

Board of Education
June 6, 2022 5:00 PM
Central Services Board Room

BOARD MEMBERS:

1. Call to Order - Mr. Jim Inman
2. Moment of Silence/Pledge of Allegiance - Mr. Jim InmanJim Inman led moment of silence.
3. Roll Call
4. *Approval of Agenda
5. *Salary Scales
6. *142 Federal Budget
7. *143 School Nutrition Budget
8. *141 General Purpose School Budget & Budget Bulletin Board
9. *Budget Amendments
10. Other Discussion
11. Adjournment
12. (*) Indicates Board Approval Required

June 6, 2022 at 5:00 PM - Special Called Meeting

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2. Moment of Silence/Pledge of Allegiance - Mr. Jim Inman
3. Roll Call
4. *Approval of Agenda
5. *Salary Scales

Attachments: (1)

- [22-23 Pay Scales 6-3-22](#)

6. *142 Federal Budget

Attachments: (2)

- [142 Federal Budget Summary for 22-23 \(1\)](#)
- [Updated 5-19-22 Federal Program 22-23 Budgets \(1\)](#)

7. *143 School Nutrition Budget

Attachments: (1)

- [143 School Nutrition 6-1-22 Budget 2022-2023](#)

8. *141 General Purpose School Budget & Budget Bulletin Board

Attachments: (7)

- [5-31-22 Budget Draft](#)
- [6-3-22 Budget Bulletin Board and Fact Sheets](#)
- [2022-2023 Maintenance Budget Worksheet 5-9-22](#)
- [Master Maintenance Schedule 4-15-2022](#)
- [6-5-22 Fund Balance Calculations](#)
- [6-5-22 Budget Draft](#)
- [General Purpose School Budget Notes 6-5-22](#)

9. *Budget Amendments

Attachments: (1)

- [Bus Fuel Budget Amendment](#)

10. Other Discussion

11. Adjournment

12. (*) Indicates Board Approval Required

2022-2023 Cafeteria Employee Pay Scale

YEAR	A	B	C
0	10.50	11.50	13.00
1	10.71	11.73	13.26
2	10.93	11.96	13.53
3	11.14	12.20	13.80
4	11.37	12.45	14.07
5	11.60	12.70	14.35
6	11.83	12.95	14.64
7	12.06	13.21	14.93
8	12.30	13.47	15.23
9	12.55	13.74	15.54
10	12.80	14.02	15.85
11	13.06	14.30	16.16
12	13.32	14.58	16.49
13	13.59	14.88	16.82
14	13.86	15.17	17.15
15	14.14	15.48	17.50
16	14.42	15.79	17.85
17	14.64	16.02	18.11
18	14.86	16.26	18.39
19	15.08	16.51	18.66
20	15.31	16.76	18.94
21	15.54	17.01	19.23
22	15.77	17.26	19.51
23	16.01	17.52	19.81
24	16.25	17.78	20.10
25	16.49	18.05	20.41
26	16.74	18.32	20.71

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	3% of total projected salary
21-25	3.5% of total projected salary
26&UP	4% of total projected salary

Existing pay scale:

2% to 16th year
1.5% 16th thru 26th year

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

2022-23

Years	Safe School Counselor (System-wide)	Non-Certified Supervisor
	200 day work year	260 day work year
0	41,905.88	38,751.83
1	42,324.94	39,913.55
2	42,748.19	41,110.84
3	43,175.67	42,346.65
4	43,607.43	43,615.07
5	44,043.51	44,922.01
6	44,483.94	46,273.40
7	44,928.78	47,660.36
8	45,378.07	49,088.81
9	45,831.85	50,561.71
10	46,290.17	52,079.06
11	46,753.07	53,119.28
12	47,220.60	54,180.25
13	47,692.81	55,264.92
14	48,169.73	56,373.30
15	48,651.43	57,496.50
16	49,137.95	58,649.33
17	49,629.33	59,819.95
18	50,125.62	61,017.23
19	50,626.87	62,238.23
20	51,133.14	63,482.94
21	51,644.47	64,751.35
22	52,160.92	66,046.44
23	52,682.53	67,368.20
24	53,209.35	68,716.63
25	53,741.45	70,091.73

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.

CUMBERLAND COUNTY BOARD OF EDUCATION
NON-CERTIFIED PAY SCALE

2022-2023

Schedule Titles	Custodian, mower	Teachers asst., CCQCP, bus attd., non-cert PreK	Sped teacher asst. & alt. sch. asst. CDC/PreK CDA teacher asst./CCQCP Site Directors	Maintenance-custodian	School secretary, School Attd. Clerk	Admin. clerk (secretarial duties)/ School bookkeeper	Maintenance	Admin. sec. (Recpt., Dept. sec. with some bookkeeping duties)	Admin. asst./Dept. sec. with primary duty as bookkeeper	Executive Assistant, Technician	LPN, mechanic	Licensed HVAC, plumber, electrician, technician	Bus Driver (daily rate)
Sched. Code	1	2	3	4	5	6	7	8	9	10	11	12	13
Rate Year	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Daily
0	\$ 10.50	\$ 11.00	\$ 11.50	\$ 12.00	\$ 12.75	\$ 13.50	\$ 14.00	\$ 15.00	\$ 16.00	\$ 17.00	\$ 18.00	\$ 19.50	\$ 70.00
1	\$ 10.71	\$ 11.22	\$ 11.73	\$ 12.24	\$ 13.01	\$ 13.77	\$ 14.28	\$ 15.30	\$ 16.32	\$ 17.34	\$ 18.36	\$ 19.89	\$ 71.40
2	\$ 10.92	\$ 11.44	\$ 11.96	\$ 12.48	\$ 13.27	\$ 14.05	\$ 14.57	\$ 15.61	\$ 16.65	\$ 17.69	\$ 18.73	\$ 20.29	\$ 72.83
3	\$ 11.14	\$ 11.67	\$ 12.20	\$ 12.73	\$ 13.53	\$ 14.33	\$ 14.86	\$ 15.92	\$ 16.98	\$ 18.04	\$ 19.10	\$ 20.69	\$ 74.28
4	\$ 11.37	\$ 11.91	\$ 12.45	\$ 12.99	\$ 13.80	\$ 14.61	\$ 15.15	\$ 16.24	\$ 17.32	\$ 18.40	\$ 19.48	\$ 21.11	\$ 75.77
5	\$ 11.71	\$ 12.26	\$ 12.82	\$ 13.38	\$ 14.22	\$ 15.05	\$ 15.61	\$ 16.72	\$ 17.84	\$ 18.95	\$ 20.07	\$ 21.74	\$ 78.04
6	\$ 11.94	\$ 12.51	\$ 13.08	\$ 13.65	\$ 14.50	\$ 15.35	\$ 15.92	\$ 17.06	\$ 18.20	\$ 19.33	\$ 20.47	\$ 22.18	\$ 79.60
7	\$ 12.18	\$ 12.76	\$ 13.34	\$ 13.92	\$ 14.79	\$ 15.66	\$ 16.24	\$ 17.40	\$ 18.56	\$ 19.72	\$ 20.88	\$ 22.62	\$ 81.20
8	\$ 12.42	\$ 13.01	\$ 13.61	\$ 14.20	\$ 15.09	\$ 15.97	\$ 16.56	\$ 17.75	\$ 18.93	\$ 20.11	\$ 21.30	\$ 23.07	\$ 82.82
9	\$ 12.67	\$ 13.27	\$ 13.88	\$ 14.48	\$ 15.39	\$ 16.29	\$ 16.90	\$ 18.10	\$ 19.31	\$ 20.52	\$ 21.72	\$ 23.53	\$ 84.48
10	\$ 13.05	\$ 13.67	\$ 14.29	\$ 14.92	\$ 15.85	\$ 16.78	\$ 17.40	\$ 18.65	\$ 19.89	\$ 21.13	\$ 22.37	\$ 24.24	\$ 87.01
11	\$ 13.31	\$ 13.95	\$ 14.58	\$ 15.21	\$ 16.17	\$ 17.12	\$ 17.75	\$ 19.02	\$ 20.29	\$ 21.55	\$ 22.82	\$ 24.72	\$ 88.75
12	\$ 13.58	\$ 14.23	\$ 14.87	\$ 15.52	\$ 16.49	\$ 17.46	\$ 18.11	\$ 19.40	\$ 20.69	\$ 21.98	\$ 23.28	\$ 25.22	\$ 90.53
13	\$ 13.85	\$ 14.51	\$ 15.17	\$ 15.83	\$ 16.82	\$ 17.81	\$ 18.47	\$ 19.79	\$ 21.11	\$ 22.42	\$ 23.74	\$ 25.72	\$ 92.34
14	\$ 14.13	\$ 14.80	\$ 15.47	\$ 16.15	\$ 17.15	\$ 18.16	\$ 18.84	\$ 20.18	\$ 21.53	\$ 22.87	\$ 24.22	\$ 26.24	\$ 94.18
15	\$ 14.55	\$ 15.24	\$ 15.94	\$ 16.63	\$ 17.67	\$ 18.71	\$ 19.40	\$ 20.79	\$ 22.17	\$ 23.56	\$ 24.95	\$ 27.02	\$ 97.01
16	\$ 14.84	\$ 15.55	\$ 16.26	\$ 16.96	\$ 18.02	\$ 19.08	\$ 19.79	\$ 21.20	\$ 22.62	\$ 24.03	\$ 25.44	\$ 27.56	\$ 98.95
17	\$ 15.07	\$ 15.78	\$ 16.50	\$ 17.22	\$ 18.29	\$ 19.37	\$ 20.09	\$ 21.52	\$ 22.96	\$ 24.39	\$ 25.83	\$ 27.98	\$ 100.43
18	\$ 15.29	\$ 16.02	\$ 16.75	\$ 17.48	\$ 18.57	\$ 19.66	\$ 20.39	\$ 21.84	\$ 23.30	\$ 24.76	\$ 26.21	\$ 28.40	\$ 101.94
19	\$ 15.52	\$ 16.26	\$ 17.00	\$ 17.74	\$ 18.85	\$ 19.95	\$ 20.69	\$ 22.17	\$ 23.65	\$ 25.13	\$ 26.61	\$ 28.82	\$ 103.47
20	\$ 15.75	\$ 16.50	\$ 17.25	\$ 18.00	\$ 19.13	\$ 20.25	\$ 21.00	\$ 22.50	\$ 24.00	\$ 25.51	\$ 27.01	\$ 29.26	\$ 105.02
21	\$ 15.99	\$ 16.75	\$ 17.51	\$ 18.27	\$ 19.42	\$ 20.56	\$ 21.32	\$ 22.84	\$ 24.36	\$ 25.89	\$ 27.41	\$ 29.69	\$ 106.60
22	\$ 16.23	\$ 17.00	\$ 17.77	\$ 18.55	\$ 19.71	\$ 20.87	\$ 21.64	\$ 23.18	\$ 24.73	\$ 26.28	\$ 27.82	\$ 30.14	\$ 108.20
23	\$ 16.47	\$ 17.26	\$ 18.04	\$ 18.83	\$ 20.00	\$ 21.18	\$ 21.96	\$ 23.53	\$ 25.10	\$ 26.67	\$ 28.24	\$ 30.59	\$ 109.82
24	\$ 16.72	\$ 17.52	\$ 18.31	\$ 19.11	\$ 20.30	\$ 21.50	\$ 22.29	\$ 23.89	\$ 25.48	\$ 27.07	\$ 28.66	\$ 31.05	\$ 111.47
25	\$ 16.97	\$ 17.78	\$ 18.59	\$ 19.39	\$ 20.61	\$ 21.82	\$ 22.63	\$ 24.24	\$ 25.86	\$ 27.48	\$ 29.09	\$ 31.52	\$ 113.14
26	\$ 17.31	\$ 18.13	\$ 18.96	\$ 19.78	\$ 21.02	\$ 22.26	\$ 23.08	\$ 24.73	\$ 26.38	\$ 28.03	\$ 29.67	\$ 32.15	\$ 115.40

Longevity Pay

Paid in December
16-20 years = additional 3% of total salary
21-25 years = 3.5%
26+ = 4%

Substitute Pay

Non-Certified Sub Teacher = \$60.00/day
Certified Teacher = \$70.00/day
Bus Driver = \$62.50/day
Nurse = \$130.00/day

SALARY SCHEDULE

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	40,348	41,987	43,605	45,346	46,598	48,229	50,717	51,930
1	40,751	42,407	44,212	45,981	48,042	49,691	51,291	52,517
2	41,155	42,827	44,831	46,625	48,123	49,772	51,291	52,517
3	41,558	43,247	45,459	47,277	48,366	50,054	52,147	53,373
4	41,962	43,667	46,096	47,939	48,987	50,716	53,238	54,513
5	42,365	44,087	46,741	48,610	50,015	51,768	54,340	55,634
6	43,370	45,090	47,543	49,444	51,377	53,175	55,827	57,158
7	43,464	45,202	47,661	49,568	52,480	54,320	57,010	58,364
8	43,902	45,743	48,874	50,732	54,073	55,981	58,769	60,149
9	44,741	46,612	49,921	51,811	55,244	57,182	60,038	61,462
10	45,179	47,068	50,161	52,045	55,478	57,429	60,274	61,703
11	47,055	48,937	51,750	53,820	56,667	58,655	61,558	63,030
12	47,173	49,059	51,879	53,954	56,921	58,921	61,829	63,296
13	47,328	49,309	52,597	54,578	58,136	60,166	63,155	64,663
14	47,839	49,826	52,852	54,827	58,373	60,433	63,383	64,887
15	48,462	50,492	53,979	56,010	59,631	61,715	64,748	66,287
16	48,686	50,716	53,991	56,022	59,643	61,727	64,760	66,299
17	49,185	51,246	54,933	56,981	60,694	62,823	65,924	67,488
18	49,197	51,258	54,944	56,993	60,707	62,835	65,936	67,500
19	49,994	52,091	55,903	58,001	61,790	63,956	67,157	68,751
20	50,244	52,352	56,183	58,291	62,099	64,276	67,492	69,095
21	50,495	52,614	56,464	58,582	62,410	64,598	67,830	69,440
22	50,747	52,877	56,746	58,875	62,722	64,921	68,169	69,788
23	51,001	53,141	57,030	59,169	63,036	65,245	68,510	70,136
24	51,256	53,407	57,315	59,465	63,351	65,571	68,852	70,487
25	51,512	53,674	57,601	59,762	63,667	65,899	69,197	70,840
26	51,512	53,674	57,601	59,762	63,667	65,899	69,197	70,840
27	51,512	53,674	57,601	59,762	63,667	65,899	69,197	70,840
28	51,512	53,674	57,601	59,762	63,667	65,899	69,197	70,840
29	51,512	53,674	57,601	59,762	63,667	65,899	69,197	70,840
30	51,512	53,674	57,601	59,762	63,667	65,899	69,197	70,840

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 degree.

CUMBERLAND COUNTY BOARD OF EDUCATION

2022-2023

SALARY SCHEDULE

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	42,804	44,385	42,725	44,295	46,418	47,098
1	43,458	45,063	44,188	45,795	47,903	48,578
2	44,111	45,741	44,293	45,901	48,011	48,683
3	44,765	46,419	44,492	46,125	48,214	48,920
4	45,419	47,097	45,064	46,733	48,766	49,491
5	46,073	47,775	45,813	47,518	49,564	50,310
6	46,958	48,387	46,856	48,599	50,371	51,138
7	47,983	49,762	47,866	49,645	51,411	52,195
8	49,085	50,944	49,297	51,156	52,946	53,755
9	50,132	52,022	50,343	52,234	54,086	54,920
10	50,373	52,256	50,585	52,468	54,344	55,174
11	51,464	53,396	51,676	53,608	55,519	56,376
12	51,679	53,606	51,899	53,825	55,740	56,593
13	52,810	54,791	53,020	55,002	56,947	57,817
14	53,182	55,038	53,274	55,249	57,182	58,048
15	54,191	56,222	54,402	56,432	58,395	59,286
16	54,203	56,233	54,414	56,444	58,407	59,298
17	55,144	57,192	55,356	57,404	59,426	60,328
18	55,156	57,204	55,368	57,416	59,438	60,340
19	56,116	58,214	56,328	58,426	60,492	61,779
20	56,397	58,505	56,610	58,718	60,794	62,088
21	56,679	58,797	56,893	59,011	61,098	62,398
22	56,962	59,091	57,177	59,306	61,403	62,710
23	57,247	59,387	57,463	59,603	61,710	63,024
24	57,533	59,684	57,750	59,901	62,019	63,339
25	57,821	59,982	58,039	60,200	62,329	63,655
26	57,821	59,982	58,039	60,200	62,329	63,655
27	57,821	59,982	58,039	60,200	62,329	63,655
28	57,821	59,982	58,039	60,200	62,329	63,655
29	57,821	59,982	58,039	60,200	62,329	63,655
30	57,821	59,982	58,039	60,200	62,329	63,655

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 6 employees that were on the Masters + scale in FY 13-14. These 6 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, Linda Gayle Reed and Anna Bryant.

SALARY SCHEDULE

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	39,556	41,164	41,755	43,306	45,684	47,284	49,721	50,911
1	39,952	41,576	42,393	43,967	47,099	48,717	50,285	51,488
2	40,347	41,987	43,031	44,629	47,179	48,796	50,285	51,488
3	40,743	42,399	43,669	45,290	47,417	49,072	51,124	52,327
4	41,138	42,811	44,307	45,952	48,025	49,721	52,193	53,444
5	41,534	43,222	44,944	46,613	49,034	50,753	53,274	54,543
6	41,816	43,543	45,523	47,232	50,369	52,132	54,732	56,037
7	42,390	44,153	46,512	48,257	51,450	53,255	55,891	57,220
8	43,041	44,846	47,915	49,738	53,012	54,883	57,617	58,970
9	43,863	45,698	48,942	50,795	54,160	56,060	58,861	60,256
10	44,293	46,145	49,178	51,024	54,390	56,303	59,092	60,494
11	45,017	46,906	50,247	52,141	55,556	57,505	60,350	61,794
12	45,516	47,423	50,465	52,354	55,805	57,766	60,617	62,055
13	46,400	48,342	51,565	53,508	56,995	58,986	61,916	63,395
14	46,900	48,849	51,815	53,752	57,227	59,248	62,140	63,614
15	47,511	49,502	52,921	54,911	58,461	60,505	63,478	64,988
16	47,731	49,721	52,933	54,923	58,472	60,517	63,490	64,999
17	48,220	50,241	53,855	55,863	59,504	61,591	64,631	66,165
18	48,232	50,253	53,867	55,875	59,516	61,603	64,643	66,177
19	49,012	51,070	54,807	56,863	60,578	62,702	65,840	67,403
20	49,257	51,325	55,081	57,148	60,881	63,016	66,169	67,740
21	49,504	51,582	55,356	57,433	61,185	63,331	66,500	68,079
22	49,751	51,840	55,633	57,720	61,491	63,648	66,832	68,419
23	50,000	52,099	55,911	58,009	61,799	63,966	67,166	68,761
24	50,250	52,359	56,191	58,299	62,108	64,286	67,502	69,105
25	50,501	52,621	56,472	58,591	62,418	64,607	67,840	69,451
26	50,501	52,621	56,472	58,591	62,418	64,607	67,840	69,451
27	50,501	52,621	56,472	58,591	62,418	64,607	67,840	69,451
28	50,501	52,621	56,472	58,591	62,418	64,607	67,840	69,451
29	50,501	52,621	56,472	58,591	62,418	64,607	67,840	69,451
30	50,501	52,621	56,472	58,591	62,418	64,607	67,840	69,451

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**2022-2023****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.

**142 School Federal Programs
Budget Summary for 22-23 as of 5-11-22**

Career and Technical Education (Perkins): \$629,051.00

-CTE Perkins Basic \$136,472.00

CTE equipment and materials, Naviance, student and staff club competition travel

-Innovative High School Grant \$492,579.00

Focuses on strong and strategic partnerships to ensure student success post high school, including a focus on aviation with classroom flight simulators and flight training

-Perkins Reserve Consolidated Grant \$50,000.00

This is a highly competitive grant used to fund project based STEM Career Exploration at Pineview.

**Special Education (IDEA Preschool and Part B)(ARP IDEA Preschool and Part B)
\$1,790,921.75**

-IDEA Preschool 911 (3 and 4 year old preschool with special needs) \$52,742.00

0.65 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) \$1,577,257.00

6.35 teachers and 32 teacher assistants, 1 Behavior Specialist, 1 Service Coordinator, 1.5 Compliance Coordinators, and 3 bus attendants' salaries and benefits, equipment, instructional supplies and materials, other supplies and materials, maintenance repair and services, travel, staff development cost and contracted services.

-APR IDEA B 912 (3 and 4 year old preschool with special needs) \$7889.47

Instructional supplies and materials, other supplies and materials, special education equipment

-APR IDEA B 902 (PreK through age 22 with special needs) \$153,033.28

Instructional supplies and materials, other supplies and materials, special education equipment, and staff development cost

-TEIS Baby Birds (18 months to 36 months) \$179,408.00

1.0 Teacher and 3.0 teacher assistants, salary and benefits, maintenance and repair services, instructional supplies and materials, other supplies and materials, special education equipment, travel, inservice/staff development

Federal Programs: \$24,603,507.75

-Consolidated Administration – \$355,235.78

cost to administer all Federal Programs, directors, bookkeepers, secretaries, supplies

-Title I –\$1,842,032.16

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 I-C –\$4,666.95

Funds support high quality education programs for migratory children

-Title II – \$414,454.97

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

-Title III – \$19,063.51

Language Instruction: Limited English Proficient, Immigrant Students: instructional equipment, supplies and PD for ESL

-Title V – \$162,236.16

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

-Title IX – \$40,584.89

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

-TN All Corps- \$280,000.00

Provides high dosage, low ratio tutoring to improve student achievement

-ARP Homeless 1.0- \$53,861.65

Support the identification, enrollment, participation, and success of children and youth experiencing homelessness and to provide them with wrap-around services in light of the COVID-19 pandemic

-ARP Homeless 2.0 - \$89,299.20

Support the identification, enrollment, participation, and success of children and youth experiencing homelessness and to provide them with wrap-around services in light of the COVID-19 pandemic

-21st Century Community Learning Centers – \$670,825.47

Extended learning at 9 elementary schools, science, technology, etc, physical activity, stipends and transportation

-Esser 2.0 - \$5,077,928.60

Funds related to preventing, preparing for, and responding to COVID-19

-Esser 3.0 - \$15,137,618.41

Funds related to preventing, preparing for, and responding to COVID-19 and address Learning Loss caused by COVID-19

-TAG-Turn Around Action Grant 1.0 - \$36,500.00

Resources to invest in the implementation of evidence-based strategies/interventions focused on proven levers of change to facilitate rapid school turnaround

-TAG-Turn Around Action Grant 2.0 - \$250,000.00

Resources to invest in the implementation of evidence-based strategies/interventions focused on proven levers of change to facilitate rapid school turnaround

-Fiscal Pre-Monitoring Supports Grant- \$46,200.00

The grant will provide additional money to support financial planning, programming, and expenditure of funds in alignment with ESSER 1.0, ESSER 2.0, and ESSER 3.0 funds.

-Early Literacy Grant- \$40,000.00

To help support literacy development

-HQIM (High Quality Literacy Implementation Network)- \$83,000.00

supports the implementation of high-quality English Language Arts (ELA) instructional materials for Pre-K–12 students

142 Federal Budget Approved as Presented _____ (date)

SPONSORED BY:

BOE Member

APPROVED BY:

Chairman of the Board

ATTEST:

Director of Schools

Ayes: _____ Nays: _____ Abstain: _____

Cumberland County Schools
 SPED 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description	Budget 21-22 (Including Rollover)	Projected Actual 21-22 (Including Rollover)	Budget 22-23
Worksheet for SPED Budgets:				
	901 - IDEA Part B	2,097,409.57	2,097,409.57	1,577,257.00
	911 - IDEA Preschool	93,593.57	93,593.57	52,742.00
	902 - APR IDEA B	405,614.75	253,125.22	153,033.28
	912 - APR IDEA B Preschool	27,042.69	19,153.22	7,889.47
	SPED TOTAL	2,623,660.58	2,463,281.58	1,790,921.75
	891 - TEIS Baby Birds	179,408.00	179,408.00	179,408.00

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022
 Rev code 47139

Account	Description	Budget	Projected Actual	Budget
142 Federal 802 Sub Fund	CTE Perkins Reserve Consolidated	21-22	21-22	22-23
	Support Services/Vocational Education Program			
142-71300-429-802	Instructional Supplies & Materials	- .00	- .00	500.00
142-71300-730-802	Vocational Equipment	- .00	- .00	48,100.00
	TOTAL	- .00	- .00	48,600.00

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022
 Rev code 47139

Account	Description	Budget	Projected Actual	Budget
		21-22	21-22	22-23
142 Federal 802 Sub Fund	CTE Perkins Reserve Consolidated			
	Support Services/Vocational Education Program			
142-72130-524	In-Service/Staff Development	- .00	- .00	1,400.00
	TOTAL	- .00	- .00	1,400.00

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022
 Rev Code 47131

Account	Description	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-71300-801	CTE Perkins Basic Vocational Education Program			
429-801	Instructional Supplies & Materials	18,000.00	18,000.00	18,000.00
499-801	Other Supplies & Materials	15,000.00	15,000.00	15,000.00
730-801	Vocational Instruction Equipment	54,720.18	54,720.18	52,959.08
	TOTAL	90,014.00	90,014.00	85,959.08

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022
 Rev Code 47131

Account	Description	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-72130-801	CTE Perkins Basic Other Student Support			
355-801	Travel	27,658.71	27,658.71	27,294.40
524-801	In-Service/Staff development (PD)	15,000.00	15,000.00	15,000.00
	TOTAL	42,658.71	42,658.71	42,294.40

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022
 Rev Code 47310

Account	Description	Budget	Projected Actual	Budget
142-72130-951	CTE Innovative High School Grant	21-22	21-22	22-23
399-951	Other Contracted Services	24,000.00	- .00	24,000.00
	TOTAL	24,000.00	- .00	24,000.00

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

Account	Description	Budget	Projected Actual	Budget
142-71200	Baby Birds Learning Center - 891	21-22	21-22	21-23
116	Teachers	65,955.00	65,955.00	68,593.82
163	Educational Assistants	49,063.12	49,063.12	60,252.00
198	Non-Certified Subs	500.00	500.00	500.00
201	Social Security	8,837.20	8,837.20	9,856.71
204	State Retirement	9,519.40	9,519.40	10,780.96
206	Life Insurance	239.00	239.00	239.00
207	Medical Insurance	29,931.40	29,931.40	33,785.00
208	Dental Insurance	1,080.00	1,080.00	1,080.00
210	Unemployment Compensation			420.00
336	Maintenance & Repair	700.00	700.00	200.00
429	Instructional Supplies & Materials	2,052.59	2,052.59	1,500.00
499	Other Supplies	2,000.00	2,000.00	2,000.00
599	Other Charges	0.00	0.00	0.00
725	Equipment	560.29	560.29	206.41
	TOTAL	170,438.00	170,438.00	189,413.90

5/19/2022

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

Account	Description	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-72220	Baby Birds Learning Center - 891			
355	Travel	0.00	0.00	300.00
524	Staff Development	0.00	0.00	1,000.00
	TOTAL	0.00	0.00	1,300.00

5/11/2022

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

Account	Description	Budget 21-22	Projected Actual 20-21	Budget 22-23
99100	Baby Birds Learning Center - 891			
504	Indirect Cost	8,970.00	8,970.00	3,000.00
	TOTAL	8,970.00	8,970.00	3,000.00

5/11/2022

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	21-22	21-22	22-23
105	Supervisor/Director			
116	Teachers	\$320,000.00	\$320,000.00	\$353,003.08
162	Clerical Personnel			
163	Educational Assistants	\$500,000.00	\$500,000.00	\$452,503.87
171	Speech Pathologist			
189	Other Salaries & Wages	\$29,300.18	\$29,300.18	
195	Certified Substitutes	\$20,000.00	\$20,000.00	\$1,000.00
198	Non Certified Subs	\$20,000.00	\$20,000.00	\$1,500.00
201	Social Security	\$52,799.03	\$52,799.03	\$52,013.61
204	State Retirement	\$64,494.15	\$64,494.15	\$69,550.05
206	Life Insurance	\$2,275.00	\$2,275.00	\$1,850.25
207	Medical Insurance	\$340,000.00	\$340,000.00	\$266,036.41
208	Dental Insurance	\$13,715.00	\$13,715.00	\$11,223.00
210	Unemployment Compensation	\$3,928.00	\$3,928.00	\$3,291.75
212	Employer Medicare	\$12,348.80	\$12,348.80	\$12,164.47
312	Contracts w/Private Agencies	\$10,000.00	\$10,000.00	\$5,000.00
336	Maintenance & Repair	\$10,000.00	\$10,000.00	\$500.00
355	Travel			
399	Other Contracted Services	\$0.00	\$0.00	
422	Food Supplies			
429	Instructional Materials	\$138,502.00	\$138,502.00	\$50,000.00
499	Other Supplies & Materials	\$54,808.41	\$54,808.41	\$3,000.00
524	In-Service/Staff Development			
599	Other Charges (Supplements for Assistants)			\$9,000.00
725	Special Education Equipment	\$13,000.00	\$13,000.00	\$500.00
	TOTAL	\$1,605,170.57	\$1,605,170.57	\$1,292,136.49

5/19/2022

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

Account	Description	Budget	Projected Actual	Budget
142-72220	IDEA PART B 901 - Instructional Support	21-22	21-22	22-23
189	Other Salaries & Wages	\$150,000.00	\$150,000.00	\$148,386.84
201	Social Security	\$8,864.00	\$8,864.00	\$9,199.98
204	State Retirement	\$13,563.00	\$13,563.00	\$9,816.84
206	Life Insurance	\$200.00	\$200.00	\$190.00
207	Medical Insurance	\$19,570.00	\$19,570.00	\$24,707.86
208	Dental Insurance	\$760.00	\$760.00	\$720.00
210	Unemployment Compensation	\$210.00	\$210.00	\$315.00
212	Employer Medicare	\$1,939.00	\$1,939.00	\$2,151.61
308	Consultants			
312	Contracts w/Private Agencies	\$0.00	\$0.00	\$52,864.62
336	Maintenance & Repair	\$0.00	\$0.00	
355	Travel	\$15,000.00	\$15,000.00	\$1,967.99
399	Other Contracted Services	\$110,000.00	\$110,000.00	
422	Food Supplies			
429	Instructional Materials			
499	Other Supplies & Materials	\$70,030.00	\$70,030.00	\$2,000.00
524	In-Service/Staff Development	\$62,000.00	\$62,000.00	\$1,000.00
599	Other Charges			
725	Special Education Equipment			
	TOTAL	\$452,136.00	\$452,136.00	\$253,320.74

5/19/2022

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

Account	Description	Budget	Projected Actual	Budget
142-72710	IDEA PART B 901 - SPED Transportation	21-22	21-22	22-23
105	Supervisor/Director			
116	Teachers			
162	Clerical Personnel			
163	Educational Assistants			
169	Part time Personnel	35,000.00	35,000.00	27,496.56
189	Other Salaries & Wages			
195	Certified Substitutes			
198	Non Certified Subs			
201	Social Security	2,170.00	2,170.00	1,704.79
204	State Retirement	1,925.00	1,925.00	2,199.72
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
210	Unemployment Compensation			
212	Employer Medicare	508.00	508.00	398.70
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	39,603.00	39,603.00	31,799.77

Bus attendants

5/19/2022

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

Account	Description	Budget 20-21	Projected Actual 20-21	Budget 21-22
142-99100	IDEA PART B 901 - SPED			
504		500.00	500.00	0.00
		500.00	500.00	0.00

5/11/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022
 Revenue code 47402

Account	Description	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-71200	ARP IDEA PART B 902			
429	Instructional Materials	\$5,159.75	\$1,585.07	
499	Other Supplies & Materials	\$42,000.00	\$3,824.15	\$20,000.00
725	Special Education Equipment	\$220,000.00	\$117,491.72	\$100,000.00
	TOTAL	\$267,159.75	\$122,900.94	\$120,000.00

\$120,000.00
 \$33,033.28
 \$153,033.28

5/11/2022

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2022
Revenue code 47402

Account	Description	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-72220	ARP IDEA Part B -902			
524	In-Service/Staff Development	50000.00	43935.28	\$33,033.28
	TOTAL	50000.00	43935.28	\$33,033.28

5/11/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022
 Revenue code 47402

Account	Description	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-72710	ARP IDEA Part B - 902			
729	Transportation			
	Equipment	87955.00	85789.00	0
	TOTAL	87955.00	85789.00	0

5/11/2022

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2022
Revenue code 47402

Account	Description	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-99100	ARP IDEA PART B - 902			
504	Indirect Cost	500.00	500.00	0
		500.00	500.00	0

5/11/2022

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	21-22	21-22	22-23
116	Teachers	29,077.00	29,077.00	29,961.90
162	Clerical Personnel			
163	Educational Assistants			
189	Other Salaries & Wages			
198	Non-Certified Subs	3,000.00	3,000.00	1,000.00
201	Social Security	1,795.00	1,795.00	1,857.64
204	State Retirement	2,973.00	2,973.00	2,603.69
206	Life Insurance	100.00	100.00	61.75
207	Medical Insurance	5,117.00	5,117.00	5,387.55
208	Dental Insurance	315.00	315.00	234.00
210	Unemployment Compensation	109.00	109.00	68.25
212	Employer Medicare	422.00	422.00	434.45
355	Travel			
422	Food Supplies			
429	Instructional Supplies & Materials	24,697.00	24,697.00	1,175.00
499	Other Supplies & Materials	13,488.57	13,488.57	1,172.61
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment	5,000.00	5,000.00	2,000.00
	TOTAL	86,093.57	86,093.57	45,956.84

45956.84
 6785.16
 0.00
 52742.00

5/19/2022

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

Account	Description	Budget	Projected Actual	Budget
142-72220	IDEA Preschool 911 - 3&4 yr Instruction	21-22	21-22	22-23
355	Travel	3,000.00	3,000.00	2,785.16
524	Inservice/Training	4,000.00	4,000.00	4,000.00
	TOTAL	7,000.00	7,000.00	6,785.16

5/11/2022

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

Account	Description	Budget	Projected Actual	Budget
142-99099	IDEA Preschool 911 - 3&4 yr Instruction	21-22	21-22	22-23
504		500.00	500.00	0.00
	TOTAL	500.00	500.00	0.00

5/11/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2022
 Revenue code 47403

Account	Description	Budget	Projected Actual	Budget
142-71200	ARP IDEA Preschool -912	21-22	21-22	22-23
429	Instructional Materials	1,237.00	0.00	0.00
499	Other Supplies & Materials	6,055.69	2,442.88	2,000.00
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment	19,643.53	16,710.34	5,889.47
	TOTAL	26,936.22	19,153.22	7,889.47

7,889.47

5/11/2022

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 20
Revenue code 47403

Account	Description	Budget	Projected Actual	Budget
142-99100	ARP IDEA Preschool -912	21-22	21-22	22-23
504	Indirect Cost	106.47	0.00	0
		106.47	0.00	0

5/11/2022

**Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023**

Account	Description 142-47141 101	Budget	Projected Actual	Budget
142-72130	Title I - Other Student Support	21-22	21-22	22-23
499	Other Supplies and Materials	2,000.00	2,000.00	2,000.00
599	Other Charges	23,050.00	23,050.00	21,172.78
	TOTAL	25,050.00	25,050.00	23,172.78

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47141 101	Budget 20-21	Projected Actual 20-21	Budget 22-23
142-72710	Title I-Transportation			
599	Other Charges	33,000.00	330,000.00	33,000.00
	TOTAL	33,000.00	330,000.00	33,000.00

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47189 201	Budget 20-21	Projected Actual 20-21	Budget 22-23
142-71100	Title II			
195	Certified Substitute Teachers	2,940.00	2,940.00	2,940.00
198	Non-Certified Substitute Teachers	3,060.00	3,060.00	3,060.00
201	Social Security	1,000.00	1,000.00	1,000.00
	TOTAL	7,000.00	7,000.00	7,000.00

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47146 301	Budget	Projected Actual	Budget
142-71100	Title III-Regular Instructional Program	21-22	21-22	20-23
163	Educational Assistants	10,093.60	10,093.60	11,618.49
201	Social Security	772.16	772.16	888.81
204	State Retirement	555.15	555.15	929.48
429	Inst. Supplies and Materials	5,064.30	5,064.30	3,626.73
	TOTAL	16,485.21	16,485.21	17,063.51

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47146 301	Budget	Projected Actual	Budget
142-72210	Title III-Support Services/Reg Inst	21-22	21-22	22-23
524	In-Service/Staff Development	2,150.00	2,150.00	2,000.00
	TOTAL	2,150.00	2,150.00	2,000.00

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description	142-47141	174	Budget	Projected Actual	Budget
142-72210	Turn Around Action Grant 2.0 Regular Instruction			21-22	21-22	22-23
195	Certified Substitute Teachers			- .00	- .00	3,500.00
198	Non-Certified Substitute Teachers			- .00	- .00	4,200.00
201	Social Security			- .00	- .00	3,000.00
355	Travel			- .00	- .00	7,500.00
524	Staff Development			- .00	- .00	15,000.00
	TOTAL			- .00	- .00	33,200.00

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47590 701	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-72710	Title IX-Transportation			
146	Bus Drivers	19,548.65	19,548.65	15,397.08
201	Social Security	1,250.00	1,250.00	1,177.88
204	State Retirement	900.00	900.00	1,231.77
	TOTAL	21,698.65	21,698.65	17,806.73

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	ARP 1.0 142-47404 703	Budget	Projected Actual	Budget
142-71100	ARP 1.0 Regular Instruction Program	21-22	21-22	22-23
429	Instructional Supplies & Materials	21,332.70	21,332.70	20,194.35
	TOTAL	21,332.70	21,332.70	20,194.35

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	ARP 2.0 142-47404 704	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-72130	Other Student Support			
72130-499	Other Supplies and Materials	15,000.00	15,000.00	15,000.00
72130-599	Other Charges	5,496.13	5,496.13	5,496.13
	TOTAL	20,496.13	20,496.13	20,496.13

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47307-932	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-76100	ESSER 2.0 Grant Regular Capital Outlay			
304	Architect Services	300,000.00	300,000.00	300,000.00
706	Building Construction	1,959,000.00	1,959,000.00	1,959,000.00
707	Building Improvements	2,316,000.00	2,316,000.00	2,818,928.60
	TOTAL	4,575,000.00	4,575,000.00	5,077,928.60

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47401-933	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-72120	ESSER 3.0 Health Services			
131	Medical Personnel	7,056.00	7,056.00	8,043.84
201	Social Security	539.79	539.79	643.51
204	State Retirement	388.08	388.08	615.36
	TOTAL	7,983.87	7,983.87	9,302.71

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47401-933	Budget	Projected Actual	Budget
142-72210	ESSER 3.0 Support Services /Regular Instruction Program	21-22	21-22	22-23
499	Other Supplies and Materials	21,700.00	21,700.00	16,567.23
	TOTAL	21,700.00	21,700.00	16,567.23

5/5/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47401-933	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-72710	ESSER 3.0 Transportation			
146	Bus Drivers	11,664.00	11,664.00	11,664.00
201	Other Salaries & Wages	8,640.00	8,640.00	8,640.00
201	Social Security	1,553.25	1,553.25	1,553.25
204	State Retirement	1,116.72	1,116.72	1,116.72
	TOTAL	22,973.97	22,973.97	22,973.97

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47401-933	Budget	Projected Actual	Budget
142-76100	ESSER 3.0 Regular Capital Outlay	21-22	21-22	22-23
304	Architects	750,000.00	750,000.00	750,000.00
706	Building Construction	9,553,973.41	9,553,973.41	9,553,973.41
	TOTAL	10,303,973.41	10,303,973.41	10,303,973.41

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47307-935	Budget	Projected Actual	Budget
142-72510	Fiscal Pre-Monitoring Supports Grant	21-22	21-22	22-23
399	Other Contracted Services	46,200.00	46,200.00	46,200.00
	TOTAL	46,200.00	46,200.00	46,200.00

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	Early Literacy Grant 142-47309 950	Budget	Projected Actual	Budget
142-72210	Early Literacy Grant - Support Services / Regular Instruction Program	21-22	21-22	22-23
399	Other Contracted Services	80,000.00	80,000.00	40,000.00
	TOTAL	80,000.00	80,000.00	40,000.00

5/19/2022

Cumberland County Schools
 Federal Programs 142 Budget
 For Fiscal Year Ending June 30, 2023

Account	HQIM 142-47309 952	Budget	Projected Actual	Budget
142-71100	HQIM - Regular Instruction Program	21-22	21-22	22-23
399	Other Contracted Services	73,000.00	73,000.00	73,000.00
429	Instructional Supplies & Materials	10,000.00	10,000.00	10,000.00
	TOTAL	83,000.00	83,000.00	83,000.00

5/19/2022

Cumberland County School Nutrition Program

6.01.2022

Change to line 73100.105

Central Cafeteria Fund

Statement of Proposed Operations For the Fiscal Year Ending June 30, 2023

Account #	Description	2020-2021	2021-2022	May 12th Data	2021-2022	2022-2023	Increase	Increase/decrease based on what was approved for the current SY
		Audited	Approved	2021-2022	Expected Year End	Proposed	(Decrease)	
Estimated Revenues								
43000	Charges for Current Services							
43500	Education Charges							NOTES:
43521	Lunch Payments - Children	\$ -	\$ -	\$ -	\$ -	\$ 169,605	\$ 169,605	Returning to normal operations with 9 CEP Schools
43522	Lunch Payments - Adults	\$ 39,805	\$ 45,000	\$ 49,592	\$ 54,591	\$ 54,600	\$ 9,600	No meal price increase
43523	Breakfast Payments - Children	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CEP and Universal Free Breakfast is offered at ALL schools
43523	Breakfast Payments - Adults	\$ 6,154	\$ 6,850	\$ 4,237	\$ 4,844	\$ 4,850	\$ (2,000)	No meal price increase
43525	A la Carte Sales	\$ 172,325	\$ 223,050	\$ 187,654	\$ 210,020	\$ 210,500	\$ (12,550)	
43990	Other Charges for Services							
	Banquet - Other Charges	\$ 2,806	\$ 13,380	\$ 7,980	\$ 8,280	\$ 8,500	\$ (4,880)	
	Total Charges for Services	\$ 221,090	\$ 288,280	\$ 249,463	\$ 277,735	\$ 448,055	\$ 159,775	
44000	Other Local Revenues							
44100	Recurring Items							
44110	Investment Income	\$ 1,143	\$ 1,880	\$ 896	\$ 1,000	\$ 900	\$ (980)	
44170	Miscellaneous Refunds	\$ 12,692	\$ 12,500	\$ 12,056	\$ 13,199	\$ 13,500	\$ 1,000	
44570	Gifts & Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Donations from individuals /organizations to cover meal charges
	Total Other Local Revenue	\$ 13,835	\$ 14,380	\$ 12,952	\$ 14,199	\$ 14,400	\$ 20	
46000	State of Tennessee							
46500	State Education Funds							
46520	State Matching	\$ 46,323	\$ 47,500	\$ 57,435	\$ 57,435	\$ 57,500	\$ 10,000	Amount set by the State based on prior year's lunches served
46980	Other State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total State of Tennessee	\$ 46,323	\$ 47,500	\$ 57,435	\$ 57,435	\$ 57,500	\$ 10,000	
47000	Federal Government							
47100	Federal Through State							
47111	Federal Reimbursement via State - Lunch	\$ 3,389,645	\$ 3,197,130	\$ 3,462,245	\$ 4,378,941	\$ 4,378,900	\$ 1,181,770	Keeping about the same but there is uncertainty of what the reimbursement rates will look like for the 22-23 SY
47112	USDA Foods - Commodities	\$ 411,024	\$ 440,000	\$ 345,237	\$ 380,619	\$ 496,660	\$ 56,660	Wash account for tracking purposes, amount set by USDA
47113	Federal Reimbursement via State - Breakfast	\$ 1,723,237	\$ 1,610,190	\$ 1,434,365	\$ 1,823,781	\$ 1,823,780	\$ 213,590	Keeping about the same but there is uncertainty of what the reimbursement rates will look like for the 22-23 SY
47114	Federal Reimbursement via State - Other (Afterschool Snack)	\$ 272,589	\$ 274,015	\$ 723,556	\$ 890,910	\$ 890,000	\$ 615,985	Keeping about the same but there is uncertainty of what the reimbursement rates will look like for the 22-23 SY
47590	Other Federal Through State	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	USDA Equipment Grant (HES Dish machine)
47301	COVID-19 Grant #1	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	

	Total Federal Government	\$ 5,851,495	\$ 5,521,335	\$ 5,969,403	\$ 7,474,251	\$ 7,589,340	\$ 2,068,005
48000	Other Governments and Citizens Groups						
48600	<u>Citizens Groups</u>						
48610	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other Government and Citizens Groups	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Estimated Revenues	\$ 6,132,743	\$ 5,871,495	\$ 6,289,253	\$ 7,823,620	\$ 8,109,295	\$ 2,237,800

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

Account Description	2020-2021 Audited	2021-2022 Approved	2021-2022 Year-To-Date	2021-2022 Expected Year End	2022-2023 Proposed	Increase (Decrease)	
<u>Estimated Expenditures</u>							
73000	<u>Operation of Non-Instructional Services</u>						
73100	<u>Food Service</u>						
105	\$ 59,392	\$ 62,397	\$ 51,873	\$ 62,272	\$ 67,338	\$ 4,941	Step Increase year 23 plus 5.8% increase (Hamby)
119	\$ 80,307	\$ 84,375	\$ 70,227	\$ 84,176	\$ 99,510	\$ 15,135	Step Increase + 9.5% (Treadway and Delk)
165	\$ 1,428,815	\$ 1,845,550	\$ 1,353,974	\$ 1,674,517	\$ 2,259,295	\$ 413,745	Step Increase + 15% overall increase for 107 employees
167	\$ 63,129	\$ 97,240	\$ 52,025	\$ 59,739	\$ 142,260	\$ 45,020	Step Increase + 11% (Johnson, Carlisle, and NEW 1/2 time position)
186	\$ 11,741	\$ 16,261	\$ 15,251	\$ 15,251	\$ 17,800	\$ 1,539	
189	\$ 20,762	\$ 23,958	\$ 14,833	\$ 22,641	\$ 35,585	\$ 11,627	(Year 19) Step Increase +6% (Courier) + Perfect Attendance Payments
201	\$ 124,493	\$ 167,682	\$ 117,783	\$ 151,373	\$ 206,779	\$ 39,097	7.65%
204	\$ 56,162	\$ 62,140	\$ 48,350	\$ 60,140	\$ 81,200	\$ 19,060	Rate 8% + 3 additional FT positions for a total of 45 FT positions
206	\$ 1,112	\$ 1,205	\$ 981	\$ 1,097	\$ 1,565	\$ 360	5%+ 3 additional FT positions for a total of 45 FT positions
207	\$ 297,725	\$ 320,820	\$ 250,493	\$ 305,820	\$ 359,400	\$ 38,580	5%+ 3 additional FT positions for a total of 45 FT positions
208	\$ 12,526	\$ 13,150	\$ 10,267	\$ 13,038	\$ 14,705	\$ 1,555	5%+ 3 additional FT positions for a total of 45 FT positions
210	\$ 12,226	\$ 7,900	\$ 26	\$ 26	\$ 5,000	\$ (2,900)	
307	\$ 5,977	\$ 6,350	\$ 6,776	\$ 8,075	\$ 8,075	\$ 1,725	
336	\$ 8,048	\$ -	\$ 21,289	\$ 21,289	\$ 29,950	\$ 29,950	Outside repair service to upgrade the kitchen fire suppression systems
337	\$ 1,106	\$ 1,450	\$ 1,199	\$ 1,450	\$ 1,875	\$ 425	Copier service
347	\$ 4,172	\$ 4,152	\$ 3,508	\$ 4,250	\$ 4,250	\$ 98	No price increase
354	\$ 10,200	\$ 14,150	\$ 8,208	\$ 8,208	\$ 10,500	\$ (3,650)	
355	\$ 325	\$ 1,200	\$ 399	\$ 1,200	\$ 1,500	\$ 300	In county
359	\$ 37,755	\$ 37,600	\$ 33,722	\$ 42,270	\$ 46,550	\$ 8,950	Price increase apx 10%

399	Other Contracted Services	\$ 17,242	\$ 18,105	\$ 16,972	\$ 19,140	\$ 20,095	\$ 1,990	POS and BOH Software, Fire suppression inspections, & F/R meal application printing w/ 5% price increase
418	Equipment and Machinery Parts	\$ 29,675	\$ 39,450	\$ 24,898	\$ 39,450	\$ 43,395	\$ 3,945	Increase based on current plus 10% cost increase
422	Food Supplies	\$ 2,265,108	\$ 2,450,000	\$ 2,462,615	\$ 2,954,189	\$ 3,692,736	\$ 1,242,736	Increase based on current plus 25% cost increase
435	Office Supplies	\$ 7,047	\$ 6,825	\$ 7,964	\$ 8,950	\$ 9,845	\$ 3,020	Current plus 10% cost increase
451	Uniforms	\$ 3,771	\$ 5,000	\$ 5,111	\$ 5,111	\$ 5,350	\$ 350	\$50 per person/107 employees
469	USDA Foods - Commodities	\$ 411,024	\$ 440,000	\$ 345,237	\$ 380,619	\$ 496,660	\$ 56,660	Wash account for tracking purposes
499	Other Supplies and Materials	\$ 143,236	\$ 178,070	\$ 162,756	\$ 187,300	\$ 206,030	\$ 27,960	Current plus 10% cost increase
524	In-Service Training	\$ -	\$ 21,130	\$ 2,897	\$ 21,130	\$ 23,243	\$ 2,113	Based on in person Inservice/conference w/ 10% increase
599	Other Charges	\$ 9,681	\$ 8,925	\$ 8,451	\$ 9,975	\$ 29,975	\$ 21,050	*see page 3 plus \$10% increase + wall graphics Crab Orchard
710	Food Service Equipment	\$ 148,964	\$ 180,475	\$ 3,112	\$ 216,164	\$ 1,550,500	\$ 1,370,025	Replacement equipment, new kitchen hood for Phoenix, and Café renovation
	Total Estimated Expenditures	\$ 5,271,721	\$ 6,115,560	\$ 5,101,197	\$ 6,378,860	\$ 9,470,966	\$ 3,355,406	Using Excess Fund Balance

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

	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	Increase
	Audited	Approved	Year-To-Date	Expected Year End	Proposed	(Decrease)
Total Estimated Revenues	\$ 6,132,743	\$ 5,871,495	\$ 6,289,253	\$ 7,823,620	\$ 8,109,295	\$ 2,237,800
Total Estimated Expenditures	\$ 5,271,721	\$ 6,115,560	\$ 5,101,197	\$ 6,378,860	\$ 9,470,966	\$ 3,355,406
Excess of Estimated Revenues Over/(Under) Estimated Expenditures	\$ 861,022	\$ (244,065)	\$ 1,188,056	\$ 1,444,760	\$ (1,361,671)	\$ (1,117,606)
Estimated Beginning Fund Balance, July 1	\$ 1,190,141	\$ 2,051,163	\$ 2,051,163	\$ 2,051,163	\$ 3,495,923	\$ 1,444,760
Estimated Ending Fund Balance w / Inventory , June 30	\$ 2,051,163	\$ 1,807,098	\$ 3,239,219	\$ 3,495,923	\$ 2,134,252	\$ 327,154
Fund Balance Reserved for Inventory	\$ 129,144	\$ 129,144	\$ 169,681	\$ 150,000	\$ 150,000	\$ 20,856
Fund Balance , June 30	\$ 1,922,019	\$ 1,677,954	\$ 3,069,538	\$ 3,345,923	\$ 1,984,252	\$ 306,298
April USDA Reimbursement			\$ 784,478			
Balance with Reimbursement			\$ 3,854,016			

Proposed budget leaves apx 3 months avg operating expenses
Recommended 2-3 months
\$1,937,148
apx 3 month fund balance

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

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Cumberland County Schools Budget											
General Purpose School Fund											
Budget											5/31/2022
For Fiscal Year Ending June 30, 2023											Draft to BOE
Account	Description										Account
No.		Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		No.
40000	LOCAL TAXES										40000
40100	County Property Taxes										40100
40110	Current Property Taxes	8,991,458	9,111,000	8,117,272	7,709,842	5,609,514			(5,609,514)		40110
40120	Trustee's Collection Prior Year	162,551	200,000	200,000	142,491	142,482			(142,482)		40120
40130	Circuit/Clerk & Master	120,432	120,000	120,000	121,633	111,941			(111,941)		40130
40140	Interest & Penalty	107,105	107,000	107,000	101,392	95,142			(95,142)		40140
40150	Pickup Taxes								-		40150
40162	Payments in Lieu of Taxes - Utilities								-		40162
40200	COUNTY LOCAL OPTION TAXES								-		40200
40210	Local Option Sales Tax	9,160,510	9,640,392	10,122,412	12,220,429	12,686,980	projecting 700K extra		(12,686,980)		40210
40270	Business Tax	4,708	4,700	4,700	4,819	4,371			(4,371)		40270
40275	Mixed Drink Tax	46,217	46,000	46,000	70,377	64,570			(64,570)		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	5,100	-						-		40350
									-		
									-	April BEP Local: 18,930,000	
									-	May BEP Local	
									-	June BEP Local is	
									-	July BEP Local is	
	TOTAL LOCAL TAXES	18,598,081	19,229,092	18,965,482	20,370,983	18,715,000	19,415,000	18,930,000	215,000		

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43000	CHARGES FOR CURRENT SERVICES	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23	43000
43500	Education - Charges								-	43500
43512	Tuition - Other								-	43512
43517	Tuition - Other	128,276	136,000	155,000	108,273	110,000	100,000	110,000	-	CCQCP 43517
43570	Receipts from Individual Schools	60,027	62,000	65,000	36,534	40,000	40,000	60,000	20,000	43570
43990	Other Charges for Services	25,740	23,195	26,000	11,980	26,000	25,000	26,000	-	Dual Credit 43990
	Criminal Background Fees								-	
	TOTAL CHARGES FOR CURRENT SERVICES	214,044	221,195	246,000	156,787	176,000	165,000	196,000	20,000	
									-	
44100	OTHER LOCAL REVENUES								-	44100
	RECURRING ITEMS								-	
44120	Lease/Rentals	14,242	9,577	12,000	-	8,000	5,000	8,000	-	44120
44130	Sale of Materials/Supplies								-	44130
44145	Sale of Surplus Materials	5,863	7,281	2,500	6,819	7,000	7,500	7,500	500	Scrap Metal Recycling 44145
44146	E-Rate Funding	31,725	15,581	-	-				-	44146
44160	Retires' Insurance Payments	-	-						-	44160
44170	Miscellaneous Refunds	120,199	145,000	163,267	110,714	169,999	150,000	170,000	1	\$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	4,225			122				-	44530
44540	Sale of Property	1,136							-	44540
44550	Resale of Materials - T&I House								-	44550
44560	Damages Recovered From Individuals	1,163	575	776	2,494	1,000	1,500	1,500	500	Books/bus seats etc. 44560
44570	Contributions & Gifts	38,493	10,012	20,000	15,753	15,000	15,000	15,000	-	Shoe Fund donations 44570
44990	Other Local Revenues	14,583	15,251	16,000	15,724	14,000	14,000	14,000	-	District Solution bus advertising 44990
	TOTAL OTHER LOCAL REVENUES	231,630	203,276	214,543	151,626	214,999	193,000	216,000	1,001	

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		Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23	
46000	STATE OF TENNESSEE									46000
46500	STATE EDUCATION FUNDS									46500
										April BEP estimate \$36,844,000
										May BEP estimate \$
46511	Basic Education Program	32,343,703	33,414,000	34,320,000	34,832,950	35,390,000	35,432,000	36,844,000	1,454,000	June BEP estimate \$
	BEP ARRA									July BEP estimate \$
										January 2% total \$
46515	Early Childhood Education	1,078,098	1,068,265	1,059,450	1,064,243	1,059,450	1,059,450	1,059,450	-	-
46530	Energy Efficient Schools Initiative									-
46550	Driver Education									-
46590	Other State Education	556,310	597,026	614,000	1,159,539	614,000	597,026	597,026	(16,974)	Salary Equity/Strategic compensation (\$100,000 strategic compensation)
46591	Coordinated School Health	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	-
46592	Internet Connectivity									-
46594	Family Resource Centers	29,612	29,611	29,611	29,511	29,611	29,611	29,611	-	-
46981	Safe Schools	32,610	192,676	178,714	143,432	133,651	133,651		(133,651)	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.
46610	Career Ladder Program	155,675	166,726	150,000	121,226	117,000	117,000	117,000	-	Pass through
46640	Vocational Equipment	124,221				36,701	36,701		(36,701)	-
46790	Other Vocational			27,000						-
46980	Other State Education				43,925					-
46990	Other State Revenues									Erate moved to 44146
										-
										-
	TOTAL STATE OF TENNESSEE	34,420,229	35,568,303	36,478,775	37,494,826	37,480,413	37,505,439	38,747,087	1,266,674	

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47100	FEDERAL GOVERNMENT	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		47100
47100	FEDERAL THROUGH STATE	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23		47100
47120	Adult Basic Education								-		47120
47139	Other Vocational								-		47139
47143	Ed. of the Handicapped Act-IDEA	-	-	19,951	4,746				-	High cost reimbursement for Special Education not in #44170 on page 2	47143
47304	Remote Technology Grant				128,538				-	1 out of 3 reimbursement for remote learning devices	47304
47309	Covid-19 Grant D Teacher Literacy Stipend Grant					51,000	51,000		(51,000)		47309
47590	Other Federal through State								-		47590
47990	Other Direct Federal Revenue				80,000				-	Bus Grant	47990
	TOTAL FEDERAL GOVERNMENT	-	-	19,951	213,284	51,000			(51,000)		
48130	Contributions								-	Contributions from county	48130
48610	Citizen Group Donations	12,733	1,750	2,000	5,500	5,000	3,000	5,000	-	Established Sept. 17 to show donations	48610
48990	OTHER								-		48990
49000	Estimated Other Sources								-		49000
49600	Proceeds from Sale of Capital				3,375				-		49600
49700	Insurance Recovery	409							-		49700
49800	Operating Transfers	-							-		49800
	Total Other Sources	13,142	1,750	2,000	8,875	5,000	3,000	5,000	-		
	TOTAL REVENUES AND OTHER SOURCES	53,477,125	55,223,617	56,059,161	58,396,381	56,642,412	57,281,439	58,094,087	1,451,675		

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Maxwell/Barnes										Account No.
Account No.	EXPENDITURES	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23	Account No.
71100	REGULAR INSTRUCTION									71100
116	Teachers	15,528,041	15,680,244	17,008,677	15,600,672	17,371,959	16,613,500	17,882,051	510,092	116
117	Career Ladder Program	72,550	61,800	65,000	53,500	59,850	57,350	57,350	(2,500)	117
128	Homebound Teacher	47,126	48,264	50,568	50,800	57,050	24,852	52,000	(5,050)	128
163	Educational Assistants	903,764	871,907	951,946	854,000	897,758	882,100	1,019,612	121,854	163
188	Bonus Payments				294,000	-			-	188
195	Certified Substitute Teachers	32,886	39,111	48,000	19,500	48,000	35,000	48,000	-	195
198	Non-Certified Substitutes	230,704	234,993	250,000	122,580	270,000	250,000	270,000	-	198
201	Social Security	1,240,050	1,244,034	1,405,626	1,300,121	1,427,964	1,278,502	1,478,669	50,705	201
204	State Retirement	1,445,596	1,566,663	1,872,664	1,694,864	1,734,889	1,515,000	1,645,022	(89,867)	204
206	Life Insurance	25,344	28,067	30,065	22,842	29,022	23,000	29,022	-	206
207	Medical Insurance	4,270,892	4,350,477	4,420,624	4,401,809	4,524,583	4,302,000	4,524,583	-	207
208	Dental Insurance	131,652	130,729	136,609	128,000	138,600	128,027	138,600	-	208
217	Retirement - Hybrid Stabilization		67,318		90,000	108,000	105,800	110,000	2,000	217
336	Maintenance & Repair Services								-	336
399	Other Contracted Services	20,129	30,391	42,100	33,418	35,000	35,000	35,000	-	399
429	Instructional Supplies	379,127	359,338	290,692	294,520	294,520	275,000	294,520	-	429
449	Textbooks-bound	572,975	44,594	600,000	675,000	300,000	275,000	675,000	375,000	449
471	Software			74,750	85,000	95,200	84,000	95,200	-	471
499	Other Supplies & Materials	64,392	54,307	59,028	50,000	66,650	66,650	66,650	-	499
535	Fee Waivers - Free/Red. Lunch Students	10,000	9,704	2,247	22,500	12,000	12,000	12,000	-	535
599	Other Charges -	-	-	-	-	-	-	-	-	599
722	Regular Instruction Equipment								-	722
790	Other Equipment								-	790
	TOTAL REGULAR INSTRUCTION	24,975,229	24,821,943	27,308,596	25,793,126	27,471,045	25,962,781	28,433,279	962,234	

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	Maxwell/Barnes												
71150	ALTERNATIVE SCHOOLS	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget				71150
	INSTRUCTION AND SUPPORT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23				
116	Teachers	160,079	101,301	151,120	145,198	152,832	148,695	211,287	58,455	Conforti, Rimmer, Jones, New additional HS Alt teacher included			116
117	Career Ladder	1,000	1,000	1,000	2,000	2,000	2,000	2,000	-				117
127	Extended Contract								-				127
163	Teachers Assistants			15,000	13,236	14,054	14,000	17,400	3,346	1 K-5 Alt Assistant			163
201	Social Security	12,161	7,210	12,785	12,273	12,920	12,599	17,648	4,728				201
204	State Retirement	14,626	10,701	16,995	15,845	16,721	16,292	19,927	3,206	8.69%, 8%			204
206	Life Insurance	203	135	269	245	269	200	269	-				206
207	Medical Insurance	30,835	25,830	42,252	46,600	53,800	52,685	62,320	8,520				207
208	Dental Insurance	1,121	281	1,308	1,130	1,320	1,217	1,650	330				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	4,996	5,000	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	224,025	154,454	248,729	244,527	261,916	255,688	340,500	78,584				

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Holton		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
71200	SPECIAL EDUCATION INSTRUCTION	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23		71200
116	Teachers	1,632,562	1,693,597	1,719,599	1,745,017	1,898,132	1,885,928	2,167,682	269,550	FTE 40.5 plus 2.5 new positions = 43	116
117	Career Ladder Program	13,000	10,780	11,000	6,500	9,500	4,500	7,163	(2,337)		117
128	Homebound Teachers	51,484	52,513	53,832	53,900	55,535	55,535	51,000	(4,535)	FTE 1 - TBA and Libbey, both half time	128
163	Educational Assistants	175,286	159,541	211,834	208,800	261,240	262,000	504,000	242,760	FTE 18 plus 8 from SPED FED, plus move 1 teaching position to 2 TA positions = 28	163
171	Speech pathologists	35,036	53,255	110,169	64,000	64,850	42,000	55,000	(9,850)	Open	171
189	Other Salaries & Wages	8,629	7,645	47,930	300	18,116	-	21,000	2,884	Interpreter	189
195	Certified Substitute Teachers	1,085	1,450	2,000	6,000	6,500	2,000	8,500	2,000		195
198	Non-Certified Substitutes	14,760	14,870	18,000	10,320	13,500	13,770	11,500	(2,000)		198
201	Social Security	151,840	151,203	166,339	160,255	178,044	173,329	216,177	38,133	7.65 %	201
204	State Retirement	174,404	185,565	215,683	203,490	208,124	190,000	240,205	32,081	8.69,8	204
206	Life Insurance	3,148	3,300	3,600	3,002	3,757	2,938	4,651	894	45*75=3375 and 29*44=1276	206
207	Medical Insurance	564,507	547,028	560,900	529,500	644,800	639,000	846,000	201,200		207
208	Dental Insurance	16,311	15,502	17,490	15,183	19,475	19,310	24,354	4,879		208
217	Retirement - Hybrid Stabilization		7,251		12,500	16,106	15,555	15,555	(551)		
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	8,997	9,560	9,800	10,000	10,000	10,000	10,000	-	BEP money for teachers	429
									-		
499	Other Supplies & Materials	496	377	500	500	500	500	1,000	500	Non-instr. supplies (protocols (testing materials), cleaning supplies, diaper wipes, etc.)	499
599	Other Charges	100	490	500	500	500	500	-	(500)	License renewal fees, misc. student needs, etc.	599
725	Special Education Equipment	1,511	1,406	1,500	1,500	1,500	1,500	1,500	-	Specialized Equip., wheelchairs, hearing systems, etc.	725
									-		
	TOTAL SPECIAL EDUCATION	2,853,157	2,915,532	3,150,875	3,031,467	3,410,379	3,318,565	4,185,488	775,109		
	INSTRUCTION										

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Maddox		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
71300	CAREER AND TECHNICAL EDUCATION CTE INSTRUCTION	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23	71300	
116	Teachers	2,036,101	1,954,170	2,061,250	1,936,028	2,041,996	1,990,688	2,142,000	100,004	43 teachers	116
117	Career Ladder Program	6,000	6,500	6,000	4,800	6,000	3,000	3,000	(3,000)		117
163	Educational Clerk	19,454	-	-	-	-	-	-	-		163
195	Certified Substitute Teachers	5,844	4,435	6,400	10,000	6,400	6,400	6,400	-	\$70 per day	195
198	Non-certified Substitutes	26,100	29,120	27,500	18,000	29,000	27,000	29,000	-	\$60 per day	198
201	Social Security	155,504	146,923	160,738	150,615	159,380	155,072	166,801	7,421	7.65%	201
204	State Retirement	184,107	189,794	219,749	199,323	192,693	186,700	186,401	(6,292)	8.69%	204
206	Life Insurance	3,108	3,240	3,780	2,911	3,870	2,700	3,870	-	(90*43)	206
207	Medical Insurance	515,252	524,009	533,092	502,082	525,000	505,796	550,000	25,000		207
208	Dental Insurance	14,345	13,501	13,734	12,610	14,062	12,400	14,765	703	43	208
217	Retirement - Hybrid Stabilization		7,873		12,500	11,711	11,211	10,800	(911)		
336	Maintenance & Repair Services	8,325	16,818	22,000	20,000	22,000	22,000	20,000	(2,000)	Greenhouse equipment updates, greenhouse updates and maint.	336
355	Travel	9,301	10,430	24,000	13,000	18,000	18,000	20,160	2,160	In County Travel(including middle CTE)	355
399	Other Contracted Services	42,460	39,916	56,053	50,000	62,350	59,000	62,350	-	TCAT student fees, registration fees increasing and buses for state and national competitions, Naviance platform	399
429	Instructional Supplies & Materials	41,619	39,806	40,000	40,000	40,000	39,000	40,000	-	BEP \$8400, CTE program consumables	429
448	T & I Construction Materials								-		448
449	Textbooks - Not incl. in 71100	6,922	11,622	18,000	15,000	18,000	18,000	20,000	2,000	Supplemental texts, ICEV for 18 teachers, Business ICEV textbooks (# of teachers using ICEV has increased each year)	449
499	Other Suppl. & Materials	3,652	3,975	4,000	4,000	4,000	4,000	4,000	-	Teacher supplies	499
599	Other Charges	3,560	4,700	5,000	5,000	5,000	5,000	5,000	-	Advisory meetings, student trips, competitions	599
									-		
706	Building Construction	16,201	25,273	28,000	5,000	28,000	8,000	50,000	22,000	Plans are to purchase two "house packages" for 22-23 as construction cost have increased.	706
730	CTE Instruction Equipment	150,856	20,221	47,276	55,000	56,701	50,000	20,000	(36,701)	Teacher Computers, saws, sewing machines, etc.	730
									-		
	TOTAL CTE								-		
	EDUCATION INSTRUCTION	3,248,712	3,052,327	3,276,572	3,055,869	3,244,163	3,123,967	3,354,546	110,383		

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	Patton/Harris	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23	
71400	Student Body Education Program									71400
188	Bonus Payments								-	188
189	Other Salaries and Wages	357,936	360,873	360,000	395,300	399,500	399,500	400,000	500	189
201	Social Security	24,707	24,530	27,540	30,240	30,562	30,562	30,600	38	201
204	State Retirement	25,445	26,894	38,268	40,597	41,149	41,149	41,200	52	204
206	Life Insurance								-	206
207	Medical Insurance								-	207
208	Dental Insurance								-	208
217	Retirement - Hybrid Stabilization		1,594		1,800	4,000	3,222	3,222	(778)	
399	Other Contracted Services								-	399
429	Instructional Supplies & Materials								-	429
499	Other Supplies & Materials	29,688	26,340	26,500	25,500	25,500	25,500	25,500	-	499
599	Other Charges	5,566	7,500	7,500	500	7,500	4,500	7,500	-	599
790	Other Equipment								-	790
	TOTAL STUDENT BODY EDUCATION PROGRAM	443,342	447,731	459,808	493,938	508,210	504,432	508,022	(188)	

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Magnusson											
72000	SUPPORT SERVICES										72000
		Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72110	ATTENDANCE										72110
105	Director	62,437	46,796	48,761	59,460	62,735	62,728	65,800	3,065	Overstreet 220	105
117	Career Ladder				1,000	1,000	-	-	(1,000)		
161	Secretary				31,181	33,071	33,072	40,166	7,095	Abston, Moved here 20-21	161
201	Social Security	4,737	3,520	3,730	6,934	7,329	7,329	8,106	777	7.65%	201
204	State Retirement	5,669	4,895	5,183	7,821	8,281	8,280	8,931	651	8.69% cert/8% non cert	204
206	Life Insurance	60	75	75	75	118	118	120	2		206
207	Medical Insurance	8,909	12,258	12,400	13,788	20,200	20,000	20,945	745		207
208	Dental Insurance	294	327	327	376	660	660	714	54		208
355	Travel								-		355
471	Software			50,200	68,000	76,230	58,000	60,000	(16,230)	Dokmee, Skyward, 10% price increase and end of state subsidy	471
499	Other Supplies & Materials	500	1,928	2,000	2,000	2,000	1,500	2,000	-	Attendance awards, transfer forms, cumulative records etc. (\$1000 folders, \$1000 printing and stickers)	499
524	Staff Development Training	4,782	3,392	5,000	5,000	5,000	4,000	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	87,388	73,191	127,677	195,635	216,624	195,687	211,783	(4,841)		

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		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72120	HEALTH SERVICES/CSH	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23		72120
105	Director of CSH	49,619	53,248	55,655	56,212	59,480	59,479	62,980	3,500	Polson	105
131	Medical Personnel	265,775	278,260	298,640	302,971	318,000	281,718	409,011	91,011	12 positions 184 (180 student days plus 3 for staff development 1 for CPR)	131
169	Part time personnel	14,050	19,580	15,000	18,000	20,000	15,000	25,000	5,000	Substitute nurse pay (Summer School pay for nursing services)	169
189	Other Salaries and Wages								-		189
201	Social Security	23,772	25,271	28,251	28,854	30,694	27,249	38,020	7,326	7.65%	201
204	Retirement	17,710	20,876	23,166	23,426	24,923	22,446	40,194	15,271	8.69%/8% support	204
206	Life Insurance	441	492	600	500	615	500	648	33		206
207	Medical Insurance	96,226	101,478	101,864	103,747	109,840	108,595	115,332	5,492		207
208	Dental Insurance	3,792	3,920	4,316	4,160	4,540	4,492	4,767	227		208
355	Travel	196	-	250	-	250	250	280	30	For required CSH events (in county)	355
399	Other Contracted Services	12,975	13,801	14,000	7,500	14,880	14,880	14,800	(80)	Medical waste disposal, hep. shots, random drug screen for bus drivers, student drug screening. Workers comp drug screen	399
413	Medical Supplies	5,487	5,149	6,000	6,000	6,500	6,500	8,500	2,000	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	2,000	1,000	CPR supplies for teaching (consumable), Manikin accessories for teaching CPR Compression Rate detector (required)	499
524	Staff Development	2,998	3,679	4,800	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	5,000	-	CSH mini grants, incentives, student involvement promotion, staff wellness	599
735	Health Equip.	1,590	3,500	3,500	3,500	3,500	3,500	4,000	500	Wheelchairs, cots, scales for BMI screenings	735
	TOTAL HEALTH SERVICES	495,938	540,954	566,206	565,671	604,022	555,409	735,332	131,310	\$100,000 School Health Grant	

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	Maxwell/Barnes	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23	
72130	OTHER STUDENT SUPPORT									72130
117	Career Ladder Program	6,100	5,500	5,500	3,000	3,000	2,000	2,000	(1,000)	117
123	Guidance Personnel	758,254	766,413	795,495	690,000	787,325	698,333	903,168	115,843	123 Going to 16 full time positions for each school to have full time counselor (was 14 positions(1 80 day)
124	Psychological Personnel	44,359	125,345	145,725	153,932	163,243	162,300	174,115	10,872	124 Hull/grant plus 2 Mental Health Counselors (Vanwinkle,Cantrell)
170	Security Coordinator	69,982	71,706	75,094	75,711	79,496	79,320	83,169	3,673	170 Magnusson
201	Social Security	61,962	68,522	78,169	70,582	74,223	72,059	88,928	14,705	201 7.65%
204	State Retirement	72,535	86,564	101,143	94,755	97,253	97,021	101,017	3,764	204 8.69% cert, 8% support
206	Life Insurance	990	1,194	1,553	1,022	1,350	1,057	1,425	75	206
207	Medical Insurance	169,596	196,319	202,935	190,441	216,230	182,000	228,000	11,770	207 6.1
208	Dental Insurance	5,098	5,962	5,636	5,621	5,763	5,308	6,270	507	208 19
217	Retirement - Hybrid Stabilization		2,396		5,200	6,681	6,200	6,200	(481)	
309	Contracts With Other Govt. Agencies								-	309
322	Evaluation & Testing	22,775	22,728	11,912	32,000	32,000	32,000	32,000	-	322 ACT \$25,000, Pre ACT \$7,000
355	Travel		298	500	250	500	500	560	60	355 In-county travel
471	Software			6,500	7,500	7,700	7,140	7,854	154	471 Raptor
499	Other Supplies & Materials	3,722	1,723	2,500	2,500	2,500	2,500	2,500	-	499 200 supply for mental health professionals, WeatherTap pro, meeting supplies, subscriptions
524	In-Service/Staff Development	3,355	3,370	4,000	4,000	4,000	3,000	3,000	(1,000)	524 \$1500 for mental health counselors, \$1500 for security conferences
599	Other Charges							3,500	3,500	599 District drone
									-	
	TOTAL OTHER STUDENT SUPPORT	1,218,728	1,358,039	1,436,662	1,336,515	1,481,264	1,350,739	1,643,706	162,442	

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		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72210	REGULAR INSTRUCTIONAL SUPPORT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23		72210
105	Supervisor/Director	181,574	186,771	195,215	142,103	197,060	197,009	207,784	10,724	Barnes, Farley, 5% of SPED Director for 504	105
116	Teachers					-			-		116
117	Career Ladder Program	14,000	9,000	10,000	7,000	7,000	7,000	7,000	-		117
127	Career Ladder Extended Contracts					-			-		127
129	Librarians	462,140	454,503	481,291	458,528	494,372	450,830	482,070	(12,302)	10 full, 1 at 80	129
138	Instr. Computer Personnel					-			-		138
161	Secretary					-			-		161
201	Social Security	47,029	46,524	52,518	46,484	53,430	50,095	53,309	(121)		201
204	State Retirement	57,520	65,891	71,809	62,404	71,938	67,448	60,557	(11,382)	8.69%	204
206	Life Insurance	734	825	900	678	920	782	920	-		206
207	Medical Insurance	145,914	142,987	142,380	141,000	144,375	140,000	148,850	4,475		207
208	Dental Insurance	3,628	3,620	3,979	3,500	3,738	3,733	4,284	546		208
308	Consultants - Speakers	5,500	4,560	5,500	-	5,500	-	5,500	-	Convocation Speaker	308
336	Maintenance & Repair Services								-		336
355	Travel	7,776	7,494	7,500	4,055	7,500	6,000	8,814	1,314	In county travel - ESL, Homebound, Gifted	355
399	Other Contracted Services		32,815	-		11,000	11,000	11,000	-	Interquest Canines	399
432	Library Books/Media - All Schools	117,776	117,280	120,000	109,000	115,200	114,128	119,000	3,800	\$17 per child X 7000 kids (up from \$16 in 22)	432
471	Software			31,000	34,000	37,400	20,000	37,400	-	School Messenger, Follett Library	471
499	Other Supplies & Materials - Office	3,617	1,953	2,000	2,000	2,000	2,000	2,000	-	supplies, toner for printers	499
524	Staff Development	121,059	70,575	82,000	75,000	82,000	70,000	82,000	-	includes 1000 for gifted and Alt	524
599	Other Charges								-		599
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,168,267	1,144,798	1,206,091	1,085,751	1,233,434	1,140,026	1,230,488	(2,946)		

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Holton		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23		72220
105	Supervisor/Director	83,924	85,581	84,968	78,030	80,986	80,982	86,597	5,611	FTE .95, Holton, 12 months	105
117	Career Ladder Program	3,500	3,000	4,000	3,000	3,000	2,000	2,000	(1,000)		117
124	Psychological Personnel	98,080	102,440	106,320	109,100	137,492	137,102	180,475	42,983	FTE 3, Burks, VanWinkle added Hammontree	124
127	Career Ladder Extended Contracts					-			-		127
161	Secretary(s)	42,755	44,049	45,618	45,828	49,525	49,506	49,200	(325)	Mathews, 260 days	161
162	Clerical Personnel	22,078	23,198	25,221	24,739	26,498	25,166	27,160	662	200 days	162
189	Other Salaries and Wages	99,886	100,424	208,004	206,700	199,006	174,876	169,529	(29,477)	Inman and Rofe, Holloway(COTA)	189
201	Social Security	25,960	26,470	36,271	35,756	38,136	35,927	39,395	1,259	7.65 %	201
204	State Retirement	28,087	32,288	41,651	40,529	43,691	43,932	47,052	3,361		204
206	Life Insurance	378	408	591	510	595	453	582	(13)		206
207	Medical Insurance	67,668	68,733	96,329	89,000	103,210	91,034	116,560	13,350	6 C=92,538 + 3NC =24022	207
208	Dental Insurance	2,295	2,287	3,300	3,202	3,300	2,600	2,970	(330)	9	208
308	Consultants								-		308
336	Maintenance & Repair Services	621	709	1,200	1,200	1,200	1,200	1,200	-	Copier and Office Equipment Repair	336
355	Travel - All SPED personnel	2,720	4,835	5,000	5,000	5,000	5,000	5,600	600		355
399	Other Contracted Services		48,429	50,250	70,379	50,250	50,250	50,250	-	Contract with Sidekick for addtl Speech Pathologist services, Growing as 2nd speech pathologists can not be found, Other therapy contracts	399
499	Other Supplies & Materials	684	640	800	800	800	800	800	-	Protocols for psychologists (testing supplies) non-instr. Supplies	499
524	In-Service/Staff Development								-		524
599	Other Charges	363	483	500	500	500	500	500	-		599
725	Special Education Equipment								-		725
790	Other Equipment	-	500	500	500	500	500	500	-		790
TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT		478,999	544,474	710,523	714,773	743,689	701,828	780,369	36,680		

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	Maddox	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72230	CAREER AND TECHNICAL EDUCATION									72230	
	CTE PROGRAM										
105	Vocational Director	84,389	82,669	89,113	90,379	101,156	101,156	106,900	5,744	Maddox - budget 100% in general, then Perkins pays us back 5%, projected current year end reflects -5% already paid	105
117	Career Ladder	1,000	-	1,000	1,000	1,000	1,000	1,000	-		117
162	Clerical Personnel	32,594	38,522	41,927	41,082	43,550	42,744	49,200	5,650	1-Garren	162
189	Other Salaries and Wages		109,000	110,768	100,287	109,151	109,143	116,710	7,559	Farmer, Casteel; moved to this page 18-19	
201	Social Security	8,985	17,610	18,575	17,805	19,206	19,434	20,946	1,740	7.65%	201
204	State Retirement	9,546	22,167	23,660	21,944	22,849	24,115	23,455	605		204
206	Life Insurance	100	254	445	210	445	221	445	-		206
207	Medical Insurance	14,196	39,314	43,000	44,167	47,900	47,830	50,220	2,320		207
208	Dental Insurance	641	1,198	1,308	1,232	1,308	1,307	1,400	92		208
217	Retirement - Hybrid Stabilization				1,047	1,013	1,095	1,095	82		
355	Travel	2,049	180	2,000	1,000	2,000	1,200	2,240	240	Supervisor, Counselor, Casteel in county travel	355
499	Other Supplies & Materials	690	433	650	650	650	650	1,000	350	Administrative office, postage, paper, etc.	499
									-		
524	In-Service/Staff Development	55,225	43,425	40,000	20,000	40,000	40,000	45,000	5,000	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)	524
599	Other Charges	2,642	2,795	2,800	2,800	2,800	2,800	2,800	-	Meetings, Audit team expenses	599
	TOTAL VOCATIONAL PROGRAM	212,057	357,567	375,245	343,603	393,028	392,695	422,411	29,383		

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Farley												
Account No.	EXPENDITURES	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		Account N	
72250	TECHNOLOGY	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23		72250	
105	Director	58,796	62,400	65,245	66,543	70,540	68,540	75,452	4,912	E. Farley	105	
120	Computer Technical Personnel							378,960	63,160	7 -12 month Techs, 1 -10 month Tech		
138	Computer Technical Personnel	242,150	253,742	270,345	297,905	315,800	313,806		(315,800)		138	
161	Secretary	27,290	28,663	29,960					-	Position moved to attendance	161	
201	Social Security	24,952	26,378	27,965	27,880	29,555	29,249	5,772	(23,783)	7.65%	201	
204	State Retirement	17,940	18,964	20,105	20,045	21,249	21,029	4,150	(17,099)	5.5% non cert	204	
206	Life Insurance	292	325	395	293	504	315	388	(116)		206	
207	Medical Insurance	55,305	59,276	65,000	66,522	76,686	76,655	79,448	2,762		207	
208	Dental Insurance	2,857	2,940	3,335	3,098	3,176	3,269	3,091	(85)		208	
320	Due and Memberships	270	270	270	300	450	450	500	50	TETA Dues 30/per employee	320	
336	Maintenance & Repair Services	64,136	53,108	55,000	43,000	55,000	40,000	55,000	-	Technology, Computer parts, wiring repairs/Non e-rate projects	336	
350	Internet Connectivity	81,808	88,862	97,335	95,110	106,067	85,000	106,067	-	Internet services annual with 10% estimated increase, (This is our 20% after e-rate)	350	
399	Other Contracted Services	8,400	5,000	9,950	5,000	15,000	8,800	15,000	-	contracted services e-rate consultant \$9,500 Allen & Allen E-rate	399	
470	Cabling	18,477		25,000	25,000	15,000	10,000	120,000	105,000	District wide wireless internet upgrade, e-rate	470	
471	Software	280,289	241,784	31,500	43,000	47,000	43,500	55,870	8,870	School Insites, PCS Wireless Network (per state instructions software was moved out to budget pages in 19-20)	471	
524	Staff Development	3,851	4,454	5,000	3,500	5,000	3,000	5,000	-	TETC, Summer Institute	524	
722	Regular Instruction Equipment	412,932	420,789	442,051	431,308	443,750	440,000	543,125	99,375	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		1,299,745	1,266,954	1,148,456	1,128,504	1,204,777	1,143,613	1,447,823	243,047			

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	Harris/McCartney	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72310	BOARD OF EDUCATION										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	2,203	2,203	2,203	3,300	3,300	3,300	3,300	-	7.65%	201
204	State Retirement	610	847	1,000	1,500	1,500	1,500	1,500	-	10.3%/5.5% support	204
206	Life Insurance								-		206
207	Medical Insurance	332,527	302,959	350,000	285,000	297,750	242,000	300,000	2,250	Cert or Non Cert Retirees after 30 years of service until they reach 65	207
208	Dental Insurance	2,242	2,042	3,000	-	3,000	-	3,000	-		208
210	Unemployment Compensation	7,985	12,612	16,000	15,000	35,924	5,000	25,000	(10,924)		210
305	Audit Services - CPA	11,000	11,000	11,000	12,000	16,000	16,000	16,000	-	School Funds Audit	305
320	Dues & Memberships - TSBA	16,940	18,012	18,000	20,000	20,000	20,000	20,000	-	TSBA \$7,462, Online Policy, TSSA, TSSE \$4,500	320
331	Legal Services - Attorney	50,000	48,596	50,000	50,000	50,000	50,000	50,000	-		331
355	Travel	15,013	16,537	18,500	10,000	18,500	18,500	18,500	-		355
399	Other Contracted Services	5,816	4,456	7,000	10,950	7,000	7,000	7,000	-	Recorder \$4,500, Emeeting \$2,000	399
499	Other Supplies & Materials	346	500	500	500	500	500	500	-	Board Recognition 500, Required annual notices	499
508	Premium on Corporate Surety Bonds	-	-	350	350	350	350	350	-		508
510	Trustee's Commission	343,684	351,531	350,000	347,000	375,000	375,000	375,000	-		510
513	Workman's Compensation	273,389	267,428	270,000	255,270	247,000	245,359	270,000	23,000	Workers Comp Insurance	513
599	Other Charges	2,655	24,349	3,000	3,000	80,492	80,492	3,000	(77,492)	Supplies for Board meetings \$750\meeting meals \$2250 (Lincoln Financial reimbursement 18-19, Wilco Life Insurance reimbursement 21-22)	599
	TOTAL BOARD OF EDUCATION	1,093,211	1,091,872	1,129,353	1,042,670	1,185,116	1,093,801	1,121,950	(63,166)		

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Stepp/McCartney		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget			
72320	OFFICE OF THE SUPERINTENDENT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23	72320		
101	Director	105,000	107,100	109,778	107,000	110,210	110,210	107,000	(3,210)	Stepp 12 month	101	
117	Career Ladder		1,000						-		117	
161	Secretary(s)	67,170	67,538	70,592	67,875	71,900		68,058	11,326	McCartney, Hyder	161	
187	Overtime Pay	-	-						-			
189	Other Salaries and Wages								-		189	
201	Social Security	12,846	13,436	13,798	13,378	13,931		13,638	621	7.65%	201	
204	State Retirement	12,197	15,022	15,552	14,722	15,306		15,095	650	8.69% cert/8% non cert	204	
206	Life Insurance	132	150	163	136	175		173	-		206	
207	Medical Insurance	16,744	18,565	19,030	23,500	27,722		27,622	29,004	1,282	22 expenditures X 5% increase	207
208	Dental Insurance	641	953	982	939	1,042		1,036	1,078	36		208
320	Dues & Memberships	16,434	14,372	16,500	17,126	16,500		10,000	16,500	-	TOSS, TSBA, TSSA, Chamber \$150, AASA \$441, etc.	320
348	Postal Charges - Central Office	2,000	1,169	2,500	2,000	2,500		2,500	2,500	-		348
355	Travel	6,767	5,527	7,000	1,500	7,000		3,500	7,000	-		355
399	Other Contracted Services -	8,283	8,803	10,500	10,500	10,500		10,500	10,500	-	Copier maintenance	399
435	Office Supplies	1,767	1,852	1,920	1,920	1,920		1,920	1,920	-		435
499	Other Supplies and Materials	7,439	7,510	7,500	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	554	738	1,500	900	900		900	900	-		701
	TOTAL OFFICE OF SUPERINTENDENT	257,974	263,735	277,315	268,996	287,106		272,651	297,812	10,705		

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	Stepp/Barnes	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72410	OFFICE OF THE PRINCIPAL										72410
104	Principals	900,973	898,240	961,004	1,019,920	1,032,845	960,227	1,026,759	(6,086)	12 Positions (HS 12 month, Elem 11 month)	104
117	Career Ladder Program	15,500	12,000	13,000	11,000	11,000	5,500	5,500	(5,500)		117
139	Assistant Principals	821,078	876,560	883,075	855,000	1,030,200	1,016,000	1,086,400	56,200	10 month 15 FTE (every school over 200 students = full-time ap, below 200 = half-time)	139
161	Secretaries	536,161	593,243	619,407	619,485	656,654	622,111	800,100	143,446	28 Secretaries and Attd. Clerks	161
162	Clerical Personnel	233,608	239,527	246,800	254,940	272,250	265,000	344,500	72,250	12 positions - Bookkeepers	162
201	Social Security	185,776	194,487	208,331	211,166	229,726	219,466	249,639	19,914	7.65%	201
204	State Retirement	198,973	226,801	245,049	241,777	263,837	252,909	275,679	11,842	8.69% cert, 8% support	204
206	Life Insurance	2,870	3,255	3,300	2,748	4,240	3,089	4,240	-		206
207	Medical Insurance	551,094	593,795	595,720	602,735	675,000	647,000	675,000	-		207
208	Dental Insurance	19,396	19,998	19,762	18,616	24,032	21,000	24,032	-		208
217	Retirement - Hybrid Stabilization		2,466		2,677	879	800	800	(79)		
355	Travel								-		355
499	Other supplies and materials	5,883	7,039	7,155	7,200	7,000	6,000	7,000	-	Postage \$3,500(.50 per student X 7000), BK accounting supplies \$3,500	499
524	Staff Development	6,040	7,566	12,000	8,000	12,000	10,000	12,000	-		524
599	Other Charges								-		599
	TOTAL OFFICE OF THE PRINCIPAL	3,477,352	3,674,978	3,814,603	3,855,265	4,219,663	4,029,102	4,511,650	291,987		

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	Harris	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72510	Fiscal Service										72510
105	Director	64,333	65,854	68,979	71,588	76,056	75,360	79,365	3,309	Harris (year 14/6)	105
127	Career Ladder Extended Contracts								-		127
139	Assistants								-		139
161	Secretaries								-		161
162	Clerical Personnel	25,438	35,501	37,471	37,857	40,105	39,378	47,500	7,395	Noel- Control Specialist/Receiving Coordinator/Textbook Coordinator Employee/Column N/260 day - 19 with longevity	162
201	Social Security	6,817	7,754	8,143	8,373	8,886	8,777	9,705	819	7.65%	201
204	State Retirement	7,235	8,841	9,393	9,434	10,040	9,928	10,787	748	10.3% cert/5.5% non cert	204
206	Life Insurance	75	111	120	95	120	102	95	(25)		206
207	Medical Insurance	15,544	19,692	19,800	20,136	20,675	20,514	21,800	1,125		207
208	Dental Insurance	615	655	664	640	664	654	686	22		208
320	Dues and Memberships	165	211	220	240	360	360	360	-	AMEX \$90 X 4 each	320
355	Travel								-		355
435	Office Supplies	265	323	480	200	480	480	480	-	\$100 for 1099 forms and \$100 for 1099 postage	435
471	Software			21,000	24,255	26,681	25,000	29,350	2,669	Inventory software, Paperless Pay, bookkeeper EEPS	471
499	Other supplies and materials	41	173	300	300	300	300	300	-	Copier	499
524	Staff Development	1,137	1,931	2,400	2,000	4,400	2,500	4,400	-	TASBO, Spring Fiscal Training, Bookkeeper training, inventory training for 141-142	524
599	Other Charges								-		599
	TOTAL										
	FISCAL SERVICES	121,664	141,046	168,971	175,118	188,766	183,353	204,828	16,062		

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	Bray	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72520	Human Resources\Personnel										72520
105	Directors	67,818	58,559	52,560	53,830	57,083	57,057	62,546	5,463	Bray	105
117	Career Ladder					-			-		117
161	Secretaries	37,484	30,940	32,670	33,613	35,646	35,672	42,700	7,054	Alford	161
162	Clerical Personnel	-	-						-		162
201	Social Security	7,645	6,571	6,520	6,689	7,094	7,099	8,051	958		201
204	State Retirement	8,067	3,337	4,688	4,809	5,100	5,120	8,420	3,320	8% non cert	204
206	Life Insurance	92	84	88	54	88	88	88	-		206
207	Medical Insurance	7,098	12,420	15,424	15,204	15,750	15,324	16,380	630		207
208	Dental Insurance	320	544	670	642	670	655	670	-		208
217	Retirement - Hybrid Stabilization		218						-		
320	Dues and Memberships	225	50	250	250	250	50	250	-		320
355	Travel								-		355
399	Contracted Services - Other		7,171	8,000	5,000	37,500	36,000	5,000	(32,500)	fingerprinting, moved 30K here in 22 for salary study	
435	Office Supplies	1,333	946	1,400	1,400	1,400	1,400	1,400	-		435
471	Software			52,500	55,125	26,228	26,228	56,228	30,000	Safe Schools, Time and Attd, HR Software	471
499	Other supplies and materials	587	48	1,000	1,000	1,000	1,000	1,000	-		499
524	Staff Development	3,014	1,741	3,500	1,000	2,500	2,500	2,500	-		524
599	Other Charges	1,011	175	1,920	920	920	920	900	(20)		599
	TOTAL										
	Human Resources	134,694	122,804	181,189	179,537	191,229	189,113	206,133	14,904		

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	Kington	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72610	OPERATION OF PLANT										72610
166	Custodial Personnel	1,303,526	1,269,868	1,393,590	1,355,451	1,494,281	1,364,840	1,603,131	108,850	57.5	166
189	Other Salaries and Wages	11,988	3,495	25,000	20,000	25,000	10,000	25,000	-	Summer cleaning/painting	189
201	Social Security	98,796	96,113	108,522	105,222	116,225	105,175	124,552	8,327	7.65%	201
204	State Retirement	66,852	66,846	78,022	75,650	83,560	75,616	130,250	46,690	8.00%	204
206	Life Insurance	1,750	1,834	2,530	1,568	2,657	1,700	2,657	-		206
207	Medical Insurance	402,270	386,542	428,868	409,618	440,589	410,546	472,416	31,827		207
208	Dental Insurance	18,025	17,121	18,639	16,823	19,281	16,860	19,281	-	338.25*57	208
307	Communication - Phone - All Schools	95,849	100,240	110,000	105,774	110,000	92,000	100,000	(10,000)	Phone service, iPad Service and 6 hot spots	307
328	Janitorial Services	24,115	37,793	30,000	20,000	30,000	22,000	35,000	5,000	dust mops and rugs/mats twice a month	328
347	Pest Control	10,861	18,851	25,000	18,670	20,000	20,000	30,000	10,000	rotate schools for termite and insect control	347
359	Disposal	41,390	42,295	42,000	42,000	45,000	45,000	50,000	5,000		359
363	Landfill								-		363
399	Other Contracted Services	45,460	79,932	80,000	80,000	100,000	87,000	120,000	20,000	price increases, 20,000 Trane Intercom and Security Systems, lead water testing	399
410	Custodial Supplies	149,680	149,350	150,000	165,000	180,000	175,000	216,000	36,000	20% price increaes, Increase in usage disinfectants and sanitizers. Cleaners , wax and stripper, trash bags, toilet paper, soap.	410
415	Electricity	1,533,764	1,441,079	1,600,000	1,463,075	1,700,000	1,500,000	1,600,000	(100,000)		415
434	Natural Gas	182,485	176,235	265,000	210,259	265,000	230,000	265,000	-		434
451	Uniforms	1,553	2,435	2,000	2,000	2,000	2,000	5,000	3,000	PPE and uniforms	451
454	Water & Sewer	244,898	286,776	275,000	278,000	286,000	281,000	286,000	-		454
502	Building & Contents Insurance	420,273	428,776	450,000	441,209	477,076	477,076	515,243	38,167	set insurance amount (projected increase)	502
524	In-Service/Staff Development	2,682	305	4,000	2,000	4,000	2,000	5,000	1,000	Electrician classes/licensing/HVAC license,safety moved to 82130 and 82230 in August 2017,Energy Efficient loan payments	524
699	Other Debt Service								-		699
720	Plant Operation Equipment	21,874	16,247	20,000	20,000	25,000	20,000	30,000	5,000	20% increase for replacement cost of buffers, scrubbers, vacuum cleaners, small school equipment	720
	TOTAL OPERATION OF PLANT	4,678,091	4,622,133	5,108,172	4,832,319	5,425,670	4,937,813	5,634,531	208,861		

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	Kington	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72620	MAINTENANCE OF PLANT										72620
105	Supervisor/Director	49,457	51,455	55,410	54,869	58,125	59,379	65,711	7,586	M. Kington	105
161	Secretary	31,866	37,265	39,780	40,685	43,099	42,332	48,500	5,401	Hargrove	161
167	Maintenance Personnel	368,666	399,348	472,637	425,000	472,923	441,300	524,960	52,037	11 plus longevity	167
169	Part-time Personnel	14,768	8,458	25,000	15,000	25,000	15,000	25,000	-	1 part time grounds	169
201	Social Security	35,358	37,984	45,351	40,970	45,835	42,688	50,809	4,974	7.65%	201
204	State Retirement	25,068	26,844	31,230	28,630	31,578	29,866	51,134	19,556	8.00%	204
206	Life Insurance	389	451	572	572	572	425	572	-	13*44	206
207	Medical Insurance	83,862	92,580	97,900	91,986	104,832	95,160	110,000	5,168	13	207
208	Dental Insurance	3,498	3,702	4,290	3,888	4,400	4,000	5,100	700	13*338.25	208
307	Communication (cell phones)	2,810	3,819	5,000	7,070	10,000	7,000	10,000	-	Cell service, for maintenance department, data and internet mobile devices (summit tracer)(flashing zone light programing)	307
334	Maintenance Agreement (Septic)	10,000	9,600	10,000	10,000	10,000	10,000	10,000	-	State septic inspections	334
335	Maintenance & Repair Services	145,863	954,219	2,333,113	1,200,000	945,000	945,000	2,090,000	1,145,000	1,530,000 maint plan schedule including 100K for as needed repairs, important maintenance needs 560K	335
399	Other Contracted Services	44,053	42,470	35,800	35,000	40,000	35,000	48,000	8,000	Elevator, boiler permits, maintenance and inspections & tests	399
418	Equipment & Machinery Parts	46,583	20,457	25,000	25,000	30,000	25,000	36,000	6,000	20% cost increase materials, parts, mower , trailer, backhoe, tractor parts and maintenance for all schools	418
420	Lawn Care Supplies	14,999	11,615	15,000	12,890	15,000	15,000	20,000	5,000	Fertilizer, seed sand, maintain school grounds	420
459	Drainage and Septic materials	36,306	43,617	35,000	35,000	40,000	35,000	48,000	8,000	Large cost increase on demand parts All plumbing cost plus replacements boilers, water heaters and sewer pumps with maintenance	459
471	Software			5,800	6,500	6,500	6,500	8,900	2,400	Maintenance work order system	471
468	Chemicals	4,156	2,970	5,000	5,000	5,000	5,000	7,000	2,000	weed killer and , court marshal all schools	468
499	Other Supplies & Materials	87,566	47,311	50,000	50,000	60,000	60,000	75,000	15,000	Cost increase on demand parts. Bulbs, lumber, paint wire all materials used for maintenance at the schools	499
524	In-Service/Staff Development	1,544	3,642	5,000	2,000	5,000	5,000	5,000	-	conferences and training OSHA, ABESTOS, Safety etc.	524
599	Other Charges	44,149	49,111	45,000	79,000	100,000	80,000	100,000	-	bleacher parts and other items as needed for/ and replacement	599
701	Administrative Equipment		115,980	42,934	42,934	66,826	66,826	-	(66,826)	Safe School grant	
712	HVAC Equipment	149,207	198,238	200,000	200,000	300,000	300,000	360,000	60,000	HVAC units, parts, filters motors supplies etc. (plus 100K scheduled HES)	712
717	Maintenance Equipment	3,797	74,378	45,000	45,000	65,000	65,000	60,000	(5,000)	lawn mowers rotation plan, etc.	717
	TOTAL MAINTENANCE OF PLANT	1,203,964	2,235,515	3,629,818	2,456,994	2,484,689	2,390,475	3,759,686	1,274,997		

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	Conaster	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72710	TRANSPORTATION										72710
105	Supervisor/Director	55,138	57,366	59,980	61,472	64,467	73,010	79,822	15,355	Conatser, Certified BS,21	105
142	Mechanics	120,873	125,292	137,880	159,846	167,820	162,900	218,200	50,380	4 mechanics present (Line H, may move to I with Certified Diesel Mechanic certification)	142
187	Overtime					-			-		187
146	Bus Drivers	934,855	962,340	1,018,212	1,025,000	1,254,528	1,126,268	1,310,300	55,772	70 if fully staffed	146
162	Clerical Personnel	27,969	32,372	42,313	38,336	40,263	41,000	51,530	11,267	Brown, 16 Years "O" (added 2hr/daily for school day extra hours)	162
164	Bus Attendant	24,294	28,497	57,605	53,085	26,770	2,000	-	(26,770)	moved to 189 per state request Spring 22	164
188	Bonus Payments			43,200	27,000	28,000	30,250	36,500	8,500	Safety/Attendance Bonus	188
189	Other Salaries & Wages	11,198	11,412	27,500	10,000	63,050	63,260	89,320	26,270	Combined 2 part time driver trainer/safety to 1 position, added attendants to this line per state request Spring 22 (SPED 8, General 4)	189
201	Social Security	87,809	91,259	103,490	105,168	127,365	114,650	136,604	9,239	0.0765	201
204	State Retirement	59,243	63,661	72,991	75,061	91,452	78,949	135,708	44,256	8%	204
206	Life Insurance	1,969	2,127	2,203	2,203	2,203	1,625	3,420	1,217		206
207	Medical Insurance	476,754	480,195	500,426	465,000	205,946	419,800	510,400	304,454		207
208	Dental Insurance	22,090	22,276	23,954	20,370	24,553	18,335	25,781	1,228		208
307	Communications (cell phones)	-	-	-	-	-	-	-	-		307
338	Maint/Repairs Vehicles	9,880	9,992	10,000	10,000	-	-	10,000	10,000		338
355	Travel	962	1,426	1,500	1,500	1,500	200	1,500	-		355
399	Other Contracted Services	36,770	38,681	47,700	58,000	83,000	50,000	50,000	(33,000)	extended life of buses per state law, requires twice a year inspections on buses over 15 years old, wrecker bills, TDOT Physicals, not needed \$35,000 for analog to digital radio upgrade in 22	399
418	Equipment & Machinery Parts	15,352	20,000	10,000	10,000	10,000	5,000	10,000	-	Hard drive cameras	418
425	Fuel	277,397	299,171	310,000	285,000	310,000	300,000	400,000	90,000	journal entries will affect, modest estimate avg. \$4/gallon, 525 gallons daily for regular routes	425
433	Lubricants	17,015	17,499	13,000	12,000	13,000	10,000	15,000	2,000		433
435	Office Supplies	1,196	1,200	1,200	1,200	1,200	1,000	1,200	-		435
450	Tires & Tubes	34,918	35,000	32,000	22,000	32,000	25,000	35,000	3,000		450
453	Vehicle Parts	120,000	91,986	105,000	102,000	92,900	50,000	105,000	12,100		453
471	Software			3,500	19,725	10,600	10,600	12,000	1,400	Trip Direct Software, mapping software	471
499	Other Supplies & Materials	9,530	7,361	6,500	4,500	6,500	6,500	7,500	1,000	Fire ext., cleaning supplies, appreciation, awards, items for in-service, etc.	499
524	Staff Development/ Training	7,128	7,076	8,000	6,500	8,000	6,000	10,000	2,000	PD and CDL reimbursement	524
599	Other Charges	1,961	1,982	2,000	2,000	14,000	14,000	2,000	(12,000)	Uniforms, 12,000 for potential cost share on upgrading county gas pumps	599
729	Transportation Equipment - Buses	647,047	278,895	554,295	461,000	456,923	456,923	380,367	(76,556)	3 Regular. Figured at a 11% increase from this year's pricing. (\$126,789)	729
	TOTAL TRANSPORTATION	3,001,348	2,687,067	3,194,449	3,037,965	3,136,039	3,067,269	3,637,152	501,113		

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Phillips\Harris													
73300	COMMUNITY SERVICES	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23				73300
105	Director-Homeless & FRC	42,017	44,143	33,956	32,255	33,370	33,385	35,405	2,035	4% in Phillips, Family Resource Center/Homeless (partially funded by grant and Federal) Pay July in June			105
189	Other Salaries and Wages	92,784	97,175	105,000	65,000	105,000	55,000	78,416	(26,584)	CCQCP, Pay July in June, set wages for workers, supervisors(1) on scale			189
201	Social Security	10,167	10,637	7,643	7,440	10,585	6,761	8,707	(1,878)	7.65%			201
204	Retirement	4,895	5,083	8,617	5,349	7,610	4,861	9,106	1,495	8			204
206	Life Insurance	65	72	132	61	132	56	135	3	44*3			206
207	Medical Insurance	14,196	15,495	22,572	15,204	15,600	15,600	18,000	2,400	+ increase			207
208	Dental Insurance	641	653	990	643	660	660	693	33				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	2,538	2,430	6,557	2,000	6,000	2,000	5,000	(1,000)	Snacks for CCQCP, Food Pantry (reallocate donations for 22)			422
499	Other Supplies and Materials	1,728	2,687	3,000	1,500	1,500	1,200	1,500	-	Games, puzzles, crafts for CCQCP			499
535	Fee Waiver (Clothing, Shoes, school supplies)	19,228	15,519	14,000	14,000	14,000	8,000	14,000	-	Donation - Clothing and school supplies for at-risk students (reallocate donations for 21)			535
599	Other Charges	-	362	500	500	500	400	500	-	Re-certification for Childcare, supplies for CCQCP			599
TOTAL COMMUNITY SERVICES		189,759	195,756	204,467	145,452	196,458	129,424	172,962	(23,496)				

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R. Farley		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget	
73400	PRESCHOOL	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23	73400
105	Director	3,566							-	105
116	Teachers	552,100	542,173	570,825	562,776	592,578	592,578	633,640	41,062	12 Full Time 116
117	Career Ladder Program	3,000	1,000	1,000	1,000	1,000	1,000	1,000	-	127
163	Educational Assistants	169,375	161,034	169,306	174,000	191,320	191,058	229,585	38,265	12 Full Time, adding 2 days to schedule for required trainings 163
189	Other Salaries and Wages					-			-	189
195	Substitute Teachers - Certified	140	2,240	4,000	1,000	1,800	1,500	1,800	-	\$70 per day 195
198	Substitute Teachers - Non certified	15,410	14,700	10,000	11,000	17,000	23,600	11,000	(6,000)	\$60 per day 198
201	Social Security	55,062	52,752	57,768	57,358	61,440	61,945	67,092	5,652	7.65% 201
204	Retirement	59,716	63,754	70,966	68,075	72,634	72,996	78,682	6,048	10.27% cert 5.5% support 204
206	Life Insurance	1,221	1,326	1,420	1,047	1,420	1,162	1,500	80	206
207	Medical Insurance	223,160	230,475	240,000	209,258	235,000	235,000	248,000	13,000	207
208	Dental Insurance	6,546	6,860	7,900	6,400	6,700	6,700	7,035	335	208
217	Retirement - Hybrid Stabilization		955		500				-	
355	Travel	-							-	355
399	Contracted Services				-	-			-	
429	Instructional Supplies and Materials	1,040	12,490	10,000	10,000	10,000	10,000	10,000	-	429
499	Other Supplies and Materials	1,494	1,200	1,200	1,200	1,200	1,200	1,200	-	499
524	In-service/Staff Development	1,962	-						-	524
599	Other Charges								-	599
722	Instructional Equipment								-	722
	TOTAL PRESCHOOL	1,093,792	1,090,959	1,144,384	1,103,614	1,192,092	1,198,739	1,290,535	98,443	\$1,059,450.19 Pre-K Grant

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Harris											
76000	CAPITAL OUTLAY	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23	76000	
76100	REGULAR CAPITAL OUTLAY									76100	
307	Communications								-	307	
321	Engineering Services	14,616	13,140	20,000	62,000	30,000	15,000	80,000	50,000	district engineering	321
331	Legal Services								-	331	
706	Building Construction		15,209	150,000	82,000	130,000	130,000	10,000	(120,000)	Transition Academy, finish and furnish	706
707	Building Improvements			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	125,167	75,159	150,000	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	139,783	103,508	860,001	294,000	310,000	295,000	240,000	(70,000)		
82130	DEBT SERVICE									82130	
620	Principal on Debt	322,806	260,984	267,552	274,350	281,256	281,256	288,372	7,116	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	11,640	11,640	4,524	(7,116)	Interest on debt, moved here from 72610.699 in August, 2017	620
	Total Debt Service	364,320	292,928	292,896	292,930	292,896	292,896	292,896	-		
99100	TRANSFERS										
590	Transfers Out	200,000	767,331					1,000,000	1,000,000	Transfer to 142 for cash flow balance	
	Total Transfers Out	200,000	767,331	-				1,000,000	1,000,000		
	GRAND TOTAL EXPENDITURES	52,661,541	53,967,593	56,095,320	54,262,318	59,882,274	56,725,066	65,663,881	5,781,607		
		Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 20-21 to 21-22		
	Difference in Revenues and Expenditures	815,584.18	1,256,024	(36,159)	4,134,063	(3,239,862)	556,373	(7,569,794)	(4,329,932)		
	Fund Balance	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
	Excess of Revenues and Other Sources	815,584	1,256,024	(36,159)	4,134,063	(3,239,862)	556,373	(7,569,794)	(4,329,932)		
	Over (Under) Expenditures and Other Uses	Audited	Audited	Audited	Audited					Required To Leave 3% Fund Balance Reserve	
	Beginning Fund Balance	4,921,616	5,811,770	7,393,966	7,358,707	7,438,295	11,804,806	12,361,179	4,922,884	1,969,916	
	Ending Fund Balance/Reserves	Audited	Audited	Audited						Overage or (Shortfall)	
		5,811,770	7,393,966	7,358,707	11,804,806	4,198,433	12,361,179	4,791,385	592,952	2,821,469	

Cumberland County Schools Budget Bulletin Board 22-23

6-03-22

- 2 additional mental health counselors: \$150,000
- District-wide General Ed Social/Emotional/Behavior Coach: \$75,000
- Coaching supplement request: ~\$52,000
- Pay for ballgame duty: ~\$66,000
- Tennis courts: CCHS=\$525,000 SMHS=\$400,000
- Sub pay increase: Non-cert to \$75 and Cert to \$85: ~\$87,000
- Part-time Maintenance clerk: ~\$14,000
- Coordinated School Health Nurse position: ~\$51,000
- 3 CTE Middle School Teachers: ~\$200,000
- Total for all = ~\$1,620,000 Total without tennis courts = ~\$695,000

Fact Sheet: 3 CTE Middle School Teachers

-For the last several years, middle school CTE teachers have traveled to 3 schools in a day to deliver Ag, Family and Consumer Science and STEM to middle schoolers.

-Traveling to 3 schools in one day is not an ideal situation for a teacher, so the coming year's programming was adjusted to allow a maximum of 2 schools per day.

-To reduce the number of schools, all 3 programs could not be offered at every school. With principal and teacher input, a new schedule was created that gave each school 1-2 programs and each CTE middle teacher no more than 2 schools.

-The budget committee elected to place the request for 3 middle school teachers on the budget bulletin board to allow all three programs at each school while keeping the number of schools visited in a day to 2.

-Estimated Cost is ~\$200,000-\$225,000

Fact Sheet: Additional Coordinated School Health Nurse Position

- Coordinated School Health has asked for an additional position to be funded in the general budget.
- The position was created and paid for the last 2 years using ESSER funds.
- Duties would include assisting with insurance reimbursement, assist with CSH programming/screenings and provide additional/float coverage for the school nurse clinics as needed.
- This position has covered a nursing clinic 54 times in the last year and gathered BMI and other screening data 31 days for state reporting.
- Estimated cost is ~\$51,000.00.

Fact Sheet: 2 Additional Mental Health Counselors

-Mental health issues continue to be of concern with our students, especially since the pandemic.

-We currently have 3 mental health counselors. A portion of their salary is paid through the Safe Schools grant each year.

-Recommendation: 2 additional mental health counselors at ~\$75,000 each

-At the end of April, the team has conducted the following:

Counseling Sessions-	810
Parent Contacts/Meetings-	264/94
Emergencies-	102
School meetings/consults-	712
One Time Crisis Sessions-	94
Number of Referrals-	281

-Explanations:

- Counseling Sessions- each individual counseling session provided to our students.
- Parent Contacts- phone conversations that are not in-person. Meetings- in-person meetings with parents/guardians.
- Emergencies- situations where a counselor is called to respond to a student situation somewhere in our school system. This often involves a different school. Emergency situations vary greatly in the amount of time needed to address them.
- School meetings/consults- meetings or conversations with various school staff to discuss treatment needs and/or progress of treatment related to particular students.
- One Time Crisis Sessions- a counselor seeing a student for an emergency or urgent situation and the student is not currently signed up for regular Safe Schools Services. At times that student may be signed up following the crisis response but this is not always the case.
- Number of Referrals- refers to the actual number of students referred for Safe Schools Counseling Services. For regular counseling services to take place parent permission is required.

-Other services provided:

- Mental health orientation training for new teachers
- An summer all-day inservice training on trauma to teachers and staff
- Time spent addressing mobile crisis responses in our schools including transportation of students-in-crisis during certain circumstances
- Provided trauma training to SMHS and mental health presentation to our school nurses
- Provided a presentation on our counseling program to the Tennessee Drug Coalition at TCAT
- Occasionally been devoted to emergency/urgent counseling services to various school staff
- Debriefing with staff following various school-wide crisis events
- Participating in threat assessments during the year
- Developing a set of postvention procedures/recommendations for a school and the school system in the event of student or staff suicide
- Developed guidelines for outside mental health agencies entering our schools providing services to particular students

Fact Sheet: District-wide General Ed Social/Emotional/Behavior Coach

- Social, emotional and behavioral issues continue to be of concern with our students, especially since the pandemic.
- Short or long term suspensions have increased 66% in 21-22 from the previous year.
- 10 of 10 administrators surveyed agree that a general ed behavior coach would be beneficial with 2 saying a school level behavior coach or several coaches would be most effective.
- The SPED department has a behavior coach that stays very busy but can only help with SPED students.
- Roles requested by administrators:
 - provide strategies and interventions to staff and students for behavior issues
 - provide insight, support, prevention and plans to prevent and change course of issues
 - teach coping skills and appropriate behavior as opposed to punishing inappropriate behaviors
 - develop positive relationships between students and school staff
 - assist in implementation of RTI2-B (Response to Intervention 2 – Behavior) which targets academic success through behavior intervention
- Recommendation: 1 District-wide Social/Emotional/Behavior Coach at cost of ~\$75,000

Fact Sheet: Coaching Supplement Request

-Presented by Coach Brian Parker to Athletic Director and Athletic Committee

-Proposal #2 sent to Budget from Athletic Committee

-Quote from Coach Parker: "I would like to express my concern for the coaches that have dedicated a large part or entirety of their career to Cumberland County athletics. In my 23 years as a teacher/coach and 3 years as a volunteer coach, coaching supplements as a whole have never received an increase. I can't think of any other job that doesn't get an increase in over 25 years."

-Proposal 2

Reward longevity for our coaches by giving them a 10% step raise (10% of current supplement) for every 5 years of coaching/sponsorship in their sport/activity in their total career. Proper documentation of out-of-county experience would be required. This proposal would help recruit coaches from out-of-county where needed.

2021-22 Total Supplements	Year 0 Initial Increase (2022-23)	Year 1 Increase (2023-24)	Year 2 Increase (2024-25)	Year 3 Increase (2025-26)	Year 4 Increase (2026-27)	Year 5 Increase (2027-28)
\$357,000	\$51,881	\$6,235	\$3,757	\$6,780	\$11,089	\$5,997
	Cumulative Increase	\$58,116	\$61,873	\$68,653	\$79,742	\$85,739

Note: It would take an 11.5 % step raise to keep up with the current 20-year average rate of inflation (2.2%).

Inflation source: www.officialdata.org/2000-dollars-in-2021

Example: Head Football Coach with 12 years in county and 15 years total (3 years out of county).

2021-22 Head Football Supplement	Initial Increase (2022-23)	Increase (2023-24)	Increase (2024-25)	Increase (2025-26)	Increase (2026-27)	20 th year Increase (2027-28)
\$5,100	\$1,688	\$0	\$0	\$0	\$0	\$679

-This proposal would cost the BOE approximately \$51,881 in the first year according to current coach experience. Subsequent yearly increases will vary as coaches reach their respective 5-year incremental milestones.

-Current supplement schedule and proposed new supplement schedule attached.

Coaching Supplement Request

Athletic Supplements	Initial Supplement	5 years	10 years	15 years	20 years	25 years	30 years
High School	PROPOSED 10 PERCENT INCREASE FOR EVERY 5 YEARS OF SERVICE						
Band Director	\$3,400.00	\$3,740	\$4,114	\$4,525	\$4,978	\$5,476	\$6,023
Band Assistant	\$1,700.00	\$1,870	\$2,057	\$2,263	\$2,489	\$2,738	\$3,012
Baseball Head Coach	\$3,400.00	\$3,740	\$4,114	\$4,525	\$4,978	\$5,476	\$6,023
Baseball Assistant	\$1,900.00	\$2,090	\$2,299	\$2,529	\$2,782	\$3,060	\$3,366
Basketball Head Coach	\$5,100.00	\$5,610	\$6,171	\$6,788	\$7,467	\$8,214	\$9,035
Basketball Assistant	\$2,900.00	\$3,190	\$3,509	\$3,860	\$4,246	\$4,670	\$5,138
Basketball JV Head Coach	\$3,100.00	\$3,410	\$3,751	\$4,126	\$4,539	\$4,993	\$5,492
Basketball JV Assistant Coach	\$1,800.00	\$1,980	\$2,178	\$2,396	\$2,635	\$2,899	\$3,189
Bowling	\$1,400.00	\$1,540	\$1,694	\$1,863	\$2,050	\$2,255	\$2,480
Athletic Director	\$3,000.00	\$3,300	\$3,630	\$3,993	\$4,392	\$4,832	\$5,315
Cheer Varsity	\$3,400.00	\$3,740	\$4,114	\$4,525	\$4,978	\$5,476	\$6,023
Cheer Asst Coach	\$1,900.00	\$2,090	\$2,299	\$2,529	\$2,782	\$3,060	\$3,366
Chess	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886
Choir	\$800.00	\$880	\$968	\$1,065	\$1,171	\$1,288	\$1,417
Color Guard	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886
Cross Country	\$1,200.00	\$1,320	\$1,452	\$1,597	\$1,757	\$1,933	\$2,126
Dance	\$800.00	\$880	\$968	\$1,065	\$1,171	\$1,288	\$1,417
Drama	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886
FB Head Coach	\$5,100.00	\$5,610	\$6,171	\$6,788	\$7,467	\$8,214	\$9,035
FB Off Coord	\$3,400.00	\$3,740	\$4,114	\$4,525	\$4,978	\$5,476	\$6,023
FB Def Coord	\$3,400.00	\$3,740	\$4,114	\$4,525	\$4,978	\$5,476	\$6,023
FB Asst	\$3,000.00	\$3,300	\$3,630	\$3,993	\$4,392	\$4,832	\$5,315
Golf Head Coach	\$1,500.00	\$1,650	\$1,815	\$1,997	\$2,196	\$2,416	\$2,657
Soccer Head Coach	\$3,400.00	\$3,740	\$4,114	\$4,525	\$4,978	\$5,476	\$6,023
Soccer Asst Coach	\$1,900.00	\$2,090	\$2,299	\$2,529	\$2,782	\$3,060	\$3,366
Softball Head Coach	\$3,400.00	\$3,740	\$4,114	\$4,525	\$4,978	\$5,476	\$6,023
Softball Asst Coach	\$1,900.00	\$2,090	\$2,299	\$2,529	\$2,782	\$3,060	\$3,366
Student Council	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886
Tennis	\$1,700.00	\$1,870	\$2,057	\$2,263	\$2,489	\$2,738	\$3,012
Track Head Coach	\$3,400.00	\$3,740	\$4,114	\$4,525	\$4,978	\$5,476	\$6,023
Track Asst Coach	\$1,900.00	\$2,090	\$2,299	\$2,529	\$2,782	\$3,060	\$3,366

Coaching Supplement Request

Volleyball Head Coach	\$3,400.00	\$3,740	\$4,114	\$4,525	\$4,978	\$5,476	\$6,023
Volleyball Asst Coach	\$1,900.00	\$2,090	\$2,299	\$2,529	\$2,782	\$3,060	\$3,366
Wrestling Head Coach	\$3,400.00	\$3,740	\$4,114	\$4,525	\$4,978	\$5,476	\$6,023
Wrestling Asst Coach	\$1,900.00	\$2,090	\$2,299	\$2,529	\$2,782	\$3,060	\$3,366
Yearbook	\$1,000.00	\$1,100	\$1,210	\$1,331	\$1,464	\$1,611	\$1,772
Phoenix Yearbook	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886
Middle School/County Wide							
Baseball Head Coach MS	\$750.00	\$825	\$908	\$998	\$1,098	\$1,208	\$1,329
FB Cheer V MS	\$1,500.00	\$1,650	\$1,815	\$1,997	\$2,196	\$2,416	\$2,657
FB Head Coach MS	\$2,300.00	\$2,530	\$2,783	\$3,061	\$3,367	\$3,704	\$4,075
FB Asst Coach MS	\$2,000.00	\$2,200	\$2,420	\$2,662	\$2,928	\$3,221	\$3,543
Golf County Wide	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886
Soccer County Wide	\$750.00	\$825	\$908	\$998	\$1,098	\$1,208	\$1,329
Softball Head Coach MS	\$750.00	\$825	\$908	\$998	\$1,098	\$1,208	\$1,329
Volleyball MS	\$750.00	\$825	\$908	\$998	\$1,098	\$1,208	\$1,329
Wrestling County Wide MS Girls	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886
Wrestling County Wide MS Boys	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886
Elementary							
Band	\$600.00	\$660	\$726	\$799	\$878	\$966	\$1,063
Basketball Head Coach	\$2,000.00	\$2,200	\$2,420	\$2,662	\$2,928	\$3,221	\$3,543
Basketball JV Coach	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886
Cheer Varsity	\$1,200.00	\$1,320	\$1,452	\$1,597	\$1,757	\$1,933	\$2,126
Cheer JV	\$400.00	\$440	\$484	\$532	\$586	\$644	\$709
Chess	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886
Cross Country	\$300.00	\$330	\$363	\$399	\$439	\$483	\$531
Cross Country Coordinator	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886
Yearbook	\$500.00	\$550	\$605	\$666	\$732	\$805	\$886

Athletic Supplements	Supplement Amount	Per School	District Total	
High School				
Band Director	\$3,400.00	1	2	\$6,800.00
Band Assistant	\$1,700.00	1	2	\$3,400.00
Baseball Head Coach	\$3,400.00	1	2	\$6,800.00
Baseball Assistant	\$1,900.00	2	4	\$7,600.00
Basketball Head Coach	\$5,100.00	2	4	\$20,400.00
Basketball Assistant	\$2,900.00	2	4	\$11,600.00
Basketball JV Head Coach	\$3,100.00	2	4	\$12,400.00
Basketball JV Assistant Coach	\$1,800.00	2	4	\$7,200.00
Bowling	\$1,400.00	1	2	\$2,800.00
Athletic Director	\$3,000.00	1	2	\$6,000.00
Cheer Varsity	\$3,400.00	1	2	\$6,800.00
Cheer Asst Coach	\$1,900.00	1	2	\$3,800.00
Chess	\$500.00	1	2	\$1,000.00
Choir	\$800.00	1	2	\$1,600.00
Color Guard	\$500.00	1	2	\$1,000.00
Cross Country	\$1,200.00	1	2	\$2,400.00
Dance	\$800.00	1	2	\$1,600.00
Drama	\$500.00	1	2	\$1,000.00
FB Head Coach	\$5,100.00	1	2	\$10,200.00
FB Off Coord	\$3,400.00	1	2	\$6,800.00
FB Def Coord	\$3,400.00	1	2	\$6,800.00
FB Asst	\$3,000.00	5	10	\$30,000.00
Golf Head Coach	\$1,500.00	2	4	\$6,000.00
Soccer Head Coach	\$3,400.00	2	4	\$13,600.00
Soccer Asst Coach	\$1,900.00	4	8	\$15,200.00
Softball Head Coach	\$3,400.00	1	2	\$6,800.00
Softball Asst Coach	\$1,900.00	2	4	\$7,600.00
Student Council	\$500.00	1	3	\$1,500.00
Tennis	\$1,700.00	1	2	\$3,400.00
Track Head Coach	\$3,400.00	1	2	\$6,800.00
Track Asst Coach	\$1,900.00	1	2	\$3,800.00
Volleyball Head Coach	\$3,400.00	1	2	\$6,800.00
Volleyball Asst Coach	\$1,900.00	1	2	\$3,800.00
Wrestling Head Coach	\$3,400.00	1	2	\$6,800.00
Wrestling Asst Coach	\$1,900.00	2	4	\$7,600.00
Yearbook	\$1,000.00	1	2	\$2,000.00
Phoenix Yearbook	\$500.00	1		\$500.00
Middle School/County Wide				
Baseball Head Coach MS	\$750.00	1	2	\$1,500.00
FB Cheer V MS	\$1,500.00	1	2	\$3,000.00
FB Head Coach MS	\$2,300.00	1	2	\$4,600.00
FB Asst Coach MS	\$2,000.00	3	6	\$12,000.00

Golf County Wide	\$500.00	1	2	\$1,000.00
Soccer County Wide	\$750.00	1	2	\$1,500.00
Softball Head Coach MS	\$750.00	1	2	\$1,500.00
Volleyball MS	\$750.00	1	2	\$1,500.00
Wrestling County Wide MS Girls	\$500.00		1	\$500.00
Wrestling County Wide MS Boys	\$500.00		1	\$500.00
Athletic Director County Wide	\$18,000.00		1	\$18,000.00
Elementary				
Band	\$600.00	1	9	\$5,400.00
Basketball Head Coach	\$2,000.00	2	18	\$36,000.00
Basketball JV Coach	\$500.00	2	18	\$9,000.00
Cheer Varsity	\$1,200.00	1	9	\$10,800.00
Cheer JV	\$400.00	1	9	\$3,600.00
Chess	\$500.00	1	9	\$4,500.00
Cross Country	\$300.00	2	18	\$5,400.00
Cross Country Coordinator	\$500.00		1	\$500.00
Yearbook	\$500.00	1	9	\$4,500.00
			228	\$375,500.00

Fact Sheet: Pay for Ballgame Duty Request

-Background:

The CCBOE MOU reads as follows:

Section J: Extra Duty Assignments

1. Extra Duty Assignments

Such duty includes bus/car duty, lunch supervision, hall duty, ballgame duty, etc. and shall be assigned by the building principal. Duties shall be distributed fairly among the faculty and the duty schedule distributed to professional employees. Professional employees who are unable to fulfill their assigned duty or are on short term leave shall be responsible for finding a suitable replacement and notifying the appropriate building administrator.

Short term subs will not be required to do extra duty assignments. Long term/interim subs may be assigned extra duty assignments by building principal discretion.

-Proposal presented by Mr. DiBiccaro to budget committee. Budget committee sent to salary committee for review.

-Ms. Bray surveyed each school for the following information: number of ballgames, number of workers required for each ballgame duty and number of hours required per ballgame duty. Inconsistencies among the two high schools in number of games, workers and duties were noted and discussed. Summary data of this analysis is attached.

-Salary committee sent proposal to pay certified staff \$40 a game for ballgame duty back to budget for review. Estimated cost is \$65,344.

	Total All Games @\$40	Total District Games Only @\$40	Total all games new rate @\$25	Total District Games Only @\$25
Total				
High School	\$ 16,465.82	\$ 10,426.78	\$ 10,291.14	\$ 6,516.74
Middle School	\$ 9,247.28	n/a	\$ 5,779.55	n/a
Elementary	\$ 39,631.20	n/a	\$ 24,769.50	n/a
Grand Total	\$ 65,344.30		\$ 40,840.19	

COHS

Sport	Total home games	District/region home games	# of employees required	# of hours worked	Event Rate	Total All Games @ \$40	Total District Games Only @ \$40	Total all games new @ \$25	Total District Games Only @ \$25
Football - varsity	5	3	9	3	\$ 25.00	\$ 1,800.00	\$ 1,080.00	\$ 1,125.00	\$ 675.00
Football - JV	3	N/A	2	3	\$ 25.00	\$ 240.00	\$ 240.00	\$ 150.00	\$ 150.00
Basketball - varsity	10	6	2	3	\$ 25.00	\$ 400.00	\$ 400.00	\$ 500.00	\$ 300.00
Basketball - 9th/JV	10	N/A	2	3	\$ 25.00	\$ 800.00	\$ 800.00	\$ 500.00	\$ 500.00
Soccer - Girls	8	4	2	3	\$ 25.00	\$ 640.00	\$ 320.00	\$ 400.00	\$ 200.00
Soccer - Boys	8	4	2	3	\$ 25.00	\$ 640.00	\$ 320.00	\$ 400.00	\$ 200.00
Volleyball	7	3	2	3	\$ 25.00	\$ 560.00	\$ 240.00	\$ 350.00	\$ 150.00
Baseball	12	6	2	3	\$ 25.00	\$ 960.00	\$ 480.00	\$ 600.00	\$ 300.00
Softball	12	6	2	3	\$ 25.00	\$ 960.00	\$ 480.00	\$ 600.00	\$ 300.00
Track	2	2	2	3	\$ 25.00	\$ 160.00	\$ 160.00	\$ 100.00	\$ 100.00
Wrestling	2	2	2	3	\$ 25.00	\$ 160.00	\$ 160.00	\$ 100.00	\$ 100.00
Total Games*	80	36	29	33					

None of this includes post-season - which could be up to another 20-25 total games
 Post season paid out of gate proceeds in HS
 FICA \$ 7,720.00 \$ 4,760.00 \$ 4,825.00 \$ 2,975.00
 TCRS \$ 590.58 \$ 364.14 \$ 365.11 \$ 227.59
 \$ 795.16 \$ 490.28 \$ 495.98 \$ 306.43
 \$ 9,105.74 \$ 5,614.42 \$ 5,681.09 \$ 3,509.01

SMHS

Sport	Total home games	District/region home games	# of employees required	# of hours worked	Event Rate	Total All Games @ \$40	Total District Games Only @ \$40	Total all games new @ \$25	Total District Games Only @ \$25
Football - varsity	5	3	6	2.5	\$ 25.00	\$ 1,200.00	\$ 720.00	\$ 750.00	\$ 450.00
Football - JV	5	N/A	2	2.5	\$ 25.00	\$ 400.00	\$ 400.00	\$ 250.00	\$ 250.00
Basketball - varsity	11	6	3	2	\$ 25.00	\$ 1,320.00	\$ 720.00	\$ 825.00	\$ 450.00
Basketball - 9th/JV	11	N/A	2	2	\$ 25.00	\$ 880.00	\$ 880.00	\$ 550.00	\$ 550.00
Soccer - Girls	8	5	1	2.5	\$ 25.00	\$ 320.00	\$ 200.00	\$ 200.00	\$ 125.00
Soccer - Boys	8	5	1	2.5	\$ 25.00	\$ 320.00	\$ 200.00	\$ 200.00	\$ 125.00
Volleyball	11	4	1	2.5	\$ 25.00	\$ 440.00	\$ 160.00	\$ 275.00	\$ 100.00
Baseball	11	6	1	2.5	\$ 25.00	\$ 440.00	\$ 240.00	\$ 275.00	\$ 150.00
Softball	11	6	1	2.5	\$ 25.00	\$ 440.00	\$ 240.00	\$ 275.00	\$ 150.00
Track	3	2	2	2	\$ 25.00	\$ 240.00	\$ 160.00	\$ 150.00	\$ 100.00
Wrestling	6	4	1	2.5	\$ 25.00	\$ 400.00	\$ 160.00	\$ 150.00	\$ 100.00
Total Games	90	41	21						

FICA \$ 6,240.00 \$ 4,080.00 \$ 3,900.00 \$ 2,550.00
 TCRS \$ 477.36 \$ 312.12 \$ 296.35 \$ 195.06
 \$ 7,360.08 \$ 4,812.36 \$ 4,600.05 \$ 3,007.73

Grand Totals

\$ 13,960.00 \$ 8,840.00 \$ 8,725.00 \$ 5,525.00
 \$ 1,067.94 \$ 676.26 \$ 667.46 \$ 422.66
 \$ 1,437.88 \$ 910.52 \$ 898.68 \$ 568.08
 \$ 16,465.82 \$ 10,426.78 \$ 10,291.14 \$ 6,516.74

Sport- Middle School	# of Games	# of Employees Required	# of Hours Worked	Total Hours	Event Rate	Event Rate	Total All Games @\$40	Total Games Only @\$25
Football	12	4	2.5	120	\$ 25.00	\$ 40.00	\$ 1,920.00	\$ 1,200.00
Soccer	12	3	2	72	\$ 25.00	\$ 40.00	\$ 1,440.00	\$ 900.00
Volleyball	10	2	2	40	\$ 25.00	\$ 40.00	\$ 800.00	\$ 500.00
Baseball	20	3	2.5	150	\$ 25.00	\$ 40.00	\$ 2,400.00	\$ 1,500.00
Softball	10	3	2.5	75	\$ 25.00	\$ 40.00	\$ 1,200.00	\$ 750.00
Wrestling	2	1	2	4	\$ 25.00	\$ 40.00	\$ 80.00	\$ 50.00
	66	16	13.5	461				
							\$ 7,840.00	\$ 4,900.00
							FICA \$ 599.76	\$ 374.85
							TCRS \$ 807.52	\$ 504.70
							\$ 9,247.28	\$ 5,779.55

None of this includeds post-season

Sport-Elementary	# of Games	# of Employees Required	# of Hours Worked	Event Rate	Event Rate	Total All Games @ \$40	Total In County Games Only @ \$25
Basketball Varsity	9 Schools/ 8 games	2	3	\$ 25.00	\$ 40.00	\$ 5,760.00	\$ 3,600.00
Basketball JV	9 Schools/ 8 games	2	3	\$ 25.00	\$ 40.00	\$ 5,760.00	\$ 3,600.00
Concessions Varsity	9 schools	3	3	\$ 25.00	\$ 40.00	\$ 8,640.00	\$ 5,400.00
Concessions JV	9 schools	2	3	\$ 25.00	\$ 40.00	\$ 5,760.00	\$ 3,600.00
Tournaments		6	0	\$ 25.00	\$ 40.00	\$ 7,680.00	\$ 4,800.00
						\$ 33,600.00	\$ 21,000.00
					FICA	\$ 2,570.40	\$ 1,606.50
					TCRS	\$ 3,460.80	\$ 2,163.00
						\$ 39,631.20	\$ 24,769.50

Fact Sheet: Tennis Court Replacement

-Poor tennis court conditions were discussed heavily during the 21-22 budget preparation. Ultimately, replacement of the courts was not affordable in that budget. We have attempted short term repairs with crack filler but the issues remain.

-CCHS has 8 tennis courts. Currently, 4 are usable. SMHS has 6 tennis courts. Currently, 4 are usable.

-Both big high school PE/wellness classes teach tennis as part of the regular curriculum. 25 students are on the tennis teams.

-To fully remove, rebuild and replace just courts as is **current** cost estimates:

CCHS: \$525,000 SMHS: \$400,000

-Add potential 10-15% for next summer, add ~\$45K total for new fence and gates

-Price range current to projected with fence: \$970,000 - \$1,115,500

-Options/Suggestions: (with current estimates)

1. Replace and rebuild courts at both schools as they are today (8 and 6). (\$925,000)
2. Rebuild the courts at one school this year with the intent to rebuild the other school's courts next year.
3. Rebuild 6 courts at each school. (\$792,000)
4. Rebuild 3 courts at each school. (\$396,000)
5. Explore if other courts are available...perhaps Fairfield Glade or City partnership to negotiate contract to rent/lease court time, similar to golf programs.

Fact Sheet: Sub Pay Increase

Updated 5-11-22

-Substitute teachers are increasingly harder to find post-pandemic. As a recruitment tool, the committee may wish to look at increasing sub pay.

-It is suggested that sub pay has not been increased in many years.

-Subs work 7.5 hours/day

-Current Sub Pay:

Non-certified sub = \$60/day

Certified sub = \$70/day

-Suggested Sub Pay Increase:

Non-certified sub = \$75/day (~\$10 per hour)

Certified sub = \$85/day (~\$11.33)

-Estimated cost of this increase: ~\$87,000

-This would not affect the current retired teacher sub rate which is \$100/day.

-Note: options C and D below would require adjustment to the retired teacher sub rate. Cost estimate would be additional \$2,000 - \$10,000.

-Requested Options:

A. NC to \$75 and C to \$85 = ~\$87,000

B. NC to \$80 and C to \$90 = ~\$115,200

C. NC to \$90 and C to \$100 = ~\$172,800

D. NC to \$100 and C to \$110 = ~\$230,400

Fact Sheet: Additional Part-time Maintenance Clerk/Secretary Position

-The Maintenance department has asked for additional help in the office where they handle around 3800 work orders and over 800 purchase orders per year.

-Duties would include answering calls, organizing work orders, inventory management, filing and gathering quotes for purchasing.

-The management team analyzed this request and recommend a part-time, 10 month position at an estimated cost of ~\$14,000.

2022-2023

Maintenance Budget Work Sheet

Line 335 5-9-22

Stone -----Roof	700,000.00
SMHS-----Parking lot sealed	250,000.00
CCHS -----Flooring	40,000.00
Stone -----Flooring	40,000.00
North-----Gym floor refinishing	50,000.00
South ----- Environmental cleaning	10,000.00
North -----Parking lot lights	50,000.00
South-----Bathroom Partitions	15,000.00
Brown -----Bathroom Partitions	15,000.00
Martin -----Bathroom Partitions	15,000.00
Pleasant Hill ----- Bathroom Partitions	15,000.00
Stone----- Bathroom Partitions	15,000.00
Phoenix----- Bathroom Partitions	15,000.00
South -----Door Replacement*	75,000.00
South-----Painting int/ext.*	125,000.00
All schools Maintenance Repairs	100,000.00

Subtotal 1,530,000.00

Maintenance Needs:

North Elec. Phase 2 & 3	500,000.00
CCHS gym curtain x2	60,000.00

Subtotal 560,000.00

Total \$2,090,000.00

**Cumberland County Schools
Master Maintenance Schedule**

Renovations

Rev. 4-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown																R								
CCHS		R																						
Crab Orchard																								R
Homestead										R														
Martin				R																				
North								R																
Pineview																							R	
Pleasant Hill												R												
South						*R																		
Stone														R										
Stone Memorial																		R						
Phoenix																							R	
Central																				R				

*Moved to
ESSER

Roofing

Rev. 4-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown									R															
CCHS			R																					
Crab Orchard																						R		
Homestead																					R			
Martin															R									
North	R																							
Pineview																								
Pleasant Hill					R																			
South	R																							
Stone							R																	
Stone Memorial																		R						
Phoenix																				R				
Central													R											

Paving & Sealing

Rev. 4-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown					S												P							
CCHS	S											P												S
Crab Orchard											S												P	
Homestead								S													P			
Martin	S												P											
North		P												S										
Pineview						P											S							
Pleasant Hill								P												S				
South				P												S								
Stone			S													P								
Stone Memorial							S										P							
Phoenix										P												S		
Central									P													S		
Tracks/ Courts		C			S		C		S		C		S		C		S		C		S		C	

Painting Int/Ext

Rev. 4-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown																P								
CCHS		P																						
Crab Orchard																								P
Homestead										P														
Martin				P																				
North								P																
Pineview																							P	
Pleasant Hill												P												
South						*P																		
Stone														P										
Stone Memorial																		P						
Phoenix																								P
Central																					P			

*Postponed 1 year to align with ESSER Renovation in 22-23

Floor Coverings

Rev. 4-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown			F			F				F			F			F				F				F
CCHS		F					F				F						F					F		
Crab Orchard					F						F				F				F					F
Homestead	F				F					F				F				F					F	
Martin		F		F					F				F				F				F			
North			F					F				F				F				F				F
Pineview	F					F					F						F						F	
Pleasant Hill				F				F				F					F				F			
South			F			F				F					F				F					F
Stone		F					F			F				F				F						F
Stone Memorial	F				F				F				F					F				F		
Phoenix			F					F					F						F					F
Central	F			F					F						F					F				

Gym Floor Restoration

Rev. 4-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown									G												G			
CCHS	G												G											
Crab Orchard												G												
Homestead					G												G							
Martin						G												G						
North							G												G					
Pineview										G													G	
Pleasant Hill								G												G				
South			G												G									
Stone				G													G							
Stone Memorial		G												G										
Phoenix											G												G	
Central																								

Door Replacements Ext and Fire Doors

Rev. 4-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown																D								
CCHS		D																						
Crab Orchard																								D
Homestead										D														
Martin				D																				
North	D							D																
Pineview	D																						D	
Pleasant Hill												D												
South						*D																		
Stone														D										
Stone Memorial																		D						
Phoenix																								D
Central																				D				

*Postponed 1 year to align with ESSER Renovation in 22-23

Environmental Cleaning

Rev. 4-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown																								
CCHS																								
Crab Orchard																								
Homestead																								
Martin																								
North																								
Pineview																								
Pleasant Hill																								
South																								
Stone																								
Stone Memorial																								
Phoenix																								
Central																								

Bathroom Partition / Updates

Rev. 4-22	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown		B		B		B		B			B	B		B				B	
CCHS <small>reno 2018</small>			B			B				B			B						B
Crab Orchard	B		B				B				B				B				B
Homestead	B		B		B	B				B				B					B
Martin <small>reno 2020</small>		B				B				B				B					B
North	B		B	B				B				B					B		
Pineview	B		B		B		B		B		B		B			B	B		
Pleasant Hill		B		B			B	B			B				B				B
South	B	B			B				B				B					B	
Stone		B		B		B			B	B			B				B		B
Stone Memorial	B		B		B		B		B		B		B	B				B	
Phoenix		B		B		B		B		B		B		B				B	B
Central			B		B		B		B		B		B		B				B

Parking Lot Lights

Rev. 4-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown											L													
CCHS		L												L										
Crab Orchard													L											
Homestead						L												L						
Martin																		L						
North							L												L					
Pineview						L											L							
Pleasant Hill								L												L				
South									L												L			
Stone										L													L	
Stone Memorial			L												L									
Phoenix												L												
Central												L												

Bleacher replacement and repairs

Will revise pending ESSER 2 project scope

Rev. 4-22	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown																			
CCHS																			
Crab Orchard																			
Homestead																			
Martin																			
North																			
Pineview																			
Pleasant Hill																			
South																			
Stone																			
Stone Memorial																			
Phoenix																			
Central																			

HVAC Replacements

Rev. 4-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown										H													H	
CCHS	H	H												H										
Crab Orchard	H												H											
Homestead							H													H				
Martin				H													H							
North			H													H								
Pineview								H													H			
Pleasant Hill	H					H													H					
South					H													H						
Stone									H														H	
Stone Memorial												H												
Phoenix											H													H
Central											H													H

Moved HVAC allotment from line 335 to 712 in 20-21

Flashing Zone Lights

Removed - completed 2021

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
Brown					Z												Z							
CCHS				Z											Z									
Crab Orchard						Z																		
Homestead	Z											Z												
Martin								Z										Z						
North							Z												Z					
Pineview			Z											Z										
Pleasant Hill		Z											Z											
South										Z											Z			
Stone							Z															Z		
Stone Memorial									Z														Z	
Phoenix											Z													
Central																								

Complete 2-15-2021

Fund Balance Calculations

6/5/2022

Total Expenditures	\$	65,658,465	
Current Projected Beginning Fund Balance	\$	12,361,179	
Currently pulling out of Fund Balance for regular budget	\$	7,598,378	expenses beyond revenue
Current Projected Ending Fund Balance	\$	4,762,801	

Goal	Keep	Available to spend or save	
3% Fund Balance (required)	\$ 1,969,754	\$ 2,793,047	not recommended to spend down to required
4% Fund Balance	\$ 2,626,339	\$ 2,136,462	
4.5% Fund Balance	\$ 2,954,631	\$ 1,808,170	
5% Fund Balance	\$ 3,282,923	\$ 1,479,878	
5.5% Fund Balance	\$ 3,611,216	\$ 1,151,585	
6% Fund Balance	\$ 3,939,508	\$ 823,293	
7% Fund Balance	\$ 4,596,093	\$ 166,708	
8% Fund Balance	\$ 5,252,677	\$ (489,876)	reduce expenditures by this amount

Fund Balance Calculations

6/5/2022 With all budget bulletin board items

Total Expenditures	\$ 67,278,465	
Current Projected Beginning Fund Balance	\$ 12,361,179	
Currently pulling out of Fund Balance for regular budget, PLUS ALL BUDGET BULLETIN BOARD ITEMS	\$ 9,218,378	expenses beyond revenue
Current Projected Ending Fund Balance	\$ 3,142,801	

Goal	Keep	Available to spend or save	
3% Fund Balance (required)	\$ 2,018,354	\$ 1,124,447	not recommended to spend down to required
4% Fund Balance	\$ 2,691,139	\$ 451,662	
4.5% Fund Balance	\$ 3,027,531	\$ 115,270	
5% Fund Balance	\$ 3,363,923	\$ (221,122)	reduce expenditures by this amount
5.5% Fund Balance	\$ 3,700,316	\$ (557,515)	reduce expenditures by this amount
6% Fund Balance	\$ 4,036,708	\$ (893,907)	reduce expenditures by this amount
7% Fund Balance	\$ 4,709,493	\$ (1,566,692)	reduce expenditures by this amount
8% Fund Balance	\$ 5,382,277	\$ (2,239,476)	reduce expenditures by this amount

Fund Balance Calculations

6/5/2022 With all Budget Bulletin Board but tennis courts

Total Expenditures	\$ 66,353,465	
Current Projected Beginning Fund Balance	\$ 12,361,179	
Currently pulling out of Fund Balance for regular budget, PLUS ALL BUDGET BULLETIN BOARD ITEMS EXCEPT TENNIS COURTS	\$ 8,293,378	expenses beyond revenue
Current Projected Ending Fund Balance	\$ 4,067,801	

Goal	Keep	Available to spend or save	
3% Fund Balance (required)	\$ 1,990,604	\$ 2,077,197	not recommended to spend down to required
4% Fund Balance	\$ 2,654,139	\$ 1,413,662	
4.5% Fund Balance	\$ 2,985,906	\$ 1,081,895	
5% Fund Balance	\$ 3,317,673	\$ 750,128	
5.5% Fund Balance	\$ 3,649,441	\$ 418,360	
6% Fund Balance	\$ 3,981,208	\$ 86,593	
7% Fund Balance	\$ 4,644,743	\$ (576,942)	reduce expenditures by this amount
8% Fund Balance	\$ 5,308,277	\$ (1,240,476)	reduce expenditures by this amount

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43000	CHARGES FOR CURRENT SERVICES	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
43500	Education - Charges								-		43500
43512	Tuition - Other								-		43512
43517	Tuition - Other	128,276	136,000	155,000	108,273	110,000	100,000	110,000	-	CCQCP	43517
43570	Receipts from Individual Schools	60,027	62,000	65,000	36,534	40,000	40,000	60,000	20,000		43570
43990	Other Charges for Services	25,740	23,195	26,000	11,980	26,000	25,000	26,000	-	Dual Credit	43990
	Criminal Background Fees								-		
	TOTAL CHARGES FOR CURRENT SERVICES	214,044	221,195	246,000	156,787	176,000	165,000	196,000	20,000		
									-		
44100	OTHER LOCAL REVENUES								-		44100
	RECURRING ITEMS								-		
									-		
44120	Lease/Rentals	14,242	9,577	12,000	-	8,000	5,000	8,000	-		44120
44130	Sale of Materials/Supplies								-		44130
44145	Sale of Surplus Materials	5,863	7,281	2,500	6,819	7,000	7,500	7,500	500	Scrap Metal Recycling	44145
									-		
44146	E-Rate Funding	31,725	15,581	-	-				-		44146
44160	Retires' Insurance Payments	-	-						-		44160
									-		
44170	Miscellaneous Refunds	120,199	145,000	163,267	110,714	169,999	150,000	170,000	1	\$5,097 Reimbursement from CCSNP for Skyward recurring costs-Federal and CTE reimbursement-etc. 20-21 80K bus grant	44170
									-		
44500	NONRECURRING ITEMS								-		44500
	Line no longer active see 49700 for insurance								-		44520
44530	Sale of Equipment	4,225			122				-		44530
44540	Sale of Property	1,136							-		44540
44550	Resale of Materials - T&I House								-		44550
									-		
44560	Damages Recovered From Individuals	1,163	575	776	2,494	1,000	1,500	1,500	500	Books/bus seats etc.	44560
44570	Contributions & Gifts	38,493	10,012	20,000	15,753	15,000	15,000	15,000	-	Shoe Fund donations	44570
44990	Other Local Revenues	14,583	15,251	16,000	15,724	14,000	14,000	14,000	-	District Solution bus advertising	44990
	TOTAL OTHER LOCAL REVENUES	231,630	203,276	214,543	151,626	214,999	193,000	216,000	1,001		

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		Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23	
46000	STATE OF TENNESSEE									46000
46500	STATE EDUCATION FUNDS									46500
										April BEP estimate \$36,844,000
										May BEP estimate \$ 36,787,000
46511	Basic Education Program	32,343,703	33,414,000	34,320,000	34,832,950	35,390,000	35,432,000	36,787,000	1,397,000	June BEP estimate \$
	BEP ARRA									July BEP estimate \$
										January 2% total \$
46515	Early Childhood Education	1,078,098	1,068,265	1,059,450	1,064,243	1,059,450	1,059,450	1,059,450	-	
46530	Energy Efficient Schools Initiative								-	
46550	Driver Education								-	
46590	Other State Education	556,310	597,026	614,000	1,159,539	614,000	597,026	597,026	(16,974)	Salary Equity/Strategic compensation (\$100,000 strategic compensation)
46591	Coordinated School Health	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	
46592	Internet Connectivity								-	
46594	Family Resource Centers	29,612	29,611	29,611	29,511	29,611	29,611	29,611	-	
46981	Safe Schools	32,610	192,676	178,714	143,432	133,651	133,651		(133,651)	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.
46610	Career Ladder Program	155,675	166,726	150,000	121,226	117,000	117,000	117,000	-	Pass through
46640	Vocational Equipment	124,221				36,701	36,701		(36,701)	
46790	Other Vocational			27,000					-	
46980	Other State Education				43,925				-	
46990	Other State Revenues								-	Erate moved to 44146
									-	
									-	
	TOTAL STATE OF TENNESSEE	34,420,229	35,568,303	36,478,775	37,494,826	37,480,413	37,505,439	38,690,087	1,209,674	

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47100	FEDERAL GOVERNMENT	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget	47100
47100	FEDERAL THROUGH STATE	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23	47100
47120	Adult Basic Education								-	47120
47139	Other Vocational								-	47139
47143	Ed. of the Handicapped Act-IDEA	-	-	19,951	4,746				-	47143
47304	Remote Technology Grant				128,538				-	47304
47309	Covid-19 Grant D Teacher Literacy Stipend Grant					51,000	51,000		(51,000)	47309
47590	Other Federal through State								-	47590
47990	Other Direct Federal Revenue				80,000				-	47990
	TOTAL FEDERAL GOVERNMENT	-	-	19,951	213,284	51,000			(51,000)	
48130	Contributions								-	48130
48610	Citizen Group Donations	12,733	1,750	2,000	5,500	5,000	3,000	5,000	-	48610
48990	OTHER								-	48990
49000	Estimated Other Sources								-	49000
49600	Proceeds from Sale of Capital				3,375				-	49600
49700	Insurance Recovery	409							-	49700
49800	Operating Transfers	-							-	49800
	Total Other Sources	13,142	1,750	2,000	8,875	5,000	3,000	5,000	-	
	TOTAL REVENUES AND OTHER SOURCES	53,477,125	55,223,617	56,059,161	58,396,381	56,642,412	57,281,439	58,060,087	1,417,675	

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Maxwell/Barnes										Account No.
Account No.	EXPENDITURES	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23	Account No.
71100	REGULAR INSTRUCTION									71100
116	Teachers	15,528,041	15,680,244	17,008,677	15,600,672	17,371,959	16,613,500	17,882,051	510,092	116
117	Career Ladder Program	72,550	61,800	65,000	53,500	59,850	57,350	57,350	(2,500)	117
128	Homebound Teacher	47,126	48,264	50,568	50,800	57,050	24,852	52,000	(5,050)	128
163	Educational Assistants	903,764	871,907	951,946	854,000	897,758	882,100	1,019,612	121,854	163
188	Bonus Payments				294,000	-			-	188
195	Certified Substitute Teachers	32,886	39,111	48,000	19,500	48,000	35,000	48,000	-	195
198	Non-Certified Substitutes	230,704	234,993	250,000	122,580	270,000	250,000	270,000	-	198
201	Social Security	1,240,050	1,244,034	1,405,626	1,300,121	1,427,964	1,278,502	1,478,669	50,705	201
204	State Retirement	1,445,596	1,566,663	1,872,664	1,694,864	1,734,889	1,515,000	1,645,022	(89,867)	204
206	Life Insurance	25,344	28,067	30,065	22,842	29,022	23,000	29,022	-	206
207	Medical Insurance	4,270,892	4,350,477	4,420,624	4,401,809	4,524,583	4,302,000	4,524,583	-	207
208	Dental Insurance	131,652	130,729	136,609	128,000	138,600	128,027	138,600	-	208
217	Retirement - Hybrid Stabilization		67,318		90,000	108,000	105,800	110,000	2,000	217
336	Maintenance & Repair Services								-	336
399	Other Contracted Services	20,129	30,391	42,100	33,418	35,000	35,000	35,000	-	399
429	Instructional Supplies	379,127	359,338	290,692	294,520	294,520	275,000	294,520	-	429
449	Textbooks-bound	572,975	44,594	600,000	675,000	300,000	275,000	675,000	375,000	449
471	Software			74,750	85,000	95,200	84,000	95,200	-	471
499	Other Supplies & Materials	64,392	54,307	59,028	50,000	66,650	66,650	66,650	-	499
535	Fee Waivers - Free/Red. Lunch Students	10,000	9,704	2,247	22,500	12,000	12,000	12,000	-	535
599	Other Charges -	-	-	-	-	-	-	-	-	599
722	Regular Instruction Equipment								-	722
790	Other Equipment								-	790
	TOTAL REGULAR INSTRUCTION	24,975,229	24,821,943	27,308,596	25,793,126	27,471,045	25,962,781	28,433,279	962,234	

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	Maxwell/Barnes										
71150	ALTERNATIVE SCHOOLS	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget	71150	
	INSTRUCTION AND SUPPORT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23		
116	Teachers	160,079	101,301	151,120	145,198	152,832	148,695	211,287	58,455	Conforti, Rimmer, Jones, New additional HS Alt teacher included	116
117	Career Ladder	1,000	1,000	1,000	2,000	2,000	2,000	2,000	-		117
127	Extended Contract								-		127
163	Teachers Assistants			15,000	13,236	14,054	14,000	17,400	3,346	1 K-5 Alt Assistant	163
201	Social Security	12,161	7,210	12,785	12,273	12,920	12,599	17,648	4,728		201
204	State Retirement	14,626	10,701	16,995	15,845	16,721	16,292	19,927	3,206	8.69%, 8%	204
206	Life Insurance	203	135	269	245	269	200	269	-		206
207	Medical Insurance	30,835	25,830	42,252	46,600	53,800	52,685	62,320	8,520		207
208	Dental Insurance	1,121	281	1,308	1,130	1,320	1,217	1,650	330		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	4,996	5,000	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	224,025	154,454	248,729	244,527	261,916	255,688	340,500	78,584		

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Holton		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
71200	SPECIAL EDUCATION INSTRUCTION	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23		71200
116	Teachers	1,632,562	1,693,597	1,719,599	1,745,017	1,898,132	1,885,928	2,167,682	269,550	FTE 40.5 plus 2.5 new positions = 43	116
117	Career Ladder Program	13,000	10,780	11,000	6,500	9,500	4,500	7,163	(2,337)		117
128	Homebound Teachers	51,484	52,513	53,832	53,900	55,535	55,535	51,000	(4,535)	FTE 1 - TBA and Libbey, both half time	128
163	Educational Assistants	175,286	159,541	211,834	208,800	261,240	262,000	504,000	242,760	FTE 18 plus 8 from SPED FED, plus move 1 teaching position to 2 TA positions = 28	163
171	Speech pathologists	35,036	53,255	110,169	64,000	64,850	42,000	55,000	(9,850)	Open	171
189	Other Salaries & Wages	8,629	7,645	47,930	300	18,116	-	21,000	2,884	Interpreter	189
195	Certified Substitute Teachers	1,085	1,450	2,000	6,000	6,500	2,000	8,500	2,000		195
198	Non-Certified Substitutes	14,760	14,870	18,000	10,320	13,500	13,770	11,500	(2,000)		198
201	Social Security	151,840	151,203	166,339	160,255	178,044	173,329	216,177	38,133	7.65 %	201
204	State Retirement	174,404	185,565	215,683	203,490	208,124	190,000	240,205	32,081	8.69,8	204
206	Life Insurance	3,148	3,300	3,600	3,002	3,757	2,938	4,651	894	45*75=3375 and 29*44=1276	206
207	Medical Insurance	564,507	547,028	560,900	529,500	644,800	639,000	846,000	201,200		207
208	Dental Insurance	16,311	15,502	17,490	15,183	19,475	19,310	24,354	4,879		208
217	Retirement - Hybrid Stabilization		7,251		12,500	16,106	15,555	15,555	(551)		
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	8,997	9,560	9,800	10,000	10,000	10,000	10,000	-	BEP money for teachers	429
									-		
499	Other Supplies & Materials	496	377	500	500	500	500	1,000	500	Non-instr. supplies (protocols (testing materials), cleaning supplies, diaper wipes, etc.)	499
599	Other Charges	100	490	500	500	500	500	-	(500)	License renewal fees, misc. student needs, etc.	599
725	Special Education Equipment	1,511	1,406	1,500	1,500	1,500	1,500	1,500	-	Specialized Equip., wheelchairs, hearing systems, etc.	725
									-		
	TOTAL SPECIAL EDUCATION	2,853,157	2,915,532	3,150,875	3,031,467	3,410,379	3,318,565	4,185,488	775,109		
	INSTRUCTION										

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Maddox		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
71300	CAREER AND TECHNICAL EDUCATION CTE INSTRUCTION	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23	71300	
116	Teachers	2,036,101	1,954,170	2,061,250	1,936,028	2,041,996	1,990,688	2,142,000	100,004	43 teachers	116
117	Career Ladder Program	6,000	6,500	6,000	4,800	6,000	3,000	3,000	(3,000)		117
163	Educational Clerk	19,454	-	-	-	-	-	-	-		163
195	Certified Substitute Teachers	5,844	4,435	6,400	10,000	6,400	6,400	6,400	-	\$70 per day	195
198	Non-certified Substitutes	26,100	29,120	27,500	18,000	29,000	27,000	29,000	-	\$60 per day	198
201	Social Security	155,504	146,923	160,738	150,615	159,380	155,072	166,801	7,421	7.65%	201
204	State Retirement	184,107	189,794	219,749	199,323	192,693	186,700	186,401	(6,292)	8.69%	204
206	Life Insurance	3,108	3,240	3,780	2,911	3,870	2,700	3,870	-	(90*43)	206
207	Medical Insurance	515,252	524,009	533,092	502,082	525,000	505,796	550,000	25,000		207
208	Dental Insurance	14,345	13,501	13,734	12,610	14,062	12,400	14,765	703	43	208
217	Retirement - Hybrid Stabilization		7,873		12,500	11,711	11,211	10,800	(911)		
336	Maintenance & Repair Services	8,325	16,818	22,000	20,000	22,000	22,000	20,000	(2,000)	Greenhouse equipment updates, greenhouse updates and maint.	336
355	Travel	9,301	10,430	24,000	13,000	18,000	18,000	20,160	2,160	In County Travel(including middle CTE)	355
399	Other Contracted Services	42,460	39,916	56,053	50,000	62,350	59,000	62,350	-	TCAT student fees, registration fees increasing and buses for state and national competitions, Naviance platform	399
429	Instructional Supplies & Materials	41,619	39,806	40,000	40,000	40,000	39,000	40,000	-	BEP \$8400, CTE program consumables	429
448	T & I Construction Materials								-		448
449	Textbooks - Not incl. in 71100	6,922	11,622	18,000	15,000	18,000	18,000	20,000	2,000	Supplemental texts, ICEV for 18 teachers, Business ICEV textbooks (# of teachers using ICEV has increased each year)	449
499	Other Suppl. & Materials	3,652	3,975	4,000	4,000	4,000	4,000	4,000	-	Teacher supplies	499
599	Other Charges	3,560	4,700	5,000	5,000	5,000	5,000	5,000	-	Advisory meetings, student trips, competitions	599
									-		
706	Building Construction	16,201	25,273	28,000	5,000	28,000	8,000	50,000	22,000	Plans are to purchase two "house packages" for 22-23 as construction cost have increased.	706
730	CTE Instruction Equipment	150,856	20,221	47,276	55,000	56,701	50,000	20,000	(36,701)	Teacher Computers, saws, sewing machines, etc.	730
									-		
	TOTAL CTE								-		
	EDUCATION INSTRUCTION	3,248,712	3,052,327	3,276,572	3,055,869	3,244,163	3,123,967	3,354,546	110,383		

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	Patton/Harris	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23	
71400	Student Body Education Program									71400
188	Bonus Payments								-	188
189	Other Salaries and Wages	357,936	360,873	360,000	395,300	399,500	399,500	400,000	500	189
201	Social Security	24,707	24,530	27,540	30,240	30,562	30,562	30,600	38	201
204	State Retirement	25,445	26,894	38,268	40,597	41,149	41,149	41,200	52	204
206	Life Insurance								-	206
207	Medical Insurance								-	207
208	Dental Insurance								-	208
217	Retirement - Hybrid Stabilization		1,594		1,800	4,000	3,222	3,222	(778)	
399	Other Contracted Services								-	399
429	Instructional Supplies & Materials								-	429
499	Other Supplies & Materials	29,688	26,340	26,500	25,500	25,500	25,500	25,500	-	499
599	Other Charges	5,566	7,500	7,500	500	7,500	4,500	7,500	-	599
790	Other Equipment								-	790
	TOTAL STUDENT BODY EDUCATION PROGRAM	443,342	447,731	459,808	493,938	508,210	504,432	508,022	(188)	

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Magnusson											
72000	SUPPORT SERVICES									72000	
72110	ATTENDANCE	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23	72110	
105	Director	62,437	46,796	48,761	59,460	62,735	62,728	65,800	3,065	Overstreet 220	105
117	Career Ladder				1,000	1,000	-	-	(1,000)		
161	Secretary				31,181	33,071	33,072	40,166	7,095	Abston, Moved here 20-21	161
201	Social Security	4,737	3,520	3,730	6,934	7,329	7,329	8,106	777	7.65%	201
204	State Retirement	5,669	4,895	5,183	7,821	8,281	8,280	8,931	651	8.69% cert/8% non cert	204
206	Life Insurance	60	75	75	75	118	118	120	2		206
207	Medical Insurance	8,909	12,258	12,400	13,788	20,200	20,000	20,945	745		207
208	Dental Insurance	294	327	327	376	660	660	714	54		208
355	Travel								-		355
471	Software			50,200	68,000	76,230	58,000	60,000	(16,230)	Dokmee, Skyward, 10% price increase and end of state subsidy	471
499	Other Supplies & Materials	500	1,928	2,000	2,000	2,000	1,500	2,000	-	Attendance awards, transfer forms, cumulative records etc. (\$1000 folders, \$1000 printing and stickers)	499
524	Staff Development Training	4,782	3,392	5,000	5,000	5,000	4,000	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	87,388	73,191	127,677	195,635	216,624	195,687	211,783	(4,841)		

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Polson		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72120	HEALTH SERVICES/CSH	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23	72120	
105	Director of CSH	49,619	53,248	55,655	56,212	59,480	59,479	62,980	3,500	Polson	105
131	Medical Personnel	265,775	278,260	298,640	302,971	318,000	281,718	409,011	91,011	12 positions 184 (180 student days plus 3 for staff development 1 for CPR)	131
169	Part time personnel	14,050	19,580	15,000	18,000	20,000	15,000	25,000	5,000	Substitute nurse pay (Summer School pay for nursing services)	169
189	Other Salaries and Wages								-		189
201	Social Security	23,772	25,271	28,251	28,854	30,694	27,249	38,020	7,326	7.65%	201
204	Retirement	17,710	20,876	23,166	23,426	24,923	22,446	40,194	15,271	8.69%/8% support	204
206	Life Insurance	441	492	600	500	615	500	648	33		206
207	Medical Insurance	96,226	101,478	101,864	103,747	109,840	108,595	115,332	5,492		207
208	Dental Insurance	3,792	3,920	4,316	4,160	4,540	4,492	4,767	227		208
355	Travel	196	-	250	-	250	250	280	30	For required CSH events (in county)	355
399	Other Contracted Services	12,975	13,801	14,000	7,500	14,880	14,880	14,800	(80)	Medical waste disposal, hep. shots, random drug screen for bus drivers, student drug screening. Workers comp drug screen	399
413	Medical Supplies	5,487	5,149	6,000	6,000	6,500	6,500	8,500	2,000	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	2,000	1,000	CPR supplies for teaching (consumable), Manikin accessories for teaching CPR Compression Rate detector (required)	499
524	Staff Development	2,998	3,679	4,800	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	5,000	-	CSH mini grants, incentives, student involvement promotion, staff wellness	599
735	Health Equip.	1,590	3,500	3,500	3,500	3,500	3,500	4,000	500	Wheelchairs, cots, scales for BMI screenings	735
	TOTAL HEALTH SERVICES	495,938	540,954	566,206	565,671	604,022	555,409	735,332	131,310	\$100,000 School Health Grant	

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	Maxwell/Barnes	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23	
72130	OTHER STUDENT SUPPORT									72130
117	Career Ladder Program	6,100	5,500	5,500	3,000	3,000	2,000	2,000	(1,000)	117
123	Guidance Personnel	758,254	766,413	795,495	690,000	787,325	698,333	903,168	115,843	123 Going to 16 full time positions for each school to have full time counselor (was 14 positions(1 80 day)
124	Psychological Personnel	44,359	125,345	145,725	153,932	163,243	162,300	174,115	10,872	124 Hull/grant plus 2 Mental Health Counselors (Vanwinkle,Cantrell)
170	Security Coordinator	69,982	71,706	75,094	75,711	79,496	79,320	83,169	3,673	170 Magnusson
201	Social Security	61,962	68,522	78,169	70,582	74,223	72,059	88,928	14,705	201 7.65%
204	State Retirement	72,535	86,564	101,143	94,755	97,253	97,021	101,017	3,764	204 8.69% cert, 8% support
206	Life Insurance	990	1,194	1,553	1,022	1,350	1,057	1,425	75	206
207	Medical Insurance	169,596	196,319	202,935	190,441	216,230	182,000	228,000	11,770	207 6.1
208	Dental Insurance	5,098	5,962	5,636	5,621	5,763	5,308	6,270	507	208 19
217	Retirement - Hybrid Stabilization		2,396		5,200	6,681	6,200	6,200	(481)	
309	Contracts With Other Govt. Agencies								-	309
322	Evaluation & Testing	22,775	22,728	11,912	32,000	32,000	32,000	32,000	-	322 ACT \$25,000, Pre ACT \$7,000
355	Travel		298	500	250	500	500	560	60	355 In-county travel
471	Software			6,500	7,500	7,700	7,140	7,854	154	471 Raptor
499	Other Supplies & Materials	3,722	1,723	2,500	2,500	2,500	2,500	2,500	-	499 200 supply for mental health professionals, WeatherTap pro, meeting supplies, subscriptions
524	In-Service/Staff Development	3,355	3,370	4,000	4,000	4,000	3,000	3,000	(1,000)	524 \$1500 for mental health counselors, \$1500 for security conferences
599	Other Charges							3,500	3,500	599 District drone
									-	
									-	
	TOTAL OTHER STUDENT SUPPORT	1,218,728	1,358,039	1,436,662	1,336,515	1,481,264	1,350,739	1,643,706	162,442	

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		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72210	REGULAR INSTRUCTIONAL SUPPORT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23		72210
105	Supervisor/Director	181,574	186,771	195,215	142,103	197,060	197,009	207,784	10,724	Barnes, Farley, 5% of SPED Director for 504	105
116	Teachers					-			-		116
117	Career Ladder Program	14,000	9,000	10,000	7,000	7,000	7,000	7,000	-		117
127	Career Ladder Extended Contracts					-			-		127
129	Librarians	462,140	454,503	481,291	458,528	494,372	450,830	482,070	(12,302)	10 full, 1 at 80	129
138	Instr. Computer Personnel					-			-		138
161	Secretary					-			-		161
201	Social Security	47,029	46,524	52,518	46,484	53,430	50,095	53,309	(121)		201
204	State Retirement	57,520	65,891	71,809	62,404	71,938	67,448	60,557	(11,382)	8.69%	204
206	Life Insurance	734	825	900	678	920	782	920	-		206
207	Medical Insurance	145,914	142,987	142,380	141,000	144,375	140,000	148,850	4,475		207
208	Dental Insurance	3,628	3,620	3,979	3,500	3,738	3,733	4,284	546		208
308	Consultants - Speakers	5,500	4,560	5,500	-	5,500	-	5,500	-	Convocation Speaker	308
336	Maintenance & Repair Services								-		336
355	Travel	7,776	7,494	7,500	4,055	7,500	6,000	8,814	1,314	In county travel - ESL, Homebound, Gifted	355
399	Other Contracted Services		32,815	-		11,000	11,000	11,000	-	Interquest Canines	399
432	Library Books/Media - All Schools	117,776	117,280	120,000	109,000	115,200	114,128	119,000	3,800	\$17 per child X 7000 kids (up from \$16 in 22)	432
471	Software			31,000	34,000	37,400	20,000	37,400	-	School Messenger, Follett Library	471
499	Other Supplies & Materials - Office	3,617	1,953	2,000	2,000	2,000	2,000	2,000	-	supplies, toner for printers	499
524	Staff Development	121,059	70,575	82,000	75,000	82,000	70,000	82,000	-	includes 1000 for gifted and Alt	524
599	Other Charges								-		599
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,168,267	1,144,798	1,206,091	1,085,751	1,233,434	1,140,026	1,230,488	(2,946)		

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Holton		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23		72220
105	Supervisor/Director	83,924	85,581	84,968	78,030	80,986	80,982	86,597	5,611	FTE .95, Holton, 12 months	105
117	Career Ladder Program	3,500	3,000	4,000	3,000	3,000	2,000	2,000	(1,000)		117
124	Psychological Personnel	98,080	102,440	106,320	109,100	137,492	137,102	180,475	42,983	FTE 3, Burks, VanWinkle added Hammontree	124
127	Career Ladder Extended Contracts					-			-		127
161	Secretary(s)	42,755	44,049	45,618	45,828	49,525	49,506	49,200	(325)	Mathews, 260 days	161
162	Clerical Personnel	22,078	23,198	25,221	24,739	26,498	25,166	27,160	662	200 days	162
189	Other Salaries and Wages	99,886	100,424	208,004	206,700	199,006	174,876	169,529	(29,477)	Inman and Rofe, Holloway(COTA)	189
201	Social Security	25,960	26,470	36,271	35,756	38,136	35,927	39,395	1,259	7.65 %	201
204	State Retirement	28,087	32,288	41,651	40,529	43,691	43,932	47,052	3,361		204
206	Life Insurance	378	408	591	510	595	453	582	(13)		206
207	Medical Insurance	67,668	68,733	96,329	89,000	103,210	91,034	116,560	13,350	6 C=92,538 + 3NC =24022	207
208	Dental Insurance	2,295	2,287	3,300	3,202	3,300	2,600	2,970	(330)	9	208
308	Consultants								-		308
336	Maintenance & Repair Services	621	709	1,200	1,200	1,200	1,200	1,200	-	Copier and Office Equipment Repair	336
355	Travel - All SPED personnel	2,720	4,835	5,000	5,000	5,000	5,000	5,600	600		355
399	Other Contracted Services		48,429	50,250	70,379	50,250	50,250	50,250	-	Contract with Sidekick for addtl Speech Pathologist services, Growing as 2nd speech pathologists can not be found, Other therapy contracts	399
499	Other Supplies & Materials	684	640	800	800	800	800	800	-	Protocols for psychologists (testing supplies) non-instr. Supplies	499
524	In-Service/Staff Development								-		524
599	Other Charges	363	483	500	500	500	500	500	-		599
725	Special Education Equipment								-		725
790	Other Equipment	-	500	500	500	500	500	500	-		790
TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT		478,999	544,474	710,523	714,773	743,689	701,828	780,369	36,680		

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	Maddox	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72230	CAREER AND TECHNICAL EDUCATION									72230	
	CTE PROGRAM										
105	Vocational Director	84,389	82,669	89,113	90,379	101,156	101,156	106,900	5,744	Maddox - budget 100% in general, then Perkins pays us back 5%, projected current year end reflects -5% already paid	105
117	Career Ladder	1,000	-	1,000	1,000	1,000	1,000	1,000	-		117
162	Clerical Personnel	32,594	38,522	41,927	41,082	43,550	42,744	49,200	5,650	1-Garren	162
189	Other Salaries and Wages		109,000	110,768	100,287	109,151	109,143	116,710	7,559	Farmer, Casteel; moved to this page 18-19	
201	Social Security	8,985	17,610	18,575	17,805	19,206	19,434	20,946	1,740	7.65%	201
204	State Retirement	9,546	22,167	23,660	21,944	22,849	24,115	23,455	605		204
206	Life Insurance	100	254	445	210	445	221	445	-		206
207	Medical Insurance	14,196	39,314	43,000	44,167	47,900	47,830	50,220	2,320		207
208	Dental Insurance	641	1,198	1,308	1,232	1,308	1,307	1,400	92		208
217	Retirement - Hybrid Stabilization				1,047	1,013	1,095	1,095	82		
355	Travel	2,049	180	2,000	1,000	2,000	1,200	2,240	240	Supervisor, Counselor, Casteel in county travel	355
499	Other Supplies & Materials	690	433	650	650	650	650	1,000	350	Administrative office, postage, paper, etc.	499
									-		
524	In-Service/Staff Development	55,225	43,425	40,000	20,000	40,000	40,000	45,000	5,000	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)	524
599	Other Charges	2,642	2,795	2,800	2,800	2,800	2,800	2,800	-	Meetings, Audit team expenses	599
	TOTAL VOCATIONAL PROGRAM	212,057	357,567	375,245	343,603	393,028	392,695	422,411	29,383		

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Farley												
Account No.	EXPENDITURES	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		Account N	
72250	TECHNOLOGY	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23		72250	
105	Director	58,796	62,400	65,245	66,543	70,540	68,540	72,580	2,040	E. Farley	105	
120	Computer Technical Personnel							378,960	63,160	7 -12 month Techs, 1 -10 month Tech		
138	Computer Technical Personnel	242,150	253,742	270,345	297,905	315,800	313,806		(315,800)		138	
161	Secretary	27,290	28,663	29,960					-	Position moved to attendance	161	
201	Social Security	24,952	26,378	27,965	27,880	29,555	29,249	5,552	(24,003)	7.65%	201	
204	State Retirement	17,940	18,964	20,105	20,045	21,249	21,029	3,992	(17,257)	5.5% non cert	204	
206	Life Insurance	292	325	395	293	504	315	388	(116)		206	
207	Medical Insurance	55,305	59,276	65,000	66,522	76,686	76,655	79,448	2,762		207	
208	Dental Insurance	2,857	2,940	3,335	3,098	3,176	3,269	3,091	(85)		208	
320	Due and Memberships	270	270	270	300	450	450	500	50	TETA Dues 30/per employee	320	
336	Maintenance & Repair Services	64,136	53,108	55,000	43,000	55,000	40,000	55,000	-	Technology, Computer parts, wiring repairs/Non e-rate projects	336	
350	Internet Connectivity	81,808	88,862	97,335	95,110	106,067	85,000	106,067	-	Internet services annual with 10% estimated increase, (This is our 20% after e-rate)	350	
399	Other Contracted Services	8,400	5,000	9,950	5,000	15,000	8,800	15,000	-	contracted services e-rate consultant \$9,500 Allen & Allen E-rate	399	
470	Cabling	18,477		25,000	25,000	15,000	10,000	120,000	105,000	District wide wireless internet upgrade, e-rate	470	
471	Software	280,289	241,784	31,500	43,000	47,000	43,500	55,870	8,870	School Insites, PCS Wireless Network (per state instructions software was moved out to budget pages in 19-20)	471	
524	Staff Development	3,851	4,454	5,000	3,500	5,000	3,000	5,000	-	TETC, Summer Institute	524	
722	Regular Instruction Equipment	412,932	420,789	442,051	431,308	443,750	440,000	543,125	99,375	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		1,299,745	1,266,954	1,148,456	1,128,504	1,204,777	1,143,613	1,444,573	239,797			

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	Harris/McCartney	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72310	BOARD OF EDUCATION										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	2,203	2,203	2,203	3,300	3,300	3,300	3,300	-	7.65%	201
204	State Retirement	610	847	1,000	1,500	1,500	1,500	1,500	-	10.3%/5.5% support	204
206	Life Insurance								-		206
207	Medical Insurance	332,527	302,959	350,000	285,000	297,750	242,000	300,000	2,250	Cert or Non Cert Retirees after 30 years of service until they reach 65	207
208	Dental Insurance	2,242	2,042	3,000	-	3,000	-	3,000	-		208
210	Unemployment Compensation	7,985	12,612	16,000	15,000	35,924	5,000	25,000	(10,924)		210
305	Audit Services - CPA	11,000	11,000	11,000	12,000	16,000	16,000	16,000	-	School Funds Audit	305
320	Dues & Memberships - TSBA	16,940	18,012	18,000	20,000	20,000	20,000	20,000	-	TSBA \$7,462, Online Policy, TSSA, TSSE \$4,500	320
331	Legal Services - Attorney	50,000	48,596	50,000	50,000	50,000	50,000	50,000	-		331
355	Travel	15,013	16,537	18,500	10,000	18,500	18,500	18,500	-		355
399	Other Contracted Services	5,816	4,456	7,000	10,950	7,000	7,000	7,000	-	Recorder \$4,500, Emeeting \$2,000	399
499	Other Supplies & Materials	346	500	500	500	500	500	500	-	Board Recognition 500, Required annual notices	499
508	Premium on Corporate Surety Bonds	-	-	350	350	350	350	350	-		508
510	Trustee's Commission	343,684	351,531	350,000	347,000	375,000	375,000	375,000	-		510
513	Workman's Compensation	273,389	267,428	270,000	255,270	247,000	245,359	270,000	23,000	Workers Comp Insurance	513
599	Other Charges	2,655	24,349	3,000	3,000	80,492	80,492	3,000	(77,492)	Supplies for Board meetings \$750\meeting meals \$2250 (Lincoln Financial reimbursement 18-19, Wilco Life Insurance reimbursement 21-22)	599
	TOTAL BOARD OF EDUCATION	1,093,211	1,091,872	1,129,353	1,042,670	1,185,116	1,093,801	1,121,950	(63,166)		

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Stepp/McCartney		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget			
72320	OFFICE OF THE SUPERINTENDENT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23	72320		
101	Director	105,000	107,100	109,778	107,000	110,210	110,210	107,000	(3,210)	Stepp 12 month	101	
117	Career Ladder		1,000						-		117	
161	Secretary(s)	67,170	67,538	70,592	67,875	71,900		68,058	11,326	McCartney, Hyder	161	
187	Overtime Pay	-	-						-			
189	Other Salaries and Wages								-		189	
201	Social Security	12,846	13,436	13,798	13,378	13,931		13,638	621	7.65%	201	
204	State Retirement	12,197	15,022	15,552	14,722	15,306		15,095	650	8.69% cert/8% non cert	204	
206	Life Insurance	132	150	163	136	175		173	-		206	
207	Medical Insurance	16,744	18,565	19,030	23,500	27,722		27,622	29,004	1,282	22 expenditures X 5% increase	207
208	Dental Insurance	641	953	982	939	1,042		1,036	1,078	36		208
320	Dues & Memberships	16,434	14,372	16,500	17,126	16,500		10,000	16,500	-	TOSS, TSBA, TSSA, Chamber \$150, AASA \$441, etc.	320
348	Postal Charges - Central Office	2,000	1,169	2,500	2,000	2,500		2,500	2,500	-		348
355	Travel	6,767	5,527	7,000	1,500	7,000		3,500	7,000	-		355
399	Other Contracted Services -	8,283	8,803	10,500	10,500	10,500		10,500	10,500	-	Copier maintenance	399
435	Office Supplies	1,767	1,852	1,920	1,920	1,920		1,920	1,920	-		435
499	Other Supplies and Materials	7,439	7,510	7,500	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	554	738	1,500	900	900		900	900	-		701
	TOTAL OFFICE OF SUPERINTENDENT	257,974	263,735	277,315	268,996	287,106		272,651	297,812	10,705		

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	Stepp/Barnes	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72410	OFFICE OF THE PRINCIPAL										72410
104	Principals	900,973	898,240	961,004	1,019,920	1,032,845	960,227	1,026,759	(6,086)	12 Positions (HS 12 month, Elem 11 month)	104
117	Career Ladder Program	15,500	12,000	13,000	11,000	11,000	5,500	5,500	(5,500)		117
139	Assistant Principals	821,078	876,560	883,075	855,000	1,030,200	1,016,000	1,086,400	56,200	10 month 15 FTE (every school over 200 students = full-time ap, below 200 = half-time)	139
161	Secretaries	536,161	593,243	619,407	619,485	656,654	622,111	800,100	143,446	28 Secretaries and Attd. Clerks	161
162	Clerical Personnel	233,608	239,527	246,800	254,940	272,250	265,000	344,500	72,250	12 positions - Bookkeepers	162
201	Social Security	185,776	194,487	208,331	211,166	229,726	219,466	249,639	19,914	7.65%	201
204	State Retirement	198,973	226,801	245,049	241,777	263,837	252,909	275,679	11,842	8.69% cert, 8% support	204
206	Life Insurance	2,870	3,255	3,300	2,748	4,240	3,089	4,240	-		206
207	Medical Insurance	551,094	593,795	595,720	602,735	675,000	647,000	675,000	-		207
208	Dental Insurance	19,396	19,998	19,762	18,616	24,032	21,000	24,032	-		208
217	Retirement - Hybrid Stabilization		2,466		2,677	879	800	800	(79)		
355	Travel								-		355
499	Other supplies and materials	5,883	7,039	7,155	7,200	7,000	6,000	7,000	-	Postage \$3,500(.50 per student X 7000), BK accounting supplies \$3,500	499
524	Staff Development	6,040	7,566	12,000	8,000	12,000	10,000	12,000	-		524
599	Other Charges								-		599
	TOTAL OFFICE OF THE PRINCIPAL	3,477,352	3,674,978	3,814,603	3,855,265	4,219,663	4,029,102	4,511,650	291,987		

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	Harris	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72510	Fiscal Service										72510
105	Director	64,333	65,854	68,979	71,588	76,056	75,360	79,365	3,309	Harris (year 14/6)	105
127	Career Ladder Extended Contracts								-		127
139	Assistants								-		139
161	Secretaries								-		161
162	Clerical Personnel	25,438	35,501	37,471	37,857	40,105	39,378	47,500	7,395	Noel- Control Specialist/Receiving Coordinator/Textbook Coordinator Employee/Column N/260 day - 19 with longevity	162
201	Social Security	6,817	7,754	8,143	8,373	8,886	8,777	9,705	819	7.65%	201
204	State Retirement	7,235	8,841	9,393	9,434	10,040	9,928	10,787	748	10.3% cert/5.5% non cert	204
206	Life Insurance	75	111	120	95	120	102	95	(25)		206
207	Medical Insurance	15,544	19,692	19,800	20,136	20,675	20,514	21,800	1,125		207
208	Dental Insurance	615	655	664	640	664	654	686	22		208
320	Dues and Memberships	165	211	220	240	360	360	360	-	AMEX \$90 X 4 each	320
355	Travel								-		355
435	Office Supplies	265	323	480	200	480	480	480	-	\$100 for 1099 forms and \$100 for 1099 postage	435
471	Software			21,000	24,255	26,681	25,000	29,350	2,669	Inventory software, Paperless Pay, bookkeeper EEPS	471
499	Other supplies and materials	41	173	300	300	300	300	300	-	Copier	499
524	Staff Development	1,137	1,931	2,400	2,000	4,400	2,500	4,400	-	TASBO, Spring Fiscal Training, Bookkeeper training, inventory training for 141-142	524
599	Other Charges								-		599
	TOTAL										
	FISCAL SERVICES	121,664	141,046	168,971	175,118	188,766	183,353	204,828	16,062		

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	Bray	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72520	Human Resources\Personnel										72520
105	Directors	67,818	58,559	52,560	53,830	57,083	57,057	62,275	5,192	Bray	105
117	Career Ladder					-			-		117
161	Secretaries	37,484	30,940	32,670	33,613	35,646	35,672	42,700	7,054	Alford	161
162	Clerical Personnel	-	-						-		162
201	Social Security	7,645	6,571	6,520	6,689	7,094	7,099	8,031	937		201
204	State Retirement	8,067	3,337	4,688	4,809	5,100	5,120	8,398	3,298	8% non cert	204
206	Life Insurance	92	84	88	54	88	88	88	-		206
207	Medical Insurance	7,098	12,420	15,424	15,204	15,750	15,324	16,380	630		207
208	Dental Insurance	320	544	670	642	670	655	670	-		208
217	Retirement - Hybrid Stabilization		218						-		
320	Dues and Memberships	225	50	250	250	250	50	250	-		320
355	Travel								-		355
399	Contracted Services - Other		7,171	8,000	5,000	37,500	36,000	5,000	(32,500)	fingerprinting, moved 30K here in 22 for salary study	
435	Office Supplies	1,333	946	1,400	1,400	1,400	1,400	1,400	-		435
471	Software			52,500	55,125	26,228	26,228	56,228	30,000	Safe Schools, Time and Attd, HR Software	471
499	Other supplies and materials	587	48	1,000	1,000	1,000	1,000	1,000	-		499
524	Staff Development	3,014	1,741	3,500	1,000	2,500	2,500	2,500	-		524
599	Other Charges	1,011	175	1,920	920	920	920	900	(20)		599
	TOTAL										
	Human Resources	134,694	122,804	181,189	179,537	191,229	189,113	205,820	14,590		

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	Kington	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72610	OPERATION OF PLANT										72610
166	Custodial Personnel	1,303,526	1,269,868	1,393,590	1,355,451	1,494,281	1,364,840	1,603,131	108,850	57.5	166
189	Other Salaries and Wages	11,988	3,495	25,000	20,000	25,000	10,000	25,000	-	Summer cleaning/painting	189
201	Social Security	98,796	96,113	108,522	105,222	116,225	105,175	124,552	8,327	7.65%	201
204	State Retirement	66,852	66,846	78,022	75,650	83,560	75,616	130,250	46,690	8.00%	204
206	Life Insurance	1,750	1,834	2,530	1,568	2,657	1,700	2,657	-		206
207	Medical Insurance	402,270	386,542	428,868	409,618	440,589	410,546	472,416	31,827		207
208	Dental Insurance	18,025	17,121	18,639	16,823	19,281	16,860	19,281	-	338.25*57	208
307	Communication - Phone - All Schools	95,849	100,240	110,000	105,774	110,000	92,000	100,000	(10,000)	Phone service, iPad Service and 6 hot spots	307
328	Janitorial Services	24,115	37,793	30,000	20,000	30,000	22,000	35,000	5,000	dust mops and rugs/mats twice a month	328
347	Pest Control	10,861	18,851	25,000	18,670	20,000	20,000	30,000	10,000	rotate schools for termite and insect control	347
359	Disposal	41,390	42,295	42,000	42,000	45,000	45,000	50,000	5,000		359
363	Landfill								-		363
399	Other Contracted Services	45,460	79,932	80,000	80,000	100,000	87,000	120,000	20,000	price increases, 20,000 Trane Intercom and Security Systems, lead water testing	399
410	Custodial Supplies	149,680	149,350	150,000	165,000	180,000	175,000	216,000	36,000	20% price increaes, Increase in usage disinfectants and sanitizers. Cleaners , wax and stripper, trash bags, toilet paper, soap.	410
415	Electricity	1,533,764	1,441,079	1,600,000	1,463,075	1,700,000	1,500,000	1,600,000	(100,000)		415
434	Natural Gas	182,485	176,235	265,000	210,259	265,000	230,000	265,000	-		434
451	Uniforms	1,553	2,435	2,000	2,000	2,000	2,000	5,000	3,000	PPE and uniforms	451
454	Water & Sewer	244,898	286,776	275,000	278,000	286,000	281,000	286,000	-		454
502	Building & Contents Insurance	420,273	428,776	450,000	441,209	477,076	477,076	515,243	38,167	set insurance amount (projected increase)	502
524	In-Service/Staff Development	2,682	305	4,000	2,000	4,000	2,000	5,000	1,000	Electrician classes/licensing/HVAC license,safety moved to 82130 and 82230 in August 2017,Energy Efficient loan payments	524
699	Other Debt Service								-		699
720	Plant Operation Equipment	21,874	16,247	20,000	20,000	25,000	20,000	30,000	5,000	20% increase for replacement cost of buffers, scrubbers, vacuum cleaners, small school equipment	720
	TOTAL OPERATION OF PLANT	4,678,091	4,622,133	5,108,172	4,832,319	5,425,670	4,937,813	5,634,531	208,861		

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	Kington	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72620	MAINTENANCE OF PLANT										72620
105	Supervisor/Director	49,457	51,455	55,410	54,869	58,125	59,379	64,109	5,984	M. Kington	105
161	Secretary	31,866	37,265	39,780	40,685	43,099	42,332	48,500	5,401	Hargrove	161
167	Maintenance Personnel	368,666	399,348	472,637	425,000	472,923	441,300	524,960	52,037	11 plus longevity	167
169	Part-time Personnel	14,768	8,458	25,000	15,000	25,000	15,000	25,000	-	1 part time grounds	169
201	Social Security	35,358	37,984	45,351	40,970	45,835	42,688	50,687	4,852	7.65%	201
204	State Retirement	25,068	26,844	31,230	28,630	31,578	29,866	51,006	19,427	8.00%	204
206	Life Insurance	389	451	572	572	572	425	572	-	13*44	206
207	Medical Insurance	83,862	92,580	97,900	91,986	104,832	95,160	110,000	5,168	13	207
208	Dental Insurance	3,498	3,702	4,290	3,888	4,400	4,000	5,100	700	13*338.25	208
307	Communication (cell phones)	2,810	3,819	5,000	7,070	10,000	7,000	10,000	-	Cell service, for maintenance department, data and internet mobile devices (summit tracer)(flashing zone light programing)	307
334	Maintenance Agreement (Septic)	10,000	9,600	10,000	10,000	10,000	10,000	10,000	-	State septic inspections	334
335	Maintenance & Repair Services	145,863	954,219	2,333,113	1,200,000	945,000	945,000	2,090,000	1,145,000	1,530,000 maint plan schedule including 100K for as needed repairs, important maintenance needs 560K	335
399	Other Contracted Services	44,053	42,470	35,800	35,000	40,000	35,000	48,000	8,000	Elevator, boiler permits, maintenance and inspections & tests	399
418	Equipment & Machinery Parts	46,583	20,457	25,000	25,000	30,000	25,000	36,000	6,000	20% cost increase materials, parts, mower , trailer, backhoe, tractor parts and maintenance for all schools	418
420	Lawn Care Supplies	14,999	11,615	15,000	12,890	15,000	15,000	20,000	5,000	Fertilizer, seed sand, maintain school grounds	420
459	Drainage and Septic materials	36,306	43,617	35,000	35,000	40,000	35,000	48,000	8,000	Large cost increase on demand parts All plumbing cost plus replacements boilers, water heaters and sewer pumps with maintenance	459
471	Software			5,800	6,500	6,500	6,500	8,900	2,400	Maintenance work order system	471
468	Chemicals	4,156	2,970	5,000	5,000	5,000	5,000	7,000	2,000	weed killer and , court marshal all schools	468
499	Other Supplies & Materials	87,566	47,311	50,000	50,000	60,000	60,000	75,000	15,000	Cost increase on demand parts. Bulbs, lumber, paint wire all materials used for maintenance at the schools	499
524	In-Service/Staff Development	1,544	3,642	5,000	2,000	5,000	5,000	5,000	-	conferences and training OSHA, ABESTOS, Safety etc.	524
599	Other Charges	44,149	49,111	45,000	79,000	100,000	80,000	100,000	-	bleacher parts and other items as needed for/ and replacement	599
701	Administrative Equipment		115,980	42,934	42,934	66,826	66,826	-	(66,826)	Safe School grant	
712	HVAC Equipment	149,207	198,238	200,000	200,000	300,000	300,000	360,000	60,000	HVAC units, parts, filters motors supplies etc. (plus 100K scheduled HES)	712
717	Maintenance Equipment	3,797	74,378	45,000	45,000	65,000	65,000	60,000	(5,000)	lawn mowers rotation plan, etc.	717
	TOTAL MAINTENANCE OF PLANT	1,203,964	2,235,515	3,629,818	2,456,994	2,484,689	2,390,475	3,757,833	1,273,144		

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	Conaster	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
72710	TRANSPORTATION										72710
105	Supervisor/Director	55,138	57,366	59,980	61,472	64,467	73,010	79,822	15,355	Conatser, Certified BS,21	105
142	Mechanics	120,873	125,292	137,880	159,846	167,820	162,900	218,200	50,380	4 mechanics present (Line H, may move to I with Certified Diesel Mechanic certification)	142
187	Overtime										187
146	Bus Drivers	934,855	962,340	1,018,212	1,025,000	1,254,528	1,126,268	1,310,300	55,772	70 if fully staffed	146
162	Clerical Personnel	27,969	32,372	42,313	38,336	40,263	41,000	51,530	11,267	Brown, 16 Years "O" (added 2hr/daily for school day extra hours)	162
164	Bus Attendant	24,294	28,497	57,605	53,085	26,770	2,000	-	(26,770)	moved to 189 per state request Spring 22	164
188	Bonus Payments			43,200	27,000	28,000	30,250	36,500	8,500	Safety/Attendance Bonus	188
189	Other Salaries & Wages	11,198	11,412	27,500	10,000	63,050	63,260	89,320	26,270	Combined 2 part time driver trainer/safety to 1 position, added attendants to this line per state request Spring 22 (SPED 8, General 4)	189
201	Social Security	87,809	91,259	103,490	105,168	127,365	114,650	136,604	9,239	0.0765	201
204	State Retirement	59,243	63,661	72,991	75,061	91,452	78,949	135,708	44,256	8%	204
206	Life Insurance	1,969	2,127	2,203	2,203	2,203	1,625	3,420	1,217		206
207	Medical Insurance	476,754	480,195	500,426	465,000	502,946	419,800	510,400	7,454		207
208	Dental Insurance	22,090	22,276	23,954	20,370	24,553	18,335	25,781	1,228		208
307	Communications (cell phones)	-	-	-	-	-	-	-	-		307
338	Maint/Repairs Vehicles	9,880	9,992	10,000	10,000	-	-	10,000	10,000		338
355	Travel	962	1,426	1,500	1,500	1,500	200	1,500	-		355
399	Other Contracted Services	36,770	38,681	47,700	58,000	83,000	50,000	50,000	(33,000)	extended life of buses per state law, requires twice a year inspections on buses over 15 years old, wrecker bills, TDOT Physicals, not needed \$35,000 for analog to digital radio upgrade in 22	399
418	Equipment & Machinery Parts	15,352	20,000	10,000	10,000	10,000	5,000	10,000	-	Hard drive cameras	418
425	Fuel	277,397	299,171	310,000	285,000	310,000	300,000	400,000	90,000	journal entries will affect, modest estimate avg. \$4/gallon, 525 gallons daily for regular routes	425
433	Lubricants	17,015	17,499	13,000	12,000	13,000	10,000	15,000	2,000		433
435	Office Supplies	1,196	1,200	1,200	1,200	1,200	1,000	1,200	-		435
450	Tires & Tubes	34,918	35,000	32,000	22,000	32,000	25,000	35,000	3,000		450
453	Vehicle Parts	120,000	91,986	105,000	102,000	92,900	50,000	105,000	12,100		453
471	Software			3,500	19,725	10,600	10,600	12,000	1,400	Trip Direct Software, mapping software	471
499	Other Supplies & Materials	9,530	7,361	6,500	4,500	6,500	6,500	7,500	1,000	Fire ext., cleaning supplies, appreciation, awards, items for in-service, etc.	499
524	Staff Development/ Training	7,128	7,076	8,000	6,500	8,000	6,000	10,000	2,000	PD and CDL reimbursement	524
599	Other Charges	1,961	1,982	2,000	2,000	14,000	14,000	2,000	(12,000)	Uniforms, 12,000 for potential cost share on upgrading county gas pumps	599
729	Transportation Equipment - Buses	647,047	278,895	554,295	461,000	456,923	456,923	380,367	(76,556)	3 Regular. Figured at a 11% increase from this year's pricing. (\$126,789)	729
	TOTAL TRANSPORTATION	3,001,348	2,687,067	3,194,449	3,037,965	3,433,039	3,067,269	3,637,152	204,113		

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Phillips\Harris												
73300	COMMUNITY SERVICES	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		73300	
105	Director-Homeless & FRC	42,017	44,143	33,956	32,255	33,370	33,385	35,405	2,035	4% in Phillips, Family Resource Center/Homeless (partially funded by grant and Federal) Pay July in June	105	
189	Other Salaries and Wages	92,784	97,175	105,000	65,000	105,000	55,000	78,416	(26,584)	CCQCP, Pay July in June, set wages for workers, supervisors(1) on scale	189	
201	Social Security	10,167	10,637	7,643	7,440	10,585	6,761	8,707	(1,878)	7.65%	201	
204	Retirement	4,895	5,083	8,617	5,349	7,610	4,861	9,106	1,495	8	204	
206	Life Insurance	65	72	132	61	132	56	135	3	44*3	206	
207	Medical Insurance	14,196	15,495	22,572	15,204	15,600	15,600	18,000	2,400	+ increase	207	
208	Dental Insurance	641	653	990	643	660	660	693	33		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	2,538	2,430	6,557	2,000	6,000	2,000	5,000	(1,000)	Snacks for CCQCP, Food Pantry (reallocate donations for 22)	422	
499	Other Supplies and Materials	1,728	2,687	3,000	1,500	1,500	1,200	1,500	-	Games, puzzles, crafts for CCQCP	499	
535	Fee Waiver (Clothing, Shoes, school supplies)	19,228	15,519	14,000	14,000	14,000	8,000	14,000	-	Donation - Clothing and school supplies for at-risk students (reallocate donations for 21)	535	
599	Other Charges	-	362	500	500	500	400	500	-	Re-certification for Childcare, supplies for CCQCP	599	
TOTAL COMMUNITY SERVICES		189,759	195,756	204,467	145,452	196,458	129,424	172,962	(23,496)			

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R. Farley		Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
73400	PRESCHOOL	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	21-22 to 22-23	73400	
105	Director	3,566							-	105	
116	Teachers	552,100	542,173	570,825	562,776	592,578	592,578	633,640	41,062	12 Full Time	116
117	Career Ladder Program	3,000	1,000	1,000	1,000	1,000	1,000	1,000	-		127
163	Educational Assistants	169,375	161,034	169,306	174,000	191,320	191,058	229,585	38,265	12 Full Time, adding 2 days to schedule for required trainings	163
189	Other Salaries and Wages					-			-		189
195	Substitute Teachers - Certified	140	2,240	4,000	1,000	1,800	1,500	1,800	-	\$70 per day	195
198	Substitute Teachers - Non certified	15,410	14,700	10,000	11,000	17,000	23,600	11,000	(6,000)	\$60 per day	198
201	Social Security	55,062	52,752	57,768	57,358	61,440	61,945	67,092	5,652	7.65%	201
204	Retirement	59,716	63,754	70,966	68,075	72,634	72,996	78,682	6,048	10.27% cert 5.5% support	204
206	Life Insurance	1,221	1,326	1,420	1,047	1,420	1,162	1,500	80		206
207	Medical Insurance	223,160	230,475	240,000	209,258	235,000	235,000	248,000	13,000		207
208	Dental Insurance	6,546	6,860	7,900	6,400	6,700	6,700	7,035	335		208
217	Retirement - Hybrid Stabilization		955		500				-		
355	Travel	-							-		355
399	Contracted Services				-	-			-		
429	Instructional Supplies and Materials	1,040	12,490	10,000	10,000	10,000	10,000	10,000	-		429
499	Other Supplies and Materials	1,494	1,200	1,200	1,200	1,200	1,200	1,200	-		499
524	In-service/Staff Development	1,962	-						-		524
599	Other Charges								-		599
722	Instructional Equipment								-		722
	TOTAL PRESCHOOL	1,093,792	1,090,959	1,144,384	1,103,614	1,192,092	1,198,739	1,290,535	98,443	\$1,059,450.19 Pre-K Grant	

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Harris											
76000	CAPITAL OUTLAY	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		76000
76100	REGULAR CAPITAL OUTLAY										76100
307	Communications								-		307
321	Engineering Services	14,616	13,140	20,000	62,000	30,000	15,000	80,000	50,000	district engineering	321
331	Legal Services								-		331
706	Building Construction		15,209	150,000	82,000	130,000	130,000	10,000	(120,000)	Transition Academy, finish and furnish	706
707	Building Improvements			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	125,167	75,159	150,000	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	139,783	103,508	860,001	294,000	310,000	295,000	240,000	(70,000)		
82130	DEBT SERVICE										82130
620	Principal on Debt	322,806	260,984	267,552	274,350	281,256	281,256	288,372	7,116	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	11,640	11,640	4,524	(7,116)	Interest on debt, moved here from 72610.699 in August, 2017	620
	Total Debt Service	364,320	292,928	292,896	292,930	292,896	292,896	292,896	-		
99100	TRANSFERS										
590	Transfers Out	200,000	767,331					1,000,000	1,000,000	Transfer to 142 for cash flow balance	
	Total Transfers Out	200,000	767,331	-				1,000,000	1,000,000		
	GRAND TOTAL EXPENDITURES	52,661,541	53,967,593	56,095,320	54,262,318	60,179,274	56,725,066	65,658,465	5,479,190		
		Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 20-21 to 21-22		
	Difference in Revenues and Expenditures	815,584.18	1,256,024	(36,159)	4,134,063	(3,536,862)	556,373	(7,598,378)	(4,061,515)		
	Fund Balance	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Proposed 2022-2023	Difference of Budget 21-22 to 22-23		
	Excess of Revenues and Other Sources	815,584	1,256,024	(36,159)	4,134,063	(3,536,862)	556,373	(7,598,378)	(4,061,515)		
	Over (Under) Expenditures and Other Uses	Audited 4,921,616	Audited 5,811,770	Audited 7,393,966	Audited 7,358,707					Required To Leave 3% Fund Balance Reserve	
	Beginning Fund Balance	4,921,616	5,811,770	7,393,966	7,358,707	7,438,295	11,804,806	12,361,179	4,922,884		1,969,754
	Ending Fund Balance/Reserves	Audited 5,811,770	Audited 7,393,966	Audited 7,358,707		3,901,433	12,361,179	4,762,801	861,369	Overage or (Shortfall)	2,793,047

General Purpose School Budget Notes

6-5-22

- May BEP numbers = net decrease of \$34K
- Non-certified supervisor salaries adjusted for Budget Committee approved salary scale

Facts

- Current budget projects ~\$7.6 million of expenditures more than revenue with NO Budget Bulletin Board items included
- Historically high beginning fund balance at estimated \$12.3 million
- TISA funding will be in place next year

What's Already in the Budget?

- Historic raises for both certified and non-certified staff
 - New Positions
 - 1 new ESL teacher
 - 1 new high school alternative school teacher
 - 2.5 new SPED teachers
 - 10 SPED teaching assistants (8 from Federal, 2 new)
 - 1.5 new school guidance counselors to give every school at least 1 full time
 - Slight net increase in retirement rates for employer
 - Non-certified increase from 5.5% to 8%
 - Certified decrease from 10.3% to 8.69%
 - Medical insurance average 6.1% increase
 - 1st year of new math textbook purchases
 - District-wide wireless upgrade project through E-rate (we pay 20%, E-rate pays 80%)
 - Price increases in supplies, equipment, gasoline, etc.
 - Scheduled maintenance projects and maintenance needs (see the Maintenance Budget Worksheet)
 - 3 new school buses
 - \$1 million federal float money (fund balance moved to Federal fund to help with cash flow during reimbursement)
- ### Budget Bulletin Board
- The list was created as a place to park requests that would be nice to have, over and above the expenditures in the budget for the board to evaluate.
 - Items Include:

- 1) 2 additional mental health counselors: \$150,000
- 2) District-wide General Ed Social/Emotional/Behavior Coach: \$75,000
- 3) Coaching supplement request: ~\$52,000
- 4) Pay for ballgame duty: ~\$66,000
- 5) Tennis courts: CCHS=\$525,000 SMHS=\$400,000
- 6) Sub pay increase: Non-cert to \$75 and Cert to \$85
- 7) New position: part-time Maintenance clerk: ~\$14,000
- 8) New position: Coordinated School Health Nursing position: ~\$51,000
- 9) New positions: 3 Middle School CTE Teachers: ~\$200,000

-Budget Bulletin Board cost of all items: \$1,620,000

-Cost of all but tennis courts: \$695,000

-All would be recurring cost out of fund balance, except the tennis courts

Questions to Consider:

-What total expenditure number are you comfortable with?

-Are there areas you feel we should reduce expenditures?

-What items on the Budget Bulletin Board do you consider a need?

-Are there items on the Budget Bulletin Board that you do not feel are a need?

-Do you have a goal number or percentage for fund balance?

-What figure are you comfortable with when it comes to spending over revenue?

Amendment # _____
Cumberland County, Tennessee
General Purpose School Fund

WHEREAS, increasing fuel costs have led to the bus fuel line coming in over the amount budgeted.

THEREFORE, be it resolved, by the Cumberland County Board of Education meeting on this 6th day of June, 2022, and by the Cumberland County Commission meeting on this ___ day of _____, 2022, that the following budget amendment be adopted:

Bus Fuel Line Budget Amendment

Decrease Expenditures:			
141.72710.146	Transportation – Bus Drivers		\$50,000.00
141.72710.207	Transportation – Medical Insurance		\$40,000.00
		Total Decrease:	\$90,000.00
Increase Expenditures:			
141.72710.425	Transportation – Fuel		\$90,000.00
		Total Increase:	\$90,000.00

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:___