaries for the Secondary Alternative schools and the Adult High School. The salaries for these positions are shown in Appendix "C-1" and the staffing placements are shown in Appendix "B."

Change **$8,841**

71150 117	Career Ladder Program	$ 150	$ 150	$ 150

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

Change **$0**

71150 161	Secretary	$ 28,767	$ 29,669	$ 31,162

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

Change **$1,493**

71150 163	Educational Assistants	$ 50,647	$ 48,111	$ 51,223

This line item reflects local commitment to staffing educational assistants as needed by the alternative students. Total positions are shown in Appendix "B." Salaries are based on the salary schedule in Appendix "D-2."

Change **$3,112**

71150 195	Substitute Teachers	$ 4,317	$ 2,800	$ 2,800

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

Change **$0**

71150 201	Social Security	$ 19,186	$ 19,948	$ 20,781
71150 204	State Retirement	$ 27,876	$ 29,519	$ 30,781
71150 206	Life Insurance	$ 1,033	$ 1,056	$ 1,056
71150 207	Medical Insurance	$ 42,740	$ 33,411	$ 37,610
71150 208	Dental Insurance	$ 2,819	$ 2,091	$ 2,091
71150 212	Medicare	$ 4,519	$ 4,665	$ 4,860
71150 299	Vision Insurance	$ 698	$ 573	$ 695
	Benefits Total	$ 98,871	$ 91,263	$ 97,875

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

Change **$6,612**

71150 355	Travel	$ 1,439	$ 2,800	$	2,800

This line item includes reimbursement for travel of alternative school vice principal for expenses incurred in the regular use of their personal vehicles in the performance of their duties and professional development needs.

Change **$0**

71150 399	Other Contracted Services	$ -	$ -	$	-

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

Change **$0**

71150 429	Instructional Supplies & Materials	$ 5,836	$ 5,900	$	5,900

This item provides instructional supplies and materials for the alternative program.

Change **$0**

71150 725	Alternative Schools Equipment	$ 5,593	$ 5,200	$	5,200

This item includes equipment used by alternative program personnel for the students in that program. This line item will be funded with non-recurring funds.

Change **$0**

71150	**TOTAL FOR ALTERNATIVE SCHOOLS**	**$ 438,657**	**$ 426,903**	**$ 446,959**

Change **$20,056**
Percent **4.70%**

SPECIAL EDUCATION (71200)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
71200 116	Teachers	$ 1,849,421	$ 1,909,317	$ 2,035,837

This line item includes salaries for CDC and resource teachers. In FY16, a 1.0 FTE teacher position was added here for an elementary behavioral class. The salaries for these positions are shown in Appendix "C-1" and the staffing placements are shown in Appendix "B."

Change **$126,520**

71200 117	Career Ladder Program	$ 22,350	$ 23,770	$ 22,350

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

Change **($1,420)**

71200 128	Homebound Teachers	$ 3,449	$ 4,300	$ 6,000

This item provides services for special education students who are unable to attend regular classes and are recommended for homebound by their physicians.

Change **$1,700**

71200 163	Educational Assistants	$ 358,238	$ 349,252	$ 392,242

This line item reflects state and local commitment to staffing educational assistants as needed by disabled children which includes bus assistants, mobility aides, instructional assistants, etc. In FY16, a 1.0 FTE position was added to support the elementary behavioral class. Total positions are shown in Appendix "B." Salaries are based on the salary schedule in Appendix "D-2." Additional funds for educational assistants are budgeted in the Federal Projects Budget.

Change **$42,990**

71200 171	Speech Pathologist	$ 507,241	$ 510,881	$ 528,769

This line accounts for system Speech Pathologists.

Change **$17,888**

71200 189	Other Salaries & Wages	$ 62,006	$ 38,690	$ 34,389

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

Change **($4,301)**

71200 195	Substitute Teachers	$ 48,389	$ 45,000	$ 45,000

This item provides for substitute teachers for special education classes and full-time teacher assistants working with high needs students.

Change **$0**

71200 201	Social Security	$ 163,369	$ 176,942	$	190,004
71200 204	State Retirement	$ 248,045	$ 261,847	$	275,751
71200 206	Life Insurance	$ 7,618	$ 7,561	$	7,813
71200 207	Medical Insurance	$ 399,890	$ 407,875	$	408,180
71200 208	Dental Insurance	$ 19,756	$ 18,667	$	19,355
71200 212	Medicare	$ 38,691	$ 41,785	$	44,437
71200 299	Vision Insurance	$ 4,813	$ 4,983	$	6,297
	Benefits Total	$ 882,182	$ 919,661	$	951,836

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

Change **$32,175**

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71200 312	Contracts W/Private Agencies	$ 81,415	$ 100,000	$	130,000

This line item includes services needed by special education students for day treatment at Kingston Academy.

Change **$30,000**

71200 399	Other Contracted Services	$ -	$ -	$	-

Contracted OT services, clinical assessments, copier services and transportation costs for Special Olympics and services for ORS Work Adjustment Training at Goodwill are included in this line item. These items are now accounted for under 141-72220-399 due to state financial reporting requirements.

Change **$0**

71200 429	Instructional Supplies & Materials	$ 6,446	$ 13,653	$	12,000

This item provides instructional supplies and materials for special education resource classes, speech and hearing clinicians, and other special education areas. Software specific to special education technology in the classrooms is supported here.

Change **($1,653)**

71200 725	Special Education Equipment	$ 11,167	$ 7,700	$	10,353

This item includes equipment used by resource room teachers, speech and hearing clinicians, and other special education personnel. A significant amount is used for providing specialized equipment for special needs students.

Change **$2,653**

71200	**TOTAL FOR SPECIAL EDUCATION**	**$ 3,832,305**	**$ 3,922,224**	**$**	**4,168,775**

Change **$246,551**
Percent **6.29%**

TECHNOLOGY-CAREER PROGRAM (71300)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
71300 116	Teachers	$ 749,017	$ 771,091	$ 735,119

This budget item includes the salaries of 12.43 FTE Technology Career positions at the high school and the middle schools. Salaries for Technology-Career teachers are based on salary schedules found in Appendix "C-1." Assignment of positions are delineated in Appendix "B-1".

Change **($35,972)**

71300 117	Career Ladder Program	$ 12,230	$ 12,230	$ 12,230

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

Change **($0)**

71300 195	Substitute Teachers	$ 17,502	$ 12,000	$ 12,000

This item provides for substitute teachers in Technology-Career classes. The salary rates are listed in Appendix "C-13."

Change **$0**

71300 201	Social Security	$ 45,650	$ 49,310	$ 47,080
71300 204	State Retirement	$ 64,731	$ 72,971	$ 69,719
71300 206	Life Insurance	$ 1,510	$ 1,442	$ 1,450
71300 207	Medical Insurance	$ 78,040	$ 84,608	$ 90,705
71300 208	Dental Insurance	$ 3,311	$ 3,174	$ 3,400
71300 212	Medicare	$ 10,699	$ 11,294	$ 11,011
71300 299	Vision Insurance	$ 905	$ 958	$ 1,238
	Benefits Total	$ 204,845	$ 223,757	$ 224,602

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

Change **$846**

71300 355	Travel	$ -	$ -	$ -

This line item previously covered travel for staff and students for the Health Science Academy and these expenses are now charged to the Federal Grant.

Change **$0**

71300 429	Instructional Supplies & Materials	$ 11,642	$ 12,000	$ 12,000

This item includes instructional materials used in the Technology-Career program. Additional items are purchased using the Carl Perkins Federal Projects Budget.

Change **$0**

71300 711	Equipment	$ -	$ -	$ -

This line item supported expenditures for equipment for the Health Science Academy and these expenses are now charged to the Federal Grant.

Change **$0**

71300	TOTAL FOR TECHNOLOGY-CAREER	$ 995,236	$ 1,031,078	$ 995,952

Change **($35,126)**
Percent **-3.41%**

INSTRUCTIONAL CONTINGENCY (71900)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
71900 599	Other Charges (Instructional Contingency)	$ -	$ 482,007	$ 475,000

Past experience has clearly demonstrated the need for a contingency in an instructional program involving a multi-million dollar budget. A contingency provides the flexibility to manage unforeseen needs or special problems that might arise and permits the staff and Board of Education timely program control. ($75,000) has been budgeted here to cover additional teacher salaries if needed. This item also includes a placeholder in the amount of ($300,000) for other potential state and local grants. Also, ($100,000) has been budgeted from Fund Balance for a potential district liability.

Change **($7,007)**

71900	**TOTAL FOR INSTRUCTIONAL CONTINGENCY**	**$ -**	**$ 482,007**	**$ 475,000**

Change **($7,007)**
Percent **-1.45%**

HEALTH SERVICES (72120)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72120 131	Medical Personnel	$ 292,944	$ 348,365	$ 304,372

This budget item provides for a 1.0 system wide RN Health Services Coordinator and 6.0 school nurses. Salary schedules are listed in Appendix "C-5."

Change ($43,993)

72120 189	Other Salaries	$ -	$ -	$ 55,873

This line item provides for the district wellness coordinator. This was previously charged under line item #72130-189.

Change $55,873

72120 195	Substitutes for Nurses	$ 63,605	$ 5,000	$ 6,000

This line item provides for substitutes for school nurses who are absent on a short term basis (i.e. personal days, sick days, etc.)

Change $0

72120 201	Social Security	$ 20,377	$ 21,909	$ 22,645
72120 204	State Retirement	$ 27,748	$ 32,405	$ 36,205
72120 206	Life Insurance	$ 869	$ -	$ 1,449
72120 207	Medical Insuranco	$ 52,994	$ 47,958	$ 53,677
72120 208	Dental Insurance	$ 2,028	$ 1,937	$ 2,281
72120 212	Medicare	$ 4,777	$ 5,124	$ 5,296
72120 299	Vision Insuranco	$ 602	$ 531	$ 747
	Benefits Total	$ 109,296	$ 109,864	$ 122,300

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

Change $11,700

72120 365	Travel	$ 1,771	$ 5,007	$ 6,558

This item includes reimbursement for travel of School Nurses and substitute nurses for expenses incurred in the regular use of their automobiles in the performance of official duties. Beginning in FY16, travel for the coordinated school health will be recorded here. The amount is based upon the current IRS business mileage rate.

Change $1,551

72120 399	Other Contracted Services	$ 2,667	$ 3,500	$ 3,500

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

Chango $0

72120 499	Other Supplies & Materials	$ 7,269	$ 12,318	$ 9,764

This item represents the purchase of clinic supplies for all schools($1,322). It is distributed on a basis of $ .3465 per elementary student, $ .2625 per middle school student and $.2835 per high school student. The figure includes a 0% per pupil increase. In addition, funds ($2,300) are provided for supplies needed by the school nurses.. Beginning in FY16, $2,000 for coordinated school health will be recorded here.

Chango ($2,554)

72120	TOTAL FOR HEALTH SERVICES	$ 477,552	$ 484,054	$ 507,368

Change $23,314
Percent 4.82%

OTHER STUDENT SUPPORT (72130)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72130 117	Career Ladder Program	$ 4,500	$ 4,000	$ 4,500

This merit pay is designated for the Career Ladder Levels I, II and III guidance personnel and psychologists.

Change **$500**

72130 123	Guidance Personnel	$ 863,992	$ 873,764	$ 914,230

This line item includes the salaries for 13 counselor positions as listed in the staffing assignment charts in Appendix "B." A system-wide guidance position serving special education students at Oak Ridge High School and Alternative Program is included in this line item.

Change **$40,466**

72130 127	Career Ladder Extended Contract Program	$ 1,000	$ 1,000	$ -

This item previously supported the salaries for additional service provided by Career Ladder Level III counselors. This is now accounted for in account number 72130-189.

Change **($1,000)**

72130 189	Other Salaries & Wages	$ 43,132	$ 43,283	$ 42,305

This item includes the salary for a 1.0 FTE Athletic Trainer position. This item also includes local support for previously state funded Career Ladder Level III counselors.

Change **($978)**

72130 201	Social Security	$ 53,755	$ 57,106	$ 59,584
72130 204	State Retirement	$ 78,235	$ 84,465	$ 86,878
72130 206	Life Insurance	$ 1,638	$ 1,638	$ 1,764
72130 207	Medical Insurance	$ 96,881	$ 98,754	$ 98,754
72130 208	Dental Insurance	$ 4,469	$ 4,198	$ 4,469
72130 212	Medicare	$ 12,571	$ 13,355	$ 13,935
72130 299	Vision Insurance	$ 1,106	$ 1,151	$ 1,397
	Benefits Total	$ 248,656	$ 260,668	$ 266,781

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

Change **$6,113**

72130 322	Evaluation & Testing	$ 36,431	$ 37,500	$ 37,500

This item includes the cost of all testing materials and the cost of processing tests.

Change **$0**

72130 355	Travel.	$ 379	$ -	$	-

This item includes funds to cover costs associated with student and staff travel in the Coordinated School Health Program. In FY16, this will be recorded in account number 72120-355.

Change $0

72130 429	Materials and Supplies.	$ 8,874	$ -	$	-

This item provides materials and supplies for the the Coordinated School Health Program. In FY16, this will be recorded in account #72120=499.

Change $0

72130 499	Other Supplies & Materials.	$ 75,704	$ 11,202	$	11,202

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

Change $0

72130 599	Other Charges	$ -	$ 4,810	$	8,000

Funds have been included for the Sister City Program ($8,000) .

Change $3,190

72130	TOTAL FOR OTHER STUDENT SUPPOR	$ 1,282,667	$ 1,236,226	$	1,284,518

Change $48,292
Percent 3.91%

INSTRUCTIONAL STAFF SUPPORT (72210)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72210 105	Supervisor/Director	$ 222,250	$ 210,476	$ 216,857

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

Change **$6,381**

72210 117	Career Ladder Program	$ 6,315	$ 10,000	$ 6,315

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

Change **($3,685)**

72210 127	Career Ladder Extended Contract Program	$ 4,000	$ 4,000	$ -

This line previously included the career ladder development supplement for the Director of Pupil Services. This is now accounted for in account number 72210-189.

Change **($4,000)**

72210 129	Librarian(s)	$ 423,599	$ 412,856	$ 432,742

This line item includes the salaries of librarians who provide services to the schools. Delineation of proposed positions for librarians as well as other staff are noted in Appendix "B." Salaries for librarians are based on the salary schedule found in Appendix "C-1."

Change **$19,886**

72210 138	Curriculum & Technology Integration Facilitators	$ 200,430	$ 191,383	$ 256,510

This line item includes the salaries of three curriculum and technology integration specialists who provide services to the schools. They are assigned as follows: 1.0 FTE at Jefferson Middle School, 1.0 FTE at Robertsville Middle School and 1.0 FTE at elementary and High Schools. In FY16 a 1.0 FTE position was added. Salaries for these positions are based on the salary schedule found in Appendix "C-17."

Change **$65,127**

72210 161	Secretary(s)	$ 115,133	$ 115,050	$ 118,502

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

Change **$3,452**

72210 189	Other Salaries & Wages	$ 291,934	$ 300,560	$ 333,152

This item includes the salaries for 3.25 FTE Coordinators and 1.0 FTE Supervisor of Teaching and Learning. Salaries are based on salary schedules found in Appendix "C-2" and "C-11" respectively. In FY16, the remaining .25% of the Data and Testing position will be picked up by Title II-A. This line item also accounts for local support of a previously state funded career ladder development supplement for the Director of Pupil Services.

Change **$32,592**

72210 196	In-Service Training/Curriculum Development	$ 58,040	$ 68,700	$ 77,500

This category includes salaries for curriculum and staff development projects which are vital to the maintenance and improvement of our educational programs. This will be funded with non-recurring funds.

		FY'15 Budget	FY'16 Proposed
	Glenwood	$ 3,000	$ 3,000
	Linden	$ 3,000	$ 3,000
	Willow Brook	$ 3,000	$ 3,000
	Woodland	$ 3,000	$ 3,000
	Jefferson	$ 6,000	$ 6,000
	Robertsville	$ 6,000	$ 6,000
	Oak Ridge High	$ 9,000	$ 9,000
	Technology	$ -	$ -
	Career Tech	$ 2,000	$ 2,000
	Math	$ 5,000	$ 5,000
	Curriculum Generalist	$ 1,500	$ 3,000
	Literacy	$ 4,500	$ 4,500
	Teacher Center/System wide Initiatives/Writing Training	$ 24,000	$ 30,000
	Total	$ 70,000	$ 77,500

Change **$8,800**

72210 201	Social Security	$ 75,070	$ 81,488	$ 89,378
72210 204	State Retirement	$ 114,791	$ 120,525	$ 131,516
72210 206	Life Insurance.....	$ 2,382	$ 2,288	$ 2,459
72210 207	Medical Insurance.....	$ 141,275	$ 145,292	$ 162,858
72210 208	Dental Insurance.....	$ 6,500	$ 5,863	$ 6,327
72210 212	Medicare.....	$ 17,560	$ 19,058	$ 20,903
72210 299	Vision Insurance	$ 1,595	$ 1,593	$ 2,089
	Benefits Total	$ 359,172	$ 376,106	$ 415,529

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

Change **$39,422**

72210 308	Consultants	$ 1,147	$ -	$ 277,500

Funds to pay consultants to assist the professional staff with curriculum improvement. In FY16, ($267,500) has been added to this line items for Discovery Education implementation. This was previously accounted for in 141-71100-722. ($10,000) has been added for Community Tour expenses. $227,500 will be funded with non-recurring funds.

Change **$277,500**

72210 355	Travel	$ 50,809	$ 65,340	$ 65,340

Travel expenses for the Assistant Superintendent of Schools ($5,000), the Director of Pupil Services ($6,000), and for teachers, counselors, and coordinators ($49,340) to attend professional conferences and conventions and to visit other schools and school systems. Funds for local travel of subject area coordinators and special teachers who are split between schools ($5,000). This will be funded with non-recurring funds.

Change **$0**

72210 429	Curriculum Materials.....	$ 93,659	$ 110,754	$ 112,754

$50,000 in funds to cover unpaid student fees. $62,504 for supplies and materials needed to assist schools with school improvement plans in all subject areas.

Change **$2,000**

72210 432	Library Books and Related Media Materials	$ 61,438	$ 63,781	$ 61,423

This item includes funds for library books and other related media materials allocated to schools on a per pupil basis including Category C students at their assigned schools. No increase in the per pupil allocation is proposed. A breakdown of the line item by schools can be found in Appendix "B."

		FY'15	FY'16
	Elementary	$ 13.23	$ 13.23
	Middle School	$ 14.03	$ 14.03
Change ($2,358)	High School	$ 14.43	$ 14.43

72210 437	Periodicals.....	$ 2,243	$ 2,595	$ 2,522

This item includes funds for periodicals and newspapers allocated to schools on a per pupil basis including Category C students at their assigned schools. No increase in the per pupil allocation is proposed. A breakdown of the line item by schools can be found in Appendix "B". In FY13, and continuing in FY 15, this line item allocation was reduced in lieu of access to resources available onlline.

		FY'15	FY'16
	Elementary	$ 0.40	$ 0.40
	Middle School	$ 0.58	$ 0.58
Change ($73)	High School	$ 0.75	$ 0.75

72210 499	Other Supplies & Materials	$ 275,892	$ 282,499	$ 284,499

This item includes funds for special equipment and supplies such as paper, report cards and special forms required by Pupil Services ($5,899), copy machine expense allocations for all schools ($263,000) and ($8,100) to cover the cost of audio-visual supplies, (i.e. projector light bulbs). Funding for the District Discipline Handbook is included in this line item ($7,500).

Change $2,000

72210 524	Travel and Professional Development.....	$ -	$ -	$ 50,000

This line item includes travel and professional development for PLC, Data and STEM Coaches. This will be funded with non-recurring funds.

Change $50,000

72210 599	Other Charges	$ 29,702	$ 27,312	$ 22,163

This line item includes operational expenses of the Teacher Center including, funds for supplies and materials, as well as professional subscriptions and memberships ($15,000). Fees for memberships in organizations that provide information or other support to the instructional efforts of our school system ($7,163) are managed by the Office of the Assistant Superintendent of Curriculum and Instruction.

Change ($5,149)

72210	TOTAL FOR INSTRUCTIONAL SUPPORT	$ 2,195,762	$ 2,241,413	$ 2,733,309

Change $491,896

Percent 21.95%

SPECIAL EDUCATION SUPPORT (72220)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72220 105	Supervisor	$ 96,397	$ 98,097	$ 101,089

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

Change **$2,992**

72220 117	Career Ladder Program	$ 6,000	$ 6,000	$ 6,000

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

Change **$0**

72220 124	Psychological Personnel.	$ 299,266	$ 301,087	$ 310,120

This item includes the salaries of 4.0 school psychologists. The salaries for these positions are based on the salary schedule for psychologists found in Appendix "C-3".

Change **$9,033**

72220 161	Secretary(s).	$ 49,315	$ 51,675	$ 54,367

This item includes 1.0 FTE of the special education secretary and a .50 FTE file clerk position. The clerical salary reflects the classification and salary schedule found in Appendix "D-1."

Change **$2,712**

72220 189	Other Salaries).	$ 71,901	$ 69,901	$ 71,998

This item includes the salary of a special education counselor.

Change **$2,097**

72220 201	Social Security	$ 30,935	$ 32,659	$ 33,703
72220 204	State Retirement.	$ 45,849	$ 48,141	$ 49,690
72220 206	Life Insurance.	$ 882	$ 882	$ 882
72220 207	Medical Insurance	$ 48,864	$ 49,884	$ 47,043
72220 208	Dental Insurance.	$ 2,407	$ 2,407	$ 2,260
72220 212	Medicare.	$ 7,235	$ 7,638	$ 7,882
72220 299	Vision Insurance	$ 596	$ 596	$ 624
	Benefits Total	$ 136,768	$ 142,207	$ 142,084

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

Change **($122)**

72220 308	Consultants	$ -	$ 2,500	$	2,500

This item provides funds for consultants for special education workshops and professional development. Funds were also included to provide specialized consultants to assist teachers with the development of individualized programs for students with multiple disabilities.

Change **$0**

72220 355	Travel	$ 14,918	$ 5,000	$	5,000

This item includes reimbursement for indistrict travel expenses for special education personnel including homebound teachers, psychologists, etc. who regularly use their cars. Reimbursement of expenses is equal to the current IRS business mileage rate.

Change **$0**

72220 399	Other Contracted Services	$ 36,358	$ 67,930	$	37,930

These funds were previously accounted for under line item 141-71200-399. Due to state financial reporting requirements, the funds have been recorded here for FY14 and FY15. The line accounts for contracted OT services, clinical assessments, copier services and transportation costs for Special Olympics and services for ORS Work Adjustment Training at Goodwill. .

Change **($30,000)**

72220 499	Other Supplies & Materials	$ -	$ 2,000	$	2,000

This item provides supplies and materials for the special education department. Supplies and materials for special education classes are also budgeted in line item 71200-429.

Change **$0**

72220 524	Travel	$ -	$ 12,553	$	12,553

This item includes reimbursement for travel expenses for conferences and staff development. Reimbursement of expenses is equal to the current IRS business mileage rate.

Change **$0**

72220 599	Other Charges	$ -	$ 2,570	$	500

This item provides for the cost of correspondence, reports, individualized education programs, and special education forms for the special education department.

Change **($2,070)**

72220	**TOTAL FOR SPECIAL EDUCATION SUPPORT**	**$ 710,923**	**$ 761,520**	**$**	**746,161**

Change **($15,359)**
Percent **-2.02%**

TECHNOLOGY-CAREER SUPPORT (72230)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72230 105	Supervisor/Director	$ -	$ 38,950	$ 40,119

This line item contains the salary of the .50 FTE Technology-Career Education Coordinator. The salary for this position is based upon the salary schedule listed in Appendix "C-9."

Change **$1,168**

72230 117	Career Ladder Program	$ -	$ -	$ -

This item previously held the merit pay designated for Career Level I, II and III personnel supporting the Technology-Career program.

Change **$0**

72230 161	Secretary(s)	$ 16,927	$ 16,697	$ 17,198

This item includes a secretarial position for the Technology-Career Program with a contract length of 120 days.

Change **$501**

72230 201	Social Security	$ -	$ 2,358	$ 2,487
72230 204	State Retirement	$ -	$ 3,521	$ 3,627
72230 206	Life Insurance	$ -	$ 63	$ 63
72230 207	Medical Insurance	$ -	$ 5,905	$ 5,905
72230 208	Dental Insurance	$ -	$ 161	$ 161
72230 212	Medicare	$ 245	$ 793	$ 831
72230 299	Vision Insurance	$ -	$ 44	$ 53
	Benefits Total	$ 245	$ 12,845	$ 13,128

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

Change **$282**

72230 355	Travel	$ 1,364	$ 1,471	$ 1,471

This item previously included approved travel for Technology-Career Center staff, who are required to attend various state meetings and other in-service programs held during the summer and the school year.

Change **$0**

72230 429	Instructional Supplies	$ -	$ -	$ -

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

Change **$0**

72230 499	Other Supplies & Materials	$ 6,082	$ 4,527	$ 4,527

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

Change **$0**

72230 599	Other Charges	$ 6,830	$ 6,830	$ 6,830

This item provides funds for ORHS TV Studio equipment and supplies for program production. The students in video production edit and produce programs for school and system wide use, as well as, televise Board of Education meetings.

Change $0

72230	**TOTAL TECHNOLOGY-CAREER SUPPORT**	**$ 31,448**	**$ 81,321**	**$ 83,272**

Change **$1,951**
Percent **2.40%**

BOARD OF EDUCATION (72310)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72310 189	Other Salaries & Wages	$ 10,200	$ 10,200	$ 10,200

This item reflects the annual compensation paid to members of the Board of Education as set forth in the Oak Ridge City Charter. The City Charter was updated with effective changes beginning October 4, 2004.

Change **$0**

72310 201	Social Security	$ -	$ -	$ -
72310 213	Retiree Medical Insurance /ObamaCare	$ 65,744	$ 119,806	$ 119,806
72310 210	Unemployment Compensation, COBRA	$ 49,776	$ 60,000	$ 60,000
72310 212	Medicare	$ -	$ -	$ -
	Benefits Total	$ 115,520	$ 179,806	$ 179,806

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A." Unemployment compensation is required under federal law (P.L. 94-566) which mandates the payment of unemployment compensation to eligible employees. The anticipated expenditure is based on experience to date and known obligations. $70,000 has been added to the health insurance line item to provide for any employees who may become eligible for health insurance based upon new ACA Mandates. In FY16, the line item for Unemployment Compensation and COBRA will be funded with non-recurring funds.

Change **$0**

72310 305	Audit Services	$ 57,600	$ 27,950	$ 27,950

An annual audit of all of Oak Ridge Schools' financial records is required by law. The cost of FY'15 audit was approved by the Board of Education at the September 2014 Board Meeting.

Change **$0**

72310 320	Dues & Memberships	$ 14,725	$ 15,400	$ 15,400

This line item includes membership dues to the National School Boards Association (NSBA), the Tennessee School Boards Association (TSBA), the Association of Independent and Municipal Schools (AIMS), National Association of Federally Impacted Schools (NAFIS), and the Oak Ridge Chamber of Commerce.

Change **$0**

72310 331	Legal Services	$ 127,134	$ 150,000	$ 150,000

This item covers the contractual salary of an attorney employed by the Board of Education and additional expenses incurred by the Board's use of the school attorney. $100,000 of this expenditure will be funded with non-recurring funds.

Change **$0**

72310 355	Travel	$ 10,530	$ 12,000	$ 16,000

These funds are used to reimburse members of the Board for travel to various conferences.

Change **$4,000**

72310 399	Other Contracted Services.	$ 7,329	$ 10,000	$	60,000

This line item is used to provide for contracted services such as TSBA eMeetings, TSBA Policy Service, police coverage at the board meetings, etc. In FY16, $50,000 has been added to fund a district study of staffing efficiencies and salary equity. This will be funded with non-recurring funds.

Change **$50,000**

72310 506	General Liability Insurance	$ 43,586	$ 44,843	$	45,740

This item includes the premium for general liability insurance carried by the school system on all personnel. It also includes tort liability coverage for all school personnel and the Board of Education. The budget for FY'16 is based upon actual premiums for FY15, plus anticipated increases.

Change **$897**

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72310 508	Premium on Corporate Surety Bonds	$ 3,629	$ 6,809	$	6,741

This item covers the premium on the fidelity bond for the Superintendent, the Assistant Superintendent, the Director of Business and Support Services, school principals, and certain bookkeeping and accounting personnel as required by State law.

Change **$132**

72310 510	Trustee Commission	$ 230,016	$ 240,450	$	240,450

This item includes the commission for the Anderson and Roane County Trustees' offices. This amount is deducted from all county revenues and varies with the total and type of revenues received by the schools. .

Change **$0**

72310 513	Worker's Compensation Insurance.	$ 293,571	$ 310,399	$	316,607

This item covers payment of the premium for Workers' Compensation insurance, which is based on the salary of employees, their work classification, and our claim experience. This line item also includes support for "Post-Offer" physicals. Employee groups included are special education TA's, Custodial and Maintenance.

Change **$6,206**
2.00%

72310	TOTAL FOR BOARD OF EDUCATION	$ 913,839	$ 1,007,657	$	1,068,894

Change **$61,237**
Percent **6.08%**

OFFICE OF THE SUPERINTENDENT OF SCHOOLS (72320)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72320 101	Superintendent	$ 178,000	$ 178,000	$ 183,340

The Superintendent of Schools is the chief executive officer of the school system and is responsible for the administrative control and direction of the Oak Ridge Schools. This line item includes the salary of the Superintendent. A delineation of the duties of the Superintendent is prescribed in the City Charter and by the Board of Education.

Change **$5,340**

72320 161	Secretary(s)	$ 43,846	$ 44,306	$ 45,684

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

Change **$1,378**

72320 189	Other Salaries & Wages	$ 4,000	$ 3,000	$ 3,000

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

Change **$0**

72320 201	Social Security	$ 13,313	$ 12,469	$ 14,385
72320 204	State Retirement	$ 20,365	$ 20,815	$ 21,436
72320 206	Life Insurance	$ 780	$ 516	$ 780
72320 207	Medical Insurance	$ 18,649	$ 18,618	$ 17,864
72320 208	Dental Insurance	$ 688	$ 688	$ 645
72320 212	Medicare	$ 3,114	$ 3,267	$ 3,364
72320 299	Vision Insurance	$ 170	$ 170	$ 179
	Benefits Total	$ 57,077	$ 56,544	$ 58,655

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

Change **$2,111**

72320 320	Dues & Memberships	$ 3,279	$ 4,000	$ 4,000

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

Change **$0**

72320 348	Postal Charges	$ 8,228	$ 15,950	$ 11,950

This item includes postage and postage meter use by the Office of the Superintendent and the departments of Business Services, Human Resources, Administrative Services, and Pupil Personnel Services.

Change **($4,000)**

72320 355	Travel	$ 6,897	$ 7,500	$ 7,500

This item includes authorized travel and conference expenses for the Superintendent and related staff. The rate is equal to the current IRS business mileage rate. This will be funded with non-recurring funds.

Change **$0**

72320 435	Office Supplies	$ 3,953	$ 5,200	$	5,200

This item includes the general office and related supplies for the Office of the Superintendent and Assistant Superintendent.

Change **$0**

72320 599	Other Charges	$ 3,874	$ 9,500	$	5,500

This line item provides funds for special projects .

Change **($4,000)**

72320 701	Administration Equipment.	$ 2,332	$ 2,500	$	2,500

This line item is used to purchase computer equipment and office furniture for the Superintendent's and Assistant Superintendent's office areas. This will be funded with non-recurring funds.

Change **$0**

72320	TOTAL FOR OFFICE OF THE SUPERINTENDENT	$ 311,487	$ 326,500	$	327,329

Change **$829**
Percent **0.25%**

OFFICE OF THE PRINCIPAL (72410)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72410 104	Principal(s)	$ 650,485	$ 648,386	$ 667,838

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

Change **$19,452**

72410 117	Career Ladder Program	$ 13,138	$ 14,500	$ 13,138

This item contains merit pay designated for Career Ladder Level I, II and III personnel in the school principal and vice-principal assignments.

Change **($1,362)**

72410 127	Career Ladder Extended Contract	$ 8,000	$ 8,000	$ -

This item previously contained the career ladder supplement for the school administrators who qualify through this state funded program. This is now accounted for in line item number 72410-189.

Change **($8,000)**

72410 119	Bookkeepers	$ 143,573	$ 144,139	$ 149,622

This item includes the salaries for the bookkeepers (4.0 positions) at the secondary schools. The clerical salary reflects the classification and salary schedule found in Appendix "D-1."

Change **$5,483**

72410 139	Assistant Principal(s)	$ 716,938	$ 700,146	$ 745,509

This line item includes the salaries of the (4.0 FTE) vice principals at ORHS, the (2.0 FTE) middle school vice-principals, the (.50 FTE) administrative assistants at each elementary school, and the (1.0 FTE) Alternative School Vice-principal. The salaries of the administrative assistants are based on the salary they earn as a teacher. Appendix "C-7" and "C-9" contain information regarding vice principal salaries.

Change **$45,364**

72410 161	Secretary(s)	$ 566,404	$ 558,732	$ 585,610

This line item includes the salaries for the 16.0 school secretaries at both the elementary and secondary levels. The clerical salary reflects the classification and salary schedule found in Appendix "D-1." This budget item also includes an amount to cover substitute expense.

Change **$26,878**

72410 162	Clerical Personnel	$ 115,665	$ 100,465	$ 102,463

This item includes the salaries of the registrar and attendance clerk (2.0 positions) at Oak Ridge High School. The clerical salary reflects the classification and salary schedule found in Appendix "D-1."

Change **$1,998**

72410 189	Other Salaries	$	-	$	8,000	$	8,000

This line item accounts for local support of previously state funded career ladder supplements for the school administrators who qualified through this state funded program.

Change **$0**

72410 201	Social Security	$	130,765	$	135,307	$	140,875
72410 204	State Retirement	$	202,830	$	200,124	$	213,866
72410 206	Life Insurance	$	4,885	$	4,908	$	4,908
72410 207	Medical Insurance	$	219,647	$	232,936	$	232,125
72410 208	Dental Insurance	$	13,156	$	12,416	$	12,416
72410 212	Medicare	$	30,592	$	31,644	$	32,947
72410 299	Vision Insurance	$	3,223	$	3,403	$	4,129
	Benefits Total	$	605,098	$	620,737	$	641,266

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

Change **$20,529**

72410 307	Communication	$	-	$	-	$	-

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

Change **$0**

72410 355	Travel	$	13,639	$	15,000	$	15,000

Funds for principals to travel to conferences, workshops and district travel . This will be funded with non-recurring funds.

Change **$0**

72410 499	Other Supplies & Materials	$	35,946	$	35,954	$	32,116

This budget item includes supplies and materials used by the administration and secretaries as well as other staff in their support of the instructional program. The allocation is based on a per pupil basis as noted in line item 71100 429 and listed in Appendix "B." The per pupil allocations are then divided between the two account series with approximately 15% allocated to the Office of the Principal Series.

Change **($3,838)**

72410 701	Administration Equipment	$	7,871	$	10,000	$	10,000

This line item provides funds to purchase administrative equipment at the schools for use in instruction and in managing and operating the various schools. This will be funded with non-recurring funds.

Change **$0**

72410	TOTAL FOR OFFICE OF PRINCIPAL	$	2,876,756	$	2,864,059	$	2,970,563

Change **$106,504**
Percent **3.72%**

FISCAL SERVICES (72510)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72510 105	Director and Supervisor	$ 188,454	$ 177,387	$ 183,558

This item supports a 1.0 FTE position of Director of Business and Support Services who reports directly to the Superintendent of Schools and encompasses overall responsibility for Business Services, Plant Maintenance and Operations, Food Service, Transportation Services, Risk Management, Capital Projects and Budget Development. It also supports the 1.0 FTE position of Supervisor of Business Services who reports to the Director of Business and Support Services.

Chango **$6,171**

72510 119	Accountants	$ 66,802	$ 76,192	$ 76,386

This item includes the salary of 1.5 FTE accountants.

Change **$194**

72510 122	Purchasing Personnel.	$ 33,498	$ 34,065	$ 37,405

This item includes the salary of 1.0 FTE purchasing specialist. This clerical position reflects the classification and salary schedule found in Appendix "D-1."

Change **$3,340**

72510 161	Secretary(s).	$ 38,350	$ 38,350	$ 39,501

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

Change **$1,151**

72510 162	Clerical Personnel.	$ 96,241	$ 94,858	$ 97,704

This item includes 1.0 FTE business office specialist, 1.0 FTE payroll specialist and .50 FTE accounts payable clerk. These salaries are based on the schedule found in Appendix "D-1."

Change **$2,846**

72510 189	Other Salaries & Wages.	$ 46,879	$ 54,823	$ 61,872

This item includes the receiving/mail/fixed assets position and the local career development supplement for the Director of Business and Support Services. The budgeted figure also includes overtime funds anticipated during the annual inventories of fixed assets and sensitive equipment and to cover additional pay required in performing the annual audit, the year end close and relief of other positions.

Change **$7,049**

72510 201	Social Security	$ 27,273	$ 29,492	$ 30,778
72510 204	State Retirement.	$ 43,762	$ 43,622	$ 49,891
72510 206	Life Insurance.	$ 1,061	$ 1,065	$ 1,065
72510 207	Medical Insurance	$ 66,321	$ 66,139	$ 66,952
72510 208	Dental Insurance.	$ 2,912	$ 2,729	$ 2,922
72510 212	Medicare.	$ 6,379	$ 6,897	$ 7,198
72510 299	Vision Insurance	$ 721	$ 708	$ 859
	Benefits Total	$ 150,429	$ 150,651	$ 159,665

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

Change **$9,014**

72510 306	Bank Charges	$ -	$ -	$	30,000

This new account records banking charges. This includes state collarteralization fees on government funds, security services on checks, transfers, ACH's, etc. Previously, the schools were not charged banking fees.

Change **$30,000**

72510 317	Data Processing Services	$ 32,190	$ 51,983	$	41,789

This line item includes annual software support and staff training, and additional help-desk support costs, for not only the Business Office related activities, but also that of all District users. These District users include all School Bookkeepers, Department Secretaries, and others that need financial reporting capabilities outside of the Business and Human Resource Office. In FY15, Food Service software maintenance costs ($4,789) were added here.

Change **($10,194)**

72510 355	Travel	$ 7,110	$ 8,500	$	2,000

This item includes travel funds for the Business Office staff and attendance at the annual Skyward Conference and Usergroup Meetings, TASBO Conferences and state financial workshops. Reimbursement will be equal to the current IRS mileage rate. This will be funded with non-recurring funds.

Change **($8,500)**

72510 399	Other Contracted Services	$ 1,652	$ 1,800	$	2,000

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

Change **$200**

72510 435	Other Supplies & Materials	$ 8,214	$ 9,000	$	10,000

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

Change **$1,000**

72510 524	Staff Development	$ -	$ -	$	11,500

This line item includes expenses associated with staff development of 9 staff members. Previously expenses were included under the "travel" line item above. This will be funded with non-recurring funds.

Change **$11,500**

72510 599	Other Charges	$ 1,124	$ 1,000	$	-

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

Change **($1,000)**

72510 701	Administration Equipment	$ 3,170	$ 6,000	$	7,000

This item includes office equipment and furniture for Business Services. A small amount is included for emergency purposes, such as for printer or desktop computer replacement. One file server and several staff computers and printers are supported by this line item. This will be funded with non-recurring funds.

Change **$1,000**

72500	**TOTAL FISCAL EXPENDITURES**	**$ 672,113**	**$ 704,609**	**$**	**760,380**

Change **$55,770**
Percent **7.92%**

HUMAN RESOURCES (72520)

These budget area includes human resources and personnel support services.

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72520 105	Director/Supervisor	$ 101,381	$ 103,781	$ 106,907

This item includes the salary and longevity pay of the Director of Human Resources., The salary ranges for this position is based on the salary schedule contained in Appendix "C-11".

Change **$3,126**

72520 161	Secretary(s)	$ 38,753	$ 38,350	$ 39,501

This line item accounts for one Human Resources Specialist.

Change **$1,151**

72520 162	Clerical Personnel.	$ 16,697	$ 51,081	$ 54,803

This item includes 1.50 FTE clerical positions.

Change **$3,522**

72520 189	Other Salaries & Wages.	$ 8,052	$ 9,515	$ 9,515

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

Change **$0**

72520 201	Social Security	$ 8,809	$ 10,720	$ 12,991
72520 204	State Retirement.	$ 12,987	$ 14,284	$ 21,057
72520 206	Life Insurance.	$ 239	$ 378	$ 378
72520 207	Medical Insurance	$ 12,235	$ 13,214	$ 14,832
72520 208	Dental Insurance.	$ 653	$ 646	$ 646
72520 212	Medicare.	$ 2,314	$ 2,750	$ 3,038
72520 299	Vision Insurance	$ 162	$ 177	$ 215
	Benefits Total	$ 37,399	$ 42,169	$ 53,156

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

Change **$10,987**

72520 302	Advertising	$ 11,902	$ 12,500	$ 15,000

This line item includes costs for advertising in local, regional and national publications and websites to recruit qualified staff in order to meet AA/EEO goals.

Change **$2,500**

72520 317	Data Processing Services.	$ 11,010	$ 12,500	$ 22,974

This item includes annual support fees for Human Resouces software (Search Soft - $7,500, Ed Training - $2,000, AESOP - $11,500, and Sub-Tracking - $1,974).

Change **$10,474**

72520 355	Travel.	$ 2,204	$ 4,800	$	4,150

This item provides for travel reimbursement for the positions budgeted in this series as well as candidate expenses. The reimbursement is for expenses incurred for state meetings and in the regular use of personal automobiles in the performance of official duties. Reimbursement will be equal to the current IRS business mileage rate. This will be funded with non-recurring funds.

Change **($650)**

72520 399	Other Contracted Services.	$ 12,000	$ 12,000	$	10,000

This line item includes costs for state mandated TBI employment screening for all new employees and has been reduced to reflect actual experience.

Change **($2,000)**

72520 435	Office Supplies	$ 3,355	$ 3,000	$	3,500

This item includes the general office and related supplies for the administrative department covered under this series. Additional supplies are needed to support the business data specialist position.

Change **$500**

72520 599	Other Charges	$ 1,760	$ 2,000	$	2,000

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

Change **$0**

72520 701	Administrative Technolegy/Equipment	$ -	$ 1,500	$	1,500

This item includes a base ($1,500) for technology, equipment and furniture for Human Resources. This will be funded with non-recurring funds.

Change **$0**

72520 TOTAL HUMAN RESOURCES	**$ 244,513**	**$ 293,196**	**$**	**322,806**

Change **$29,610**
Percent **10.10%**

OPERATION OF PLANT (72610)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72610 105	Supervisor	$ 79,468	$ 80,668	$ 83,202

This item is one-half of the Supervisor of Maintenance and Operations which is based on the range provided in Appendix "C-11" and the Assistant Supervisor of Operations. The Supervisor of M&O reports to the Director of Business and Support Services.

Change **$2,534**

72610 161	Secretary	$ 34,280	$ 34,280	$ 35,308

This item includes the salary for the secretary of the Operations Department. Salary is based on the classification and salary schedule found in Appendix "D-1," "Clerical Salary Schedule."

Change **$1,028**

72610 166	Custodial Personnel	$ 1,255,970	$ 1,300,198	$ 1,351,911

This item provides for the wages of custodians, overtime, and substitutes for all custodial functions within the system. Assignment of personnel is determined by the need at each facility based on area and activity. Hourly pay rates are listed in Appendix "D-7."

Change **$51,713**

72610 201	Social Security	$ 76,756	$ 87,739	$ 91,166
72610 204	State Retirement	$ 128,269	$ 129,776	$ 147,777
72610 206	Life Insurance	$ 5,243	$ 5,027	$ 5,203
72610 207	Medical Insurance	$ 321,206	$ 315,547	$ 327,241
72610 208	Dental Insurance	$ 13,546	$ 12,238	$ 13,216
72610 212	Medicare	$ 17,951	$ 20,520	$ 21,321
72610 299	Vision Insurance	$ 3,353	$ 3,443	$ 4,403
	Benefits Total	$ 566,324	$ 574,289	$ 610,328

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

Change **$36,039**

72610 307	Communication	$ -	$ -	$ 12,000

This item formerly provided for payment of telephone and communication cost associated with dedicated telephone lines for fire alarms and elevators . In FY14, the budget for this line item was transferred to 141-72810-307 for central consolidation. In FY16, funds were budgeted here to pay for district emergency radio handset repair and replacement.

Change **$12,000**

72610 355	Travel	$ (214)	$ 1,500	$ 1,500

This item includes training/ travel expenses for operational employees. Reimbursement will be equal to the current IRS mileage rate. This will be funded with non-recurring funds.

Change **$0**

72610 399	Other Contracted Services	$ 240,440	$ 153,723	$	153,723

This item provides for refuse collection, pest control services, AHERA inspection/maintenance, sprinkler testing/certification and repair, water treatment services for HVAC loops, pressure vessel inspection/permits and other contracted services for operations of plant. $543 of this line item will be funded with non-recurring funds.

Change **$0**

72610 410	Custodial Supplies	$ 84,967	$ 83,000	$	83,000

This item includes all custodial supplies required for the day-to-day operations of school facilities. This includes costs for paper and plastics plus additional purchases of floor finishes (due to carpet replacement) and efforts toward environmentally safe schools.

Change **$0**

72610 415	Electricity	$ 1,534,792	$ 1,773,479	$	1,773,479

This line item provides for payment of all electrical charges for school facilities.

Change **$0**

0.00%

72610 423	Fuel	$ 938	$ 4,000	$	4,000

This item provides payments for fuel oil used for backup generators for an alternate source of power for the Data Center and Emergency lighting at the High School.

Change **$0**

72610 434	Natural Gas	$ 182,327	$ 187,500	$	187,500

This item provides payment for natural gas used as the primary source of heating at all school facilities. An increase is included to account for the recent extreme weather patterns and the change of rate at two sites from interruptable rate to standard rate.

Change **$0**

0.00%

72610 454	Water & Sewer	$ 198,487	$ 287,000	$	240,800

This item provides for payment of water and sewer charges at all school facilities. The budget reflects the full cost of the incremental rate increases occuring over the past three years, now applied to a full fiscal year. The rate increasesare part of the city restructuring rates to pay for EPA required updates to the city water and sewer systems. The decrease in budget reflects energy management practices.

Change **($46,200)**

-16.10%

72610 499	Other Supplies & Materials.	$ 72,243	$ 87,200	$	88,000

This item provides for payment of supplies, parts, labor and fuel for operations and maintenance of system vehicular fleet. An increase is included to account for the recurring cost of security supplies for the district security systems.

Change **$800**

72610 501	Boiler Insurance.	$ 7,153	$ 7,357	$	7,504

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

Change **$147**

72610 502	Building & Content Insurance.	$	143,708	$	155,985	$	166,605

This item includes the premiums for building and contents insurance and a special policy which covers microcomputers and other sensitive equipment. The proposed budget is based on updated property and contents values, current year premiums and anticipated increases including the cost for insuring additional technology for the 1:1 initiative.

Change **$10,620**

72610 599	Other Charges	$	37,294	$	34,500	$	34,500

This item is payment of special supplies and equipment used for the operation of all HVAC systems at all school facilities.

Change **$0**

72610 720	Plant Operation Equipment	$	32,500	$	23,300	$	23,300

This item provides funds for scheduled replacement and repair of equipment essential to the operation of the physical plant facilities. This line item will be funded with non-recurring funds.

Change **$0**

72610	**TOTAL OPERATION EXPENDITURES**	**$**	**4,470,677**	**$**	**4,787,979**	**$**	**4,856,660**

Change **$68,681**
Percent **1.43%**

MAINTENANCE OF PLANT (72620)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72620 105	Supervisor	$ 79,468	$ 80,668	$ 83,202

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

Change **$2,534**

72620 161	Secretary	$ 36,316	$ 36,316	$ 37,405

This item includes the salary for the secretary of the Maintenance Department. Salary is based on the classification and salary schedule found in Appendix "D-1," "Clerical Salary Schedule."

Change **$1,089**

72620 167	Maintenance Personnel	$ 612,156	$ 625,852	$ 640,750

This item includes salaries for 14 maintenance personnel. Salary rates for this personnel group are listed in Appendix "D-6." Funding is included for overtime work.

Change **$14,898**

72620 201	Social Security	$ 41,877	$ 46,076	$ 47,204
72620 204	State Retirement	$ 74,104	$ 68,145	$ 76,516
72620 206	Life Insurance	$ 2,079	$ 2,079	$ 2,079
72620 207	Medical Insurance	$ 114,249	$ 118,519	$ 118,771
72620 208	Dental Insurance	$ 5,673	$ 5,328	$ 5,328
72620 212	Medicare	$ 9,794	$ 10,771	$ 156
72620 299	Vision Insurance	$ 1,404	$ 1,460	$ 1,772
	Benefits Total	$ 249,180	$ 252,378	$ 251,826

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

Change **($552)**

72620 307	Communication	$ -	$ -	$ -

This item formerly provided for payment of telephone and associated communication costs of the Maintenance Department. In FY14, the budget for this line item were transferred to 141-72810-307 for central consolidation.

Change **$0**

72620 335	Maintenance & Repair Services - Building	$ 49,341	$ 50,000	$ 50,000

This line item includes both contracted and in-house corrective maintenance activity. Examples include but are not limited to door and window repair and replacement, ceiling tile replacement, carpet repair, cabinet and roofing repair, bleacher repair, and all types of lighting repair/replacement.

Change **$0**

72620 336	Maintenance & Repair Services - Equipment	$ 14,836	$ 22,800	$	22,800

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

Change **$0**

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72620 355	Travel.	$ 714	$ 2,000	$	2,000

This line item provides for payment of training/travel expended for maintenance staff. Reimbursement will be equal to the current IRS business mileage rate. This will be funded with non-recurring funds.

Change **$0**

72620 399	Other Contracted Services	$ 66,520	$ 78,500	$	78,500

This item provides for contracted services for such things as fire extinguisher testing/inspection/replacement, maintenance of energy management controls, elevator testing/permits, service contracts for systems elevators and annual fire alarm maintenance contract.

Change **$0**

72620 499	Other Supplies & Materials.	$ 219,470	$ 230,000	$	230,000

This line item provides for the purchase of plumbing, electrical, carpentry, refrigeration, kitchen equipment repair parts, turf and athletic field maintenance materials, data and painting supplies,low-voltage electrical supplies, and other miscellaneous items needed to operate and maintain the school facilities.

Change **$0**

72620 701	Administrative Equipment for Safety/Training.	$ 16,786	$ 13,000	$	13,000

This line item accounts for expenditures under the Occupational Safety and Health Program Budget. It includes devices, uniforms, equipment, training, and other instruments that may be used for training and safety compliance. This will be funded with non-recurring funds.

Change **$0**

72620 717	Maintenance Equipment	$ 12,971	$ 10,000	$	10,000

This item is for the purchase/replacement of non-instructional equipment which is no longer functional nor operational. This will be funded with non-recurring funds.

Change **$0**

72620	**TOTAL MAINTENANCE EXPENDITURES**	**$ 1,357,758**	**$ 1,401,514**	**$**	**1,419,484**

Change **$17,970**
Percent **1.28%**

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TRANSPORTATION (72710)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72710 312	Contracts with Other Agencies	$ 1,089,512	$ 1,112,989	$ 987,298

This line item covers the cost to contract transportation services, health insurance premium reimbursement for grandfathered employees and the cost to maintain the school system's transportation routing software. A 2.5% CPI rate increase was applied to the existing contract. The total amount is less overall due to less buses, the balanced calendar and the PreSchool Program self-supporting the expense of PreSchool transportation through the grant funding received.

Change **($125,691)**

72710 412	Fuel	$ 165,726	$ 224,341	$ 200,000

This item covers the cost of diesel fuel/gasoline for 50 vehicles. The school district provides fuel as part of the contracted service agreement.

Change **($24,341)**
-11%

72710 511	Vehicle & Equipment Insurance	$ 26,842	$ 26,980	$ 27,520

This line item covers the premium for vehicle liability insurance, for all vehicles, other than the bus fleet. The budget is based upon FY15 premiums and anticipated increases.. The contractor covers the cost of fleet insurance for the buses as part of the contracted services agreement. The district insures all other district vehicles.

Change **$540**

72710 729	Transportation Equipment	$7,608	$15,000	$15,000

This line item covers repairs to buses and transportation equipment. This will be funded with non-recurring funds.

Change **$0**

72700	TOTAL TRANSPORTATION	$ 1,289,688	$ 1,379,310	$ 1,229,818

Change **($149,492)**
Percent **-10.84%**

CENTRAL AND OTHER SERVICES (72810)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
72810 105	Director/Supervisor	$ 231,091	$ 278,713	$ 413,266

This item includes the salaries of the Director of Technology, two Technology Supervisors and a Systems Engineer. In FY16, a 1.0 FTE Applications Administrator and 1.0 FTE Communications Supervisor were added. The salary ranges for these positions are based on the salary schedules contained in Appendix "C-11".

Change **$134,553**

72810 121	Technology Personnel	$ 263,762	$ 352,971	$ 391,236

This item includes the salary for one student records support position and one office automation support position. The salaries for these positions are reflected in the office salary schedule found in Appendix "D-1." This line item also includes (6.0 FTE) technicians who support computer, network, audio-visual, and other electronic devices. The salary schedule for technicians is "D-11". In FY16, 2.0 FTE technician positions were added.

Change **$38,265**

72810 201	Social Security	$ 28,763	$ 39,207	$ 49,879
72810 204	State Retirement	$ 48,125	$ 58,003	$ 80,852
72810 206	Life Insurance	$ 1,118	$ 1,285	$ 2,016
72810 207	Medical Insurance	$ 59,637	$ 84,677	$ 133,046
72810 208	Dental Insurance	$ 3,051	$ 3,294	$ 4,863
72810 212	Medicare	$ 6,727	$ 9,159	$ 11,665
72810 299	Vision Insurance	$ 755	$ 903	$ 1,660
	Benefits Total	$ 148,175	$ 196,528	$ 283,982

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

Change **$87,454**

72810 307	Communication	$ 191,984	$ 101,760	$ 178,940

This item covers the cost of local access service, long distance service, wireless service, internet service and a pro rata share of the telephone equipment maintenance, repair, and replacement for central services.

Change **$77,180**

72810 308	Consultants	$ 8,805	$ -	$ 10,000

This item includes the cost of technical assistance and training which is needed to implement or to modify existing computer programs and network resources. Included in this item are such things as: operating system support, student management system support, network design and configuration assistance, and records management. This will be funded with non-recurring funds.

Change **$10,000**

72810 317	Data Processing Services	$ 9,900	$ 12,000	$ 12,000

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

Change **$0**

72810 330	Operating Lease Payments	$ -	$ -	$ -

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

Change **$0**

72810 355	Travel.	$	9,376	$	7,651	$	12,651

This item provides for travel reimbursement for the positions budgeted in this series. The reimbursement is for expenses incurred for conferences, training and in the regular use of personal automobiles in the performance of official duties. Reimbursement will be equal to the current IRS business mileage rate. This will be funded with non-recurring funds.

Change **$5,000**

72810 399	Other Contracted Services.	$	-	$	-	$	-

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

Change **$0**

72810 411	Data Processing Supplies.	$	340	$	22,107	$	29,257

This item includes the necessary paper, forms, and supplies for use in data processing, including grade reporting of high school and middle school students, and processing required reports for governing agencies and meeting other informational needs. In FY15, $6,000 was added for a battery service contract, $5,000 for a HVAC service contract, $8,000 for a generator services contract, and $8,000 to replace HS MDF battery pack.

Change **$7,150**

72810 435	Office Supplies	$	3,371	$	3,000	$	3,450

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

Change **$450**

72810 709	Administrative Technology	$	142,339	$	80,000	$	105,000

This item includes data processing equipment/furniture for the administrative office covered under this budget category, building level support and district initiatives. Computing and network devices, such as network interface cards, cable, switches, replacement computers, back-up devices, and all material used in the installation and repair of computers and accessories are included in this category. This is a recurring base for the repair and support of existing systems. In FY15,$8,000 has been added as an overflow budget for building level technology light bulb requests.

Change **$25,000**

72800	TOTAL CENTRAL SERVICES	$	1,009,145	$	1,054,730	$	1,439,782

Change **$385,052**
Percent **36.51%**

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

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
73300 189	Other Salaries and Wages	$ 131,855	$ 9,750	$ -

This item accounts for salaries associated with delivery of instruction and student supervision.
Change **($9,750)**

73300 201	Social Security	$ 7,996	$ 605	$ -
73300 204	State Retirement.	$ 7,678	$ 215	$ -
73300 206	Life Insurance.	$ -	$ -	$ -
73300 207	Medical Insurance	$ -	$ -	$ -
73300 208	Dental Insurance.	$ -	$ -	$ -
73300 212	Medicare.	$ 1,870	$ 141	$ -
73300 299	Vision Insurance	$ -	$ -	$ -
	Benefits Total	$ 17,544	$ 961	$ -

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."
Change **($961)**

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

This line items covers costs associated with postal charges.
Change **$0**

73300 349	Printing, Stationery and Forms	$ -	$ -	$ -

This line items covers costs associated with printing, stationary and form charges.
Change **$0**

73300 399	Other Contracted Services	$ 12,079	$ -	$ -

This line item covers costs associated with nutritional snacks.
Change **$0**

73300 422	Food Supplies	$ -	$ -	$ -

This line item covers the cost of instructional materials.
Change **$0**

73300 499	Other Supplies and Materials	$ 12,062	$ -	$ -

This line item covers the cost of instructional materials, indirect costs ($6,811) and ($1,094) of copying expenses transferred out.
Change **$0**

73300 524	In-service/Staff Development	$ 24,106	$ -	$ -

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

Change $0

73300 722	Instructional Equipment	$ -	$ -	$ -

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

Change $0

73300 TOTAL FOR LEAPS PROGRAM	**$ 197,647**	**$ 10,711**	**$ -**

Change **($10,711)**
Percent **-100.00%**

PRESCHOOL PROGRAM - (73400)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
73400 116	Teachers	$ 301,449	$ 285,248	$ 297,556

This line item accounted for the services of 5 FTE teachers .

Change **$12,308**

73400 163	Educational Assistants	$ 39,128	$ 52,059	$ 44,496

This line item accounts for 2.0 FTE teacher assistants supporting the Preschool Program.

Change **($7,563)**

73400 189	Other Salaries and Wages	$ 750	$ -	$ -

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

Change **$0**

73400 196	Substitutes	$ -	$ -	$ -

This item accounts for salaries associated with substitutes.

Change **$0**

73400 201	Social Security	$ 20,119	$ 20,913	$ 21,207
73400 204	State Retirement	$ 30,390	$ 31,018	$ 31,371
73400 206	Life Insurance	$ 882	$ 990	$ 945
73400 207	Medical Insurance	$ 43,346	$ 40,076	$ 46,638
73400 208	Dental Insurance	$ 2,389	$ 2,426	$ 2,099
73400 212	Medicare	$ 4,705	$ 4,891	$ 4,960
73400 299	Vision Insurance	$ 592	$ 671	$ 807
	Benefits Total	$ 102,421	$ 100,985	$ 108,027

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

Change **$7,042**

73400 307	Communication	$ -	$ -	$ -

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

Change **$0**

73400 348	Postal Charges	$	-	$	-	$	-

This line items covers costs associated with postal charges.
Change **$0**

73400 355	Travel	$	-	$	5,000	$	-

This line items covered costs associated with printing, stationary and copier charges.
Change **($5,000)**

73400 399	Other Contracted Services	$	-	$	-	$	-

This line items covered costs associated with field trips.
Change **$0**

73400 429	Instructional Supplies and Materials	$	7,214	$	4,787	$	-

This line item covers the cost of instructional materials.
Change **($4,787)**

73400 499	Other Supplies and Materials	$	-	$	-	$	-

This line item covers the cost of supplies and materials.
Change **$0**

73400 524	In-Service/Staff Development	$	-	$	2,000	$	-

This line item covers the cost associated with staff development and in-service.
Change **($2,000)**

73400 700	Regular Instructional Equipment	$	-	$	-	$	-

This line item supports equipment expenditures.
Change **$0**

73400	**TOTAL FOR PRESCHOOL PROGRAM**	**$**	**450,963**	**$**	**450,079**	**$**	**450,079**

Change **($0)**
Percent **0.00%**

CAPITAL OUTLAY (76100)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
76100 308	Consultants	$ 3,000	$ 5,000	$ 5,000

This line item includes any limited general consultant work or studies done relative to capital projects. This will be funded with non-recurring funds.

Change **$0**

76100 321	Engineering Services.	$ 5,000	$ 10,000	$ 10,000

This line item includes funds for special engineering services that may be necessary during the year. This will be funded with non-recurring funds.

Change **$0**

76100 707	Building Improvements	$ 1,676,361	$ 91,880	$ 100,000

This item is provided for capital improvements to existing facilities. This will be funded with non-recurring fund balance.

1	Contingency		$ 60,000
2	Contingency for Damaged, Lost, Stolen Equipment		$ 5,000
3	Replace guttering system at RMS gym		$ 10,000
4	JMS-Replace stairs from science wing second level exit		$ 35,000
		Amount Requested	$ 100,000

Change **$8,120**

76100 724	Site Development.	$ 14,534	$ 21,500	$ 21,500

This line item is utilized for maintenance of playground surfaces and equipment ensuring safe play areas for the elementary and middle school students. This will be funded with non-recurring funds.

Change **$0**

76100	TOTAL FOR CAPITAL OUTLAY	$ 1,698,895	$ 128,380	$ 136,500

Change **$8,120**
Percent **6.32%**

Debt Service

DEBT SERVICE (82000)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
82130 610	Debt Service - Principal	$ 399,029	$ 410,474	$ 410,474

This line item accounts for principal on capital leases for computer equipment. In FY16, a new four year lease for 1:1 implementation in grades 5-8 will begin. This principal payment will be funded with non-recurrring funding.

Change **($0)**

82230 611	Debt Service - Interest	$ 26,620	$ 15,095	$ 15,095

This line item accounts for interest on capital leases for computer equipment mentioned in the previous line item. This interest payment will be funded with non-recurring funding.

Change **$0**

82000	**TOTAL FOR DEBT SERVICE**	**$ 425,649**	**$ 425,569**	**$ 425,569**

Change **$0**
Percent **0.00%**

Other Uses – Operating Transfers

OTHER USES -- OPERATING TRANSFERS (99000)

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
99100 590	Transfers to Other Funds.	$ 65,746	$ 30,000	$ -

Expenses planned for FY'16 include:	Transfers to: Equipment Rental /Replacement	Use of Fund Balance: General Fund	Total
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
Total	$ -	$ -	$ -

99100-590	Transfer to Family Resource Center - Fund 142 and 145	$ 52,326	$ 44,482	$ 56,709

This line item represents the district's support of the Family Resource Center (Fund 145). Since FY11, the cost of the FRC Assistant at the Glenwood location was funded with the LEAPS Grant, ao the district's local support was reduced. This will continue in FY16. Also Includes $706 longevity payment (salary/benefit) for a preschool non-scheduled position (Fund 142).

99000	TOTAL OTHER USES	$ 118,072	$ 74,482	$ 56,709
Change	($17,773)			
Percent	-23.86%			

Description and Justification

Federal Projects Expenditures

Fund 142

FEDERAL PROJECTS EXPENDITURES — *Detail of Expenditures*

ACCOUNT NO.		2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
FEDERAL PROJECTS EXPENDITURES (70000)				
71100	Regular Instruction (Presch. & Stf. Dev.)	$ 791,500	$ 733,554	$ 677,439
71200	Special Education (Presch & Ages 6-22.)	$ 673,840	$ 732,068	$ 783,325
71300	Vocational Education	$ 44,457	$ 54,980	$ 54,059
72120	Health Services	$ -		$ -
72130	Other Student Support	$ 80,972	$ 179,676	$ 26,530
72210	Regular Instructional Support (Presch. & Stf. Dev.	$ 321,887	$ 384,386	$ 231,712
72220	Special Education Support	$ 192,224	$ 227,112	$ 178,729
72230	Technology -- Career Support	$ 309	$ 828	$ -
72510	Fiscal Services (Grant Contingency)	$ -	$ -	$ 200,000
72410	Office of the Principal	$ -		$ -
73300	Community Services (Presch)	$ 887,632	$ 969,024	$ 1,105,553
76100	Capital Outlay (Presch.)	$ -	$ -	$ -
79100	Operating Transfers (All Projects)	$ 77,347	$ 95,987	$ 83,336
Total Federal Projects Expenditures		**$ 3,070,169**	**$ 3,377,616**	**$ 3,340,683**

Change	**($36,932)**
Percent	**-1.09%**

Description and Justification

Central Cafeteria Expenditures

Fund 143

CENTRAL CAFETERIA - FUND 143-EXPENDITURES

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
73100 165	Cafeteria Personnel	$ 97,529	$ 124,974	$ 86,280

This line item includes wages for five Oak Ridge Schools cafeteria employees (3 Full-time and 2 Part-time).

Change **($38,694)**

73100 201	Social Security	$ 5,542	$ 7,562	$ 5,349
73100 204	State Retirement	$ 7,125	$ 10,562	$ 9,672
73100 206	Life Insurance	$ 378	$ 504	$ 521
73100 207	Medical Insurance	$ 21,079	$ 26,644	$ 28,294
73100 208	Dental Insurance	$ 1,031	$ 1,375	$ 1,418
73100 212	Medicare	$ 1,296	$ 1,769	$ 1,251
73100 299	Vision Insurance	$ 255	$ 312	$ 388
	Benefits Total	$ 36,707	$ 48,728	$ 46,894

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

Change **($1,834)**

73100 307	Communication	$ 31	$ 2,500	$ 2,500

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

Change **$0**

73100 317	Data Processing Services	$ 1,667	$ 7,500	$ 2,000

This line item previously covered the annual software maintenance fee for the Foodservice module in Skyward. Currently this line only includes the contract for printing and copying services with Thermocopy.

Change **($5,500)**

73100 354	Transportation - Other Than Students	$ 1,029	$ 5,000	$ 6,345

This line covers the cost of freight/shipping Federal Commodities from Sysco Knoxville, LLC. The State of Tennessee requires the use of a certified contractor acting as a wholesaler to distribute all USDA commodities to school districts. The cost of delivering is approximately five dollars per case and is budgeted based on the expectation of 1269 cases that will be delivered.

Change **$1,345**

73100 355	Travel	$ 903	$ 5,000	$ 3,500

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

Change **($1,500)**

73100 399	Other Contracted Services	$ 832,425	$ 850,000	$ 854,335

Fiscal Year 2016 will be the third year of a five year contract (renewable annually) with ARAMARK EDUCATION K-12. The contract encompasses program supervision, all purchasing and commodity management, staff recruiting and training, cost accounting, program marketing, as well as paying for all ARAMARK employees. This number has increased through staffing attrition and increases in employment costs, hiring, training, business tax, permits and partial consolidation of line items 421 and 422.

Change **$4,335**

0.51%

73100 421	Food Preparation Supplies	$ 110,036	$ 120,000	$	53,936

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

Change **($66,064)**

73100 422	Food Supplies	$ 516,793	$ 533,299	$	680,087

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

Change **$146,788**

73100 469	Commodities.	$ 101,093	$ 103,900	$	91,783

This line item represents governmental commodities used in the food service program.

Change **($12,117)**

73100 499	Other Supplies & Materials	$ 21,857	$ 28,807	$	49,819

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

Change **$21,012**

73100 509	Refunds	$ -	$ 2,282	$	2,350

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

Change **$68**

73100 710	Food Service Equipment.	$ 48,857	$ 144,000	$	99,000

This line item represents the cost to replace food service equipment . The FY16 budget represents amounts necessary to replace hot wells in two elementary schools, four cold wells; one at Linden, one at Woodland and two at Jefferson, and steamers at Robertsville and Woodland.

Change **($45,000)**

73100	TOTAL CENTRAL CAFETERIA-143	$ 1,768,927	$ 1,975,990	$	1,978,829

Change **$2,839**
Percent **0.14%**

Special Revenue Expenditures

Fund 145

SPECIAL REVENUE - FUND 145 -EXPENDITURES

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
73300 105	Director	$ 52,531	$ 52,531	$ 56,307

This item includes the salary for a Family Resource Center Director paid from the Social Worker Salary Schedule listed in "C-15".
Change $3,776

73300 189	Other Salaries and Wages	$ 5,659	$ 5,659	$ 14,467

This line item accounts for a Family Resouce Center assistant position located at Glenwood.
Change $8,808

73300 201	Social Security	$ 3,546	$ 3,608	$ 4,388
73300 204	State Retirement	$ 4,668	$ 4,749	$ 5,090
73300 206	Life Insurance	$ 126	$ 125	$ 126
73300 207	Medical Insurance	$ 5,653	$ 5,770	$ 5,770
73300 206	Dental Insurance	$ 344	$ 344	$ 344
73300 212	Medicare	$ 829	$ 844	$ 1,026
73300 299	Vision Insurance	$ 85	$ 85	$ 103
	Benefits Total	$ 15,252	$ 15,525	$ 16,848

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."
Change $1,323

73300 354	Transportation for Families	$ 280	$ 1,492	$ 1,100

This line item provides travel for families associated with the Family Resource Center.
Change ($392)

73300 355	Professional Development-Travel	$ 19,906	$ 8,011	$ 5,000

This line item includes funds for travel associated with professional dovelopmant relative to the Family Resource Center.
Change ($3,011)

73300 435	Office Supplies	$ 879	$ 500	$ 200

This item includes office supplies, printing/publishing supplies and postage/shipping supplies for the Family Resource Center.
Change ($300)

73300 429	Materials and Supplies	$ 1,588	$ -	$ 1,250

This line items supports materials and supplies for parent training and attendance incentives for the Family Resource Center.
Change $1,250

73300 504	Indirect Costs	$ 1,123	$ 1,195	$ 1,150

This line items supports indirect costs associated with the Family Resource Center.
Change ($46)

73300 599	Other Charges	$ 15,313	$ 20,300	$ 22,800

This line items supports other charges related to the Safe Schools Act ($22,800) .
Change $2,600

73300	TOTAL FOR SPECIAL REVENUE FUND 145	$ 112,530	$ 105,214	$ 119,121

Change $13,907
Percent 13.22%

Extended School Program Expenditures

Fund 146

EXTENDED SCHOOL PROGRAM EXPENDITURES- FUND 146

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

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
73300 189	Other Salaries & Wages	$ 273,605	$ 302,141	$ 272,623

This item includes the salaries for the Extended Child Care Program.

Change **($29,518)**

73300 196	Staff Development	$ 943	$ 2,700	$ 2,265

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

Change **($435)**

73300 201	Social Security	$ 16,321	$ 18,900	$ 17,043
73300 204	State Retirement	$ 20,103	$ 22,176	$ 22,176
73300 206	Life Insurance	$ 922	$ 945	$ 945
73300 207	Medical Insurance	$ 28,731	$ 28,956	$ 28,956
73300 208	Dental Insurance	$ 2,534	$ 1,891	$ 1,891
73300 210	Unemployment Benefits	$ -	$ 1,000	$ 1,000
73300 212	Medicare	$ 3,817	$ 4,420	$ 3,986
73300 299	Vision Insurance	$ 627	$ 553	$ 671
	Benefits Total	$ 73,055	$ 78,841	$ 76,668

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

Change **($2,173)**

73300 355	Travel	$ 435	$ 600	$ 600

This item is for local travel and state conference expenses for Extended Child Care workers and mileage reimbursement for Director and Assistant Director. Reimbursement will be equal to the current IRS business mileage rate.

Change **$0**

73300 399	Other Contracted Services	$ 10,000	$ 10,900	$ 10,700

In the past, this item included $10,000 for utilities used by the Extended Child Care program. This line item also includes $800 for cell phone charges.

Change **($200)**

73300 599	Other Charges	$ 19,398	$ 20,500	$ 20,503

This item includes miscellaneous items for the Extended Child Care program. It includes snacks, field trips, consultants, etc. , as well as, Thermocopy printing and copying expenses.

Change **$3**

73300 700	Equipment	$ 769	$ 800	$	800

Expenditures planned for FY'16 include new desks for the Director and Assistant Director.

Change $0

73300	TOTAL FOR EXTENDED SCHOOL PROGRAMS	$ 378,205	$ 416,482	$	384,159

Change ($32,323)
Percent -7.76%

Equipment Rental & Replacement Expenditures

Fund 262

EQUIPMENT RENTAL AND REPLACEMENT FUND - 262- EXPENDITURES

ACCOUNT NO.	EXPENDITURES	2013-14 AUDIT REPORT	2014-15 APPROVED BUDGET	2015-16 PROPOSED BUDGET
76100-718	Regular Capital Outlay-Motor Vehicles	$ 124,053	$ 49,007	$ 75,007
Expenses planned for FY'16 include:			Total	
				$ -
				$ -
Lease Payments - Buses - 2 in FY14 & 3 from FY13				$ 49,007
Lease Payments - Special Ed Buses (2) in FY16				$ 26,000
	Total $ -	$ 124,053	$ -	$ 75,007
76100	TOTAL EQUIPMENT RENTAL AND REPLACEMENT	$ 124,053	$ 49,007	$ 75,007
Change	$26,000			
Percent	53.05%			

Appendix "A"

Benefits Summary Data

BENEFITS SUMMARY

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

Social Security (Object 201)

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

State Retirement (Object 204)

These sections include the employer costs for contributions to the Tennessee Consolidated Retirement System (TCRS). Employer costs for licensed employees is 9.04% of applicable wages. The contribution for non-licensed personnel is 10.05% of applicable wages. Employees contribute an additional 5%.

Life Insurance (Object 206)

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

Medical Insurance (Object 207)

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

Medicare (Object 212)

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

Dental Insurance (Object 208)

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

Vision Insurance (Object 299)

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

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

Unemployment Compensation (See 72310-210)

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

Worker's Compensation (See 72310-513)

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

Appendix "B"

Program Data

Appendix B -1

RECOMMENDED STAFF ASSIGNMENTS FOR 2015-2016

School	Year	Enroll 15 (act) as of 09/14/14 and Proj 16	Administration: PreK Grant Coordinator	Family Resource Center	Family Services	Prin, Asst Prin, AA, Admin	Supervisors, Asst. Suprv, Manager	Supt, Asst. Supt, Directors	Faculty: Inst Technology Coach, Inst. Facilitator PreK Fam Ed. Specialist	Curriculum Coord	Lib/Media Specialists	Math and Reading Specialists	Psychologists	School Counselors	Speech Lang Clinicians	Teachers - Alt	Teachers - Art	Teachers - Band	Teachers - ELL	Teachers - Foreign Lang	Teachers - Gifted	Teachers - Health/PE, CHS	Teachers - Orchestra	Teachers - Reading	Teachers - Strings	Teachers - Reg Ed	Teachers - Spec Ed Res	Teachers - Spec Ed CDC	Teachers - Tech Car - Voc	Teachers - Vocal Music	Support Staff: Athletic Trainer	Custodians	ECC	Food Service	Maintenance	Nurses	Office Staff	Paraprofessionals, 21C Grant, PreK ELL Specialist, PreK Data Specialist	TA's Regular, Interpreters	TA's Special Ed	TA's Vocational	Technicians, Sys Eng., Applications Administrator	Trans, OT, COTA, PT, PTA
PRS	15				2.00			1.00	1.00						2.00											11.00	2.00					2.00	1.00				2.00	1.50	13.00	3.00			
	16				2.75			1.00	1.00						2.00											10.00	2.00					2.00	1.00			1.00	2.00	1.50	16.50	0.00			
GWD	15	379		0.50		1.50					1.00			1.00	1.00		1.00				0.20	1.00		1.50	0.40	19.00	1.50	1.00		1.00		3.00	1.00				2.00	1.00	4.22	4.00			
	16	390		0.70		1.50					1.00			1.00	1.00		1.00				0.20	1.00		1.50	0.40	18.00	1.50	1.00		1.00		3.00	1.00				2.00	2.00	4.22	4.00			
LND	15	445				1.50			0.50		1.00			1.00	1.00		1.00				0.40	1.00		1.50	0.40	25.00	1.50	1.00		1.00		3.50	1.00				2.00	1.50	6.50	4.50			
	16	401				1.50			1.00		1.00			1.00	1.00		1.00				0.40	1.00		1.50	0.40	24.00	1.50	1.00		1.00		3.50	1.00				2.00	1.50	6.50	4.50			
WB	15	400		1.00	1.00	1.50			0.50		1.00	0.60		1.00	2.00		1.00				0.20	1.00		2.50	0.15	24.00	3.00	1.00		1.00		3.50	1.00				2.00	2.00	7.00	4.00			
	16	371		1.00	1.00	1.50			0.50		1.00	0.60		1.00	2.00		1.00				0.20	1.00		2.50	0.15	24.00	3.00	1.00		1.00		3.50	1.00				2.00	2.00	7.00	4.00			
WD	15	423				1.50			0.50		1.00			1.00	1.00		1.00				0.40	1.00		1.50	0.15	22.00	1.50	1.00		1.00		3.00	1.00				2.00	1.50	6.25	4.00			
	16	390				1.50			0.50		1.00			1.00	1.00		1.00				0.40	1.00		1.50	0.15	21.00	1.50	1.00		1.00		3.00	1.00				2.00	2.00	6.25	4.00			
JMS	15	703				2.00			1.00		1.00			2.00	0.60		1.00	1.00		2.00	1.00	3.00	1.00	1.00		30.17	4.00	1.00	1.43	1.00		5.00		1.00			3.00		3.00	6.00			
	16	741				2.00			1.00		1.00			2.00	0.60		1.00	1.00		2.00	1.00	3.00	1.00	1.00		31.17	4.00	1.00	1.43	1.00		5.00		1.00			3.00		3.00	6.00			
RMS	15	703				2.00			1.00		1.00			2.00	1.00		1.00	1.40		2.00	1.00	3.00	0.60	1.00		32.00	6.00	1.00	2.00	1.00		5.00		1.50			3.00		3.00	5.00			
	16	713				2.00			1.00		1.00			2.00	1.00		1.00	1.40		2.00	1.00	3.00	0.60	1.00		32.00	6.00	1.00	2.00	1.00		5.00		1.50			3.00		3.00	5.00			
ORHS	15	1406				5.00	1.00		1.00	0.50	1.00			6.00	0.40		3.00	1.60		8.00	0.80	4.58	1.00			56.00	4.00	2.00	9.00	1.00	1.00	13.00		1.50			9.46	0.20	4.60	8.50	1.00		
	16	1454				5.00	1.00		1.00	0.50	1.00			6.00	0.40		3.00	1.60		8.00	0.80	4.58	1.00			55.00	4.00	2.00	9.00	1.00	1.00	13.00		1.50			9.46	0.20	4.60	8.50	1.00		
ALT	15					1.00										4.45											3.55										1.00		3.00				
	16					1.00										4.45											3.55										1.00		3.00				
SYS	15		1.50				7.00	7.00		3.50			4.00						5.00			1.00										1.50	2.00		14.00	7.00	18.00					6.00	3.90
	16		1.50				9.00	6.00	1.00	3.50			4.00						5.00			1.00					1.00					1.50	2.00		14.00	7.00	18.00			1.00		9.00	3.90
Tot '15		4459																																									
Tot '16		4461																																									
Totals FY '15 (Actual)			1.50	1.50	3.00	16.00	8.00	8.00	5.50	4.00	7.00	0.60	4.00	14.00	9.00	4.45	9.00	4.00	5.00	12.00	4.00	15.58	2.60	9.00	1.10	219.17	27.05	8.00	12.43	7.00	1.00	39.50	7.00	4.00	14.00	7.00	44.46	7.70	50.57	39.00	1.00	6.00	3.90
Totals FY '16 (Projected)			1.50	1.70	3.75	16.00	10.00	7.00	7.00	4.00	7.00	0.60	4.00	14.00	9.00	4.45	9.00	4.00	5.00	12.00	4.00	15.58	2.60	9.00	1.10	215.17	28.05	8.00	12.43	7.00	1.00	39.50	7.00	4.00	14.00	8.00	44.46	9.20	54.07	37.00	1.00	9.00	3.90
INC / DEC			0.00	0.20	0.75	0.00	2.00	-1.00	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.50	3.50	-2.00	0.00	3.00	0.00

FY '16	
TOTAL LICENSED POSITIONS	405.98
TOTAL SUPPORT POSITIONS	249.08
TOTAL POSITIONS FY15	647.61
TOTAL POSITIONS FY16	655.06
TOTAL INC/DEC	7.45

(Princ group = 16 Licensed, Superintendent group = 5 Licensed, Supervisors group = 2.0 Licensed)
(Supervisors group = 7 non-licensed, Superintendent's group = 3 non-licensed)

Revised: 5/29/2015

Appendix "B-2"

Instructional Allocations Based on Projected Enrollment

FISCAL YEAR 2015-2016

Description	Glenwood	Linden	WillowBrook	Woodland	Jefferson	Roberstville	HighSchool	Total
Projected Enrollment	390	401	371	390	741	713	1420	4426
Instructional Supplies	46.33				48.86		50.3	
71100-429	$ 12,358	$ 10,792	$ 10,610	$ 10,495	$ 26,774	$ 25,612	$ 49,712	$ 146,354
Science Funds-High School								
71100-429	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000
Textbooks	$ 10.50				$ 5.25		$ 5.25	
71100-449	$ 4,095	$ 4,211	$ 3,896	$ 4,095	$ 3,890	$ 3,743	$ 7,455	$ 31,385
Instructional Equipment/Furniture*								
71100-711	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 12,000	$ 12,000	$ 11,000	$ 55,000
Instructional Technology	$ -							
71100-722	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Career/Tech Supplies-High School								
71300-429	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,000	$ 12,000
Clinic Supplies	0.3465				0.2625		0.2835	
72120-499	$ 135	$ 139	$ 129	$ 135	$ 195	$ 187	$ 403	$ 1,322
Inservice&Curriculum Development								
72210-196	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 6,000	$ 6,000	$ 9,000	$ 33,000
Library Books & Related Media	13.23				14.03		14.43	
72210-432	$ 5,160	$ 5,305	$ 4,908	$ 5,160	$ 10,396	$ 10,003	$ 20,491	$ 61,423
Periodicals	0.40				0.58		0.75	
72210-437	$ 156	$ 160	$ 148	$ 156	$ 430	$ 414	$ 1,058	$ 2,522
Audio-Visual Supplies	1.30				1.30		2.95	
72210-499	$ 507	$ 521	$ 482	$ 507	$ 963	$ 927	$ 4,192	$ 8,100
Career/Tech Support Supplies-HS								
72230-499	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,527	$ 4,527
Administrative Supplies								
72410-499	$ 2,710	$ 2,787	$ 2,578	$ 2,711	$ 5,432	$ 5,227	$ 10,671	$ 32,116
Administrative Equipment/Furniture								
72410-701	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,000	$ 10,000
Administrative Technology								
72810-709	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay-Bldg Improv <$50K								
76100-707	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Allocation	$ 34,622	$ 33,415	$ 32,252	$ 32,760	$ 67,580	$ 65,612	$ 141,508	$ 407,749
Total of 71100-429/72410-499	$ 15,068.70	$ 13,578.33	$ 13,188.43	$ 13,206.70	$ 32,206.26	$ 30,838.18	$ 60,383.00	$ 178,469.60

Appendix "C"

Professional Salary Schedules

TEACHER AND LIBRARIAN SALARY INDEX AND SCHEDULE -- 206 DAYS

TRAINING AND EXPERIENCE FACTOR TABLE FY'16

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

TEACHER AND LIBRARIAN SALARY SCHEDULE FY'16

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	$37,499			$41,249					
2	$39,374	$40,124	$41,249	$43,124	$43,499				
3	$41,249	$41,999	$43,124	$44,999	$45,374	$45,749			
4	$43,124	$43,874	$44,999	$46,874	$47,249	$47,624	$48,749	$49,499	
5	$44,999	$45,749	$46,874	$48,749	$49,124	$49,499	$50,624	$51,374	$52,499
6	$46,874	$47,624	$48,749	$50,624	$50,999	$51,374	$52,499	$53,249	$54,374
7	$48,374	$49,124	$50,249	$52,499	$52,874	$53,249	$54,374	$55,124	$56,249
8	$49,499	$50,624	$51,749	$54,374	$54,749	$55,124	$56,249	$56,999	$58,124
9	$50,624	$51,749	$53,249	$55,874	$56,249	$56,999	$58,124	$58,874	$59,999
10	$51,749	$52,874	$54,374	$57,374	$57,749	$58,499	$59,999	$60,749	$61,874
11	$52,874	$53,999	$55,499	$58,499	$59,249	$59,999	$61,499	$62,624	$63,749
12	$53,999	$55,124	$56,624	$59,624	$60,374	$61,499	$62,999	$64,124	$65,624
13	$54,749	$55,874	$57,749	$60,749	$61,499	$62,999	$64,499	$65,624	$67,499
14	$55,499	$56,624	$58,874	$61,874	$62,624	$64,124	$65,999	$67,124	$69,374
15	$56,249	$57,374	$59,624	$62,999	$63,749	$65,249	$67,499	$68,624	$71,248
16	---	---	---	---	---	---	---	---	---
17	---	---	---	---	---	---	---	---	---
18	---	---	---	---	---	---	---	---	---
19	---	---	---	---	---	---	---	---	---
20	$57,749	$58,874	$61,124	$64,499	$65,249	$66,749	$68,999	$70,124	$72,748

COUNSELOR AND COORDINATOR
SALARY INDEX AND SCHEDULE - 226 DAYS

TRAINING AND EXPERIENCE FACTOR — FY'16

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

SALARY SCHEDULE — FY'16

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	$41,999			$46,124					
2	$44,249	$44,999	$46,124	$48,374	$48,749				
3	$46,124	$46,874	$48,374	$50,249	$50,999	$51,374			
4	$48,374	$49,124	$50,249	$52,499	$52,874	$53,249	$54,749	$55,499	
5	$50,249	$51,374	$52,499	$54,749	$55,124	$55,499	$56,624	$57,374	$58,874
6	$52,499	$53,249	$54,749	$56,624	$56,999	$57,374	$58,874	$59,624	$60,749
7	$53,999	$55,124	$56,249	$58,874	$59,249	$59,624	$60,749	$61,874	$62,999
8	$55,499	$56,624	$58,124	$60,749	$61,499	$61,874	$62,999	$63,749	$65,249
9	$56,624	$58,124	$59,624	$62,624	$62,999	$63,749	$65,249	$65,999	$67,124
10	$58,124	$59,249	$60,749	$64,124	$64,499	$65,624	$67,124	$67,874	$69,374
11	$59,249	$60,374	$62,249	$65,624	$66,374	$67,124	$68,999	$70,124	$71,248
12	$60,374	$61,874	$63,374	$66,749	$67,499	$68,999	$70,499	$71,998	$73,498
13	$61,499	$62,624	$64,499	$67,874	$68,999	$70,499	$72,373	$73,498	$75,748
14	$62,249	$63,374	$65,999	$69,374	$70,124	$71,998	$73,873	$74,998	$77,623
15	$62,999	$64,124	$66,749	$70,499	$71,248	$73,123	$75,748	$76,873	$79,873
16	—	—	—	—	—	—	—	—	—
17	—	—	—	—	—	—	—	—	—
18	—	—	—	—	—	—	—	—	—
19	—	—	—	—	—	—	—	—	—
20	$64,499	$65,624	$68,249	$71,998	$72,748	$74,623	$77,248	$78,373	$81,373

PSYCHOLOGIST SALARY INDEX AND SCHEDULE - 226 DAYS

TRAINING AND EXPERIENCE FACTOR TABLE FY'16

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

SALARY SCHEDULE FY'16

STEP	MS	MS+30	ED.S	DR.
1	$46,874			
2	$49,124			
3	$50,999			
4	$53,249	$55,499	$56,249	
5	$55,499	$57,374	$58,124	$59,624
6	$57,374	$59,624	$60,374	$61,874
7	$59,624	$61,874	$62,624	$63,749
8	$61,874	$63,749	$64,874	$65,999
9	$63,374	$65,999	$66,749	$68,249
10	$65,249	$68,249	$68,999	$70,124
11	$66,374	$69,749	$71,248	$72,373
12	$67,499	$71,623	$72,748	$74,623
13	$68,999	$73,123	$74,623	$76,498
14	$70,124	$74,998	$76,123	$78,748
15	$71,623	$76,498	$77,998	$80,998
16	-	-	-	-
17	-	-	-	-
18	-	-	-	-
19	-	-	-	-
20	$73,123	$77,998	$79,498	$82,498

OT/PT THERAPIST SALARY SCHEDULE - 226 DAYS

SALARY SCHEDULE FY'16

STEP	SALARY
0	$47,304
1	$49,135
2	$50,953
3	$52,748
4	$54,560
5	$56,354
6	$58,253
7	$60,161
8	$62,100
9	$64,016
10	$65,479

NURSE COORDINATOR SALARY SCHEDULE - 226 DAYS

SALARY SCHEDULE FY'16

STEP	SALARY
1	$41,138
2	$43,194
3	$45,252
4	$47,310
5	$49,367
6	$51,423
7	$53,069
8	$54,301
9	$55,535
10	$56,772
11	$58,062
12	$59,238
13	$60,064
14	$60,884
15	$61,706
20	$63,352

ELEMENTARY PRINCIPAL SALARY INDEX AND SCHEDULE -- 12 MONTHS

TRAINING AND EXPERIENCE INDEX — FY'16

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

Salary Schedule Based on $63,873

SALARY SCHEDULE — FY'16

Step	MS			MS+30			Dr.		
1	$69,622	--	$76,009	$73,454	--	$79,842	$76,648	--	$83,035
2	$72,177	--	$78,564	$76,009	--	$82,397	$79,203	--	$85,590
3	$76,009	--	$82,397	$78,564	--	$84,952	$82,397	--	$88,784
4	$77,926	--	$84,313	$81,758	--	$88,145	$84,952	--	$91,339
5	$81,119	--	$87,507	$84,313	--	$90,700	$87,507	--	$93,894
6	$83,674	--	$90,061	$85,590	--	$91,978	$90,700	--	$97,088
7				$90,061	--	$96,449	$93,255	--	$99,642
20 Year Experience Step	$500			$500			$500		

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

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

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

MIDDLE SCHOOL ASSISTANT PRINCIPAL SALARY INDEX AND SCHEDULE - 12 MONTHS

TRAINING AND EXPERIENCE RANGE — FY'16

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

Salary Schedule Based on $63,873

SALARY SCHEDULE — FY'16

Step	MS			MS+30			Dr.		
1	$64,512	--	$70,899	$67,706	--	$74,093	$70,899	--	$77,287
2	$67,067	--	$73,454	$70,261	--	$76,648	$73,454	--	$79,842
3	$69,622	--	$76,009	$72,816	--	$79,203	$76,009	--	$82,397
4	$72,177	--	$78,564	$75,371	--	$81,758	$78,564	--	$84,952
5	$74,732	--	$81,119	$77,926	--	$84,313	$81,119	--	$87,507
6	$77,287	--	$83,674	$80,480	--	$86,868	$83,674	--	$90,061
7				$83,035	--	$89,423	$86,229	--	$92,616
20 Year Experience Step	$500			$500			$500		

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

MIDDLE SCHOOL PRINCIPAL SALARY INDEX AND SCHEDULE -- 12 MONTHS

TRAINING AND EXPERIENCE INDEX — FY'16

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

Salary Schedule Based on $63,873

SALARY SCHEDULE — FY'16

Step	MS			MS+30			Dr.		
1	$76,009	--	$82,397	$79,203	--	$85,590	$82,397	--	$88,784
2	$78,564	--	$84,952	$81,758	--	$88,145	$84,952	--	$91,339
3	$81,119	--	$87,507	$84,313	--	$90,700	$87,507	--	$93,894
4	$83,674	--	$90,061	$86,868	--	$93,255	$90,061	--	$96,449
5	$86,229	--	$92,616	$89,423	--	$95,810	$92,616	--	$99,004
6	$88,784	--	$95,171	$91,978	--	$98,365	$95,171	--	$101,559
7				$94,533	--	$100,920	$97,726	--	$104,114
20 Year Experience Step	$500			$500			$500		

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

HIGH SCHOOL VICE PRINCIPAL/CENTRAL OFFICE ACADEMIC SUPERVISORS SALARY INDEX AND SCHEDULE - 12 MONTHS

TRAINING AND EXPERIENCE INDEX — FY'16

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

Salary Schedule Based on $63,873

SALARY SCHEDULE — FY'16

Step	MS			MS+30			Dr.		
1	$70,899	--	$77,287	$74,093	--	$80,480	$77,287	--	$83,674
2	$73,454	--	$79,842	$76,648	--	$83,035	$79,842	--	$86,229
3	$76,009	--	$82,397	$79,203	--	$85,590	$82,397	--	$88,784
4	$78,564	--	$84,952	$81,758	--	$88,145	$84,952	--	$91,339
5	$81,119	--	$87,507	$84,313	--	$90,700	$87,507	--	$93,894
6	$83,674	--	$90,061	$86,868	--	$93,255	$90,061	--	$96,449
7				$89,423	--	$95,810	$92,616	--	$99,004
20 Year Experience Step	$500			$500			$500		

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

HIGH SCHOOL PRINCIPAL SALARY INDEX AND SCHEDULE -- 12 MONTHS

TRAINING AND EXPERIENCE INDEX — FY'16

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

Salary Schedule Based on $63,873

SALARY SCHEDULE — FY'16

Step	MS			MS+30			Dr.		
1	$81,119	--	$87,507	$84,313	--	$90,700	$87,507	--	$93,894
2	$83,674	--	$90,061	$86,868	--	$93,255	$90,061	--	$96,449
3	$86,229	--	$92,616	$89,423	--	$95,810	$92,616	--	$99,004
4	$88,784	--	$95,171	$91,978	--	$98,365	$95,171	--	$101,559
5	$91,339	--	$97,726	$94,533	--	$100,920	$97,726	--	$104,114
6	$93,894	--	$100,281	$97,088	--	$103,475	$100,281	--	$106,669
7				$99,642	--	$106,030	$102,836	--	$109,223
20 Year Experience Step	$500			$500			$500		

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

CENTRAL OFFICE STAFF SALARY SCHEDULE – 12 MONTHS FY'16

POSITION	MINIMUM	MAXIMUM
Assistant Superintendent	$85,705	$116,312
Directors	$73,460	$104,070
Non-Academic Supervisors	$48,974	$85,705
20 Year Experience Step	$500	$500

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

COACHING SALARY SUPPLEMENT SCHEDULE

EXPERIENCE INDEX AND SALARY SCHEDULE — FY'16

Class		I	II	III	IV	V
% Base Salary		17.4%	10.4%	8.7%	5.2%	4.3%
Step	Index					
1	1.00	$6,525	$3,900	$3,262	$1,950	$1,612
2	1.07	$6,982	$4,173	$3,491	$2,086	$1,725
3	1.13	$7,373	$4,407	$3,687	$2,203	$1,822
4	1.18	$7,699	$4,602	$3,850	$2,301	$1,903
5	1.23	$8,026	$4,797	$4,013	$2,398	$1,983
6	1.32	$8,613	$5,148	$4,306	$2,574	$2,128
7	1.38	$9,004	$5,382	$4,502	$2,691	$2,225
8	1.43	$9,331	$5,577	$4,665	$2,788	$2,306
9	1.47	$9,592	$5,733	$4,796	$2,866	$2,370
10	1.52	$9,918	$5,928	$4,959	$2,964	$2,451
15	1.57	$10,244	$6,123	$5,122	$3,061	$2,532
20	1.64	$10,701	$6,396	$5,350	$3,198	$2,644
		1-H HS Football*	6-A HS Football	2-H MS Football	2-A MS Football	2-H MS Cr. County
		2-H HS Basketball*	2-A HS Basketball	4-H MS Basketball	1-H HS Tennis	2-H MS Volleyball
		1-H HS Band Director	3-A HS Band Director	1-H HS Baseball	1-H HS Swimming	1-H HS Golf
			1-H HS Cheerleader	1-H HS Softball	1-A HS Softball	1-A HS 9G Baseball
				2-H HS Soccer	1-A HS Baseball	1-A HS Tennis
				1-H HS Track	3-A HS Track	2-A MS Track
		*Also receive		3-A 9G Football	2-A HS Soccer	1-A HS Swimming
		planning period		2-A 9G Basketball	2-H MS Track	1 9G Softball
				1-H HS Cr. Country	1-A HS Volleyball	
				1-H HS Volleyball	2 MS Cheerleader	
				1 Flag Corps	2 9G Cheerleader	
				1 - A HS Cheerleader	2-A HS Cr. Country	

REGULAR SEASON, TOURNAMENT AND PLAYOFF GAME PAYMENTS

HOME FOOTBALL AND BASKETBALL GAMES

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

ATHLETIC DIRECTOR	$12,000/Year
ASST. ATHLETIC DIRECTOR	$6000/Year
WEIGHT ROOM COORDINATOR	$4000/Year

TSSAA PLAYOFF GAMES AND ATHLETIC EVENTS PAYMENTS

BASKETBALL GAMES

Ticket sales/ticket takers	$25 per game

FOOTBALL GAMES

Ticket sales/ticket takers	$45 per game

ALL OTHER TOURNAMENT SPORTS

Ticket sales/ticket takers	$20 per game

TOURNAMENT DIRECTOR OR CO-DIRECTOR	An Amount Authorized by TSSAA

HOURLY RATES FOR SPECIAL PROGRAMS OR PROJECTS FY'16

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

SUBSTITUTE TEACHER RATES FY'16

Experience in Years	0-4	5-9	10+
Non Degree	$67	$71	$73
Degree	$74	$76	$78

INTERPRETER SALARY SCHEDULE - 191 DAYS

SALARY SCHEDULE FY'16

STEP	SALARY
1	$21,679
2	$22,379
3	$23,011
4	$23,663
5	$24,332
6	$25,019
7	$25,728
8	$26,454
9	$27,202
10	$27,973
11	$29,013
12	$30,092
13	$31,208
14	$32,366
15	$33,568

SPORTS MEDICINE COORDINATOR - 232 DAYS

SALARY SCHEDULE FY'16

STEP	SALARY
0	$30,733
1	$31,925
2	$33,107
3	$34,273
4	$35,449
5	$36,614
6	$37,851
7	$39,118
8	$40,351
9	$41,593
10	$42,544

CURRICULUM AND TECHNOLOGY INTEGRATION FACILITATORS - 221 DAYS

TRAINING AND EXPERIENCE FACTOR TABLE FY'16

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

CURRICULUM AND TECHNOLOGY INTEGRATION FACILITATORS SALARY SCHEDULE FY'16

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	$40,230			$44,253					
2	$42,241	$43,046	$44,253	$46,264	$46,666				
3	$44,253	$45,057	$46,264	$48,276	$48,678	$49,080			
4	$46,264	$47,069	$48,276	$50,287	$50,689	$51,092	$52,299	$53,103	
5	$48,276	$49,080	$50,287	$52,299	$52,701	$53,103	$54,310	$55,115	$56,322
6	$50,287	$51,092	$52,299	$54,310	$54,712	$55,115	$56,322	$57,126	$58,333
7	$51,896	$52,701	$53,908	$56,322	$56,724	$57,126	$58,333	$59,138	$60,345
8	$53,103	$54,310	$55,517	$58,333	$58,735	$59,138	$60,345	$61,149	$62,356
9	$54,310	$55,517	$57,126	$59,942	$60,345	$61,149	$62,356	$63,161	$64,368
10	$55,517	$56,724	$58,333	$61,551	$61,954	$62,758	$64,368	$65,172	$66,379
11	$56,724	$57,931	$59,540	$62,758	$63,563	$64,368	$65,977	$67,184	$68,391
12	$57,931	$59,138	$60,747	$63,965	$64,770	$65,977	$67,586	$68,793	$70,402
13	$58,735	$59,942	$61,954	$65,172	$65,977	$67,586	$69,195	$70,402	$72,414
14	$59,540	$60,747	$63,161	$66,379	$67,184	$68,793	$70,804	$72,011	$74,425
15	$60,345	$61,551	$63,965	$67,586	$68,391	$70,000	$72,414	$73,620	$76,436
16	--	--	--	--	--	--	--	--	--
17	--	--	--	--	--	--	--	--	--
18	--	--	--	--	--	--	--	--	--
19	--	--	--	--	--	--	--	--	--
20	$61,954	$63,161	$65,574	$69,195	$70,000	$71,609	$74,023	$75,230	$78,046

Appendix "D"

Salary Schedules for Non-Licensed Personnel

OFFICE SALARY SCHEDULE FY'16

	1	2	3	4	5	6	7	8	9	10	11	12	13
A													
Annual	$25,708	$26,287	$26,870	$27,448	$28,028	$28,610	$29,189	$29,773	$30,352	$30,935	$31,512	$32,099	$33,215
Daily	$98.50	$100.72	$102.95	$105.17	$107.39	$109.62	$111.84	$114.07	$116.29	$118.52	$120.74	$122.98	$127.26
Hourly	$12.31	$12.59	$12.87	$13.15	$13.42	$13.70	$13.98	$14.26	$14.54	$14.82	$15.09	$15.37	$15.91
B													
Annual	$27,785	$28,365	$28,943	$29,526	$30,105	$30,758	$31,266	$31,849	$32,426	$33,009	$33,589	$34,175	$35,309
Daily	$106.46	$108.68	$110.89	$113.13	$115.34	$117.85	$119.79	$122.03	$124.24	$126.47	$128.69	$130.94	$135.28
Hourly	$13.31	$13.58	$13.86	$14.14	$14.42	$14.73	$14.97	$15.25	$15.53	$15.81	$16.09	$16.37	$16.91
C													
Annual	$29,859	$30,440	$31,017	$31,599	$32,179	$32,761	$33,341	$33,923	$34,503	$35,087	$35,663	$36,247	$37,405
Daily	$114.40	$116.63	$118.84	$121.07	$123.29	$125.52	$127.74	$129.97	$132.20	$134.43	$136.64	$138.88	$143.32
Hourly	$14.30	$14.58	$14.85	$15.13	$15.41	$15.69	$15.97	$16.25	$16.52	$16.80	$17.08	$17.36	$17.91
D													
Annual	$31,932	$32,516	$33,098	$33,674	$34,254	$34,837	$35,414	$36,000	$36,580	$37,160	$37,762	$38,323	$39,501
Daily	$122.35	$124.58	$126.81	$129.02	$131.24	$133.47	$135.69	$137.93	$140.15	$142.38	$144.68	$146.83	$151.34
Hourly	$15.29	$15.57	$15.85	$16.13	$16.41	$16.68	$16.96	$17.24	$17.52	$17.80	$18.09	$18.35	$18.92
E	Secretary to Superintendent of Schools– Range				$35,218	to	$43,884						
					$134.93		$168.14						
					$16.87		$21.02						

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

TEACHER ASSISTANT SALARY SCHEDULE FY'16

	1	2	3	4	5	6	7	8	9	10	11	12	13
I													
Annual	$14,125	$14,548	$14,991	$15,437	$15,900	$16,375	$16,867	$17,373	$17,894	$18,428	$18,889	$19,360	$20,041
Daily	$73.95	$76.17	$78.48	$80.82	$83.24	$85.73	$88.31	$90.96	$93.69	$96.48	$98.90	$101.36	$104.93
Hourly	$9.86	$10.16	$10.46	$10.78	$11.10	$11.43	$11.77	$12.13	$12.49	$12.86	$13.19	$13.52	$13.99
II													
Annual	$15,676	$16,147	$16,632	$17,133	$17,645	$18,175	$18,723	$19,281	$19,882	$20,456	$20,986	$21,491	$22,248
Daily	$82.07	$84.54	$87.08	$89.70	$92.38	$95.16	$98.02	$100.95	$103.99	$107.10	$109.77	$112.52	$116.48
Hourly	$10.94	$11.27	$11.61	$11.96	$12.32	$12.69	$13.07	$13.46	$13.87	$14.28	$14.64	$15.00	$15.53

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

PARA-PROFESSIONAL SALARY SCHEDULE FY'16

	1	2	3	4	5	6	7	8	9	10	11	12	13
Annual	$18,402	$18,954	$19,522	$20,110	$20,712	$21,336	$21,978	$22,633	$23,314	$24,608	$24,799	$25,228	$26,116
Daily	$96.34	$99.23	$102.21	$105.29	$108.44	$111.70	$115.07	$118.50	$122.06	$128.84	$129.84	$132.07	$136.73
Hourly	$12.85	$13.23	$13.63	$14.04	$14.46	$14.89	$15.34	$15.80	$16.28	$17.18	$17.31	$17.61	$18.23

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

ECC DIRECTOR

SALARY SCHEDULE FY'16

STEP	SALARY	HOURLY
1	$27,209	13.90
2	$27,888	14.25
3	$28,568	14.59
4	$29,251	14.94
5	$29,928	15.29
6	$30,610	15.64
7	$31,289	15.98
8	$31,968	16.33
9	$32,648	16.68
10	$33,330	17.03
11	$34,010	17.37

EXTENDED CHILD CARE SALARY SCHEDULE -- 12 MONTHS FY'16

Site Director Salary Schedule

	1	2	3	4	5	6	7	8	9	10	11	12	13
I													
Annual	$19,300	$19,881	$20,478	$21,096	$21,725	$22,378	$23,050	$23,742	$24,452	$25,182	$25,813	$26,454	$27,388
Daily	$73.95	$76.17	$78.46	$80.83	$83.24	$85.74	$88.31	$90.96	$93.69	$96.48	$98.90	$101.36	$104.94
Houly	$9.86	$10.16	$10.46	$10.78	$11.10	$11.43	$11.78	$12.13	$12.49	$12.86	$13.19	$13.51	$13.99
II													
Annual	$21,421	$22,064	$22,727	$23,410	$24,112	$24,840	$25,584	$26,346	$27,141	$27,953	$28,649	$29,370	$30,403
Daily	$82.07	$84.54	$87.08	$89.69	$92.38	$95.17	$98.02	$100.94	$103.99	$107.10	$109.77	$112.53	$116.49
Houly	$10.94	$11.27	$11.61	$11.96	$12.32	$12.69	$13.07	$13.46	$13.87	$14.28	$14.64	$15.00	$15.53

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

CHILD CARE WORKERS Hourly Rate Schedule

Class		Hourly Rate
I		$8.02
II		$8.60
III		$9.96
Substitutes	Minimum Wage	$7.25

MAINTENANCE SALARY SCHEDULE FY'16

Step	Mechanical Trades Technician Carpenter, Electrician, Low Voltage Technician Buildings & Grounds Foreman Hourly Rate	Mechanical Trades Apprentice Groundsmen, Locksmith Hourly Rate	Laborer, Groundsmen Equip. Oper. Hourly Rate
1	$15.65	$14.19	$11.90
2	$16.14	$14.63	$12.29
3	$16.67	$15.11	$12.68
4	$17.21	$15.59	$13.09
5	$17.77	$16.10	$13.51
6	$18.33	$16.62	$13.95
7	$18.93	$17.17	$14.40
8	$19.54	$17.70	$14.89
9	$20.18	$18.28	$15.35
10	$20.84	$18.87	$15.85
11	$21.51	$19.49	$16.35
12	$22.20	$20.12	$16.88
13	$22.92	$20.77	$17.32
14	$23.65	$21.44	$18.00

CUSTODIAL SALARY SCHEDULE (Employees hired until 04/22/2013) FY'16

Step	Class A Custodian Hourly Rate	Shift Foreman Hourly Rate	Chief Custodian Elementary/Other Hourly Rate	Chief Custodian Large Elementary Hourly Rate	Chief Custodian Middle Schools Hourly Rate	Chief Custodian ORHS Hourly Rate
1	$10.55	$10.84	$11.57	$11.82	$12.42	$13.96
2	$10.87	$11.19	$11.94	$12.20	$12.82	$14.42
3	$11.23	$11.56	$12.33	$12.60	$13.23	$14.89
4	$11.59	$11.93	$12.73	$13.00	$13.65	$15.38
5	$12.08	$12.31	$13.14	$13.41	$14.10	$15.93
6	$12.35	$12.72	$13.56	$13.85	$14.57	$16.44
7	$12.75	$13.12	$13.99	$14.28	$15.02	$16.94
8	$13.17	$13.55	$14.46	$14.74	$15.50	$17.49
9	$13.59	$13.98	$14.94	$15.23	$16.02	$18.06
10	$14.03	$14.45	$15.40	$15.72	$16.54	$18.67
11	$14.51	$14.92	$15.91	$16.22	$17.06	$19.26
12	$14.96	$15.38	$16.42	$16.75	$17.61	$19.87
13	$15.44	$15.88	$16.93	$17.30	$18.18	$20.49
14	$15.93	$16.40	$17.48	$17.85	$18.77	$21.19
15	$16.46	$16.92	$18.06	$18.41	$19.38	$21.86
16	$16.97	$17.46	$18.64	$19.01	$20.00	$22.55

NEW CUSTODIAL SALARY SCHEDULE (Employees hired after 04/22/2013) FY'16

Step	Class A Custodian Hourly Rate	Chief Custodian Elementary/Other Hourly Rate	Chief Custodian Large Elementary Hourly Rate	Chief Custodian Middle Schools Hourly Rate	Chief Custodian High School Hourly Rate
1	$9.50	$10.42	$10.65	$11.18	$12.57
2	$9.79	$10.74	$10.98	$11.53	$12.96
3	$10.10	$11.08	$11.32	$11.89	$13.36
4	$10.41	$11.42	$11.67	$12.25	$13.77
5	$10.73	$11.78	$12.03	$12.63	$14.20
6	$11.07	$12.14	$12.41	$13.03	$14.64
7	$11.41	$12.52	$12.79	$13.43	$15.10
8	$11.76	$12.90	$13.19	$13.85	$15.56
9	$12.13	$13.30	$13.60	$14.27	$16.05
10	$12.50	$13.72	$14.02	$14.72	$16.54
11	$12.89	$14.14	$14.45	$15.17	$17.06
12	$13.29	$14.58	$14.90	$15.64	$17.58
13	$13.70	$15.03	$15.36	$16.13	$18.13
14	$14.13	$15.50	$15.84	$16.63	$18.69
15	$14.57	$15.98	$16.33	$17.14	$19.27
16	$15.02	$16.47	$16.83	$17.68	$19.87

FOOD SERVICE SALARY SCHEDULE FY'16

Food Service Workers Steps	Hourly Rate	Food Service Managers Steps	Hourly Rate
1	$9.53	1	$15.53
2	$9.83	2	$16.05
3	$10.14	3	$16.58
4	$10.44	4	$17.13
5	$10.78	5	$17.68
6	$11.12		
7	$11.44		
8	$11.82		
9	$12.20		
10	$12.58		
11	$12.98		

NURSE SALARY SCHEDULE - 191 DAYS

SALARY SCHEDULE FY'16

STEP	SALARY	HOURLY
0	$29,022	$20.26
1	$30,145	$21.04
2	$31,260	$21.82
3	$32,364	$22.59
4	$33,471	$23.37
5	$34,574	$24.14
6	$35,739	$24.95
7	$36,910	$25.77
8	$38,101	$26.60
9	$39,275	$27.42
10	$40,170	$28.04

TECHNOLOGY STAFF

SALARY SCHEDULE FY'16

Classification	Minimum	Maximum
Computer Tech I	$32,648 $15.64	$46,251 $22.15
Computer Tech II	$36,731 $17.59	$50,334 $24.11
Systems Engineer	$61,800 $29.60	$77,250 $37.00

CERTIFIED OCCUPATIONAL AND PHYSICAL THERAPIST ASSISTANT SALARY SCHEDULE
196 DAYS

SALARY SCHEDULE **FY'16**

STEP	SALARY	HOURLY
1	$29,128	$20.33
2	$30,248	$21.12
3	$31,200	$21.78
4	$32,136	$22.43
5	$33,188	$23.17
6	$34,180	$23.86
7	$35,232	$24.60
8	$36,259	$25.31
9	$37,453	$26.15
10	$38,304	$26.74

PERCENT OF CITY, COUNTY, STATE, AND OTHER REVENUE

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
FY 1982 (Actual) - Excluding Food Services, Transportation & Adult Ed.		
City	$ 4 732,780	41.69%
County	2,408,002	21.21%
State	3,880,710	34.18%
Local	220,145	1.94%
Federal PL-874	110,806	.98%
	$11,352,443	100.00%
FY 1983 (Actual) - Excluding Food Services, Transportation & Adult Ed.		
City	$ 5,121,049	40.70%
County	2,842,268	22.59%
State	4,069,634	32.35%
Local	207,481	1.65%
Federal PL-874	341,477	2.71%
	$12,581,909	100.00%

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

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FY 1984 (Actual)		
City	$ 5,046,866	36.42%
County	2,931,373	21.16%
State	3,984,111	28.75%
Local	1,694,147	12.23%
Federal PL-874	199,252	1.44%
	$13,855,749	100.00%
FY 1985 (Actual)		
City	$ 5,171,536	36.74%
County	2,889,373	20.53%
State	4,815,835	34.21%
Local	927,726	6.59%
Federal PL-874	271,376	1.93%
	$14,075,846	100.00%

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
FY 1986 (Actual)[1]		
City	$ 5,381,996	36.57%
County	3,068,058	20.85%
State	5,176,514	35.17%
Local	885,944	6.02%
Federal PL-874	204,501	1.39%
	$14,717,013	100.00%
FY 1987 (Actual)		
City	$ 5,616,790	35.66%
County	3,230,811	20.51%
State	5,592,113	35.50%
Local & Other	1,127,411	7.16%
Federal PL-874	185,864	1.17%
	$15,752,989	100.00%
FY 1988 (Actual)		
City	$ 5,480,845	31.41%
County	3,909,382	22.40%
State	6,518,960[2]	37.36%
Local & Other	1,105,769	6.34%
Federal PL-874	435,398[3]	2.49%
	$17,450,354	100.00%
FY 1989 (Actual)		
City	$ 5,214,694	27.58%
County	4,605,190	24.36%
State	7,332,744	38.79%
Local & Other	1,501,874	7.94%
Federal PL-874	251,122	1.33%
	$18,905,624	100.00%

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

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

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

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
FY 1990 (Actual)		
City	$ 5,444,943	27.14%
County	5,036,055	25.10%
State	7,573,983	37.75%
Local & Other	1,747,076	8.70%
Federal PL-874	260,053	1.31%
	$20,062,110	100.00%
FY 1991 (Actual)		
City	$ 5,942,378	26.27%
County	5,589,925	24.71%
State	8,318,128	36.77%
Local & Other	2,489,572	11.01%
Federal PL-874	279,652	1.24%
	$22,619,655	100.00%
FY 1992 (Actual)		
City	$ 7,280,432[4]	31.81%
County	5,818,988	25.42%
State	7,668,881[5]	33.50%
Federal Funds	855,245	3.74%
Charges for Services	1,213,723	5.30%
Other Revenues	52,964	.23%
	$22,890,233	100.00%
FY 1993 (Actual)		
County Taxes	$ 6,265,139	24.32%
State	10,057,086[6]	39.04%
Charges for Current Services	1,361,680	5.28%
Other Local Revenue	49,939	.19%
Federal Funds	881,799	3.42%
City	7,150,699	27.75%
	$25,766,342	100.00%

[4]Special appropriation by City to offset State funding loss.

[5]The year of the major State reduction in funding.

[6]Year of State restoration funds and BEP improvements.

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT

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CHANGE TO NEW STATE BUDGET FORMAT

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FY 1994 (Actual)

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

FY 1995 (Actual)

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

FY 1996 (Actual)

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

FY 1997 (Actual)

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

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
FY 1998 (Actual)[7]		
County Taxes	$ 7,875,416	24.31%
State	13,704,091	42.30%
Charges for Current Services	1,424,210	4.40%
Other Local Revenue	225,015	.69%
Federal Funds	732,108	2.26%
City	8,433,558	26.03%
	$32,394,398	100.00%
FY 1999 (Actual)		
County Taxes	$ 8,076,356	24.52%
State	13,902,542	42.20%
Charges for Current Services	1,381,420	4.19%
Other Local Revenue	346,291	1.05%
Federal Funds	631,532	1.92%
City	8,605,065	26.12%
	$32,943,206	100.00%
FY 2000 (Actual)		
County Taxes	$ 8,366,154	25.32%
State	13,554,408	41.02%
Charges for Current Services	1,453,675	4.40%
Other Local Revenue	182,500	.55%
Federal Funds	660,100	2.00%
City	8,830,065	26.72%
	$33,046,902	100.00%
FY 2001 (Actual)		
County Taxes	$ 9,419,537	26.51%
State	13,925,276	39.19%
Charges for Current Services	1,423,079	4.00%
Other Local Revenue	444,439	1.25%
Federal Funds	769,905	2.17%
City	9,553,768	26.88%
	$35,536,004	100.00%

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

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
FY 2002 (Actual)		
County Taxes	$ 9,609,763	26.73%
State	13,882,155	38.61%
Charges for Current Services	1,432,751	3.98%
Other Local Revenue	304,562	0.85%
Federal Funds	778,050	2.16%
City	9,949,638	27.67%
	$35,956,919	100.00%
FY 2003 (Actual)		
County Taxes	$ 9,933,479	26.77%
State	13,933,561	37.55%
Charges for Current Services	1,545,184	4.16%
Other Local Revenue	295,800	.80%
Federal Funds	755,705	2.04%
City	10,646,242	28.69%
	$37,109,971	100.00%
FY 2004 (Actual)		
County Taxes	$ 10,289,426	27.23%
State	14,258,175	37.74%
Charges for Current Services	1,504,131	3.98%
Other Local Revenue	315,639	0.84%
Federal Funds	769,966	2.04%
City	10,646,242	28.18%
	$37,783,579	100.00%
FY 2005 (Actual)		
County Taxes	$ 10,820,403	27.53%
State	14,820,198	37.71%
Charges for Current Services	1,317,235	3.35%
Other Local Revenue	310,480	0.79%
Federal Funds	846,238	2.15%
City	11,186,541	28.46%
	$39,301,095	100.00%
FY 2006 (Actual)		
County Taxes	$ 11,181,303	27.28%
State	15,533,907	37.90%
Charges for Current Services	1,381,259	3.37%
Other Local Revenue	436,336	1.06%
Federal Funds	878,069	2.14%
City	11,578,070	28.25%
	$40,988,944	100.00%

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
FY 2012 (Actual)		
County Taxes	$ 12,832,810	26.75%
State	19,758,817	41.18%
Charges for Current Services	368,631	0.77%
Other Local Revenue	144,464	0.30%
Federal Funds	242,769	0.51%
City	14,629,302	30.49%
	$ 47,976,793	100.00%
FY 2013 (Actual)		
County Taxes	$ 13,882,376	28.63%
State	20,004,833	41.26%
Charges for Current Services	342,572	0.71%
Other Local Revenue	187,663	0.39%
Federal Funds	201,712	0.42%
City	13,862,832	28.59%
	$ 48,481,988	100.00%
FY 2014 (Actual)		
County Taxes	$ 14,052,217	28.69%
State	20,177,865	41.20%
Charges for Current Services	307,740	0.63%
Other Local Revenue	136,273	0.28%
Federal Funds	185,501	0.38%
City	14,112,832	28.82%
	$ 48,972,428	100.00%
FY 2015 (Budget)		
County Taxes	$ 13,450,055	27.47%
State	20,205,148	41.27%
Charges for Current Services	304,000	0.62%
Other Local Revenue	121,453	0.25%
Federal Funds	246,980	0.50%
City	14,629,302	29.88%
	$ 49,956,938	100.00%
FY 2016 (Estimate)		
County Taxes	$ 13,450,055	26.322%
State	20,205,148	39.881%
Charges for Current Services	304,000	0.562%
Other Local Revenue	121,453	3.304%
Federal Funds	246,980	0.307%
City	14,629,302	29.624%
	$ 48,956,938	100.00%

Revised 5/18/15

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
FY 2007 (Actual)		
County Taxes	$ 11,139,581	26.22%
State	16,476,083	38.78%
Charges for Current Services	1,393,271	3.28%
Other Local Revenue	435,931	1.03%
Federal Funds	970,527	2.28%
City	12,070,138	28.41%
	$42,485,531	100.00%
FY 2008 (Actual)		
County Taxes	$ 11,571,942	25.19%
State	18,573,747	40.43%
Charges for Current Services	1,497,808	3.26%
Other Local Revenue	287,075	0.62%
Federal Funds	1,019,430	2.22%
City	12,988,483	28.27%
	$45,938,486	100.00%
FY 2009 (Actual)		
County Taxes	$ 11,824,143	26.00%
State	19,146,926	42.10%
Charges for Current Services	550,367	1.21%
Other Local Revenue	243,538	0.54%
Federal Funds	211,225	0.46%
City	13,508,021	29.70%
	$45,484,220	100.00%
FY 2010 (Actual)		
County Taxes	$ 12,649,926	26.97%
State	19,333,412	41.22%
Charges for Current Services	496,274	1.06%
Other Local Revenue	211,974	0.45%
Federal Funds	226,335	0.48%
City	13,980,802	29.81%
	$46,898,722	100.00%
FY 2011 (Actual)		
County Taxes	$ 12,802,124	26.68%
State	19,839,214	41.35%
Charges for Current Services	414,601	0.86%
Other Local Revenue	191,908	0.40%
Federal Funds	265,233	0.55%
City	14,470,131	30.16%
	$47,983,211	100.00%