

## **2011 Transportation Fund Assumptions September 20, 2010**

### **Revenue Assumptions:**

- Revenue will be determined by a levy increase of 2.9%
- We will not be requesting a levy appeal for 2011

### **Expenditure Assumptions:**

- Allow for up to 3 new routes for 2010-11 and 3 more in 2011-12
- Allow for up to 1 new bus monitor in 2010-11 and 2 more in 2011-12
- It is very difficult to predict fuel costs in 2011:
  - Current fuel budget is \$498,000
  - Projecting \$548,000 for 2011 based on diesel at \$3.45/gallon
- Expenditure total is \$3,270,000

### **Tax Rate/Levy Assumptions:**

- This fund is capped by a maximum levy, primarily determined by an annual growth factor.
- The maximum working levy for 2011 increases by about 2.9% to \$2,910,707. This calculation is shown on the revenue projection page.

Transportation Fund  
Revenue Worksheet

	2006	2007	2008	2009	2010	2011
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property	1,572,636	2,044,059	2,196,288	2,449,336	2,687,299	2,765,172
PTRC	78,571	88,772	112,323	235,153	141,437	145,535
Fit	1,091	900	1,491	1,541	1,000	1,000
Excise	189,861	234,167	239,608	258,887	280,000	290,000
Cvet	2,843	3,327	3,607	3,534	3,000	3,000
Fees/Refunds/Ins. Claims		14,999	4,150	643		
Transfers from other funds	47,025					
ECA Receipts	51,047	76,404	52,342	64,440	77,264	65,293
<b>Total Revenue</b>	<b>1,943,074</b>	<b>2,462,628</b>	<b>2,609,809</b>	<b>3,013,534</b>	<b>3,190,000</b>	<b>3,270,000</b>

Source	2011 Amount
2010 maximum levy	2,828,675
X 6yr Growth Rate	2.9%
Projected 2011 Levy Before Appeals	2,910,707
Requested 2011 Levy Appeal	-
Total 2011 Transportation Levy	2,910,707
reduce 5% for PTRC	145,535

<b>Projected 2010 Local Levy</b>	<b>2,765,172</b>
<b>FIT</b>	<b>1,000</b>
<b>License Excise*</b>	<b>290,000</b>
<b>CVET</b>	<b>3,000</b>
<b>PTRC (5% of max levy)</b>	<b>145,535</b>
<b>ECA Receipts</b>	<b>65,293</b>
<b>Transfers from other funds:</b>	<b>-</b>
<b>Total Projected 2010 Revenue:</b>	<b>3,270,000</b>

**2008 Max Levy Calculation**

1,719,418	2007 approved max levy
428,749	+ prior approved appeals
2,148,167	Total 07 levy
79,040	+3.68%
2,227,207	2008 estimated max levy
123,716	+ '08 appeal
2,350,923	Total 08

**2009 Max Levy Calculation**

2,350,923	2008 approved max levy
2,443,314	+3.93%
2,443,314	2009 estimated max levy
281,876	+ '09 appeal
2,725,179	Total 09 Max Levy

**2010 Max Levy Calculation**

2,725,179	2009 approved max levy
2,828,675	+3.8%
2,828,675	2010 estimated max levy
-	+ '10 appeal
2,828,675	Total 10 Max Levy

**Center Grove Community School Corporation  
2011 Transportation Spending Plan**

Account Number	Description:	2007	2008	2009	2010	2010	2011	
		Actual	Actual	Actual	First Half	Budget	Budget	
<b>27010.1 - Office of Transportation Director</b>								
0410-27010.10-1100-00	Off. Of Transp. Dir. - Cert. Salaries			14,590.80	14,590.80	29,400	29,181	P
0410-27010.10-2120-00	Off. Of Director - Certified Fica			981.54	1,188.92	2,211	2,160	P
0410-27010.10-2130-00	Off. Of Director - Severance			499.92	521.46	1,034	1,034	P
0410-27010.10-2150-00	Off. Of Director - TRF Before 7-95					882	875	P
0410-27010.10-2160-00	Off. Of Director - TRF After 7-95			1,459.06	1,459.08	-	-	P
0410-27010.10-2210-00	Off. Of Director - Life AD&D Ins.				29.04	231	231	P
0410-27010.10-2220-00	Off. Of Director - Health Insurance				2,070.00	4,140	4,026	P
0410-27010.10-2240-00	Off. Of Director - Group Ins Other				317.90	677	676	P
0410-27010.10-2250-00	Off. Of Director - W/C Insurance				51.50			*
<b>27010.1 - Office of Transportation Director</b>					<b>20,228.70</b>	<b>38,575</b>	<b>38,183</b>	
<b>Office of Transportation Director</b>								
0410-27010.30-1200-00	Off. Of Transp. Dir.*Support Sal.	96,215.28	105,485.54	102,500.49	58,051.56	116,187	123,403	P
0410-27010.30-1360-00	Temporary Office Salaries	97.50	200.00	4,472.82	875.95	2,600	2,600	*
0410-27010.30-1400-00	Off. Of Director - Overtime		209.68	1,028.74				B
0410-27010.30-2110-00	Off. Of Director*Support Fica		7,936.93	8,010.56	4,353.55	8,613	9,147	P
0410-27010.30-2130-00	Off. Of Director - Severance		1,207.03					B
0410-27010.30-2140-00	Off. Of Director*Support Perf		4,739.72	8,233.57	3,652.50	7,264	7,320	P
0410-27010.30-2200-00	Off. Of Director*Group Insurance		14,281.32	17,075.13		-		B
0410-27010.30-2210-00	Off. Of Director - Life AD&D Ins.B84				139.68	692	692	P
0410-27010.30-2220-00	Off. Of Director - Health Insurance			0.00	8,280.00	16,559	16,104	P
0410-27010.30-2240-00	Off. Of Director - Group Ins Other				968.52	1,876	1,910	P
0410-27010.30-2250-00	Off. Of Director*W/C Insurance		282.00	425.00	0.00	360	455	C
0410-27010.00-5800-40	Off. Of Director*Travel	0.00	67.86	246.49	0.00	1,000	1,000	*
0410-27010.00-6110-40	Office Supplies	1,908.30	908.28	1,841.27	437.69	2,200	2,200	*
<b>Total Office of Transportation Director</b>		<b>98,221.08</b>	<b>135,318.36</b>	<b>143,834.07</b>	<b>76,759.45</b>	<b>157,352</b>	<b>164,831</b>	
<b>Vehicle Operation</b>								
0410-27100.30-1200-00	Contract Driver Salaries	972,597.10	1,006,234.93	1,082,746.31	553,291.91	1,214,134	1,257,301	P
0410-27100.30-1201-00	Sp Ed Driver Salaries (extra hours)	16,609.85	8,628.56	0.00	0.00	10,200	10,200	*
0410-27100.30-1202-00	Summer School Driver Wages	7,596.20	8,984.50	0.00	0.00	10,000	10,000	*
0410-27100.30-1209-00	Drivers - Severance Pay		8,220.97	2,679.96	4,295.80	10,000	10,000	*
0410-27100.30-1360-00	Substitute Driver Salaries	75,007.86	92,219.54	56,765.83	53,643.08	90,000	90,000	*
0410-27100.30-1361-00	Other Driver Wages	16,609.85	3,966.89	14,443.97	3,422.55	10,000	10,000	*
0410-27100.30-1362-00	Field Trip Driver Wages	61,851.76	58,198.33	55,656.78	35,568.86	67,500	67,500	*
0410-27100.30-2110-00	Drivers*Support Fica	107,100.00	84,080.83	85,476.17	46,274.83	100,906	105,692	PC
0410-27100.30-2140-00	Drivers*Support Perf	69,717.00	49,003.23	92,928.50	40,419.22	81,954	84,868	P
0410-27100.30-2200-00	Drivers*Group Insurance	160,207.00	67,037.78	74,132.45	0.00	-	-	B
0410-27100.30-2210-00	Drivers - Life AD&D Insurance				981.36	10,348	10,798	P
0410-27100.30-2220-00	Drivers - Health Insurance				30,468.00	67,632	60,840	P
0410-27100.30-2240-00	Drivers - Group Ins Other				5,160.82	11,536	11,547	P
0410-27100.30-2250-00	Drivers*W/C Insurance	59,006.00	45,694.95	63,934.00	27,633.50	54,779	59,801	C
0410-27100.30-2300-00	Drivers*Unemployment Comp.			4,482.68	0.00	8,000	8,000	*
0410-27100.00-3190-40	Drivers Examinations / Testing	7,743.00	12,024.16	9,337.00	5,400.00	13,000	13,000	*
0410-27100.00-5100-40	Sp. Services J.C.* Transportation	11,567.38	26,070.77	17,694.73	13,803.57	28,000	28,000	*
0410-27100.00-5101-40	C-9 Vocational* Transportation	4,170.00	7,513.31	5,878.01	1,360.92	10,000	10,000	*
0410-27100.00-5310-40	GPS Telephone Service	1,844.82	2,849.68	3,812.14	3,797.01	6,000	15,000	*
<b>Total Vehicle Operation</b>		<b>1,571,627.82</b>	<b>1,480,728.43</b>	<b>1,569,968.53</b>	<b>825,521.43</b>	<b>1,803,989</b>	<b>1,862,546</b>	

**Center Grove Community School Corporation  
2011 Transportation Spending Plan**

Account Number	Description:	2007	2008	2009	2010	2010	2011	
		Actual	Actual	Actual	First Half	Budget	Budget	
<b>Monitoring Services</b>								
0410-27200.30-1200-00	Bus Monitoring Salaries	12,437.96	10,615.31	8,331.06	4,147.20	36,687	27,037	P
0410-27200.30-1360-00	Bus Monitoring - Sub Salaries				114.90			*
0410-27200.30-2110-00	Monitoring*Support Fica		812.04	446.50	222.73	2,807	2,068	P
0410-27200.30-2140-00	Monitoring*Support Perf		21.16	192.79	0.00	-	-	P
0410-27200.30-2200-00	Monitors*Group Insurance		99.19		0.00	-	-	B
0410-27200.30-2210-00	Monitors - Life AD&D Insurance				0.00		-	B
0410-27200.30-2220-00	Monitors - Health Insurance				0.00		-	B
0410-27200.30-2240-00	Monitors - Group Ins Other				0.00		-	B
0410-27200.30-2250-00	Monitors*W/C Insurance		986.00	1,078.75	64.50	1,423	1,111	C
<b>Total Monitoring Services</b>		<b>12,437.96</b>	<b>12,533.70</b>	<b>10,049.10</b>	<b>4,549.33</b>	<b>40,917</b>	<b>30,216</b>	
<b>Vehicle Servicing &amp; Maintenance</b>								
0410-27300.30-1200-00	Mechanics Salaries	162,111.40	145,557.02	171,235.55	92,601.67	230,587	183,678	P
0410-27300.30-1209-00	Mechanics - Severance			1,880.00				*
0410-27300.30-1400-00	Mechanics - Overtime		244.09		290.19		-	B
0410-27300.30-2110-00	Mechanics*Support Fica		9,892.50	11,894.78	6,450.69	16,160	12,777	P
0410-27300.30-2140-00	Mechanics*Support Perf		6,727.09	13,636.96	6,270.13	15,565	12,398	P
0410-27300.30-2200-00	Mechanics*Group Insurance		20,902.40	27,642.11		-	-	B
0410-27300.30-2210-00	Mechanics - Life AD&D Insurance				91.08	1,154	923	P
0410-27300.30-2220-00	Mechanics - Health Insurance				11,942.00	30,048	28,404	P
0410-27300.30-2240-00	Mechanics - Group Ins Other				883.86	2,621	1,857	P
0410-27300.30-2250-00	Mechanics*W/C Insurance		5,085.00	8,496.25	4,513.00	8,947	7,549	C
0410-27300.00-4120-40	Removal of Refuse	1,307.30	0.00	1,965.66	880.86	4,000	4,000	*
0410-27300.00-4300-40	Repairs & Maintenance Service	20,011.90	45,044.78	33,525.84	5,489.99	50,000	50,000	*
0410-27300.00-4400-40	Rentals - Uniforms	6,985.51	4,215.28	3,972.95	2,146.06	7,000	9,000	*
0410-27300.00-5800-40	Travel	2,104.04	1,701.51	316.00	0.00	2,500	2,500	*
0410-27300.00-6110-40	Repairs & Maintenance Supplies	89,312.98	101,163.27	134,858.59	56,961.15	142,129	157,635	*
0410-27300.00-6115-40	Transportation - Copier Charges			7.50	1.50			*
0410-27300.00-6120-40	Tires and Repairs	28,549.31	32,186.25	35,772.44	13,735.75	45,000	40,000	*
0410-27300.00-6130-40	Gasoline and Lubricants	351,792.72	541,874.50	271,203.28	184,329.84	498,000	548,000	*
0410-27300.00-6250-40	Electricity/Other		0.00	17,361.64	24,000.00	24,000	24,000	*
0410-27300.00-8100-40	Dues & Fees	535.00	703.23	1,040.00	141.00	1,800	1,800	*
<b>Total Vehicle Servicing &amp; Maintenance</b>		<b>662,710.16</b>	<b>915,296.92</b>	<b>734,809.55</b>	<b>410,728.77</b>	<b>1,079,511</b>	<b>1,084,522</b>	
<b>Insurance on Buses</b>								
0410-27500.00-5200-40	Bus Insurance	40,292.00	37,245.28	49,484.87	20,658.10	45,000	65,000	*
<b>Total Bus Insurance</b>		<b>40,292.00</b>	<b>37,245.28</b>	<b>49,484.87</b>	<b>20,658.10</b>	<b>45,000</b>	<b>65,000</b>	
<b>Bus Driver Training</b>								
0410-27910.30-1361-00	Driver Training*Support Salaries	34,020.40	31,173.09	9,027.45	4,343.91	20,000	20,000	*
0410-27910.30-2110-00	Driver Training*Support Fica		2,384.50	525.70	292.33	1,530	1,530	C
0410-27910.30-2140-00	Driver Training - Perf		1,555.62	814.56	293.23	1,350	1,350	C
0410-27910.30-2300-00	Driver Training*W/C Insurance		1,115.00	490.00	391.50	776	822	C
0410-27910.00-6110-40	Driver Training - Supplies		685.69			1,000	1,000	*
<b>Total Bus Driver Training</b>		<b>34,020.40</b>	<b>36,913.90</b>	<b>10,857.71</b>	<b>5,320.97</b>	<b>24,656</b>	<b>24,702</b>	
041-****_**_****_**	<b>Totals</b>	<b>2,419,309</b>	<b>2,618,037</b>	<b>2,536,535.15</b>	<b>1,363,766.75</b>	<b>3,190,000</b>	<b>3,270,000</b>	

Legend:

P = data comes from personnel spreadsheet

C = data is calculated

B = blank, account no longer used

\* = data is hard-coded

Center Grove Community School Corporation  
Cash Flow Forecast - Transportation Fund  
For Year Ending December 31, 2011

	Budget	January	February	March	April	May	June	July	August	September	October	November	December	Annual
<b>SUMMARY:</b>														
Beginning Cash Balance	516,210	516,210	238,856	(433)	(250,587)	(524,451)	(716,546)	(981,104)	(1,274,321)	(1,532,350)	(1,787,879)	(564,752)	(756,847)	516,210
Encumbrances from prior year														
Estimated Revenue	3,270,000	6,529	22,769	13,404	10,019	79,297	0	0	6,529	6,529	1,509,510	79,297	1,536,115	3,270,000
Estimated Expenditures	3,270,000	283,883	262,058	263,558	283,883	271,392	264,558	293,217	264,558	262,058	286,383	271,392	263,058	3,270,000
Temporary Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Estimated Ending Cash Balance</b>	<b>516,210</b>	<b>238,856</b>	<b>(433)</b>	<b>(250,587)</b>	<b>(524,451)</b>	<b>(716,546)</b>	<b>(981,104)</b>	<b>(1,274,321)</b>	<b>(1,532,350)</b>	<b>(1,787,879)</b>	<b>(564,752)</b>	<b>(756,847)</b>	<b>516,210</b>	<b>516,210</b>
<b>Revenue:</b>														
Local Property Tax	2,765,172		16,240	6,875	3,490						1,355,981		1,382,586	2,765,172
Financial Institutions Tax	1,000										500		500	1,000
License Excise Tax	290,000										145,000		145,000	290,000
CVET	3,000										1,500		1,500	3,000
Property Tax Replacement	145,535					72,768			6,529	6,529		72,768		145,535
ECA Receipts	65,293	6,529	6,529	6,529	6,529	6,529			6,529	6,529		6,529	6,529	65,293
Other														0
<b>Total Revenue</b>	<b>3,270,000</b>	<b>6,529</b>	<b>22,769</b>	<b>13,404</b>	<b>10,019</b>	<b>79,297</b>	<b>0</b>	<b>0</b>	<b>6,529</b>	<b>6,529</b>	<b>1,509,510</b>	<b>79,297</b>	<b>1,536,115</b>	<b>3,270,000</b>
<b>Operating Expenses:</b>														
<b>Personnel Costs:</b>														
<b>Salaries:</b>														
27010 - Off. of Trans. Director	155,184	12,932	12,932	12,932	12,932	12,932	12,932	12,932	12,932	12,932	12,932	12,932	12,932	155,184
27100 - Drivers	1,455,001	121,250	121,250	121,250	121,250	121,250	121,250	121,250	121,250	121,250	121,250	121,250	121,250	1,455,001
27200 - Monitors	27,037	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	27,037
27300 - Mechanics	183,678	15,307	15,307	15,307	15,307	15,307	15,307	15,307	15,307	15,307	15,307	15,307	15,307	183,678
27910 - Driver Training	20,000	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
<b>1,840,900</b>	<b>153,408</b>	<b>153,408</b>	<b>153,408</b>	<b>153,408</b>	<b>153,408</b>	<b>153,408</b>	<b>153,408</b>	<b>153,408</b>	<b>153,408</b>	<b>153,408</b>	<b>153,408</b>	<b>153,408</b>	<b>153,408</b>	<b>1,840,900</b>
<b>Benefits:</b>														
27010 - Off. of Trans. Director	44,630	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	44,630
27100 - Drivers	341,545	28,462	28,462	28,462	28,462	28,462	28,462	28,462	28,462	28,462	28,462	28,462	28,462	341,545
27200 - Monitors	3,180	265	265	265	265	265	265	265	265	265	265	265	265	3,180
27300 - Mechanics	63,909	5,326	5,326	5,326	5,326	5,326	5,326	5,326	5,326	5,326	5,326	5,326	5,326	63,909
27910 - Driver Training	3,702	309	309	309	309	309	309	309	309	309	309	309	309	3,702
<b>456,965</b>	<b>38,080</b>	<b>38,080</b>	<b>38,080</b>	<b>38,080</b>	<b>38,080</b>	<b>38,080</b>	<b>38,080</b>	<b>38,080</b>	<b>38,080</b>	<b>38,080</b>	<b>38,080</b>	<b>38,080</b>	<b>38,080</b>	<b>456,965</b>
<b>Total Personnel Costs</b>	<b>2,297,865</b>	<b>191,489</b>	<b>191,489</b>	<b>191,489</b>	<b>191,489</b>	<b>191,489</b>	<b>191,489</b>	<b>191,489</b>	<b>191,489</b>	<b>191,489</b>	<b>191,489</b>	<b>191,489</b>	<b>191,489</b>	<b>2,297,865</b>
<b>Technical Services</b>														
Technical Services	13,000	3,250						3,250			3,250			13,000
<b>Property Services:</b>														
Removal of Refuse	4,000	1,000						1,000			1,000			4,000
Repairs & Maintenance	50,000	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
Rentals	9,000	750	750	750	750	750	750	750	750	750	750	750	750	9,000
Utilities	24,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
<b>Other Purchased Services:</b>														
Sp. Svcs. Johnson County	28,000					9,333		9,333				9,333		28,000
C-9 Transportation Services	10,000					2,500		2,500			2,500		1,000	10,000
Bus Insurance	65,000	16,250						16,250			16,250			65,000
<b>Miscellaneous:</b>														
GPS Telephone Service	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
Travel	3,500							875			875			3,500
Operational Supplies	160,835	13,403	13,403	13,403	13,403	13,403	13,403	13,403	13,403	13,403	13,403	13,403	13,403	160,835
Tires & Repairs	40,000	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000
Gasoline & Lubricants	548,000	45,667	45,667	45,667	45,667	45,667	45,667	45,667	45,667	45,667	45,667	45,667	45,667	548,000
Dues & Fees	1,800	450						450			450			1,800
<b>Total Purchases</b>	<b>972,135</b>	<b>92,395</b>	<b>70,570</b>	<b>72,070</b>	<b>92,395</b>	<b>79,903</b>	<b>73,070</b>	<b>101,728</b>	<b>73,070</b>	<b>70,570</b>	<b>94,895</b>	<b>79,903</b>	<b>71,570</b>	<b>972,135</b>
<b>Total Operating Expenses</b>	<b>3,270,000</b>	<b>283,883</b>	<b>262,058</b>	<b>263,558</b>	<b>283,883</b>	<b>271,392</b>	<b>264,558</b>	<b>293,217</b>	<b>264,558</b>	<b>262,058</b>	<b>286,383</b>	<b>271,392</b>	<b>263,058</b>	<b>3,270,000</b>
<b>Net Operating Cash Flow</b>	<b>(0)</b>	<b>(277,354)</b>	<b>(239,289)</b>	<b>(250,154)</b>	<b>(273,864)</b>	<b>(192,095)</b>	<b>(264,558)</b>	<b>(293,217)</b>	<b>(258,029)</b>	<b>(255,529)</b>	<b>(1,223,127)</b>	<b>(192,095)</b>	<b>1,273,057</b>	<b>(0)</b>
Temporary Loan Receipt/Payment	0												0	0
<b>Available Cash Flow</b>	<b>(0)</b>	<b>(277,354)</b>	<b>(239,289)</b>	<b>(250,154)</b>	<b>(273,864)</b>	<b>(192,095)</b>	<b>(264,558)</b>	<b>(293,217)</b>	<b>(258,029)</b>	<b>(255,529)</b>	<b>(1,223,127)</b>	<b>(192,095)</b>	<b>1,273,057</b>	<b>(0)</b>