

Budget Committee Meeting
May 18, 2021 4:30 PM
Central Services Board Room

1. Call to Order - Mr. Chris King
2. Moment of Silence and Pledge of Allegiance - Mr. Chris King
3. Approval of Minutes
4. Federal and CCSNP Budgets
5. 2021-2022 Salary Discussion
6. 2021-2022 Budget
7. Resolutions
8. Other Discussion
9. Adjournment

Budget Committee Meeting
May 12, 2021
Central Services Board Room

The Budget Committee met on Tuesday, May 12, 2021, in the Central Services Board Room where Mr. Chris King called the meeting to order at the approximate hour of 4:35 p.m. He welcomed everyone to the meeting and appreciated everyone for attending.

PRESENT:

Mr. Chris King, 6th District
Dr. Ina Maxwell, Director of Schools
Mrs. Kacee Harris, CFO
Mrs. Kim Bray, Human Resource Supervisor

Mrs. Teresa Boston, 8th District
Mrs. Stephanie Barnes, CAO
Mrs. Marlene Holton, SPED Supervisor
Mr. Bo Magnusson, Security and Safety Director

ABSENT: Mrs. Stace Karge, 9th District

1. Call to Order – Mr. Chris King

2. Moment of Silence/Pledge of Allegiance – Mr. Chris King

3. Approval of Committee Minutes

Boston made a motion to approve.

VOICE VOTE: Boston (mover-yes)
King (seconder-yes)
All Ayes

MOTION: Carried Unanimously

4. Budget Discussion

King introduced the agenda item and turned it over to Harris. She started with the good news that with the state hold harmless we will have an additional 3.9 million in BEP funds for the coming year. Harris stated, "This is a one-time money. With that there is 618,000.00 for the increase in the instructional salary component, what I call the governor's 4%. We will highlight where that BEP shows up throughout. My goal tonight it to go through the entire budget. We are looking at a slight increase in the state retirement. A slight increase in insurance and we are planning a 3% district wide raise in the budget. I do recommend a balanced budget in the term that we are not going outside of what is required revenue wise. Overall some things to look for as we go through. Positions I always like to summarize those. Overall, we are down 9.5 regular teaching positions. That is driven by our loss enrollment. We are also down 1 teaching assistant position." King asked, "Do we have an idea if enrollment is going to increase or not?" Harris replied, "That is based on our projections. We have had our principals call our students that we have lost to home school. Right now we are thinking about 50% of them will be coming back." King asked if that was about 100 students. Harris continued, "These are our base. We did 2 rounds of allotment meetings. We brought the principals in with their current numbers and we bumped everybody downgrade. We are hopeful that our kindergarten numbers will be up and as conditions start to improve our numbers will come up, as well as our pre-K numbers. Boston asked, about teachers we have lost over the last year and asked if any were lost because of the budget. Harris responded, "We are in the process now having to cut 9.5 positions. We will do that through attrition. We don't know where we are in that process, but we have held postings from openings so we could make sure our tenured

people had a place to go. Boston asked if there would be some moving around? She also asked if anyone would lose their job? Maxwell responded, "I have asked that the elementary positions not be posted yet to ensure that we do have positions should we have to transfer someone from one school to another." The committee discussed the enrollment/teacher ratios and determined it would be hard to tell what the needs would be until the first or second week of school. Harris continued, "Our SPED department is dictated by case numbers. Our director has been studious in that she has been a good steward of the money. We are looking at adding ½ of a teacher position for SPED and 1.5 teaching assistants for SPED. Also some things we will point out to point out as we go through due to enrollment we will be dropping 2 assistant principal to half time. They are not losing their job, their duties will just change. We still have some unknowns, the state minimum wage, the state minimum salary increase will be released May 27th."

As Harris started going through the budget pages. She said. "Some things to consider, they are built into the budget but will need a decision on them. The first one is the additional athletic supplements. We have talked about it to the Athletic committee and they said looks good. The second one is Interquest Canine.

Starting with the back page ¾ of the way down, grand total expenditures. If you follow that over our grand total expenditures total just over 59 million. The next line shows revenues minus expenditures. With the budget as presented, we will be spending about 2.8 million more than we have coming in revenues. That difference comes from our fund balance. Harris commented on the accounting side of the budget balance. We are required by state law to leave 3% of our expenditures in fund balance. The number above that is the amount we have to leave. With the budget as presented we would have 2.768 million over the required fund balance reserve. That is the number that is really important. Harris talked about the importance of leaving a healthy fund balance and the one-time gift of 3.9 million. Next year we have to be conservative because that fund balance is going to be even more important. Boston asked, "If the hold harmless did not happen this year we would be looking at negatives here?" Harris confirmed we would. She explained that if we had the same expenditures, we would have been 1.5 million dollars short of our required fund balance and would have pulled 7.1 out of fund balance. Boston said, "If the hold harmless had not come through, there would have been more budget cuts. Harris confirmed. That number is a good number to think about recurring items. Sometimes we get excited thinking about we have 2.7 million dollars that is over what we have to have. But we have to think about next year we might be in a different boat. The committee discussed the previous several years fund balance.

Boston asked, "How much is the 3% raises over and above what the state is sending us going to cost?" Harris responded, "The state is sending \$587,618. The state included in our April BEP estimate the 618 for the instructional component increase. The 3% raise cost for district wide raise will cost about 1.1 million." Of that 1.1 the BEP is giving us 618.

Harris started with page 1 and started through the budget. No comments or questions

Page 2 – No changes, questions or comments.

Page 3 – Line 46511 Basic Education Program. 46981 safe schools, revenue has not been budgeted in. The grant process has changed, we still expect to receive it, but we will apply for that in the fall and if we receive it, we will do a resolution to receive that grant money. No questions.

Page 4 final revenue page. 47304 is highlighted there, it is a reminder for me and at our next budget committee meeting you will see a budget amendment. This is a grant that we have received this year. This was a federal through the state and they financed one of the three 1 to 1 products. That won't be available next year. Without the hold harmless our projected revenue would be about 52.1 million. If you look at our history that would be pre 16-17 numbers.

Moving on to expenditures

Page 5 On line 116 it holds a lot, regular ed teachers. This is also where we hold the long-term leave. Historically we have budgeted for 10 extra teachers, we haven't used that in several years. Last year we cut it to 5, but this year we bumped it up to 8. Boston asked some questions regarding the 8 extra and the loss of 9.5 teachers. The committee also discussed summer school. Line 449 textbooks, we will just be

purchasing math consumables for the next year. We will purchase the 21-22. Then next spring we will purchase the 22-23. After that we will be in a Math adoption year.

Page 6 Alternative School page. Mostly people and benefits. No questions

Page 7 line 116 this is where we are adding $\frac{1}{2}$ a position. Line 168 is assistants. Line 171 we have budgeted for 2 positions the last 2 years. This position is very hard to fill. We have one in that line and cut the other position and the SPED department has contracted with side kick to provide those services. Holton gave a brief list of expenses for her department.

Page 8 CTE instruction page. Not a lot of changes. No questions.

Page 9 This is the athletic supplement page. The countywide athletic director requested these changes 2 countywide middle school wrestling coaches at \$500.00 each. There is a cross country coordinator. They have a lot of kids they have been volunteering for that. Each school will have a coordinator at \$300.00 per year. This will be around 4900.00. The athletic committee couldn't meet but did give approval for the changes. This page also houses the national competitions.

Page 10 Support service attendance page. No changes.

Page 11 Health services – No changes.

Page 12 Other student support. Safe school counselors. Boston asked if we got a grant for that. We may be able to pay for some of that, but the grant has changed. We will apply for that grant in the fall.

Page 13 This is our regular ed support page. Regular ed instructional supervisors. Career ladder, etc. 399 is another one of the options, 2 years ago we bought the Interquest Canine. It has been a positive impact. They have been to all schools and there was a study done. The cost is \$11,000.00. Magnusson spoke about the benefits of the program.

Page 14 SPED Support page, Personnel is the most of the expense. Holton confirmed the required personnel. Also, they discussed other contracts for services.

Page 15 CTE, Support page, Harris went over the Perkins Grant and how they are disbursed.

Page 16 Technology, Harris said we looked at this page last time and discussed the technology page. Boston asked some questions regarding the chrome books and what happens to them after the student graduates. Harris explained if they are in good working order they are distributed as classroom sets and used until they are no longer functioning then they are added to the surplus list.

Page 17 BOE, Harris said we talked about this page at the last meeting. We haven't made any changes since then. Out retiree insurance is on this line and our workers comp. Trustee commission is on this page, I have raised this a little.

Page 18 Office of the Superintendent, Harris said we talked about this page at the last meeting. No changes there.

Page 19 Office of the principal, Harris said we talked about this last time. Boston asked about copier service throughout the school system and would it be a better deal if we combined. Franklin and King said there was a system wide contract at one time, and it was expensive, and the service was not good. Harris continued, "Just as we mentioned, the long-term leave that was affected in this line for the current year. You will see a budget amendment on that." Harris mentioned line 139 and that is where you will see the minus half time assistant principals due to enrollment. Boston said, "If our numbers have fallen, that doesn't mean the responsibility or duties have fallen. That means historically you have to meet this number of students to warrant at full time assistant principal. What I would like is since we are going to lose two more. I would like to see every elementary above 200, have a full-time assistant principal. With the numbers you gave me, that is going to cost about \$250,000.00." The committee discussed the need for these positions. Boston made a motion that we add for every school that has 200 students have a full-time assistant principal. King seconded the motion. Maxwell asked if a school has less than 200 students would earn a half time assistant principal? Boston amended her motion to include that. The total cost was to include the two lost assistant principal positions and add one to every school over 200. The total cost would be \$305,000.00.

VOICE VOTE: Boston (mover-yes)
King (seconder-yes)
All Aye

MOTION: Carried Unanimously

Page 20 Fiscal Services, Harris said this is personnel and software changes only.

Page 21 Human Resource, This page is personnel and benefits. We did cut the digital fingerprinting amount because we have gone through the first wave and we can go in maintenance mode now.

Page 22 Operation of plant, Custodians are first, phone bills, lead water testing. We are projecting a small increase in insurance.

Page 23 Maintenance of plant, This page is our maintenance employees, communication lines. Boston made a motion to decrease line 335 to 945,000.00 and increase line 712 to \$300,000.00. In that same motion I am going to ask that the Director of Schools revisit the 10-year maintenance plan and come back to budget. If we need to send it to the Building and Grounds committee, we can. We need to know where we are. We will have this year in place.

VOICE VOTE: Boston (mover-yes)
King (seconder-yes)
All Ayes

MOTION: Carried Unanimously

Page 24 Transportation, We talked about this last time. We had a lot of conversation about radios. What we have discovered is we would not be updating the system at all we would just change from analog to digital radios. The repeater will remain the same. Bray said they would get new radios, they will program them to digital and they will be on a different channel. Boston asked about the \$100,000.00 budgeted for bus driver bonuses. Harris explained that we have that divided on lines 188 for safety/attendance bonuses and 399 for TODT physicals.

Boston asked Bray if the bonuses were helpful and Bray confirmed they were. Bray also mentioned that there was a grant in the works to help with Summer School Transportation.

We are partnering with the county to update the gas pumps and is estimated around \$11,000.00 or \$12,000.00.

Page 25 Community Services Not a lot of changes on this page.

Page 26 PreK Not a lot of changes. We have been awarded 12 PreK classes this year.

Page 27 Harris said she would look at line 321 engineering services and try to get a better estimate on that cost for the year. Boston questioned the increase in services. Harris explained that we could potentially have that much in services this year. Harris explained that if we have it here, we do not have to take the engineering costs out of the project budget which happened at Martin. Harris explained that two of the projects were Martin water line and the North electrical. Line 706 Transition Academy, they are starting construction on that project. The committee discussed the capital outlay distribution. The committee discussed the Pleasant HVAC Units and Harris gave a list of all the units there. Also, Boston asked about the painting quote at Martin. Harris said they have received one quote and were anticipating another one the next day.

5. Budget Amendments

This is the year end cleanup. We do this every year so no lines can end in the red. A big chunk of it is in our retirement. Some of our younger employees are on a hybrid plan so it is hard to budget. Boston made a motion to approve.

VOICE VOTE: Boston (mover-yes)
King (seconder-yes)
All Ayes

MOTION: Carried Unanimously

6. Other Discussion

Is it the intent to take a balanced budget to the county commission? Boston and King agreed they would. We meet again May 18 at 4:45.

7. Adjournment

VOICE VOTE: Boston (mover-yes)
King (seconder-yes)
All Ayes

MOTION: Carried Unanimously
(The meeting was adjourned at the approximate hour of 6:28)

Dr. Ina Maxwell
Director of Schools

Mr. Chris King
Chairman of the Budget Committee

Jane Franklin
Executive Assistant for the Director of Schools and BOE

**142 School Federal Programs
Budget Summary for 21-22**

Career and Technical Education (Perkins): \$173,294

- Perkins Reserve Consolidated – industry certifications, middle school equipment
- CTE Perkins Basic - CTE equipment and materials, Naviance, student and staff club competition travel

Special Education (IDEA Preschool and Part B): \$1,618,797

- IDEA Preschool 911 (3 and 4 year old preschool with special needs)
Majority of Preschool Special Ed Teacher's salary and benefits, instructional supplies, materials, special education equipment, travel and staff development cost
- IDEA Part B 901 (PreK through age 22 with special needs)
-6.35 teachers and 29.5 teacher assistant, Behavior Specialist, Service Coordinator, Compliance Coordinator, and 3 bus attendants' salaries and benefits, equipment, supplies and materials, maintenance repair and services, travel, staff development and therapy services

Federal Programs: \$2,669,130

- Consolidated Administration – cost to administer all Federal Programs, directors, bookkeepers, secretaries, supplies

- Title I – Improving Academic Achievements: Disadvantaged Students 9 elementary schools and Phoenix, extra teachers and assistants, instructional facilitators, professional development, tutoring, software, hardware, parental involvement programs, homeless student support, foster care transportation

- Title IA – Neglected and Delinquent Children

- Title II – Preparing, Training and Recruiting High Quality Teachers and Principals: 3.5 instructional coaches, staff development, mentor teacher program

- Title III – Language Instruction: Limited English Proficient, Immigrant Students: instructional equipment, supplies and pd for ESL

- Title IV – Student Support and Academic Enrichment: transferred to Title II

- Title V – Rural and Low-Income School Program: ESL teaching assistants, in-county travel expenses, supplemental equipment for ESL classrooms

- Title IX – McKinney-Vento Homeless Education Assistance: Homeless liaison, transportation, enrichment field trips

- 21 st Century Community Learning Centers – extended learning at 9 elementary schools, science, technology, etc, physical activity, stipends and transportation

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022

Account	Description	Budget	Projected Actual	Budget	
Rev code 47139	CTE Perkins Reserve Consolidated	20-21	20-21	21-22	
142 Federal 802 Sub Fund	Support Services/Vocational Education Program				
142-72230-599-802	Other Charges	15,000.00	15,000.00	15,000.00	Industry Certification
142-71300-730-802	Vocational Equipment	20,000.00	20,000.00	20,000.00	
TOTAL		35,000.00	35,000.00	35,000.00	

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2022
Revenue code 47145

Account	Description	Budget	Projected Actual	Budget
142-71200	IDEA Preschool 911 - 3&4 yr Instruction	20-21	20-21	21-22
105	Supervisor/Director			
116	Teachers	28361.00	20028.66	27598.00
162	Clerical Personnel			
163	Educational Assistants			
189	Other Salaries & Wages			
198	Non-Certified Subs			1000.00
201	Social Security	1577.00	1241.78	1712.00
204	State Retirement	3015.00	1408.09	2873.00
206	Life Insurance	63.00	62.00	75.00
207	Medical Insurance	5013.00	4965.00	5117.00
208	Dental Insurance	228.00	221.00	215.00
210	Unemployment Compensation	69.00	69.00	69.00
212	Employer Medicare	593.00	290.42	401.00
355	Travel			
422	Food Supplies			
429	Instructional Supplies & Materials	17658.48	824.09	3000.00
499	Other Supplies & Materials			3000.00
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment	2000.00	89.99	3000.00
	TOTAL	58577.48	29200.03	48060.00

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2022
Revenue code 46980

Account	Description	Budget 20-21	Projected Actual 20-21	Budget 21-22
142-71200	Baby Birds Learning Center			
116	Teachers	52148.67	48176.97	64752.00
163	Educational Assistants	42150.00	34037.44	51756.00
198	Non-Certified Subs	2500.00	1740.00	1000.00
201	Social Security	9190.67	6115.31	9000.00
204	State Retirement	8496.00	5372.07	9500.00
206	Life Insurance	200.00	147.98	250.00
207	Medical Insurance	36000.00	26806.05	36595.00
208	Dental Insurance	1200.00	932.29	1320.00
336	Maintenance & Repair	723.00	0.00	723.00
429	Instructional Supplies & Materials	8792.00	177.82	1512.00
499	Other Supplies	8793.00	6853.43	1000.00
599	Other Charges	7500.00	2859.64	1000.00
725	Equipment	1714.66	361.21	1000.00
	TOTAL	179408.00	133580.21	179408.00

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022
 Revenue code 46980

Account	Description	Budget 20-21	Projected Actual 20-21	Budget 21-22
142-72220	Baby Birds Learning Center			
355	Travel	1500.00	930.50	500.00
524	Staff Development	2500.00	784.00	2000.00
	TOTAL	4000.00	1714.50	2500.00

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2022

Account	Description	Budget	Projected Actual	Budget
142-72220	IDEA Preschool 911 - 3&4 yr Instruction	20-21	20-21	21-22
355	Travel			2000.00
524	Inservice/Training	1337.59	566.36	2087.00
	TOTAL	1337.59	566.36	4087.00

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2022

Account	Description	Budget	Projected Actual	Budget
142-99100	IDEA Preschool 911 - 3&4 yr Instruction	20-21	20-21	21-22
504	Indirect Cost			500.00
	TOTAL	0.00	0.00	500.00

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2022
Revenue code 47143

Account	Description	Budget	Projected Actual	Budget
142-71200	IDEA PART B 901 - PreK-Age 22 Instruction	20-21	20-21	21-22
105	Supervisor/Director			
116	Teachers	262937.00	236296.85	301768.00
162	Clerical Personnel			
163	Educational Assistants	471070.00	405668.57	483992.00
171	Speech Pathologist			
189	Other Salaries & Wages			35710.16
195	Certified Substitutes	1000.00	70.00	1000.00
198	Non Certified Subs	16000.00	5640.00	1000.00
201	Social Security	43969.00	40155.88	51056.00
204	State Retirement	53426.00	45790.32	61381.00
206	Life Insurance	2020.00	1573.43	1775.00
207	Medical Insurance	274525.00	296865.59	299939.00
208	Dental Insurance	12172.00	12661.41	11715.00
210	Unemployment	3805.00	4660.00	3728.00
212	Employer Medicare	23700.00	9391.29	11941.00
312	Contracts w/Private Agencies			3000.00
336	Maintenance & Repair	6000.00	1601.39	3000.00
355	Travel			
399	Other Contracted Services	3000.00	2125.82	
422	Food Supplies			
429	Instructional Materials	66000.00	6918.54	3000.00
499	Other Supplies & Materials	52436.40	1338.03	3000.00
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment	130402.22	6529.49	3000.00
	TOTAL	1422462.62	1077286.61	1280005.16

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2022

Account	Description	Budget	Projected Actual	Budget
142-72220	IDEA PART B 901 - Instructional Support	20-21	20-21	21-22
105	Supervisor/Director			
116	Teachers			
162	Clerical Personnel			
163	Educational Assistants			
189	Other Salaries & Wages	120100.00	109155.25	128056.00
195	Certified Substitutes			
198	Non Certified Subs			
201	Social Security	6678.00	6767.63	7940.00
204	State Retirement	12551.00	11603.07	13190.00
206	Life Insurance	190.00	162.50	150.00
207	Medical Insurance	18222.00	19095.84	19570.00
208	Dental Insurance	680.00	707.72	660.00
210	Unemployment Compensation	210.00	210.00	210.00
212	Employer Medicare	2511.00	1582.75	1857.00
308	Consultants			
336	Maintenance & Repair			
355	Travel	25755.48	1068.72	3000.00
399	Other Contracted Services	100543.00	96580.48	67408.84
422	Food Supplies			
429	Instructional Materials			
499	Other Supplies & Materials	5000.00	2821.14	2000.00
524	In-Service/Staff Development	25000.00	9124.41	2000.00
599	Other Charges			
725	Special Education Equipment			
	TOTAL	317440.48	258879.51	246041.84

Therapy Services

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022

Account	Description	Budget	Projected Actual	Budget
142-72710	IDEA PART B 901 - SPED Transportation	20-21	20-21	21-22
105	Supervisor/Director			
116	Teachers			
162	Clerical Personnel			
163	Educational Assistants			
169	Part time Personnel	38512.00	28437.82	35000.00
189	Other Salaries & Wages			
195	Certified Substitutes			
198	Non Certified Subs			
201	Social Security	2142.00	2175.49	2170.00
204	State Retirement	2119.00	1293.79	1925.00
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
210	Unemployment Compensation			
212	Employer Medicare	805.00	558.42	508.00
336	Maintenance & Repair			
355	Travel			
399	Other Contracted Services			
422	Food Supplies			
429	Instructional Materials			
499	Other Supplies & Materials			
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment			
	TOTAL	43578.00	32465.52	39603.00

Bus attendants

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2021

Account	Description 142-47141 101	Budget	Projected Actual	Budget
142-72130	Title I - Other Student Support	20-21	20-21	21-22
499	Other Supplies and Materials	2,000.00	2,000.00	2,000.00
599	Other Charges	20,598.73	20,598.73	19,962.87
	TOTAL	20,598.73	20,598.73	21,962.87

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022

Account	Description 142-47141 150	Budget	Projected Actual	Budget
142-71100	Title I-Neglected Rglr Instr Prog	20-21	20-21	21-22
169	Part Time Personnal	11,400.00	11,400.00	- .00
201	Social Security	872.10	872.10	- .00
210	Unemployment	100.00	100.00	- .00
299	Other Fringe Benefits	85.00	85.00	- .00
429	Instructional Supplies	189.90	189.90	- .00
	TOTAL	12,647.00	12,647.00	- .00

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022

Account	Description 142-47146 301	Budget	Projected Actual	Budget
142-71100	Title III-Regular Instructional Program	20-21	20-21	21-22
163	Educational Assistants	9,558.82	9,558.82	9,799.66
201	Social Security	731.25	731.25	749.67
204	State Retirement	525.74	525.74	538.98
429	Inst. Supplies and Materials	3,668.68	3,668.68	3,668.68
	TOTAL	14,484.49	14,484.49	14,756.99

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022

Account	Description 142-47146 301	Budget	Projected Actual	Budget
142-72210	Title III-Support Services/Reg Inst	20-21	20-21	21-22
524	In-Service/Staff Development	3,730.40	3,730.40	3,219.61
	TOTAL	3,730.40	3,730.40	3,219.61

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022

Account	Description 142-47148 602	Budget	Projected Actual	Budget
142-72210	Title V-Support Services/Reg Inst	20-21	20-21	21-22
355	Travel	7,271.44	7,271.44	7,271.44
399	Other Contracted Services	27,327.24	27,327.24	27,327.24
524	In-Service/Staff Development	500.00	500.00	500.00
	TOTAL	35,098.68	35,098.68	35,098.68

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022

Account	Description	Budget	Projected Actual	Budget
142-71100	Title IX-Regular Instructional Prog	20-21	20-21	21-22
116	Teachers	- .00	- .00	TBA
163	Educational Assistants	- .00	- .00	TBA
201	Social Security	- .00	- .00	TBA
204	State Retirement	- .00	- .00	TBA
599	Other Charges	- .00	- .00	TBA
	TOTAL	- .00	- .00	TBA

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022

Account	Description 142- 47590 701	Budget 20-21	Projected Actual 20-21	Budget 21-22
142-72130	Title IX-Other Student Support			
130	Social Workers	16,127.27	16,127.27	TBA
201	Social Security	1,233.74	1,233.74	TBA
204	State Retirement	887.00	887.00	TBA
524	In-Service/Staff Development	2,025.60	2,025.60	TBA
	TOTAL	20,273.61	20,273.61	TBA

**Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2022**

Account	Description 142-47590 701	Budget	Projected Actual	Budget
142-72710	Title IX-Transportation	20-21	20-21	21-22
146	Bus Drivers	12,038.21	12,038.21	TBA
201	Social Security	920.92	920.92	TBA
204	State Retirement	662.10	662.10	TBA
412	Diesel Fuel	6,905.16	6,905.16	TBA
	TOTAL	20,526.39	20,526.39	TBA

**Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022**

Account	142-47141-172	Budget 20-21	Projected Actual 20-21	Budget 21-22
142-71100	ATSI Grant			
429	Instructional Supplies & Materials	3,100.36	3,100.36	- .00
	TOTAL	3,100.36	3,100.36	- .00

10/29/2020

**Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022**

ESSER: From here forward:
 Covid Relief Money not included in regular Federal budget

Account	Description 142-47301 930	Budget	Projected Actual	Budget
142-72210	ESSER 1.0 Grant Support Services	20-21	20-21	21-22
307	Communication			7,001.82
	TOTAL	- .00	- .00	7,001.82

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022

Account	Description 142-47307-932	Budget	Projected Actual	Budget
142-72130	ESSER 2.0 Other Student Support	20-21	20-21	21-22
399	Other Contracted Services			88,361.68
499	Other Supplies and Materials			10,000.00
	TOTAL	- .00	- .00	98,361.68

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022

Account	Description 142-47141-130	Budget 20-21	Projected Actual 20-21	Budget 21-22
142-71100	Title IC-Regular Instruction			
189	Other Salaries and Wages	- .00	- .00	4,000.00
201	Social Security	- .00	- .00	350.00
204	State Retirement	- .00	- .00	450.00
429	Instructional Supplies and Materials	- .00	- .00	5,000.00
	TOTAL	- .00	- .00	9,800.00

**Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022**

Account	Description 142-47141-130	Budget 20-21	Projected Actual 20-21	Budget 21-22
142-72710	Title IC-Transportation			
146	Bus Drivers	- .00	- .00	2,500.00
201	Social Security	- .00	- .00	210.00
204	State Retirement	- .00	- .00	257.50
412	Diesel Fuel	- .00	- .00	2,020.38
	TOTAL	- .00	- .00	4,987.88

Cumberland County School Nutrition Program
 Central Cafeteria Fund
 Statement of Proposed Operations For the Fiscal Year Ending June 30, 2022

Account #	Description	2019-2020 Audited	2020-2021 Proposed	2020-2021 Year-To-Date	2020-2021 Expected Year End	2021-2022 Proposed	Increase (Decrease)	Increase/decreased based on what was approved for this SY
	Estimated Revenues							
43000	Charges for Current Services							
43500	Education Charges							NOTES:
43521	Lunch Payments - Children	\$ 227,352	\$ 294,190	\$ -	\$ -	\$ -	\$ (294,190)	COVID Emergency Meal Program extended to June 2022
43522	Lunch Payments - Adults	\$ 51,659	\$ 71,130	\$ 34,537	\$ 39,500	\$ 45,000	\$ (26,130)	No meal price increase w/ projected growth
43523	Breakfast Payments - Children	\$ 10,320	\$ -	\$ -	\$ -	\$ -	\$ -	Free Breakfast is offered at ALL schools
43523	Breakfast Payments - Adults	\$ 6,206	\$ 7,250	\$ 5,327	\$ 6,025	\$ 6,850	\$ (400)	No meal price increase w/ projected growth
43525	A la Carte Sales	\$ 223,032	\$ 265,500	\$ 149,429	\$ 170,631	\$ 223,050	\$ (42,450)	Current plus projected growth
43990	Other Charges for Services							
	Banquet - Other Charges	\$ 13,389	\$ 19,000	\$ 2,407	\$ 3,450	\$ 13,380	\$ (5,620)	
	Total Charges for Services	\$ 531,958	\$ 657,070	\$ 191,700	\$ 219,606	\$ 288,280	\$ (368,790)	
44000	Other Local Revenues							
44100	Recurring Items							
44110	Investment Income	\$ 1,669	\$ 1,800	\$ 1,109	\$ 1,179	\$ 1,880	\$ 80	
44170	Miscellaneous Refunds	\$ 12,436	\$ 11,500	\$ 8,775	\$ 10,500	\$ 12,500	\$ 1,000	
44570	Gifts & Contributions	\$ 3,500	\$ -	\$ -	\$ 250	\$ -	\$ -	Donations from individuals
	Total Other Local Revenue	\$ 17,605	\$ 13,300	\$ 9,884	\$ 11,929	\$ 14,380	\$ 1,080	
46000	State of Tennessee							
46500	State Education Funds							
46520	State Matching	\$ 43,438	\$ 45,500	\$ 46,323	\$ 46,322	\$ 47,500	\$ 2,000	Amount set by the State based on prior year's lunches
46980	Other State Grants	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	Breakfast Grant
	Total State of Tennessee	\$ 45,938	\$ 45,500	\$ 46,323	\$ 46,322	\$ 47,500	\$ 2,000	
47000	Federal Government							
47100	Federal Through State							
47111	Federal Reimbursement via State - Lunch	\$ 2,051,986	\$ 2,969,743	\$ 1,833,261	\$ 3,044,886	\$ 3,197,130	\$ 227,387	Increase due to the COVID emergency meal program participation plus a projected 5% rate increase
47112	USDA Foods - Commodities	\$ 341,451	\$ 400,000	\$ -	\$ 431,026	\$ 440,000	\$ 40,000	Wash account for tracking purposes, amount set by USDA
47113	Federal Reimbursement via State - Breakfast	\$ 892,327	\$ 1,619,671	\$ 892,175	\$ 1,533,514	\$ 1,610,190	\$ (9,481)	Increase due to the COVID emergency meal program participation plus a projected 5% rate increase
47114	Federal Reimbursement via State - Other (Afterschool Snack)	\$ 116,790	\$ 139,915	\$ 135,923	\$ 260,967	\$ 274,015	\$ 134,100	Increase due to the COVID emergency meal program participation plus a projected 5% rate increase
47590	Other Federal Through State	\$ 1,503,385	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	USDA Equipment Grant (HES Dish machine)
47301	COVID-19 Grant #1	\$ -	\$ -	\$ 449,351	\$ 453,351	\$ -	\$ -	Federal reimbursement July 2020 - issued as COVID Grant and 3 \$2,000 Grants
	Total Federal Government	\$ 4,905,939	\$ 5,129,329	\$ 3,310,710	\$ 5,778,744	\$ 5,576,335	\$ 447,006	
48000	Other Governments and Citizens Groups							
48600	Citizens Groups							
48610	Donations	\$ 6,041	\$ -	\$ -	\$ 2,500	\$ -	\$ -	
	Total Other Government and Citizens Groups	\$ 6,041	\$ -	\$ -	\$ 2,500	\$ -	\$ -	
	Total Estimated Revenues	\$ 5,507,481	\$ 5,845,199	\$ 3,558,617	\$ 6,059,101	\$ 5,926,495	\$ 81,296	

**Cumberland County School Nutrition Program
Central Cafeteria Fund
Statement of Proposed Operations (continued)**

Account # Description		2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	Increase	
		Audited	Proposed	Year-To-Date	Expected Year End	Proposed	(Decrease)	
Estimated Expenditures								
73000	Operation of Non-Instructional Services							
73100	<u>Food Service</u>							
105	Supervisor/Director	\$ 58,123	\$ 59,393	\$ 51,968	\$ 59,392	\$ 62,397	\$ 3,004	Kathy Hamby Step Increase (Year 22) + 3%
119	Bookkeeper	\$ 78,421	\$ 80,475	\$ 70,415	\$ 80,307	\$ 84,375	\$ 3,900	Step Increase + 3% (Treadway and Delk)
165	Cafeteria Personnel	\$ 1,563,914	\$ 1,774,715	\$ 1,269,930	\$ 1,410,280	\$ 1,845,550	\$ 70,835	Step Increase + 3% for apx 110 employees
167	Maintenance Personnel	\$ 88,439	\$ 91,725	\$ 57,101	\$ 62,161	\$ 97,240	\$ 5,515	Step Increase + 3% (Johnson and Carlisle)
186	Longevity Pay	\$ 13,442	\$ 14,195	\$ 11,741	\$ 11,747	\$ 16,261	\$ 2,066	
188	Bonus Payments	\$ -	\$ -	\$ 47,250	\$ -	\$ -	\$ -	
189	Other Salaries and Wages	\$ 17,817	\$ 21,005	\$ 19,206	\$ 20,806	\$ 23,958	\$ 2,953	Step Increase + 3% (Courier) + Perfect Attendance
201	Social Security	\$ 135,892	\$ 156,175	\$ 112,879	\$ 130,301	\$ 167,682	\$ 11,507	7.65%
204	State Retirement	\$ 54,865	\$ 58,620	\$ 51,018	\$ 58,584	\$ 62,140	\$ 3,520	Non Cert Rate
206	Employee Insurance-Life	\$ 1,377	\$ 1,390	\$ 1,112	\$ 1,112	\$ 1,205	\$ (185)	2.5%+ 2 additional FT positions
207	Employee Insurance-Health	\$ 305,085	\$ 308,770	\$ 272,968	\$ 297,725	\$ 320,820	\$ 12,050	2.5%+ 2 additional FT positions
208	Employee Insurance-Dental	\$ 13,190	\$ 13,160	\$ 11,192	\$ 12,200	\$ 13,150	\$ (10)	2.5%+ 2 additional FT positions
210	Unemployment Compensation	\$ 7,816	\$ 5,400	\$ 13,328	\$ 13,950	\$ 7,900	\$ 2,500	
307	Communication	\$ 5,943	\$ 6,000	\$ 5,745	\$ 6,050	\$ 6,350	\$ 350	
336	Maintenance & Repair Services-Equipment	\$ -	\$ -	\$ 458	\$ 8,424	\$ -	\$ -	Outside maintenance due to being short 1 maintenance tech
337	Maintenance & Repair Services-Office Equip	\$ 801	\$ 980	\$ 1,104	\$ 1,325	\$ 1,450	\$ 470	Copier service
347	Pest Control	\$ 4,161	\$ 4,500	\$ 3,771	\$ 4,152	\$ 4,152	\$ (348)	No price increase
354	Transportation-Commodity Delivery	\$ 12,162	\$ 15,750	\$ 10,200	\$ 10,200	\$ 14,150	\$ (1,600)	
355	Travel	\$ 1,093	\$ 1,200	\$ 325	\$ 675	\$ 1,200	\$ -	In county
359	Disposal Fees	\$ 31,394	\$ 36,500	\$ 33,592	\$ 37,545	\$ 37,600	\$ 1,100	No price increase
399	Other Contracted Services	\$ 6,116	\$ 18,795	\$ 17,242	\$ 17,242	\$ 18,105	\$ (690)	New POS and BOH Software, Fire suppression inspections, & F/R meal application printing w/ 5% price increase
418	Equipment and Machinery Parts	\$ 30,957	\$ 42,500	\$ 32,767	\$ 37,545	\$ 39,450	\$ (3,050)	
422	Food Supplies	\$ 2,331,609	\$ 2,319,465	\$ 1,850,080	\$ 2,255,450	\$ 2,450,000	\$ 130,535	Increase based on current plus 6% cost increase
435	Office Supplies	\$ 7,644	\$ 7,950	\$ 5,910	\$ 6,500	\$ 6,825	\$ (1,125)	Current plus 5% cost increase
451	Uniforms	\$ 3,373	\$ 4,025	\$ 3,771	\$ 3,771	\$ 5,000	\$ 975	\$50 per person based on 41 full time & 59 part time employees
452	Utilities	\$ 294	\$ -	\$ -	\$ -	\$ -	\$ -	
469	USDA Foods - Commodities	\$ 341,451	\$ 400,000	\$ -	\$ 431,026	\$ 440,000	\$ 40,000	Wash account for tracking purposes
499	Other Supplies and Materials	\$ 154,081	\$ 179,112	\$ 118,794	\$ 132,555	\$ 178,070	\$ (1,042)	With no TEMA funding and 5% price increase
524	In-Service Training	\$ 10,382	\$ 20,125	\$ -	\$ -	\$ 21,130	\$ 1,005	Based on in person Inservice/conference w/ 5% increase
599	Other Charges	\$ 15,217	\$ 19,750	\$ 8,283	\$ 8,500	\$ 8,925	\$ (10,825)	*see page 3
710	Food Service Equipment	\$ 81,245	\$ 114,100	\$ 19,973	\$ 149,973	\$ 235,475	\$ 121,375	Martin Combi Oven, CCHS Café Renovation & Phoenix Kitchen Hood?
Total Estimated Expenditures		\$ 5,376,304	\$ 5,775,775	\$ 4,102,123	\$ 5,269,498	\$ 6,170,560	\$ 394,785	

Cumberland County School Nutrition Program
 Central Cafeteria Fund
 Statement of Proposed Operations (continued)

	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	Increase
	Audited	Approved	Year-To-Date	Expected Year End	Proposed	(Decrease)
Total Estimated Revenues	\$ 5,507,481	\$ 5,845,199	\$ 3,558,617	\$ 6,059,101	\$ 5,926,495	\$ 81,296
Total Estimated Expenditures	\$ 5,376,304	\$ 5,775,775	\$ 4,102,123	\$ 5,269,498	\$ 6,170,560	\$ 394,785
Excess of Estimated Revenues Over/(Under) Estimated Expenditures	\$ 131,177	\$ 69,424	\$ (543,506)	\$ 789,603	\$ (244,065)	\$ (313,489)
Estimated Beginning Fund Balance, July 1	\$ 1,058,964	\$ 1,190,141	\$ 1,190,141	\$ 1,190,141	\$ 1,979,744	\$ 789,603
Estimated Ending Fund Balance w / Inventory , June 30	\$ 1,190,141	\$ 1,259,565	\$ 646,635	\$ 1,979,744	\$ 1,735,679	\$ 476,115
Fund Balance Reserved for Inventory	\$ 93,375	\$ 155,745	\$ 191,572	\$ 125,500	\$ 125,500	\$ (30,245)
Fund Balance , June 30	\$ 1,096,766	\$ 1,103,820	\$ 455,063	\$ 1,854,244	\$ 1,610,179	\$ 506,360
Accounts Receivable March and April USDA Reimbursement			\$ 1,177,973			
Balance with Reimbursement			\$ 1,633,036			

Items charged to account 73100-599 Other Charges:

- Health Department permits
- Decorations and promotional items
- Paint for cafeterias and kitchens
- Decorated lunch sacks
- Keys and charges for rekeying locks
- Repair charges for maintenance trucks, and old bus
- Postage charges
- School Nutrition Association /TSNA yearly membership dues for employees

2021-2022 Cafeteria Employee Pay Scale

YEAR	A	B	C
0	8.50	9.34	10.46
1	8.76	9.63	10.78
2	9.01	9.91	11.09
3	9.29	10.21	11.43
4	9.57	10.52	11.77
5	9.85	10.84	12.13
6	10.15	11.15	12.49
7	10.45	11.48	12.86
8	10.77	11.83	13.25
9	11.08	12.20	13.65
10	11.42	12.56	14.06
11	11.76	12.94	14.48
12	12.12	13.33	14.91
13	12.48	13.73	15.36
14	12.85	14.13	15.82
15	13.24	14.55	16.30
16	13.50	14.84	16.62
17	13.78	15.15	16.95
18	14.05	15.45	17.29
19	14.34	15.75	17.64
20	14.63	16.07	18.00
21	14.77	16.23	18.18
22	14.91	16.40	18.35
23	15.07	16.55	18.54
24	15.21	16.73	18.73
25	15.37	16.89	18.92
26	15.51	17.06	19.11

- A All cafeteria employees excluding those in columns B and C
- B Cafeteria assistant managers, bookkeepers, and manager trainees
- C Cafeteria managers and field managers

CCSNP employees in columns B and C who *achieve and maintain* certification with the School Nutrition Association will receive a one-time pay increase of:

Level 1 Certification	\$0.25
Level 2 Certification	\$0.50 (or \$0.25 additional if Level 1)
Level 3 Certification	\$0.75 (or \$0.25 additional if Level 2)
Level 4 Certification	\$1.00 (or \$0.25 additional of Level 3)

Longevity Pay:

- 16-20
- 21-25
- 26&UP

Existing pay scale:

- 3% to 16th year
- 2% 16th thru 20th year
- 1% 21th thru 26th year

CUMBERLAND COUNTY BOARD OF EDUCATION

2021-2022

SALARY SCHEDULE

3% with Recruit-Retain

LICENSED INSTRUCTIONAL PERSONNEL - BELOW ASSISTANT PRINCIPAL

SYSTEM WIDE YRS OF EXPERIENCE	BACHELOR		MASTER'S		EDUCATION SPECIALIST		DOCTORATE	
	Teachers	System- Wide Specialist	Teachers	System- Wide Specialist	Teachers	System- Wide Specialist	Teachers	System-Wide Specialist
	0	38,500	40,064	41,045	42,149	44,464	46,020	48,394
1	38,885	40,465	41,672	42,792	45,841	47,415	48,941	50,112
2	39,270	40,866	42,299	43,436	45,919	47,493	48,941	50,112
3	39,655	41,266	42,926	44,080	46,150	47,761	49,759	50,929
4	40,040	41,667	43,553	44,724	46,743	48,393	50,799	52,016
5	40,425	42,067	44,180	45,368	47,724	49,397	51,851	53,086
6	40,810	42,380	44,807	45,970	49,024	50,739	53,270	54,540
7	41,259	42,974	45,270	46,967	50,076	51,832	54,399	55,691
8	41,891	43,648	46,635	48,409	51,597	53,417	56,078	57,395
9	42,692	44,477	47,634	49,438	52,713	54,563	57,288	58,647
10	43,110	44,912	47,864	49,661	52,937	54,799	57,513	58,877
11	44,340	45,652	48,913	50,748	54,072	55,969	58,739	60,143
12	44,707	46,156	49,117	50,955	54,314	56,222	58,997	60,397
13	45,160	47,051	50,188	52,078	55,473	57,411	60,263	61,701
14	45,648	47,544	50,431	52,316	55,699	57,665	60,480	61,915
15	46,242	48,179	51,507	53,444	56,900	58,889	61,783	63,251
16	46,456	48,393	51,518	53,456	56,911	58,900	61,794	63,263
17	46,932	48,899	52,417	54,371	57,914	59,945	62,905	64,397
18	46,943	48,910	52,428	54,382	57,927	59,957	62,916	64,408
19	47,704	49,705	53,343	55,344	58,960	61,027	64,081	65,602
20	47,942	49,954	53,609	55,621	59,255	61,332	64,401	65,930
21	48,182	50,204	53,877	55,899	59,551	61,639	64,723	66,260
22	48,423	50,455	54,147	56,178	59,849	61,947	65,047	66,591
23	48,665	50,707	54,418	56,459	60,148	62,257	65,372	66,924
24	48,908	50,961	54,690	56,742	60,449	62,568	65,699	67,259
25	49,153	51,215	54,963	57,025	60,751	62,881	66,027	67,595
26	49,153	51,215	54,963	57,025	60,751	62,881	66,027	67,595
27	49,153	51,215	54,963	57,025	60,751	62,881	66,027	67,595
28	49,153	51,215	54,963	57,025	60,751	62,881	66,027	67,595
29	49,153	51,215	54,963	57,025	60,751	62,881	66,027	67,595
30	49,153	51,215	54,963	57,025	60,751	62,881	66,027	67,595

Footnotes:

Note 1: See State Board of Education Rules, Regulations and Minimum Standards 0520-2-4-.01(15), Advanced Academic Training Acceptable for Purposes of Salary Rating on the License, regarding master's degree, education specialist's degree, and doctor's degree designations.

Note 2: Occupational education teachers with less than a bachelor's degree who hold the occupational education license shall be paid on a bachelor's

**CUMBERLAND COUNTY BOARD OF EDUCATION
SALARY SCHEDULE**

2021-2022

3% with Recruit-Retain

LICENSED INSTRUCTIONAL PERSONNEL - Grandfathered Masters + Scale

SYSTEM WIDE YRS OF EXPERIENCE	Masters +10 Hours		Masters +20 Hours		Master +30 Hours	
	Teachers	System- Wide Specialist	Teachers	System- Wide Specialist	Teachers	System- Wide Specialist
0	\$40,843	\$42,352	\$40,768	\$42,267	\$44,292	\$44,941
1	\$41,467	\$42,999	\$42,164	\$43,698	\$45,709	\$46,353
2	\$42,091	\$43,646	\$42,264	\$43,798	\$45,812	\$46,453
3	\$42,715	\$44,293	\$42,454	\$44,012	\$46,006	\$46,679
4	\$43,339	\$44,940	\$43,000	\$44,592	\$46,533	\$47,224
5	\$43,963	\$45,587	\$43,715	\$45,342	\$47,294	\$48,006
6	\$44,807	\$46,171	\$44,710	\$46,373	\$48,064	\$48,796
7	\$45,785	\$47,482	\$45,674	\$47,372	\$49,057	\$49,805
8	\$46,837	\$48,611	\$47,039	\$48,813	\$50,521	\$51,293
9	\$47,835	\$49,639	\$48,038	\$49,841	\$51,608	\$52,405
10	\$48,066	\$49,863	\$48,268	\$50,065	\$51,855	\$52,647
11	\$49,107	\$50,951	\$49,309	\$51,153	\$52,976	\$53,794
12	\$49,312	\$51,150	\$49,522	\$51,360	\$53,187	\$54,001
13	\$50,391	\$52,281	\$50,592	\$52,482	\$54,339	\$55,169
14	\$50,746	\$52,517	\$50,834	\$52,719	\$54,563	\$55,390
15	\$51,709	\$53,646	\$51,910	\$53,848	\$55,720	\$56,571
16	\$51,721	\$53,658	\$51,922	\$53,859	\$55,732	\$56,582
17	\$52,618	\$54,573	\$52,821	\$54,775	\$56,704	\$57,565
18	\$52,630	\$54,584	\$52,832	\$54,787	\$56,715	\$57,576
19	\$53,546	\$55,547	\$53,748	\$55,750	\$57,721	\$58,949
20	\$53,814	\$55,825	\$54,017	\$56,028	\$58,010	\$59,244
21	\$54,083	\$56,104	\$54,287	\$56,308	\$58,300	\$59,540
22	\$54,353	\$56,385	\$54,558	\$56,590	\$58,591	\$59,838
23	\$54,625	\$56,667	\$54,831	\$56,873	\$58,884	\$60,137
24	\$54,898	\$56,950	\$55,105	\$57,157	\$59,178	\$60,438
25	\$55,173	\$57,235	\$55,381	\$57,443	\$59,474	\$60,740
26	\$55,173	\$57,235	\$55,381	\$57,443	\$59,474	\$60,740
27	\$55,173	\$57,235	\$55,381	\$57,443	\$59,474	\$60,740
28	\$55,173	\$57,235	\$55,381	\$57,443	\$59,474	\$60,740
29	\$55,173	\$57,235	\$55,381	\$57,443	\$59,474	\$60,740
30	\$55,173	\$57,235	\$55,381	\$57,443	\$59,474	\$60,740

Footnotes:

Note 1: See State Board of Education Rules, Regulations and Minimum Standards 0520-2-4-.01(15), regarding requirements for Masters + semester hours on the License, regarding master's degree, education specialist's degree, and doctor's degree designations.

Note 2: This scale only exists for 12 employees that were on the Masters + scale in FY 13-14. These 9 employees were grandfathered to this scale until the employee retires, leaves the system or attains the degree. The employees include: Samantha Isbell, Kim Cram, Duane Hazelton, Laura Kidwell, Bruce Mullins Jr., William Patton, Linda Gayle Reed, Anna Bryant, and Josette Schlafer.

CUMBERLAND COUNTY BOARD OF EDUCATION

2021-2022

SALARY SCHEDULE

3% with Recruit-Retain

LICENSED INSTRUCTIONAL PERSONNEL - ASSISTANT PRINCIPAL, PRINCIPAL, SYSTEM-WIDE SUPERVISORS

SYSTEM WIDE YRS OF EXPERIENCE	BACHELOR		MASTER'S		EDUCATION SPECIALIST		DOCTORATE	
	Principals	System-Wide Supervisor	Principals	System-Wide Supervisor	Principals	System-Wide Supervisor	Principals	System-Wide Supervisor
	0	37,744	39,279	39,843	41,322	43,591	45,118	47,444
1	38,122	39,671	40,451	41,953	44,942	46,485	47,982	49,130
2	38,499	40,064	41,060	42,585	45,018	46,561	47,982	49,130
3	38,877	40,457	41,669	43,216	45,246	46,825	48,782	49,930
4	39,254	40,850	42,277	43,847	45,826	47,444	49,803	50,996
5	39,632	41,243	42,886	44,478	46,788	48,428	50,834	52,045
6	39,901	41,549	43,438	45,069	48,062	49,744	52,225	53,470
7	40,449	42,131	44,382	46,046	49,094	50,816	53,332	54,599
8	41,069	42,792	45,720	47,460	50,584	52,369	54,978	56,269
9	41,854	43,605	46,700	48,469	51,680	53,493	56,165	57,497
10	42,264	44,032	46,925	48,687	51,899	53,725	56,386	57,723
11	42,955	44,757	47,946	49,753	53,011	54,871	57,586	58,964
12	43,431	45,251	48,154	49,956	53,249	55,120	57,840	59,212
13	44,275	46,128	49,203	51,057	54,384	56,285	59,080	60,491
14	44,752	46,612	49,442	51,290	54,606	56,535	59,294	60,701
15	45,335	47,235	50,497	52,396	55,783	57,734	60,571	62,011
16	45,545	47,444	50,508	52,408	55,794	57,745	60,582	62,022
17	46,012	47,940	51,388	53,305	56,779	58,770	61,671	63,134
18	46,023	47,951	51,400	53,316	56,790	58,781	61,682	63,146
19	46,768	48,731	52,297	54,259	57,803	59,831	62,824	64,316
20	47,001	48,974	52,558	54,530	58,092	60,130	63,138	64,637
21	47,236	49,219	52,821	54,803	58,383	60,430	63,454	64,961
22	47,473	49,465	53,085	55,077	58,675	60,732	63,771	65,285
23	47,710	49,713	53,351	55,352	58,968	61,036	64,090	65,612
24	47,948	49,961	53,617	55,629	59,263	61,341	64,411	65,940
25	48,188	50,211	53,885	55,907	59,559	61,648	64,733	66,270
26	48,188	50,211	53,885	55,907	59,559	61,648	64,733	66,270
27	48,188	50,211	53,885	55,907	59,559	61,648	64,733	66,270
28	48,188	50,211	53,885	55,907	59,559	61,648	64,733	66,270
29	48,188	50,211	53,885	55,907	59,559	61,648	64,733	66,270
30	48,188	50,211	53,885	55,907	59,559	61,648	64,733	66,270

Footnotes:

Note 1: See State Board of Education Rules, Regulations and Minimum Standards 0520-2-4-.01(15), Advanced Academic Training Acceptable for Purposes of Salary Rating on the License, regarding master's degree, education specialist's degree, and doctor's degree designations.

Note 2: A principal shall receive \$8.00 per month for ten months for each full-time teacher under his/her supervision up to and including 20 full-time teachers.

Note 3: Base salary based on 200 days. Additional certified supervisor supplement will apply.

CUMBERLAND COUNTY BOARD OF EDUCATION**2021-2022****SCHEDULE OF SUPPLEMENTS FOR CERTIFIED SUPERVISORS AND PRINCIPALS**

(Based on number of years as supervisor or principal)

Role	Begin	4 Yrs	7 Yrs	10 Yrs	13 Yrs	16 Yrs	20 Yrs
Certified Supervisor	19%	23%	24%	25%	26%	27%	28%
Secondary Principal	18%	22%	23%	24%	25%	26%	27%
Elementary Principal PreK-8	17%	21%	22%	23%	24%	25%	26%
Secondary Assistant Principal	16%	20%	21%	22%	23%	24%	25%
Elementary Assistant Principal	14%	17%	18%	19%	20%	21%	22%

Supplements are based on percentages of individual principal's and supervisor's salaries from the Assistant Principal, Principal and System Wide Supervisors pay scale.

**CUMBERLAND COUNTY BOARD OF EDUCATION
NON-CERTIFIED PAYSCALE**

2021-2022

Year	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
0	8.83	8.94	9.13	9.41	11.23	10.01	11.74	12.36	13.13	11.95	9.36	9.47	9.85	11.23	12.55	13.54	47.32	16.06
1	9.09	9.21	9.40	9.70	11.56	10.30	12.10	12.73	13.51	12.30	9.64	9.76	10.14	11.56	12.93	13.95	48.73	16.54
2	9.37	9.49	9.69	9.98	11.91	10.61	12.46	13.11	13.93	12.68	9.93	10.04	10.44	11.91	13.32	14.36	50.19	17.04
3	9.65	9.78	9.97	10.28	12.27	10.93	12.83	13.50	14.35	13.06	10.22	10.35	10.76	12.27	13.72	14.79	51.70	17.55
4	9.94	10.06	10.27	10.59	12.63	11.26	13.22	13.91	14.77	13.45	10.53	10.66	11.08	12.63	14.13	15.24	53.26	18.07
5	10.24	10.37	10.58	10.91	13.02	11.61	13.62	14.32	15.22	13.86	10.84	10.98	11.41	13.02	14.55	15.70	54.86	18.62
6	10.54	10.68	10.90	11.24	13.41	11.95	14.02	14.76	15.67	14.27	11.17	11.31	11.75	13.41	14.99	16.16	56.50	19.18
7	10.86	11.00	11.23	11.57	13.81	12.30	14.44	15.20	16.14	14.69	11.50	11.65	12.11	13.81	15.44	16.64	58.19	19.75
8	11.18	11.33	11.56	11.93	14.22	12.68	14.87	15.66	16.63	15.14	11.85	11.99	12.47	14.22	15.90	17.15	59.94	20.35
9	11.53	11.67	11.91	12.28	14.66	13.06	15.32	16.13	17.12	15.59	12.21	12.36	12.85	14.66	16.38	17.66	61.73	20.96
10	11.87	12.02	12.27	12.65	15.09	13.45	15.79	16.61	17.64	16.06	12.58	12.73	13.23	15.09	16.87	18.20	63.59	21.59
11	12.22	12.38	12.63	13.03	15.55	13.86	16.26	17.11	18.16	16.54	12.95	13.11	13.63	15.55	17.37	18.73	65.49	22.23
12	12.59	12.75	13.01	13.42	16.02	14.27	16.75	17.63	18.71	17.03	13.34	13.50	14.04	16.02	17.90	19.31	67.47	22.90
13	12.97	13.14	13.40	13.82	16.50	14.69	17.25	18.15	19.27	17.55	13.74	13.90	14.46	16.50	18.44	19.88	69.49	23.59
14	13.35	13.53	13.81	14.23	16.99	15.14	17.76	18.70	19.85	18.07	14.15	14.32	14.90	16.99	18.99	20.47	71.57	24.30
15	13.75	13.94	14.22	14.67	17.49	15.59	18.30	19.26	20.45	18.62	14.58	14.76	15.34	17.49	19.56	21.09	73.72	25.03
16	14.16	14.35	14.64	15.10	18.01	16.06	18.85	19.83	21.06	19.18	15.01	15.19	15.80	18.01	20.15	21.73	75.93	25.77
17	14.31	14.50	14.79	15.26	18.20	16.22	19.03	20.04	21.27	19.36	15.16	15.35	15.96	18.20	20.35	21.94	76.69	26.03
18	14.45	14.64	14.94	15.41	18.38	16.38	19.23	20.23	21.49	19.56	15.32	15.50	16.12	18.38	20.55	22.16	77.45	26.30
19	14.60	14.79	15.09	15.56	18.56	16.54	19.42	20.44	21.70	19.75	15.47	15.66	16.28	18.56	20.76	22.38	78.23	26.56
20	14.75	14.94	15.24	15.72	18.75	16.71	19.61	20.64	21.92	19.96	15.63	15.81	16.44	18.75	20.96	22.61	79.02	26.82
21	14.90	15.09	15.40	15.88	18.94	16.87	19.81	20.85	22.14	20.15	15.78	15.97	16.61	18.94	21.18	22.84	79.80	27.08
22	15.04	15.24	15.55	16.04	19.12	17.04	20.00	21.05	22.36	20.36	15.94	16.13	16.77	19.12	21.38	23.06	80.60	27.36
23	15.19	15.39	15.71	16.20	19.32	17.22	20.21	21.27	22.58	20.56	16.10	16.29	16.94	19.32	21.60	23.29	81.40	27.63
24	15.34	15.55	15.86	16.36	19.51	17.39	20.40	21.48	22.81	20.77	16.26	16.46	17.11	19.51	21.82	23.52	82.21	27.91
25	15.50	15.70	16.02	16.52	19.71	17.56	20.61	21.69	23.04	20.97	16.42	16.62	17.28	19.71	22.04	23.76	83.04	28.19
26	15.65	15.86	16.18	16.69	19.90	17.74	20.81	21.91	23.27	21.18	16.59	16.78	17.45	19.90	22.25	24.00	83.87	28.47

Longevity Pay

Existing pay scale 3% step each year up to 16th year, 1% step plus longevity thereafter. Longevity paid end of first semester.

16-20 years = additional 3% of total salary

21-25 years = 3.5% of total salary

26+ = 4% of total salary

Substitute Pay

Non-certified substitute teachers = \$60.00 per day

Certified substitute teachers = \$70.00 per day

Substitute bus drivers (Q) = \$42.25 per day

Substitute nurses = \$90.00 per day

Definitions:

- | | |
|---|---|
| A Teachers asst., CCQCP, bus attd., non-cert PreK | J Maintenance |
| B Sped teacher asst. & alt. sch. asst. | K School secretary |
| C CDC/PreK CDA teacher asst./CCQCP Site Directors | L School bookkeeper/School Attd. Clerk |
| D Custodian, mower | M Admin. clerk (secretarial duties) |
| E Maintenance-custodian | N Admin. sec. (Recpt., Dept. sec. with some bookkeeping duties) |
| F Fuel person/mechanic | O Admin. asst./Dept. sec. with primary duty as bookkeeper |
| G Interpreter, translator | P Executive Assistant |
| H LPN, mechanic | Q Bus Driver (daily rate) |
| I Technician | R Licensed HVAC, plumber, electrician, technician |

M, N, O, P & R are Central Office positions

**CUMBERLAND COUNTY BOARD OF EDUCATION
NON-CERTIFIED SUPERVISOR AND SAFE SCHOOL COUNSELOR SALARY SCHEDULES**

2021-22

Years	Safe School Counselor (System-wide)	Non-Certified Supervisor
	200 day work year	260 day work year
0	39,590.63	36,610.83
1	39,986.53	37,708.37
2	40,386.40	38,839.51
3	40,790.26	40,007.04
4	41,198.16	41,205.38
5	41,610.14	42,440.11
6	42,026.25	43,716.84
7	42,446.51	45,027.17
8	42,870.97	46,376.70
9	43,299.68	47,768.22
10	43,732.68	49,201.75
11	44,170.01	50,184.49
12	44,611.71	51,186.84
13	45,057.82	52,211.58
14	45,508.40	53,258.73
15	45,963.49	54,319.87
16	46,423.12	55,409.01
17	46,887.35	56,514.95
18	47,356.23	57,646.09
19	47,829.79	58,799.63
20	48,308.09	59,975.57
21	48,791.17	61,173.90
22	49,279.08	62,397.43
23	49,771.87	63,646.17
24	50,269.59	64,920.10
25	50,772.28	66,219.23

Supervisor Longevity:		
16-20 years		3%
21-25 years		3.50%
26 + years		4%

Note 1: Master's degree required for Safe School Counselor position.
 Note 2: Lead Safe School Counselor receives additional \$3,000 supplement and is eligible for Supervisor Longevity.

Collaborative Conferencing Salary Proposal

May 17, 2021

The Collaborative Conferencing team has agreed on the salary proposal below and would like to recommend it to the Budget Committee for inclusion in the 21-22 budget.

Recruit and Retain Salary Proposal:

Overview: Go above predicted state minimum starting salary and equalize first 5 steps to recruit new teachers. Equalize the last 5 steps to retain/reward veteran teachers.

Specifics:

Bachelor	Additional 2.8% to Year 0 to go over predicted state minimum to recruit new teachers
	Equalized first 5 steps to ~1% step to hit year 6 state min and recruit/retain new teachers
	Equalized last 5 steps to .5% step to retain/reward veteran teachers
Masters	Additional .62% to Year 0 to hit state min
	Equalized first 5 steps to ~1.4/1.5% step to hit year 6 min and more closely match the state structure
	Equalized last 5 steps to .5% step to retain/reward veteran teachers
EdS	No change to first 5 steps
	Equalized last 5 steps to .5% step to retain/reward veteran teachers
PhD	No change to first 5 steps
	Equalized last 5 steps to .5% step to retain/reward veteran teachers

Estimated Cost: \$301,481

Selling Points:

- Puts beginning teacher pay above projected state minimum
- Brings some order to the step process
- Increases the steps for veteran teachers

3% DW Raise with Recruit and Retain Option for 21-22

5/17/2021

- Bachelor Additional 3.3% to Year 0 to go over predicted state minimum to recruit new teachers
Equalized first 5 steps to ~1% step to hit year 6 state min and recruit/retain new teachers
Equalized last 5 steps to .5% step to retain/reward veteran teachers
- Masters Additional .68% to Year 0 to hit state min
Equalized first 5 steps to ~1.4/1.5% step to hit year 6 min and more closely match the state structure
Equalized last 5 steps to .5% step to retain/reward veteran teachers
- EdS No change to first 5 steps
Equalized last 5 steps to .5% step to retain/reward veteran teachers
- PhD No change to first 5 steps
Equalized last 5 steps to .5% step to retain/reward veteran teachers

Years	BACHELOR		Difference b/n 3% and 3% with R and R	MASTER'S		Difference	EDUCATION		Difference	DOCTORATE		Difference
	3%	Proposed Recruit and Retain		3%	Proposed Recruit and Retain		3%	Proposed Recruit and Retain		3%	Proposed Recruit and Retain	
0	37,273	38,500	1,227	40,766	41,045	279	44,464	44,464	-	48,394	48,394	-
1	38,631	38,885	254	41,759	41,672	(87)	45,841	45,841	-	48,941	48,941	-
2	38,744	39,270	526	41,859	42,299	440	45,919	45,919	-	48,941	48,941	-
3	38,927	39,655	728	42,049	42,926	877	46,150	46,150	-	49,759	49,759	-
4	39,370	40,040	670	42,596	43,553	957	46,743	46,743	-	50,799	50,799	-
5	40,009	40,425	416	43,311	44,180	869	47,724	47,724	-	51,851	51,851	-
6	40,700	40,810	110	44,750	44,807	57	49,024	49,024	-	53,270	53,270	-
7	41,259	41,259	-	45,270	45,271	-	50,076	50,076	-	54,399	54,399	-
8	41,891	41,891	-	46,635	46,635	-	51,597	51,597	-	56,078	56,078	-
9	42,692	42,692	-	47,634	47,634	-	52,713	52,713	-	57,288	57,288	-
10	43,110	43,110	-	47,864	47,864	-	52,937	52,937	-	57,513	57,513	-
11	44,254	44,340	86	48,913	48,913	-	54,072	54,072	-	58,739	58,739	-
12	44,707	44,707	-	49,117	49,118	-	54,314	54,314	-	58,997	58,997	-
13	45,160	45,160	-	50,188	50,188	-	55,473	55,473	-	60,263	60,263	-
14	45,648	45,648	-	50,431	50,431	-	55,699	55,699	-	60,480	60,480	-
15	46,242	46,242	-	51,507	51,507	-	56,900	56,900	-	61,783	61,783	-
16	46,456	46,456	-	51,518	51,519	-	56,911	56,911	-	61,794	61,794	-
17	46,932	46,932	-	52,417	52,417	-	57,914	57,914	-	62,905	62,905	-
18	46,943	46,943	-	52,428	52,428	-	57,927	57,927	-	62,916	62,916	-
19	47,704	47,704	-	53,343	53,343	-	58,960	58,960	-	64,081	64,081	-
20	47,715	47,942	227	53,355	53,609	254	58,972	59,255	284	64,093	64,401	308
21	47,726	48,182	456	53,366	53,877	511	58,984	59,551	568	64,104	64,723	619
22	47,737	48,423	686	53,377	54,147	769	58,994	59,849	855	64,114	65,046	932
23	47,842	48,665	823	53,389	54,418	1,029	59,006	60,148	1,142	64,127	65,372	1,245
24	47,965	48,908	943	53,412	54,690	1,277	59,029	60,449	1,420	64,149	65,699	1,550
25	48,096	49,153	1,057	53,440	54,963	1,523	59,057	60,751	1,695	64,178	66,027	1,849

Examples:	20-21	21-22	Difference Year over Year
Bachelor Year 0	36,187	38,500	2,313
MA Year 25	51,884	54,963	3,079

Cumberland County Schools Budget										
General Purpose School Fund										
Budget										
For Fiscal Year Ending June 30, 2022										
5/17/2021										
Account	Description									Account
No.		Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22	No.
40000	LOCAL TAXES									40000
40100	County Property Taxes									40100
40110	Current Property Taxes	8,834,417	8,991,458	9,111,000	8,117,272	7,661,793			(7,661,793)	40110
40120	Trustee's Collection Prior Year	201,587	162,551	200,000	200,000	116,000			(116,000)	40120
40130	Circuit/Clerk & Master	92,896	120,432	120,000	120,000	107,000			(107,000)	40130
40140	Interest & Penalty	82,046	107,105	107,000	107,000	93,000			(93,000)	40140
40150	Pickup Taxes								-	40150
40162	Payments in Lieu of Taxes - Utilities								-	40162
40200	COUNTY LOCAL OPTION TAXES								-	40200
40210	Local Option Sales Tax	8,118,602	9,160,510	9,640,392	10,122,412	10,270,962			(10,270,962)	40210
40270	Business Tax	4,699	4,708	4,700	4,700	3,600			(3,600)	40270
40275	Mixed Drink Tax	132,577	46,217	46,000	46,000	50,400			(50,400)	40275
40280	Mineral Severance Tax								-	40280
40290	Other County Local Option Taxes								-	40290
40300	STATUTORY LOCAL TAXES								-	40300
40340	Coal Severance Tax								-	40340
40350	Interstate Communications Taxes	5,071	5,100	-					-	40350
									-	
									-	
									-	April BEP Local 18715000
									-	May BEP Local
									-	June BEP Local is
									-	July BEP Local is
	TOTAL LOCAL TAXES	18,162,000	18,598,081	19,229,092	18,965,482	18,302,755	18,567,755	18,715,000	412,245	

										-	
										-	
										-	
										-	
43000	CHARGES FOR CURRENT SERVICES	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		43000
	Employee Benefit Contributions									-	
43500	Education - Charges									-	43500
43512	Tuition - Other									-	43512
43517	Tuition - Other	155,256	128,276	136,000	155,000	130,000	107,000	110,000	(20,000)	CCQCP	43517
43570	Receipts from Individual Schools	36,797	60,027	62,000	65,000	65,000	18,000	40,000	(25,000)		43570
43990	Other Charges for Services	30,195	25,740	23,195	26,000	26,000	25,000	26,000	-	Dual Credit	43990
	Criminal Background Fees									-	
	TOTAL CHARGES FOR CURRENT SERVICES	222,248	214,044	221,195	246,000	221,000	150,000	176,000	(45,000)		
										-	
44100	OTHER LOCAL REVENUES									-	44100
	RECURRING ITEMS									-	
										-	
44120	Lease/Rentals		14,242	9,577	12,000	2,000		8,000	6,000		44120
44130	Sale of Materials/Supplies									-	44130
44145	Sale of Surplus Materials	1,759	5,863	7,281	2,500	2,500	7,000	7,000	4,500	Scrap Metal Recycling	44145
										-	
44146	E-Rate Funding	356,611	31,725	15,581	-	-			-	Phone phased out in 18-19	44146
44160	Retires' Insurance Payments	234	-	-					-		44160
										-	
44170	Miscellaneous Refunds	178,899	120,199	145,000	163,267	230,000	160,000	160,000	(70,000)	\$5,097 Reimbursement from CCSNP for Skyward recurring costs-Federal and CTE reimbursement-etc. 20-21 80K bus grant	44170
										-	
44500	NONRECURRING ITEMS									-	44500
44520	Line no longer active see 49700 for insurance									-	44520
44530	Sale of Equipment	6,041	4,225				122			-	44530
44540	Sale of Property	21,650	1,136							-	44540
44550	Resale of Materials - T&I House									-	44550
44560	Damages Recovered From Individuals	281	1,163	575	776	500	2,393	1,000	500	Books/bus seats etc.	44560
44570	Contributions & Gifts	17,872	38,493	10,012	20,000	15,000	15,703	15,000	-	Shoe Fund donations	44570
44990	Other Local Revenues	9,284	14,583	15,251	16,000	16,000	13,000	14,000	(2,000)	District Solution bus advertising	44990
	TOTAL OTHER LOCAL REVENUES	592,630	231,630	203,276	214,543	266,000	198,218	205,000	(61,000)		
										-	
										-	

		Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		
46000	STATE OF TENNESSEE										46000
46500	STATE EDUCATION FUNDS								-		46500
	On Behalf Contributions								-	April BEP estimate \$35,390,000	
	Safe Schools								-	May BEP estimate \$	
46511	Basic Education Program	31,241,000	32,343,703	33,414,000	34,320,000	34,803,000	34,543,000	35,390,000	587,000	June BEP estimate \$	46511
	BEP ARRA								-	July BEP estimate \$	
									-	January 2% total \$	
46515	Early Childhood Education	1,078,095	1,078,098	1,068,265	1,059,450	1,059,450	1,059,450	1,059,450	-		46515
46530	Energy Efficient Schools Initiative								-		46530
46550	Driver Education								-		46550
										Salary Equity/Strategic compensation (\$100,000 strategic compensation)	
46590	Other State Education	616,275	556,310	597,026	614,000	614,000	614,000	614,000	-		46590
46591	Coordinated School Health	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-		46591
46592	Internet Connectivity								-		46592
46594	Family Resource Centers	29,612	29,612	29,611	29,611	29,611	29,611	29,611	-		46594
										Program change, will apply/award in October. Safe School amount for 20-21 \$135,780. School Safety money was 1 time in FY19 with 42,934 in carryover to FY21.	
46981	Safe Schools	32,940	32,610	192,676	178,714	178,714	178,714		(178,714)		46981
46610	Career Ladder Program	175,589	155,675	166,726	150,000	120,000	117,364	117,000	(3,000)	Pass through	46610
46640	Vocational Equipment		124,221						-		46640
46790	Other Vocational				27,000				-		
46980	Other State Education								-		46980
46990	Other State Revenues								-	Erate moved to 44146	46990
									-		
									-		
	TOTAL STATE OF TENNESSEE	33,273,511	34,420,229	35,568,303	36,478,775	36,904,775	36,642,139	37,310,061	405,286		
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	Maxwell									-		
Account No.	EXPENDITURES	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		Account No.	
71100	REGULAR INSTRUCTION											71100
116	Teachers	14,995,210	15,528,041	15,680,244	17,008,677	16,859,083	15,600,672	17,103,253	244,170	352.5 (Down from 362 due to loss in enrollment) Teaching positions \$16,269,253 (+300,000 for long term leave, +\$368,000 for 8 extra teachers if needed, + \$10,000 classroom overage expense, credit recovery \$6,000, Summer School 3rd grade \$0 this year, Summer School High School \$50,000. Strategic compensation of \$100,000)	116	
117	Career Ladder Program	106,150	72,550	61,800	65,000	54,350	53,500	55,000	650		117	
128	Homebound Teacher	44,342	47,126	48,264	50,568	50,792	50,800	53,460	2,668	1	128	
163	Educational Assistants	863,978	903,764	871,907	951,946	848,978	854,000	910,343	61,365	51.5 (down from 52.5 due to enrollment), \$7000 for summer school, 15K longevity	163	
188	Bonus Payments					294,174	294,000	-	(294,174)		188	
195	Certified Substitute Teachers	45,092	32,886	39,111	48,000	35,000	19,500	48,000	13,000	\$70 per day	195	
198	Non-Certified Substitutes	215,000	230,704	234,993	250,000	263,000	122,580	263,000	-	\$60 per day	198	
201	Social Security	1,201,450	1,240,050	1,244,034	1,405,626	1,412,129	1,300,121	1,410,129	(2,000)		201	
204	State Retirement	1,395,308	1,445,596	1,566,663	1,872,664	1,823,800	1,694,864	1,822,875	(925)	10.3%, 5.5%	204	
206	Life Insurance	29,093	25,344	28,067	30,065	29,022	22,842	29,022	-	C=75 NC=36	206	
207	Medical Insurance	4,063,984	4,270,892	4,350,477	4,420,624	4,350,000	4,401,809	4,607,855	257,855	2.5% increase	207	
208	Dental Insurance	131,632	131,652	130,729	136,609	138,600	128,000	138,600	-		208	
217	Retirement - Hybrid Stabilization			67,318			90,000		-	added late FY18	217	
336	Maintenance & Repair Services								-		336	
399	Other Contracted Services	10,810	20,129	30,391	42,100	35,000	33,418	35,000	-	Residential facility fees for students \$24K@3 students, 504 student therapy \$11,000, Trans ACT \$6,300	399	
429	Instructional Supplies	339,150	379,127	359,338	290,692	294,520	294,520	294,520	-	Handwriting program \$22,000, Planbook.com and planbooks \$5,000, Record books \$3,200 (BEP, art, Instr. Supplies, \$251,903 includes paper), \$5,000 district paper, add \$200 gifted, with cushion for enrollment change and price increase	429	
449	Textbooks-bound	338,606	572,975	44,594	600,000	675,000	675,000	300,000	(375,000)	Math consumables for 21-22 and 22-23 to be purchased in 21-22	449	
471	Software				74,750	87,465	85,000	95,200	7,735	Easy 504, Progress Monitoring, Renaissance (Star Testing)	471	
499	Other Supplies & Materials	57,681	64,392	54,307	59,028	57,442	50,000	56,651	(791)	Dual Credit \$30,000, (\$23,751 Band, Choir, Music, Library supply) Kindergarten supply \$2,900	499	
535	Fee Waivers - Free/Red. Lunch Students	10,542	10,000	9,704	2,247	11,000	22,500	12,000	1,000	Caps, gowns (Jostens)	535	
599	Other Charges -								-		599	
722	Regular Instruction Equipment								-		722	
790	Other Equipment								-		790	
	TOTAL REGULAR INSTRUCTION	23,848,027	24,975,229	24,821,943	27,308,596	27,319,355	25,793,126	27,234,908	(84,447)			
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	Maxwell									-		
71150	ALTERNATIVE SCHOOLS	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget			71150
	INSTRUCTION AND SUPPORT	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22			
										-		
116	Teachers	153,610	160,079	101,301	151,120	155,900	145,198	152,832	(3,068)	Conforti, Rimmer, Jones		116
117	Career Ladder		1,000	1,000	1,000	1,000	2,000	2,000	1,000			117
127	Extended Contract								-			127
163	Teachers Assistants				15,000	14,525	13,236	14,054	(471)	1 K-5 Alt Assistant		163
201	Social Security	11,751	12,161	7,210	12,785	13,114	12,273	12,920	(194)			201
204	State Retirement	13,885	14,626	10,701	16,995	16,913	15,845	16,721	(192)	10.3%, 5.5%		204
206	Life Insurance	375	203	135	269	269	245	269	-			206
207	Medical Insurance	42,237	30,835	25,830	42,252	42,632	46,600	47,800	5,169	21 cost X rate increase		207
208	Dental Insurance	1,420	1,121	281	1,308	1,320	1,130	1,320	-	4		208
399	Other Contracted Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP		399
										-		
429	Instructional Supplies	1,000	1,000	4,996	5,000	5,000	5,000	5,000	-	25 annual licenses for curriculum seat software, 1000 BEP		429
499	Other Supplies and Materials	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP		499
524	Staff Development								-			524
535	Fee Waiver F& R Lunch Students								-			535
790	Other Equipment	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP		790
										-		
	TOTAL ALTERNATIVE SCHOOL	227,278	224,025	154,454	248,729	253,672	244,527	255,916	2,244			
										-		

Holton		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
71200	SPECIAL EDUCATION INSTRUCTION	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		71200
116	Teachers	1,556,277	1,632,562	1,693,597	1,719,599	1,791,726	1,745,017	1,889,229	97,503	FTE 40 Plus .5 position	116
117	Career Ladder Program	13,000	13,000	10,780	11,000	9,500	6,500	9,500	-		117
128	Homebound Teachers	49,504	51,484	52,513	53,832	55,172	53,900	55,535	363	FTE 1 - Tammer and Libbey, both half time	128
163	Educational Assistants	124,321	175,286	159,541	211,834	246,670	208,800	251,240	4,570	FTE 14.5 --1 new @ CCHS & .5 at Brown	163
171	Speech pathologists	95,056	35,036	53,255	110,169	107,415	64,000	64,850	(42,565)	FTE 1 Ramsey, -1 empty SLP position	171
189	Other Salaries & Wages	11,326	8,629	7,645	47,930	17,512	300	18,116	604	FTE 1 replacement for interpreter	189
195	Certified Substitute Teachers	1,995	1,085	1,450	2,000	8,500	6,000	8,500	-		195
198	Non-Certified Substitutes	21,300	14,760	14,870	18,000	11,500	10,320	11,500	-		198
201	Social Security	139,522	151,840	151,203	166,339	171,972	160,255	176,598	4,626	7.65 %	201
204	State Retirement	161,478	174,404	185,565	215,683	216,214	203,490	222,783	6,570	C 200,957 support 14,389	204
206	Life Insurance	3,577	3,148	3,300	3,600	3,680	3,002	3,757	77	41*75=3075 and 15.5*44=682	206
207	Medical Insurance	524,276	564,507	547,028	560,900	585,800	529,500	585,800	-	2.5% increase	207
208	Dental Insurance	16,095	16,311	15,502	17,490	18,480	15,183	18,975	495	57*330	208
217	Retirement - Hybrid Stabilization			7,251			12,500		-		
312	Contracts With Private Agencies								-		312
336	Maintenance & Repair Services-	200	-	200	200	200	200	200	-	Copier repair and re-calibration of audiometers	336
399	Other contracted services								-		399
429	Instructional Supplies & Materials	8,541	8,997	9,560	9,800	10,000	10,000	10,000	-	BEP money for teachers	429
									-		
499	Other Supplies & Materials	457	496	377	500	500	500	500	-	Non-instr. supplies (protocols (testing materials), cleaning supplies, diaper wipes, etc.)	499
599	Other Charges	550	100	490	500	500	500	500	-	License renewal fees, misc. student needs, etc.	599
725	Special Education Equipment	2,000	1,511	1,406	1,500	1,500	1,500	1,500	-	Specialized Equip., wheelchairs, hearing systems, etc.	725
									-		
	TOTAL SPECIAL EDUCATION	2,729,475	2,853,157	2,915,532	3,150,875	3,256,840	3,031,467	3,329,083	72,243		
	INSTRUCTION								-		

Maddox		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
71300	CAREER AND TECHNICAL EDUCATION	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		
	CTE INSTRUCTION									71300	
116	Teachers	1,911,792	2,036,101	1,954,170	2,061,250	2,011,553	1,936,028	2,031,678	20,125	43 teachers	116
117	Career Ladder Program	7,000	6,000	6,500	6,000	6,000	4,800	6,000	-		117
163	Educational Clerk	19,026	19,454	-	-				-		163
195	Certified Substitute Teachers	4,130	5,844	4,435	6,400	6,400	10,000	6,400	-	\$70 per day	195
198	Non-certified Substitutes	27,617	26,100	29,120	27,500	29,000	18,000	29,000	-	\$60 per day	198
201	Social Security	146,766	155,504	146,923	160,738	157,051	150,615	158,590	1,540	7.65%	201
204	State Retirement	172,089	184,107	189,794	219,749	207,203	199,323	209,881	2,678	10.3% cert 5.5% support	204
206	Life Insurance	3,296	3,108	3,240	3,780	3,780	2,911	3,870	90	(90*43)	206
207	Medical Insurance	442,249	515,252	524,009	533,092	520,000	502,082	525,000	5,000	20 cost X 2.5% rate increase plus cushion	207
208	Dental Insurance	13,635	14,345	13,501	13,734	13,734	12,610	14,062	328	327*43	208
217	Retirement - Hybrid Stabilization			7,873			12,500		-		
336	Maintenance & Repair Services	8,938	8,325	16,818	22,000	22,000	20,000	22,000	-	Greenhouse equipment updates, greenhouse updates and maint. OCR updates	336
355	Travel	7,481	9,301	10,430	24,000	18,000	13,000	18,000	-	In County Travel(including middle CTE)	355
399	Other Contracted Services	26,084	42,460	39,916	56,053	67,350	50,000	62,350	(5,000)	TCAT student fees, registration fees increasing and buses for state and national competitions, Naviance platform, insurance refund for greenhouse repair	399
429	Instructional Supplies & Materials	36,262	41,619	39,806	40,000	40,000	40,000	40,000	-	BEP \$8400, CTE program consumables	429
448	T & I Construction Materials	11,220							-		448
449	Textbooks - Not incl. in 71100	5,848	6,922	11,622	18,000	15,000	15,000	18,000	3,000	Supplemental texts, iCEV for 18 teachers, Business iCEV textbooks (# of teachers using iCEV has increased each year)	449
499	Other Suppl. & Materials	2,264	3,652	3,975	4,000	4,000	4,000	4,000	-	Teacher supplies	499
599	Other Charges	3,428	3,560	4,700	5,000	5,000	5,000	5,000	-	Advisory meetings, student trips, competitions	599
706	Building Construction	32,993	16,201	25,273	28,000	28,000	5,000	28,000	-	Due to COVID and 2 new building teachers, not all funds were used. Plans are to purchase two "house packages" for 21-22 as construction cost have increased.	706
730	CTE Instruction Equipment	28,071	150,856	20,221	47,276	57,694	55,000	20,000	(37,694)	Teacher Computers, saws, sewing machines, etc.	730
	TOTAL CTE								-		
	EDUCATION INSTRUCTION	2,910,190	3,248,712	3,052,327	3,276,572	3,211,764	3,055,869	3,201,831	(9,933)		

Patton/Harris		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget	
71400	Student Body Education Program	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22	
188	Bonus Payments								-	
189	Other Salaries and Wages	357,900	357,936	360,873	360,000	395,300	395,300	399,500	4,200	County Wide AD, all supplements (approximately 248) for sports and extra curricular clubs(Revised 2020), with additional \$4,200 for new positions
201	Social Security	24,176	24,707	24,530	27,540	30,240	30,240	30,562	321	7.65%
204	State Retirement	25,694	25,445	26,894	38,268	40,597	40,597	41,149	551	10.3% cert 5.5% support
206	Life Insurance								-	
207	Medical Insurance								-	
208	Dental Insurance								-	
217	Retirement - Hybrid Stabilization			1,594			1,800		-	
399	Other Contracted Services								-	
429	Instructional Supplies & Materials								-	
499	Other Supplies & Materials	33,211	29,688	26,340	26,500	25,500	25,500	25,500	-	BEP\ADA money Extra Curricular \$500 per elem and \$10,000 for CCHS and SMHS, \$1,000 phoenix
599	Other Charges	10,498	5,566	7,500	7,500	7,500	500	7,500	-	National Competitions \$7,500, 5 teams @\$1500
790	Other Equipment								-	
	TOTAL STUDENT BODY EDUCATION PROGRAM	451,479	443,342	447,731	459,808	499,138	493,938	504,210	5,072	
									-	
									-	

	Magnusson									-		
72000	SUPPORT SERVICES									-		72000
		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget			
72110	ATTENDANCE	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22			72110
										-		
105	Director	47,580	62,437	46,796	48,761	59,220	59,460	60,964	1,744	Herring 220		105
117	Career Ladder					-	1,000	1,000				
161	Secretary					31,170	31,181	33,071	1,901	Abston, Moved here 20-21		161
201	Social Security	3,634	4,737	3,520	3,730	6,915	6,934	7,194	279	7.65%		201
204	State Retirement	4,301	5,669	4,895	5,183	7,796	7,821	8,098	302	10.3% cert/5.5% non cert		204
206	Life Insurance	75	60	75	75	118	75	118	-			206
207	Medical Insurance	6,670	8,909	12,258	12,400	20,265	13,788	14,200	(6,065)	X 2.5% rate increase		207
208	Dental Insurance	314	294	327	327	660	376	660	-			208
355	Travel								-			355
471	Software				50,200	69,300	68,000	76,230	6,930	Dokmee, Skyward, 10% price increase		471
499	Other Supplies & Materials	527	500	1,928	2,000	2,000	2,000	2,000	-	Attendance awards, transfer forms, cumulative records etc. (\$1000 folders, \$1000 printing and stickers)		499
524	Staff Development Training	4,717	4,782	3,392	5,000	5,000	5,000	5,000	-	Attendance Conference \$1,160, Skyward Conf \$2,500, Additional Skyward Training \$1,470		524
599	Other Charges								-			599
704	Attendance Equipment								-			704
	TOTAL ATTENDANCE	67,818	87,388	73,191	127,677	202,444	195,635	208,535	6,091			
									-			

	Polson	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72120	HEALTH SERVICES/CSH	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		72120
105	Director of CSH	47,174	49,619	53,248	55,655	56,190	56,212	59,030	2,840	Polson	105
131	Medical Personnel	239,761	265,775	278,260	298,640	310,000	302,971	321,750	11,750	12 positions 184 (180 student days plus 3 for staff development 1 for CPR), step raise 3% plus longevity	131
169	Part time personnel	18,275	14,050	19,580	15,000	20,000	18,000	20,000	-	Substitute nurse pay (Summer School pay for nursing services)	169
189	Other Salaries and Wages								-		189
201	Social Security	22,394	23,772	25,271	28,251	29,544	28,854	30,660	1,116	7.65%	201
204	Retirement	17,147	17,710	20,876	23,166	23,921	23,426	24,876	956	10.3%/5.5% support	204
206	Life Insurance	458	441	492	600	615	500	615	-		206
207	Medical Insurance	85,624	96,226	101,478	101,864	103,830	103,747	106,340	2,510		207
208	Dental Insurance	3,454	3,792	3,920	4,316	4,290	4,160	4,290	-		208
355	Travel	212	196	-	250	250	-	250	-	For required CSH events (in county)	355
399	Other Contracted Services	11,921	12,975	13,801	14,000	14,880	7,500	14,880	-	Medical waste disposal, hep. shots, random drug screen for bus drivers, student drug screening. Workers comp drug screen	399
413	Medical Supplies	4,076	5,487	5,149	6,000	6,000	6,000	6,500	500	Consumable supplies Band Aids, thermometers, probe covers, Lysol, Feminine products, General Medical supplies etc./\$200 per school for purchase of meds and supplies,	413
499	Other Suppl. & Materials - Office			1,013	1,000	1,000	1,000	1,000	-	CPR supplies for teaching (consumable), Manikin accessories for teaching CPR Compression Rate detector (required)	499
524	Staff Development	3,109	2,998	3,679	4,800	4,800	4,800	4,800	-	Nursing trainings, TAPHERD conference, SPARK conference, Required CSH trainings.	524
599	Other Charges	-	1,307	10,686	9,164	5,000	5,000	5,000	-	CSH mini grants, incentives, student involvement promotion, staff wellness	599
735	Health Equip.	1,953	1,590	3,500	3,500	3,500	3,500	3,500	-	Wheelchairs, cots, scales for BMI screenings	735
									-		
	TOTAL HEALTH SERVICES	455,556	495,938	540,954	566,206	583,819	565,671	603,491	19,672	\$100,000 School Health Grant	
									-		

	Maxwell	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget	
72130	OTHER STUDENT SUPPORT	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22	72130
									-	
117	Career Ladder Program	4,400	6,100	5,500	5,500	4,100	3,000	3,000	(1,100)	117
123	Guidance Personnel	729,584	758,254	766,413	795,495	754,335	690,000	724,500	(29,835)	123
124	Psychological Personnel	41,410	44,359	125,345	145,725	153,841	153,932	163,243	9,402	Hull/grant plus 2 Mental Health Counselors (Vanwinkle,Cantrell)
170	Security Coordinator	63,698	69,982	71,706	75,094	75,665	75,711	79,496	3,831	Magnusson
201	Social Security	58,785	61,962	68,522	78,169	75,577	70,582	74,223	(1,354)	7.65%
204	State Retirement	68,653	72,535	86,564	101,143	101,462	94,755	99,935	(1,527)	10.3% cert, 5.5% support
206	Life Insurance	1,161	990	1,194	1,553	1,350	1,022	1,350	-	
207	Medical Insurance	167,178	169,596	196,319	202,935	196,850	190,441	216,230	19,380	2.5%
208	Dental Insurance	5,051	5,098	5,962	5,636	5,636	5,621	5,763	127	17
217	Retirement - Hybrid Stabilization			2,396			5,200		-	
309	Contracts With Other Govt. Agencies								-	
322	Evaluation & Testing	20,277	22,775	22,728	11,912	32,000	32,000	32,000	-	ACT \$25,000, Pre ACT \$7,000 (Minus 18,088 Audit Adjustment from 18-19)
355	Travel			298	500	500	250	500	-	In-county travel
471	Software				6,500	7,508	7,500	7,700	192	Raptor
499	Other Supplies & Materials	1,659	3,722	1,723	2,500	2,500	2,500	2,500	-	200 supply for mental health professionals, WeatherTap pro, meeting supplies, subscriptions
524	In-Service/Staff Development	2,768	3,355	3,370	4,000	4,000	4,000	4,000	-	\$2000 for mental health counselors, \$2000 for security conferences
599	Other Charges								-	
									-	
									-	
	TOTAL OTHER STUDENT SUPPORT	1,164,622	1,218,728	1,358,039	1,436,662	1,415,324	1,336,515	1,414,440	(884)	
									-	
									-	

	Maxwell	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72210	REGULAR INSTRUCTIONAL SUPPORT	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		72210
105	Supervisor/Director	174,960	181,574	186,771	195,215	197,228	142,103	193,120	(4,108)	Barnes, Farley, 5% of SPED Director for 504	105
116	Teachers							-	-		116
117	Career Ladder Program	10,800	14,000	9,000	10,000	11,000	7,000	7,000	(4,000)		117
127	Career Ladder Extended Contracts							-	-		127
129	Librarians	491,059	462,140	454,503	481,291	487,208	458,528	481,454	(5,754)	10 full, 1 at 80	129
138	Instr. Computer Personnel							-	-		138
161	Secretary							-	-		161
201	Social Security	48,096	47,029	46,524	52,518	53,201	46,484	52,140	(1,060)		201
204	State Retirement	58,386	57,520	65,891	71,809	71,421	62,404	70,202	(1,219)	10.3%	204
206	Life Insurance	909	734	825	900	920	678	920	-		206
207	Medical Insurance	140,758	145,914	142,987	142,380	142,380	141,000	144,525	2,145	20 expenditures X 2.5% increase	207
208	Dental Insurance	4,056	3,628	3,620	3,979	3,743	3,500	3,588	(155)		208
308	Consultants - Speakers		5,500	4,560	5,500	5,500	-	5,500	-	Convocation Speaker	308
336	Maintenance & Repair Services								-		336
355	Travel	6,980	7,776	7,494	7,500	7,500	4,055	7,500	-	In county travel - ESL, Homebound, Gifted	355
399	Other Contracted Services			32,815	-			11,000	11,000	Interquest Canines	399
432	Library Books/Media - All Schools	119,600	117,776	117,280	120,000	120,000	109,000	115,200	(4,800)	\$16 per child X 7200 kids	432
471	Software				31,000	34,000	34,000	37,400	3,400	School Messenger, Follett Library	471
499	Other Supplies & Materials - Office	423	3,617	1,953	2,000	2,000	2,000	2,000	-	supplies, toner for printers	499
524	Staff Development	78,517	121,059	70,575	82,000	82,000	75,000	82,000	-	includes 1000 for gifted and Alt	524
599	Other Charges								-		599
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,134,544	1,168,267	1,144,798	1,206,091	1,218,101	1,085,751	1,213,550	(4,551)		
									-		

Holton		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		72220
105	Supervisor/Director	87,036	83,924	85,581	84,968	83,920	78,030	80,636	(3,284)	FTE .95, Holton, 12 months	105
117	Career Ladder Program	2,000	3,500	3,000	4,000	4,000	3,000	3,000	(1,000)		117
124	Psychological Personnel	145,767	98,080	102,440	106,320	109,005	109,100	114,492	5,487	FTE 2, Burks, VanWinkle	124
127	Career Ladder Extended Contracts							-	-		127
161	Secretary(s)	34,347	42,755	44,049	45,618	46,048	45,828	48,550	2,502	Wilson, 260 days	161
162	Clerical Personnel	17,780	22,078	23,198	25,221	24,738	24,739	26,498	1,760	Mathews 200 days	162
189	Other Salaries and Wages	38,642	99,886	100,424	208,004	209,246	206,700	220,912	11,666	Inman and Rofe, Holloway(COTA), Marsh (SPA), Longway (SPA)	189
201	Social Security	24,488	25,960	26,470	36,271	36,487	35,756	37,798	1,310	7.65 %	201
204	State Retirement	26,251	28,087	32,288	41,651	41,239	40,529	41,691	453		204
206	Life Insurance	408	378	408	591	591	510	595	4		206
207	Medical Insurance	49,293	67,668	68,733	96,329	102,554	89,000	103,210	656		207
208	Dental Insurance	1,910	2,295	2,287	3,300	3,300	3,202	3,300	-	10	208
308	Consultants								-		308
336	Maintenance & Repair Services	536	621	709	1,200	1,200	1,200	1,200	-	Copier and Office Equipment Repair	336
355	Travel - All SPED personnel	5,010	2,720	4,835	5,000	5,000	5,000	5,000	-		355
399	Other Contracted Services			48,429	50,250	50,250	70,379	50,250	-	Contract with Sidekick for addtl Speech Pathologist services *Growing as 2nd speech pathologist could not be found, Other therapy contracts	399
499	Other Supplies & Materials	800	684	640	800	800	800	800	-	Protocols for psychologists (testing supplies) non-instr. Supplies	499
524	In-Service/Staff Development								-		524
599	Other Charges	500	363	483	500	500	500	500	-		599
725	Special Education Equipment								-		725
790	Other Equipment	451	-	500	500	500	500	500	-		790
									-		
									-		
									-		
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	435,218	478,999	544,474	710,523	719,378	714,773	738,931	19,553		
									-		

	Maddox	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget	
72230	CAREER AND TECHNICAL EDUCATION	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22	
	CTE PROGRAM								-	
105	Vocational Director	81,676	84,389	82,669	89,113	95,464	90,379	98,340	2,876	Maddox - budget 100% in general, then Perkins pays us back 5%, projected current year end reflects -5% already paid
117	Career Ladder	1,000	1,000	-	1,000	1,000	1,000	1,000	-	
162	Clerical Personnel	30,430	32,594	38,522	41,927	41,080	41,082	43,550	2,470	1-Garren
189	Other Salaries and Wages			109,000	110,768	112,860	100,287	105,351	(7,509)	Farmer, Casteel; moved to this page 18-19
201	Social Security	8,631	8,985	17,610	18,575	19,156	17,805	18,990	(165)	7.65%
204	State Retirement	9,148	9,546	22,167	23,660	23,757	21,944	23,478	(279)	10.3% cert 5.5% support
206	Life Insurance	111	100	254	445	445	210	445	-	
207	Medical Insurance	13,341	14,196	39,314	43,000	46,560	44,167	45,300	(1,260)	plus 2.5% increase
208	Dental Insurance	628	641	1,198	1,308	1,308	1,232	1,263	(45)	2.5%
217	Retirement - Hybrid Stabilization						1,047			
355	Travel	4,445	2,049	180	2,000	2,000	1,000	2,000	-	Supervisor, Counselor, Casteel in county travel
499	Other Supplies & Materials	490	690	433	650	650	650	650	-	Administrative office, postage, paper, etc.
									-	
524	In-Service/Staff Development	44,986	55,225	43,425	40,000	40,000	20,000	40,000	-	CTE teacher and staff professional development (15,000), Students and staff travel to competitions (There are still three CTSO competitions still scheduled for in-person)
599	Other Charges	2,452	2,642	2,795	2,800	2,800	2,800	2,800	-	Meetings, Audit team expenses
	TOTAL VOCATIONAL PROGRAM	197,337	212,057	357,567	375,245	387,080	343,603	383,168	(3,912)	
									-	
									-	
									-	

Farley										-	
Account No.	EXPENDITURES	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		Account No.
72250	TECHNOLOGY	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		72250
105	Director	55,159	58,796	62,400	65,245	66,542	66,543	70,540	3,998	E. Farley	105
138	Computer Technical Personnel	220,820	242,150	253,742	270,345	305,142	297,905	315,800	10,658	7 -12 month Techs, 1 -10 month Tech	138
161	Secretary	25,480	27,290	28,663	29,960	-			-	Position moved to attendance	161
201	Social Security	22,701	24,952	26,378	27,965	28,434	27,880	29,555	1,121	7.65%	201
204	State Retirement	15,480	17,940	18,964	20,105	20,443	20,045	21,249	806	5.5% non cert	204
206	Life Insurance	317	292	325	395	504	293	504	-		206
207	Medical Insurance	53,265	55,305	59,276	65,000	61,408	66,522	68,186	6,778	21 expenditures X 5% increase	207
208	Dental Insurance	2,538	2,857	2,940	3,335	3,335	3,098	3,176	(159)		208
320	Due and Memberships	240	270	270	270	420	300	450	30	TETA Dues 30/per employee	320
336	Maintenance & Repair Services	59,400	64,136	53,108	55,000	55,000	43,000	55,000	-	Technology, Computer parts, wiring repairs/Non e-rate projects	336
350	Internet Connectivity	278,915	81,808	88,862	97,335	104,500	95,110	106,067	1,567	Internet services annual with 10% estimated increase, (This is our 20% after e-rate)	350
399	Other Contracted Services	9,960	8,400	5,000	9,950	9,950	5,000	15,000	5,050	contracted services e-rate consultant \$9,500 Allen & Allen E-rate, potential additional e-rate filing this year with COVID money	399
470	Cabling	47,847	18,477		25,000	25,000	25,000	25,000	-	wiring projects for the whole system	470
471	Software	180,440	280,289	241,784	31,500	43,575	43,000	47,000	3,425	School Insites, PCS Wireless Network (per state instructions software was moved out to budget pages in 19-20)	471
524	Staff Development	5,426	3,851	4,454	5,000	5,000	3,500	5,000	-	TETC, Summer Institute	524
722	Regular Instruction Equipment	184,545	412,932	420,789	442,051	449,690	431,308	493,750	44,060	1 to 1 initiative for Chromebooks for all 5th and 9th graders (1200)/Teacher Laptops at SMHS and HES, nurses on rotation schedule, Google License increase on new chromebooks (around \$12,000)	722
									-		
	TOTAL TECHNOLOGY	1,162,533	1,299,745	1,266,954	1,148,456	1,178,942	1,128,504	1,256,277	77,334		
									-		

	Harris/Franklin	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72310	BOARD OF EDUCATION	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		72310
191	Board Fees - 9 Board Members	28,800	28,800	28,800	28,800	28,800	28,800	28,800	-		191
201	Social Security	2,226	2,203	2,203	2,203	3,300	3,300	3,300	-	7.65%	201
204	State Retirement	707	610	847	1,000	1,500	1,500	1,500	-	10.3%/5.5% support	204
206	Life Insurance								-		206
207	Medical Insurance	338,755	332,527	302,959	350,000	310,000	285,000	317,750	7,750	Cert or Non Cert Retirees after 30 years of service until they reach 65 (with 2.5% increase)	207
208	Dental Insurance	2,172	2,242	2,042	3,000	3,000	-	3,000	-		208
210	Unemployment Compensation	16,187	7,985	12,612	16,000	31,000	15,000	40,000	9,000		210
305	Audit Services - CPA	10,500	11,000	11,000	11,000	12,000	12,000	16,000	4,000	School Funds Audit	305
320	Dues & Memberships - TSBA	16,812	16,940	18,012	18,000	20,000	20,000	20,000	-	TSBA \$7,462, Online Policy, TSSA, TSSE \$4,500	320
331	Legal Services - Attorney	55,793	50,000	48,596	50,000	50,000	50,000	50,000	-		331
355	Travel	12,322	15,013	16,537	18,500	18,500	10,000	18,500	-		355
399	Other Contracted Services	4,328	5,816	4,456	7,000	8,000	10,950	7,000	(1,000)	Recorder \$4,500, Emeeting \$2,000	399
499	Other Supplies & Materials	307	346	500	500	500	500	500	-	Board Recognition 500, Required annual notices	499
508	Premium on Corporate Surety Bonds	201	-	-	350	350	350	350	-		508
510	Trustee's Commission	323,749	343,684	351,531	350,000	360,000	378,500	375,000	15,000		510
513	Workman's Compensation	278,240	273,389	267,428	270,000	259,500	255,270	270,000	10,500	Workers Comp Insurance	513
599	Other Charges	2,935	2,655	24,349	3,000	3,000	3,000	3,000	-	Supplies for Board meetings \$750\meeting meals \$2250 (Lincoln Financial reimbursement 18-19)	599
									-		
	TOTAL BOARD OF EDUCATION	1,094,034	1,093,211	1,091,872	1,129,353	1,109,450	1,074,170	1,154,700	45,250		
									-		

	Maxwell/Franklin	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72320	OFFICE OF THE SUPERINTENDENT	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		72320
101	Director	105,000	105,000	107,100	109,778	107,000	107,000	110,210	3,210	Maxwell 12 month	101
117	Career Ladder			1,000					-		117
161	Secretary(s)	55,099	67,170	67,538	70,592	73,470	67,875	71,900	(1,570)	Franklin, Hyder	161
187	Overtime Pay		-	-					-		
189	Other Salaries and Wages								-		189
201	Social Security	11,736	12,846	13,436	13,798	13,806	13,378	13,931	125	7.65%	201
204	State Retirement	12,089	12,197	15,022	15,552	15,030	14,722	15,306	276	10.3% cert/5.5% non cert	204
206	Life Insurance	139	132	150	163	163	136	163	-		206
207	Medical Insurance	15,722	16,744	18,565	19,030	19,500	23,500	24,022	4,522	20 expenditures X 2.5% increase	207
208	Dental Insurance	602	641	953	982	982	939	982	-		208
320	Dues & Memberships	13,391	16,434	14,372	16,500	16,500	15,000	16,500	-	AdvancEd, TOSS, TSBA, TSSA, Chamber \$150, AASA \$441, AdvancEd accreditation reimbursement to schools \$7,500, AdvancEd e-prove software \$250	320
348	Postal Charges - Central Office	2,026	2,000	1,169	2,500	2,500	2,000	2,500	-		348
355	Travel	5,711	6,767	5,527	7,000	7,000	1,500	7,000	-		355
399	Other Contracted Services -	7,276	8,283	8,803	10,500	10,500	10,500	10,500	-	Copier maintenance	399
435	Office Supplies	1,734	1,767	1,852	1,920	1,920	1,920	1,920	-		435
499	Other Supplies and Materials	4,017	7,439	7,510	7,500	7,500	7,500	7,500	-	Student appreciation \$250, bereavement \$250, Community Advisory luncheon \$1500, Student and employee advisory events \$500, (moved Retirement Banquet \$500 and Teacher of the Year Banquet \$2500 from HR 599 and Service Awards \$2000 from HR 499)	499
701	Administration Equipment	1,847	554	738	1,500	900	900	900	-		701
	TOTAL OFFICE OF								-		
	SUPERINTENDENT	236,390	257,974	263,735	277,315	276,771	266,870	283,335	6,564		
									-		

	Maxwell	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72410	OFFICE OF THE PRINCIPAL	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22	72410	
104	Principals	861,275	900,973	898,240	961,004	963,325	1,019,920	1,032,845	69,520	12 Positions (HS 12 month, Elem 11 month), 1 Long Term Leave (move from 71100-116)	104
117	Career Ladder Program	2,000	15,500	12,000	13,000	9,000	11,000	11,000	2,000		117
139	Assistant Principals	773,245	821,078	876,560	883,075	888,420	855,000	1,020,000	131,580	10 month 15 FTE (every school over 200 students = full-time ap, below 200 = half-time)	139
161	Secretaries	525,180	536,161	593,243	619,407	627,300	619,485	656,654	29,354	28 Secretaries and Attd. Clerks	161
162	Clerical Personnel	227,173	233,608	239,527	246,800	260,000	254,940	272,250	12,250	12 positions - Bookkeepers	162
201	Social Security	176,892	185,776	194,487	208,331	210,225	211,166	228,945	18,720	7.65%	201
204	State Retirement	188,412	198,973	226,801	245,049	239,900	241,777	263,666	23,766	10.3% cert, 5.5% support	204
206	Life Insurance	3,143	2,870	3,255	3,300	3,623	2,748	4,240	617		206
207	Medical Insurance	531,552	551,094	593,795	595,720	624,000	602,735	675,000	51,000		207
208	Dental Insurance	19,601	19,396	19,998	19,762	22,000	18,616	24,032	2,032		208
217	Retirement - Hybrid Stabilization			2,466			2,677		-		
355	Travel								-		355
499	Other supplies and materials	6,732	5,883	7,039	7,155	7,200	7,200	7,000	(200)	Postage \$3,500(.50 per student X 7000), BK accounting supplies \$3,500	499
524	Staff Development	7,507	6,040	7,566	12,000	12,000	8,000	12,000	-		524
599	Other Charges								-		599
									-		
									-		
	TOTAL OFFICE OF THE								-		
	PRINCIPAL	3,322,712	3,477,352	3,674,978	3,814,603	3,866,993	3,855,265	4,207,632	340,639		
									-		

Harris		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72510	Fiscal Service	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		72510
105	Director	58,162	64,333	65,854	68,979	71,588	71,588	76,056	4,468	Harris (year 13/5)	105
127	Career Ladder Extended Contracts								-		127
139	Assistants								-		139
161	Secretaries								-		161
162	Clerical Personnel	17,078	25,438	35,501	37,471	37,860	37,857	40,105	2,245	Noel- Control Specialist/Receiving Coordinator/Textbook Coordinator Employee/Column N/260 day - 18 with longevity	162
201	Social Security	5,142	6,817	7,754	8,143	8,373	8,373	8,886	514	7.65%	201
204	State Retirement	4,061	7,235	8,841	9,393	9,434	9,434	10,040	605	10.3% cert/5.5% non cert	204
206	Life Insurance	43	75	111	120	120	95	120	-		206
207	Medical Insurance	6,856	15,544	19,692	19,800	20,135	20,136	20,675	540	21 expenditures X 2.5% increase	207
208	Dental Insurance	602	615	655	664	664	640	664	-		208
320	Dues and Memberships	220	165	211	220	240	240	360	120	AMEX \$90 X 4 each	320
355	Travel								-		355
435	Office Supplies	303	265	323	480	480	200	480	-	\$100 for 1099 forms and \$100 for 1099 postage	435
471	Software				21,000	24,255	24,255	26,681	2,426	Inventory software, Paperless Pay, bookkeeper	471
499	Other supplies and materials	120	41	173	300	300	300	300	-	EEPS Copier	499
524	Staff Development	1,844	1,137	1,931	2,400	4,400	2,000	4,400	-	TASBO, Spring Fiscal Training, Bookkeeper training, inventory training for 141-142	524
599	Other Charges								-		599
									-		
	TOTAL								-		
	FISCAL SERVICES	94,432	121,664	141,046	168,971	177,849	175,118	188,766	10,917		
									-		

	Bray	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72520	Human Resources\Personnel	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		72520
105	Directors	31,047	67,818	58,559	52,560	53,827	53,830	57,083	3,256	Bray	105
117	Career Ladder	-	-	-	-	-	-	-	-		117
161	Secretaries	34,442	37,484	30,940	32,670	33,613	33,613	35,646	2,033	Alford	161
162	Clerical Personnel	-	-	-	-	-	-	-	-		162
201	Social Security	4,702	7,645	6,571	6,520	6,689	6,689	7,094	405		201
204	State Retirement	2,589	8,067	3,337	4,688	4,809	4,809	5,100	291	10.3/5.50 non cert	204
206	Life Insurance	66	92	84	88	88	54	88	-		206
207	Medical Insurance	6,205	7,098	12,420	15,424	14,800	15,204	15,750	950	2.5%	207
208	Dental Insurance	314	320	544	670	670	642	670	-		208
217	Retirement - Hybrid Stabilization	-	-	218	-	-	-	-	-		
320	Dues and Memberships	-	225	50	250	250	250	250	-		320
355	Travel	-	-	-	-	-	-	-	-		355
399	Contracted Services - Other	-	-	7,171	8,000	10,000	5,000	7,500	(2,500)	fingerprinting	
435	Office Supplies	1,834	1,333	946	1,400	1,400	1,400	1,400	-		435
471	Software	-	-	-	52,500	55,125	55,125	56,228	1,103	Safe Schools, Time and Attd, HR Software	471
499	Other supplies and materials	4,396	587	48	1,000	1,000	1,000	1,000	-		499
524	Staff Development	2,457	3,014	1,741	3,500	2,500	1,000	2,500	-		524
599	Other Charges	3,568	1,011	175	1,920	920	920	920	-		599
	TOTAL										
	Human Resources	91,620	134,694	122,804	181,189	185,692	179,537	191,229	5,537		
									-		

	Kington	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72610	OPERATION OF PLANT	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		72610
166	Custodial Personnel	1,222,479	1,303,526	1,269,868	1,393,590	1,409,050	1,355,451	1,494,281	85,231	57.5	166
189	Other Salaries and Wages	3,780	11,988	3,495	25,000	25,000	20,000	25,000	-	Summer cleaning/painting	189
201	Social Security	92,576	98,796	96,113	108,522	109,705	105,222	116,225	6,520	7.65%	201
204	State Retirement	63,060	66,852	66,846	78,022	78,873	75,650	83,560	4,688	5.50%	204
206	Life Insurance	1,961	1,750	1,834	2,530	2,530	1,568	2,657	127		206
207	Medical Insurance	385,609	402,270	386,542	428,868	433,160	409,618	440,589	7,429	7712.10*57	207
208	Dental Insurance	17,769	18,025	17,121	18,639	18,639	16,823	19,281	642	338.25*57	208
307	Communication - Phone - All Schools	96,761	95,849	100,240	110,000	110,000	105,774	110,000	-	Phone service, iPad Service and 6 hot spots (Lost erate to 20% in 17-18, to 0 in 18-19)	307
328	Janitorial Services	22,533	24,115	37,793	30,000	30,000	20,000	30,000	-	dust mops and rugs/mats twice a month	328
347	Pest Control	9,816	10,861	18,851	25,000	20,000	18,670	20,000	-	rotate schools for termite and insect control	347
359	Disposal	38,680	41,390	42,295	42,000	44,000	42,000	45,000	1,000		359
363	Landfill								-		363
399	Other Contracted Services	114,285	45,460	79,932	80,000	80,000	80,000	100,000	20,000	20,000 Trane Intercom and Security Systems, lead water testing	399
410	Custodial Supplies	147,211	149,680	149,350	150,000	165,000	165,000	180,000	15,000	Increase in usage disinfectants and sanitizers. Cleaners , wax and stripper, trash bags, toilet paper, soap.	410
415	Electricity	1,520,420	1,533,764	1,441,079	1,600,000	1,700,000	1,463,075	1,700,000	-		415
434	Natural Gas	139,783	182,485	176,235	265,000	265,000	210,259	265,000	-		434
451	Uniforms	2,474	1,553	2,435	2,000	2,000	2,000	2,000	-	PPE and uniforms	451
454	Water & Sewer	247,979	244,898	286,776	275,000	286,000	278,000	286,000	-		454
502	Building & Contents Insurance	410,170	420,273	428,776	450,000	441,458	441,209	450,000	8,542	set insurance amount (projected increase)	502
524	In-Service/Staff Development	248	2,682	305	4,000	4,000	2,000	4,000	-	Electrician classes/licensing/HVAC license,safety moved to 82130 and 82230 in August 2017,Energy Efficient loan payments	524
699	Other Debt Service	364,320							-		699
720	Plant Operation Equipment	21,632	21,874	16,247	20,000	20,000	20,000	25,000	5,000	New Floor rider for CCHS Buffers, scrubbers, vacuum cleaners, small school equipment	720
									-		
	TOTAL OPERATION OF PLANT	4,923,547	4,678,091	4,622,133	5,108,172	5,244,415	4,832,319	5,398,594	154,179		

Kington		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72620	MAINTENANCE OF PLANT	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		72620
105	Supervisor/Director	45,724	49,457	51,455	55,410	54,868	54,869	58,125	3,257	M. Kington	105
161	Secretary	29,744	31,866	37,265	39,780	40,685	40,685	43,099	2,414	Hargrove	161
167	Maintenance Personnel	314,814	368,666	399,348	472,637	450,000	425,000	472,923	22,923	11 plus longevity, down 1 open position most of year	167
169	Part-time Personnel	11,350	14,768	8,458	25,000	25,000	15,000	25,000	-	1 part time grounds	169
201	Social Security	30,541	35,358	37,984	45,351	43,647	40,970	45,835	2,187	7.65%	201
204	State Retirement	21,240	25,068	26,844	31,230	30,005	28,630	31,578	1,573	5.50%	204
206	Life Insurance	418	389	451	572	572	572	572	-	13*44	206
207	Medical Insurance	77,820	83,862	92,580	97,900	98,800	91,986	104,832	6,032	13	207
208	Dental Insurance	3,664	3,498	3,702	4,290	4,290	3,888	4,400	110	13*338.25	208
307	Communication (cell phones)	1,881	2,810	3,819	5,000	10,000	7,070	10,000	-	Cell service, for maintenance department, data and internet mobile devices (summit tracer)(flashing zone light programing)	307
334	Maintenance Agreement (Septic)	9,990	10,000	9,600	10,000	10,000	10,000	10,000	-	State septic inspections	334
335	Maintenance & Repair Services	201,024	145,863	954,219	2,333,113	1,227,778	1,200,000	945,000	(282,778)	485,000 maint plan schedule, important maintenance needs 360,000, 100,000 for as needed repairs (750,000 Renovation South, flooring, bathroom partitions and bleachers moved to ESSER 3)	335
399	Other Contracted Services	51,438	44,053	42,470	35,800	35,000	35,000	40,000	5,000	Trending high at this time 'Elevator, boiler permits, maintenance and inspections & tests	399
418	Equipment & Machinery Parts	52,451	46,583	20,457	25,000	25,000	25,000	30,000	5,000	Cost increase mower, trailer, backhoe, tractor parts and maintenance for all schools	418
420	Lawn Care Supplies	15,224	14,999	11,615	15,000	15,000	12,890	15,000	-	Fertilizer, seed sand, maintain school grounds	420
459	Drainage and Septic materials	41,988	36,306	43,617	35,000	35,000	35,000	40,000	5,000	Large cost increase on demand parts All plumbing cost plus replacements boilers, hot water heaters and sewer pumps with maintenance	459
471	Software				5,800	6,500	6,500	6,500	-	Maintenance work order system	471
468	Chemicals	3,162	4,156	2,970	5,000	5,000	5,000	5,000	-	weed killer and, court marshal all schools	468
499	Other Supplies & Materials	83,197	87,566	47,311	50,000	50,000	50,000	60,000	10,000	Cost increase on demand parts. Bulbs, lumber, paint wire all materials used for maintenance at the schools	499
524	In-Service/Staff Development	4,590	1,544	3,642	5,000	5,000	2,000	5,000	-	conferences and training OSHA, ABESTOS, Safety etc.	524
599	Other Charges	40,213	44,149	49,111	45,000	100,000	79,000	100,000	-	bleacher parts and other items as needed for/ and replacement	599
701	Administrative Equipment			115,980	42,934	42,934	42,934	-	(42,934)	Safe School grant	
712	HVAC Equipment	124,453	149,207	198,238	200,000	200,000	200,000	300,000	100,000	HVAC units, parts, filters motors supplies etc. (Plus 100K from 335)	712
717	Maintenance Equipment	35,568	3,797	74,378	45,000	45,000	45,000	65,000	20,000	new truck rotation plan, etc.	717
	TOTAL MAINTENANCE OF	1,200,494							-		
	PLANT	1,414,494	1,203,964	2,235,515	3,629,818	2,560,080	2,456,994	2,417,863	(142,216)		
									-		

	Reed	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		72710
72710	TRANSPORTATION										
105	Supervisor/Director	51,998	55,138	57,366	59,980	61,472	61,472	64,467	2,995	Reed, longevity	105
142	Mechanics	113,672	120,873	125,292	137,880	158,157	159,846	167,820	9,663	Overage 19-20 due to mechanics having to drive bus routes. (Line H, may move to I with Certified Diesel Mechanic certification)	142
187	Overtime							-	-		187
146	Bus Drivers	903,693	934,855	962,340	1,018,212	1,008,212	1,025,000	1,254,528	246,316	80 if fully staffed	146
162	Clerical Personnel	25,975	27,969	32,372	42,313	38,335	38,336	40,263	1,928	Brown, 14 Years "O"	162
164	Bus Attendant	24,603	24,294	28,497	57,605	59,333	53,085	61,770	2,437	SPED 5, 4 afternoon attendants added Fall 19	164
188	Bonus Payments				43,200	48,000	27,000	48,000	-	Safety/Attendance Bonus	188
189	Other Salaries & Wages	16,754	11,198	11,412	27,500	27,500	10,000	28,050	550	2 part time driver trainer/safety	189
201	Social Security	86,690	87,809	91,259	103,490	107,177	105,168	127,365	20,187	0.0765	201
204	State Retirement	59,299	59,243	63,661	72,991	75,543	75,061	90,027	14,484	0.055	204
206	Life Insurance	1,996	1,969	2,127	2,203	2,203	2,203	2,203	-		206
207	Medical Insurance	428,968	476,754	480,195	500,426	505,430	465,000	518,066	12,636	21 budget with 2.5% increase	207
208	Dental Insurance	21,145	22,090	22,276	23,954	23,954	20,370	24,553	599		208
307	Communications (cell phones)	-	-	-	-	-	-	-	-		307
338	Maint/Repairs Vehicles	4,288	9,880	9,992	10,000	10,000	10,000	10,000	-		338
355	Travel	420	962	1,426	1,500	1,500	1,500	1,500	-		355
399	Other Contracted Services	35,063	36,770	38,681	47,700	48,000	58,000	83,000	35,000	extended life of buses per state law, requires twice a year inspections on buses over 15 years old, wrecker bills, TDOT Physicals, \$35,000 for analog to digital radio upgrade	399
418	Equipment & Machinery Parts	18,174	15,352	20,000	10,000	10,000	10,000	10,000	-	Hard drive cameras	418
425	Fuel	238,451	277,397	299,171	310,000	310,000	285,000	310,000	-	journal entries will affect	425
433	Lubricants	15,165	17,015	17,499	13,000	13,000	12,000	13,000	-		433
435	Office Supplies	1,194	1,196	1,200	1,200	1,200	1,200	1,200	-		435
450	Tires & Tubes	29,555	34,918	35,000	32,000	32,000	22,000	32,000	-		450
453	Vehicle Parts	136,781	120,000	91,986	105,000	105,000	102,000	105,000	-		453
471	Software				3,500	4,725	19,725	10,600	5,875	Trip Direct Software, mapping software	471
499	Other Supplies & Materials	10,070	9,530	7,361	6,500	6,500	4,500	6,500	-	Fire ext., cleaning supplies, appreciation, awards, items for in-service, coloring books for K, etc.	499
524	Staff Development/ Training	8,000	7,128	7,076	8,000	8,000	6,500	8,000	-	PD and CDL reimbursement	524
599	Other Charges	899	1,961	1,982	2,000	2,000	2,000	14,000	12,000	Uniforms, 12,000 for potential cost share on upgrading county gas pumps	599
729	Transportation Equipment - Buses	627,750	647,047	278,895	554,295	375,933	461,000	414,823	38,890	4 Regular and 0 SpEd bus. Figured at a 8% increase from this year's pricing. (Losing 7 this year and 7 next year) MOVED 1 Reg and 1 SPED to ESSER 3	729
	TOTAL TRANSPORTATION	2,860,601	3,001,348	2,687,067	3,194,449	3,043,174	3,037,965	3,446,733	403,559		
									-		

Phillips\Harris											
73300	COMMUNITY SERVICES	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		73300
105	Director-Homeless & FRC	39,096	42,017	44,143	33,956	33,223	32,255	33,370	147	Phillips, Family Resource Center/Homeless (partially funded by grant and Federal) Pay July in June	105
189	Other Salaries and Wages	110,000	92,784	97,175	105,000	105,000	65,000	105,000	-	CCQCP, Pay July in June, set wages for workers, supervisors(2) on scale	189
201	Social Security	11,364	10,167	10,637	7,643	7,602	7,440	10,585	2,983	7.65%	201
204	Retirement	4,606	4,895	5,083	8,617	8,614	5,349	7,610	(1,004)	5.5%	204
206	Life Insurance	72	65	72	132	132	61	132	-	44*3	206
207	Medical Insurance	13,881	14,196	15,495	22,572	22,801	15,204	15,600	(7,201)	+ increase	207
208	Dental Insurance	628	641	653	990	1,009	643	660	(349)		208
355	Travel	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	FRC grant of \$1500	355
399	Other Contracted Services								-		399
422	Food Supplies	2,083	2,538	2,430	6,557	6,000	2,000	6,000	-	Snacks for CCQCP, Food Pantry (reallocate donations for 22)	422
499	Other Supplies and Materials	1,307	1,728	2,687	3,000	3,000	1,500	1,500	(1,500)	Games, puzzles, crafts for CCQCP	499
535	Fee Waiver (Clothing, Shoes, school supplies)	16,104	19,228	15,519	14,000	14,000	14,000	14,000	-	Donation - Clothing and school supplies for at-risk students (reallocate donations for 21)	535
599	Other Charges	150	-	362	500	500	500	500	-	Re-certification for Childcare, supplies for CCQCP	599
									-		
	TOTAL COMMUNITY SERVICES	200,791	189,759	195,756	204,467	203,381	145,452	196,458	(6,924)		
									-		
									-		
									-		

R. Farley		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
73400	PRESCHOOL	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22		73400
105	Director	85,586	3,566						-		105
116	Teachers	525,970	552,100	542,173	570,825	538,764	562,776	590,578	51,814	12 Full Time	116
117	Career Ladder Program		3,000	1,000	1,000	1,000	1,000	1,000	-		127
163	Educational Assistants	158,596	169,375	161,034	169,306	183,900	174,000	186,120	2,220	12 Full Time	163
189	Other Salaries and Wages	11,951						-	-		189
195	Substitute Teachers - Certified	-	140	2,240	4,000	2,000	1,000	1,800	(200)	\$70 per day	195
198	Substitute Teachers - Non certified	10,300	15,410	14,700	10,000	11,000	11,000	11,000	-	\$60 per day	198
201	Social Security	59,116	55,062	52,752	57,768	56,355	57,358	60,473	4,118	7.65%	201
204	Retirement	64,820	59,716	63,754	70,966	66,256	68,075	71,856	5,601	10.27% cert 5.5% support	204
206	Life Insurance	1,401	1,221	1,326	1,420	1,420	1,047	1,420	-		206
207	Medical Insurance	203,389	223,160	230,475	240,000	220,000	209,258	220,000	-		207
208	Dental Insurance	6,500	6,546	6,860	7,900	7,950	6,400	6,580	(1,370)		208
217	Retirement - Hybrid Stabilization			955			500		-		
355	Travel	1,757	-						-		355
399	Contracted Services					4,000	-	-	(4,000)	Contracted person to do CLASS observations.	
429	Instructional Supplies and Materials	4,000	1,040	12,490	10,000	10,000	10,000	10,000	-		429
499	Other Supplies and Materials	6,539	1,494	1,200	1,200	1,200	1,200	1,200	-		499
524	In-service/Staff Development	4,885	1,962	-					-		524
599	Other Charges								-		599
722	Instructional Equipment								-		722
	TOTAL PRESCHOOL	1,144,811	1,093,792	1,090,959	1,144,384	1,103,845	1,103,614	1,162,027	58,182	\$1,059,450.19 Pre-K Grant	
									-		
									-		

Harris											
76000	CAPITAL OUTLAY	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		76000
76100	REGULAR CAPITAL OUTLAY								-		76100
307	Communications								-		307
321	Engineering Services	75,000	14,616	13,140	20,000	75,000	62,000	30,000	(45,000)	district engineering	321
331	Legal Services								-		331
706	Building Construction	508,646		15,209	150,000	150,000	150,000	50,000	(100,000)	Transition Academy, finish and furnish	706
707	Building Improvements	733,693			540,001	-			-	CO furnishings in 18-19, OCR updates in 19-20 @ 113,000 plus 390,001.08 in audit adjustments from 18-19	707
715	Land								-		715
724	Site Development								-		724
799	Other Capital Outlay	139,141	125,167	75,159	150,000	150,000	150,000	150,000	-	School and department needs \$10,000 per school, and \$30,000 for district use	799
									-		
	Total Capital Outlay	1,456,480	139,783	103,508	860,001	375,000	362,000	230,000	(145,000)		
									-		
82130	DEBT SERVICE								-		82130
620	Principal on Debt		322,806	260,984	267,552	274,350	274,350	281,256	6,906	Principal on debt, moved here from 72610.699 in August, 2017	620
82230	DEBT SERVICE								-		82230
620	Interest on Debt		41,514	31,944	25,344	18,580	18,580	11,640	(6,940)	Interest on debt, moved here from 72610.699 in August, 2017	620
									-		
	Total Debt Service		364,320	292,928	292,896	292,930	292,930	292,896	(34)		
									-		
99100	TRANSFERS								-		
590	Transfers Out		200,000	767,331					-	Transfer to County for project overages	
	Total Transfers Out		200,000	767,331	-				-		
									-		
	GRAND TOTAL EXPENDITURES	51,623,991	52,661,541	53,967,593	56,095,320	58,685,438	55,771,612	59,514,574	829,136		
		Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		
	Difference in Revenues and Expenditures	1,150,571	815,584.18	1,256,024	(36,159)	(2,905,908)	50,214	(3,103,513)	(197,605)		
									-		
	Fund Balance	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		
	Excess of Revenues and Other Sources								-		
	Over (Under) Expenditures and Other Uses	1,150,571	815,584	1,256,024	(36,159)	(2,905,908)	50,214	(3,103,513)	(2,869,749)		
		Audited	Audited	Audited	Audited						Required To Leave 3% Fund Balance Reserve
	Beginning Fund Balance	3,634,291	4,921,616	5,811,770	7,393,966	7,358,707	7,358,707	7,408,921	(35,259)		1,785,437
		Estimate	Audited	Audited	Audited						Overage or (Shortfall)
	Ending Fund Balance/Reserves	4,784,862	5,811,770	7,393,966	7,358,707	4,452,799	7,408,921	4,305,408	(2,905,908)		2,519,971

RESOLUTION # _____
Cumberland County, Tennessee
General Purpose School Fund

WHEREAS, Cumberland County Board of Education has been awarded the Remote Learning Technology Grant for partial reimbursement for student devices purchased for remote learning during COVID-19.

THEREFORE, be it resolved, by the Cumberland County Board of Education meeting on this ____ day of _____, 2021, and by the Cumberland County Commission meeting on this ____ day of _____, 2021, that the following budget amendment be adopted:

Remote Learning Technology Grant

Increase Revenue:			
141.47304	Remote Learning Technology Grant		\$178,714.00
		Total Increase:	\$178,714.00
Increase Fund Balance:			
141.39000	Unassigned Fund Balance		\$178,714.00
		Total Increase:	\$178,714.00

SPONSORED BY:

BOE Member

APPROVED BY:

Chairman of the Board

ATTEST:

Director of Schools

Ayes: _____ Nays: _____ Abstain: _____

Sponsor: _____
County Commissioner

Approval: _____
County Mayor

Attest: _____
County Clerk

Budget Committee Vote:

Ayes:___ Nays:___ Abstain:___

RESOLUTION # _____
Cumberland County, Tennessee
General Purpose School Fund

WHEREAS, the Transportation Department has recognized savings in several lines and would like to purchase routing software with the savings.

THEREFORE, be it resolved, by the Cumberland County Board of Education meeting on this ____ day of _____, 2021, that the following budget amendment be adopted:

Bus Routing Software

Decrease Expenditures:

141.72710.338	Transportation – Maintenance/Repair Vehicles	\$9,625.56
141.72710.453	Transportation – Vehicle Parts	\$5,034.88
	Total Decrease:	\$14,660.44

Increase Expenditures:

141.72710.471	Transportation – Software	\$14,660.44
	Total Increase:	\$14,660.44

SPONSORED BY:

BOE Member

APPROVED BY:

Chairman of the Board

ATTEST:

Director of Schools

Ayes: _____ Nays: _____ Abstain: _____