

	Cumberland County Schools Budget					
General Purpose School Fund						
Statement of Estimated Revenues						
For Fiscal Year Ending June 30, 2011						
Account	Description					
No.		Audit	Audit	Budget	Estimated	Proposed
		2007-08	2008-09	2009-2010	June 30	2010-2011
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	5,131,769	\$ 6,499,375	6,820,892	6,923,569	7,841,277
40120	Trustee's Collection Prior Year	92,323	\$ 135,681	125,000	172,738	125,000
40130	Circuit/Clerk & Master	50,587	\$ 66,291	50,000	55,306	50,000
40140	Interest & Penalty	22,399	\$ 27,762	22,000	35,091	22,000
40200	COUNTY LOCAL OPTION TAXES					
40210	Local Option Sales Tax	7,506,630	\$ 7,263,538	7,500,000	7,061,411	7,173,000
40270	Business Tax	5,331	\$ 5,590	5,000	5,485	5,000
40280	Mineral Severance Tax					
40290	Other County Local Option Taxes					
40300	STATUTORY LOCAL TAXES					
40340	Coal Severance Tax	0	\$ 48			
40350	Interstate Communications Taxes	5983	\$ 6,262			2,000
	TOTAL LOCAL TAXES	12,815,022	\$ 14,004,547	14,522,892	14,253,599	15,218,277
		Audit	Audit			
43000	CHARGES FOR CURRENT	2007-08	2008-2009			
	SERVICES					
	Employee Benefit Contributions		\$ 27,086			
43500	Education - Charges					
43512	Tuition - Other					
43517	Tuition - Other	100,470	\$ 109,106	215,000	200,000	215,000
43570	Receipts from Individual Schools	74,506	\$ 80,818	50,000	65,000	65,000
43990	Other Charges for Services					
	Criminal Background Fees		\$ 10,620			
	TOTAL CHARGES FOR					
	CURRENT SERVICES	174,976	\$ 227,630	265,000	265,000	280,000

		Audit	Audit	Budget	Estimated	Proposed
		2007-08	2008-09	2009-2010	40,359	2010-2011
44000	OTHER LOCAL REVENUES					
44100	RECURRING ITEMS					
	Erate		\$ 47,940			
44120	Lease/Rentals					
44130	Sale of Materials/Supplies					
44145	Sale of Surplus Materials					
44160	Retires' Insurance Payments	1,402	\$ 1,292	1,500	1,521	1,500
44170	Miscellaneous Refunds	47,706	\$ 142,170	45,000	120,000	45,000
44500	NONRECURRING ITEMS					
44520	Insurance Recovery					
44530	Sale of Equipment	7112				
44540	Sale of Property	8702	\$ 50,300		625	
44550	Resale of Materials - T&I House	0			143,000	
44560	Damages Recovered	248	\$ 214		100	
44570	Contributions & Gifts		\$ 36,153		10,000	6,000
44990	Other Local Revenues					
	TOTAL OTHER LOCAL REVENUES	65,170	\$ 278,069	46,500	275,246	52,500
		Audit	Audit	Budget	Estimated	Proposed
		2007-08	2008-09	2009-2010	40,359	2010-2011
46000	STATE OF TENNESSEE					
46500	STATE EDUCATION FUNDS					
	On Behalf Contributions		\$ 233,189			
	Safe Schools		\$ 39,600			
46511	Basic Education Program	26,470,001	\$ 26,534,000	26,836,000	26,869,000	27,824,000
46515	Early Childhood Education	1,023,231	\$ 1,025,372	1,025,372	1,025,372	1,025,372
46550	Driver Education	12,805	\$ 15,938	0		
46590	Other State Education	144,563	\$ 355,357		194,441	115,000
46610	Career Ladder Program	391,850	\$ 379,295	400,000	332,794	400,000
46612	Career Ladder-Extended Contract	130,306	\$ 113,400	83,000	83,000	83,000
46980	Other State Education	75,348		99,800	69,500	87,120
46990	Other State Revenues	97,236		110,000	4,500	140,000
	TOTAL STATE OF TENNESSEE	28,345,340	\$ 28,696,151	28,554,172	28,578,607	29,674,492

Cumberland County, Tennessee						
General Purpose School Fund						
Statement of Estimated Expenditures						
For Fiscal year ending June 30, 2011						
	Description					
Account						
No.	EXPENDITURES	Audit	Audit	Budget	Estimated	Proposed
71100	REGULAR INSTRUCTION	2007-08	2008-09	2009-2010	June 30	2010-2011
	PROGRAM					
116	Teachers	14,040,255	\$ 14,140,456	14,501,000	14,400,000	14,620,000
116LEAPS	Teachers			46,000	46,000	46,000
117	Career Ladder Program	245,308	\$ 236,725	255,000	229,585	230,000
127	Career Ladder Ext. Contracts-flow t	52,500	\$ 36,507	74,000	74,000	74,000
128	Homebound Teacher	37,652	\$ 35,611	35,760	35,759	35,800
140	One time Bonus		\$ 45,056	50,000	46,324	
163	Educational Assistants	771,582	\$ 747,757	740,500	740,500	765,835
163LEAPS	Educational Assistants			12,088	12,088	12,088
189	JROTC teachers	169,486	\$ 107,957			
195	Certified Substitute Teachers	37,099	\$ 37,984	40,000	40,000	40,000
198	Non-Certified Substitutes	189,087	\$ 204,394	200,000	200,000	200,000
201	Social Security	1,145,012	\$ 1,147,748	1,212,239	1,202,568	1,221,371
201LEAPS	Social Security			5,500	5,500	5,500
204	State Retirement	954,969	\$ 982,388	1,020,064	1,011,948	1,422,098
204LEAPS	State Retirement			5,250	5,250	5,250
206	Life Insurance	30,135	\$ 30,001	31,570	31,000	31,570
207	Medical Insurance	3,300,720	\$ 3,341,017	3,528,360	3,422,707	3,564,000
208	Dental Insurance	129,412	\$ 137,966	138,820	122,630	130,000
336	Maintenance & Repair Services	61,450	\$ 61,131	10,000	10,000	40,000
	Technology - Comp. Maint., Wiring					
355LEAPS	Travel			841	841	841
399	Other Contracted Services	128,562	\$ 206,804	100,000	98,000	150,000
429	Instructional Supplies	322,392	\$ 339,906	300,000	285,000	337,000
	BEP Money, Art, Instr. Supplies, Workbooks					
429LEAPS	Instructional Supplies			23,250	23,250	23,250
449	Textbooks	374,533	\$ 149,956	468,280	467,489	250,000
499	Other Supplies & Materials	6,535	\$ 7,633	8,000	7,800	8,000
	Dual Credit					

		Audit	Audit	Budget	Estimated	Proposed
71300	VOCATIONAL EDUCATION	2007-08	2008-09	2009-2010	June 30	2010-2011
	PROGRAM					
116	Teachers	998,813	\$ 1,208,148	1,340,380	1,340,380	1,549,348
117	Career Ladder Program	17,000	\$ 13,500	14,000	11,000	14,000
127	Career Ladder Extended Contracts	4,000				
163	Educational Clerk	12,179	\$ 12,368	13,900	13,900	13,900
195	Certified Substitute Teachers	835	\$ 585	800	800	750
198	Non-certified Substitutes	2,992	\$ 3,475	5,265	5,265	5,000
201	Social Security	79,546	\$ 92,624	105,137	104,908	121,099
204	State Retirement	66,133	\$ 78,807	88,184	87,992	142,721
206	Life Insurance	2,024	\$ 1,911	2,900	2,900	2,600
207	Medical Insurance	196,647	\$ 195,970	260,770	195,093	298,091
208	Dental Insurance	6,678	\$ 6,979	10,700	8,900	10,060
336	Maintenance & Repair Services	8,480	\$ 8,833	6,000	6,000	8,000
	Equip.- sewing mach, camera, saws					
355	Travel			10,000	10,000	9,500
399	Other Contracted Services - TTC	36,000	\$ 36,000	44,550	46,550	48,550
429	Instructional Supplies & Materials	39,303	\$ 22,822	22,000	20,000	30,000
	BEP, Vocational Programs					
448	T & I Construction Materials-House	36,463	\$ 9,843	10,000	4,200	65,000
449	Textbooks - Not incl. in 71100	6,662	\$ 8,140	6,000	3,000	6,000
499	Other Suppl. & Materials - Teacher	1,992	\$ 2,333	2,000	2,000	2,000
599	Other Charges	11,295	\$ 28,873	15,600	14,990	15,600
	Advisory Meetings, Student Trips					
730	Vocational Instruction Equipment	13,624	\$ 13,964	10,000	9,793	14,000
	Computers, Saws, Sewing Mach.					
	TOTAL VOCATIONAL					
	EDUCATION PROGRAM	1,540,666	\$ 1,745,175	1,968,187	1,887,670	2,356,220

		Audit	Audit	Budget	Estimated	Proposed
72610	OPERATION OF PLANT	2007-08	2008-09	2009-2010	June 30	2010-2011
166	Custodial Personnel	1,063,169	\$ 954,441	1,000,550	1,000,550	1,095,730
189	Other Salaries and Wages	17,648	\$ 2,664	10,000	10,000	10,000
201	Social Security	82,426	\$ 73,578	77,307	77,307	84,588
204	State Retirement	83,371	\$ 78,437	89,636	89,636	98,521
206	Life Insurance	2,066	\$ 2,100	2,160	2,100	2,160
207	Medical Insurance	295,085	\$ 294,816	316,889	257,586	270,000
208	Dental Insurance	14,149	\$ 14,828	17,080	15,000	17,080
307	Communication - Phone - All Schools			110,000	85,000	100,000
328	Janitorial Services	31,440	\$ 16,739	20,000	19,800	20,000
347	Pest Control		\$ 8,820	10,000	8,424	10,000
351	Rentals					
359	Disposal	36,705	\$ 33,216	36,000	18,731	36,000
363	Landfill	21,856	\$ 14,381	18,000	17,866	18,000
399	Other Contracted Services	19,995	\$ 13,807	20,000	20,000	20,000
410	Custodial Supplies	129,783	\$ 129,114	120,000	119,808	120,000
	Cleaner, Toilet paper, Shop towels					
415	Electricity	1,462,395	\$ 1,628,280	1,650,000	1,542,596	1,700,000
434	Natural Gas	300,215	\$ 369,185	390,000	322,168	390,000
451	Uniforms	19,302	\$ 4,346	5,000	2,581	5,000
454	Water & Sewer	101,833	\$ 117,340	150,000	125,677	150,000
502	Building & Contents Insurance	209,590	\$ 220,012	232,459	232,459	233,000
599	Other Charges	1,437	\$ 269	1,500	1,500	1,500
	School supplies, Weed eaters, Trash Cans					
720	Plant Operation Equipment	16,344	\$ 4,907	10,000	9,800	10,000
	Buffers, Scrubbers, Vacuum Cleaners					
	TOTAL OPERATION OF PLANT	3,908,809	\$ 3,981,280	4,286,581	3,978,589	4,391,579

		Audit	Audit	Budget	Estimated	Proposed
72620	MAINTENANCE OF PLANT	2007-08	2008-09	2009-2010	June 30	2010-2011
105	Supervisor/Director	43,923	\$ 43,923	43,924	43,923	44,811
161	Secretary	22,979	\$ 22,830	22,980	21,931	26,500
167	Maintenance Personnel	337,689	\$ 282,307	260,000	268,184	275,900
169	Part-time Personnel	24,706	\$ 13,835	15,000	12,220	15,000
201	Social Security	31,967	\$ 27,610	26,156	26,489	27,709
204	State Retirement	32,140	\$ 30,153	30,327	30,713	32,273
206	Life Insurance	457	\$ 438	560	488	560
207	Medical Insurance	63,370	\$ 65,160	60,441	57,562	60,000
208	Dental Insurance	3,018	\$ 2,958	3,660	3,317	4,270
334	Maintenance Agreement (Septic)	4,975	\$ 5,300	5,500	5,500	12,000
335	Maintenance & Repair Services	302,191	\$ 140,088	200,000	198,800	300,000
	Blds- paint, flooring,					
	Fire Alarm & Intercom					
399	Other Contracted Services	55,317	\$ 30,000	40,000	38,590	40,000
418	Equipment & Machinery Parts	24,913	\$ 24,943	25,000	12,000	25,000
	Vehicle parts, vacuum & mower parts					
420	Lawn Care Supplies	14,691	\$ 9,238	10,000	8,800	10,000
459	Drainage and Septic materials	9,966	\$ 14,949	15,000	15,000	15,000
468	Chemicals	2,736	\$ 1,978	2,000	1,800	2,000
499	Other Supplies & Materials	34,979	\$ 44,508	45,000	45,000	45,000
	Light bulbs, lumber, ballasts, exit lights, clocks					
599	Other Charges	12,160	\$ 34,263	12,000	12,000	12,000
	In-service, rent trailers, boiler & elevator permits & inspections					
712	HVAC Equipment	61,030	\$ 107,510	60,000	58,500	60,000
717	Maintenance Equipment	57,517		60,000	48,000	5,000
	TOTAL MAINTENANCE OF					
	PLANT	1,140,724	\$ 901,991	937,548	908,817	1,013,023

		Audit	Audit	Budget	Estimated	Proposed
72710	TRANSPORTATION	2007-08	2008-09	2009-2010	June 30	2010-2011
105	Supervisor/Director	43,923	\$ 43,923	43,924	43,923	44,811
142	Mechanics	92,573	\$ 93,558	97,700	93,656	105,904
187	Overtime	0		1,000	1,000	1,000
146	Bus Drivers	840,572	\$ 839,570	840,000	807,269	880,000
162	Clerical Personnel	23,120	\$ 23,904	24,000	23,206	29,840
164	Bus Attendant	15,896	\$ 17,870	22,550	18,787	23,400
189	Other Salaries & Wages	27,694	\$ 27,328	22,000	18,851	23,880
201	Social Security	77,159	\$ 78,463	80,415	77,012	84,826
204	State Retirement	82,717	\$ 86,790	96,476	92,229	102,363
206	Life Insurance	2,696	\$ 2,700	3,320	3,300	3,400
207	Medical Insurance	375,717	\$ 390,867	410,420	410,323	426,837
208	Dental Insurance	18,804	\$ 19,255	25,620	21,109	22,000
313	Contracts with Parents	0	\$ 137	200	-	1,000
338	Maint/Repairs Vehicles	687	\$ 525	7,000	7,000	7,000
355	Travel	792	\$ 837	1,000	1,000	1,000
399	Other Contracted Services	4,843	\$ 5,168	8,000	8,000	22,240
418	Equipment & Machinery Parts	8,963	\$ 5,399	10,000	10,000	10,000
	Cameras, Radios, Windows					
425	Fuel	323,932	\$ 213,250	300,000	300,000	350,000
433	Lubricants	6,035	\$ 7,973	8,000	8,000	10,000
435	Office Supplies	952	\$ 1,097	1,200	1,200	1,200
450	Tires & Tubes	25,628	\$ 21,170	29,000	29,000	29,000
453	Vehicle Parts	50,103	\$ 49,464	60,000	60,000	75,000
456	Gravel	0				
499	Other Supplies & Materials	5,102	\$ 5,693	7,000	7,000	7,000
	Fire Ext., Cleaning Suppl., etc.					
524	Staff Development/ Training	2,621	\$ 2,791	3,000	1,800	3,000
599	Other Charges	1,986	\$ 2,067	3,000	1,300	3,000
	Coloring books for Kindergarten students					
729	Transportation Equipment - Buses	276,560		240,000	233,184	344,000
	TOTAL TRANSPORTATION	2,309,075	\$ 1,939,799	2,344,825	2,278,148	2,611,700

		Audit	Audit	Budget	Estimated	Proposed
		2007-08	2008-09	2009-2010	June 30	2010-2011
76000	CAPITAL OUTLAY					
76100	REGULAR CAPITAL OUTLAY					
307	Communications					
321	Engineering Services	23,901	\$ 37,768	150,000	100,000	50,000
331	Legal Services					
706	Building Construction	412,566	\$ 135,104	0		120,000
707	Building Improvements	292,166	\$ 634,359	439,511	439,500	140,000
715	Land	290,000				
724	Site Development	54,785	\$ 620	25,000	1,200	25,000
799	Other Capital Outlay	200,151	\$ 218,048	171,185	150,000	170,000
	Total Capital Outlay	1,273,569	\$ 1,025,899	785,696	690,700	505,000
	TOTAL EXPENDITURES	44,054,944	\$ 43,497,671	44,670,690	43,517,699	46,182,923

Difference in Revenues and Expenditures

(932,654)

Fund Balance

		Audit	Budget	Estimated	Proposed
		2008-09	2009-2010	June 30	2010-11
	Excess of Estimated Revenues and Other Sources				
	Over (Under) Estimated Expenditures and Other Uses	\$ (183,441)	\$ (1,257,126)	1,308	\$ (932,654)
	Estimated Beginning Fund Balance	\$ 3,972,220	3,788,779	3,787,471	3,787,471
	Audit Adjustment -\$626,300				
	Estimated Ending Fund Balance/Reserves	\$ 3,788,779	2,531,653	3,787,471	2,854,817