

Budget Committee
May 19, 2020 5:00 PM
Central Services Board Room

1. Call to Order - Mrs. Teresa Boston
2. Moment of Silence and Pledge - Mrs. Teresa Boston
3. Approval of Committee Minutes
4. Budget Discussion
5. Other Discussion
6. Adjournment

Budget Committee Meeting
May 7, 2020
Central Services Board Room

The Budget Committee met on Thursday, May 7, 2019, in the Central Services Board Room where Mrs. Teresa Boston called the meeting to order at the approximate hour of 5:00 p.m. She welcomed everyone to the meeting and appreciated everyone for attending.

PRESENT:

Mrs. Teresa Boston, 8th District
Mrs. Stace Karge, 9th District
Mr. Tony Brock, 5th District
Mrs. Janet Graham, Director of Schools

Ms. Anita Hale, 4th District
Ms. Shirley Parris, 3rd District
Mr. Jim Inman, 1st District
Mrs. Kacee Harris, CFO

ABSENT:

- 1. Call to Order – Mrs. Teresa Boston**
- 2. Moment of Silence/Pledge of Allegiance – Mrs. Teresa Boston**
- 3. Approval of the June 26, 2019 Committee Minutes**

VOICE VOTE: Karge (mover-yes)
Inman (seconder-yes)
All Ayes

MOTION: Carried Unanimously

- 4. Elect a Committee Chairman** Inman made a motion to elect Teresa Boston as chairman of the committee.

VOICE VOTE: Inman (mover-yes)
Hale (seconder-yes)
All Ayes

MOTION: Carried Unanimously

- 5. 2019-2020 Budget Discussion**

Boston introduced the budget and said she hoped everyone had a chance to scan it. She opened the floor for questions. Hearing none she turned the floor over to Harris. Harris stated. “We have some things that affect our budget for next year that come in this year. I thought the budget committee would be a good place to land these audit adjustments.” Harris shared the screen with everyone. Harris continued, “With the state comptroller’s office doing the county audit which we are a part, it is pretty much the same as last year. These issues we budgeted for last year and said we were going to pay with last year’s money and they carried over like our projects always do through the summer. Due to the timing of the payment, the comptroller said this year these projects, we can’t pay for them out of last year so you need to put the money in and pay for them out of this year. So, there is no additional expense, it’s just which

year those expenses fall. I just wanted you to see this. It will be on the board agenda for the board meeting, it is very similar to last year. The auditor has already made the adjustment to move the money and this is just to adjust the budget to match for 2019-2020. We have paving which carried over the summer, we have some flooring projects and Crab Orchard furniture and we have Crab Orchard septic and we have one bus. Those were started in the 2018-2019 year, but not finished and we are moving to pay for them this year. Food service will have one as well. It is very small, and I will bring it to the board meeting which is for some equipment they bought and paid for it in this year.” Harris described the highlighted areas of the budget and what it means.

Harris started with the 2019-2020 budget. “We will look on page 28, we are going to look at the bottom right corner. You will see an amount there which is a negative number of \$439,352.00. That is the amount that remains to be cut from our current budget to meet the minimum fund balance requirement. We have some decisions to make and I have some recommendations of where we can make some additional cuts.”

Page 1 – 4 Harris went through the revenue pages first. The money that comes from the county and BEP. We are projecting that all of our state grants will still be realized (Healthy schools, etc.). Inman asked about a loss of \$2500.00 in CCQCP and if it is because we have been out of school for so long? Harris responded that it was a prediction and justified her actions. The same in the 44420 lease and rentals that is facility use. If we can’t have big gatherings, then we will see a reduction in that line. Harris explained the revenues we are projecting our total revenues to be about \$55.8 million. That is not a big increase in our revenue. That is one of the reasons we are looking to make some cuts. We are expecting to get our next BEP estimate on the 18th and hope to have more accurate numbers.

Moving on to page 5 is expenditures. There are not a lot of increases except for our people and our benefits. Enrollment is down overall and hope our numbers will be better on the next BEP estimate. We have an 8% increase in health insurance. That increase only hits us in January. We have budget a 2.5% district wide raise. That will include our certified and non-certified folks. Harris explained the back story of the governor increasing the minimum teaching salary from \$36,000.00 to \$38,000.00. That was the original plan. They backed off that plan when COVID19 hit. I projected they would raise it to the \$37,000.00. They announced this morning that they were not increasing it and would keep the minimum teaching salary at \$36,000.00. This budget includes the 2.5% raise.

Boston asked, “The money is in there, but we have not actually added it to the salaries at this point.

Harris responded. The way we do that would be in the salary scale next year. We have noted like we are going to do a 2.5% raise this year, but we are still on our current pay scale for next year. We will approve it through the pay scale, and it will be implemented July 1. As far as new positions, we have 1.5 new SPED positions, 1 new SPED assistant and one new computer technician.

Starting with page 5 we have our regular ed. teachers. With our enrollment down our number of teachers is also going down. We have a net loss of 5.5 positions in this line. Harris explained the allotment process where they determine how many teachers each school earned. We are adding a .5 ESL position. This page also includes salary and benefits live.

Harris described the textbook adoption for ELA, we will be purchasing all we can in this year’s money and will finish the ELA with the \$675,000.00 in next year.

Harris described the step raise process and how the 2.5% is on top of that.

Harris went over the new SPED positions on page 7.

Not a lot of increases in the CTE page. Page 8

Line 189 supplements for athletics live on this page. Harris discussed a couple of options for the revising the supplements. Increasing the men and women’s head soccer, head volleyball, and head cheer coach for a cost of \$13,957.00. raise assistant soccer, volleyball and cheer for a total of \$9,817.00. Then add a 2nd assistant coach to baseball, soccer and softball \$17,979.00. for a total adjustment of \$41,753.00. Boston asked if option 1 has been before the full board. Is it still in the athletic committee process. Inman stated it was supposed to go before the full board, but he asked Harris to put it in the budget to see how it would affect it. Boston asked if we have an athletic committee scheduled at this time? Inman replied, Not at this time but we can schedule one. Boston said to Inman, I have one concern and I will email it to you. You as the chairman can make the decision if you want to set a

meeting or if you want to continue with this option. Inman asked Brock if he remembered correctly about what was discussed at the Athletic committee meeting to go with option one. Brock replied, "Yes Jim and we were hesitant to fully recommend it until the coaches had an opportunity to discuss it and we wanted to see the numbers for the impact it would have from Kacee. That was our wish to get the coaches, the athletic teams in the county that much and see if we could do more." Harris asked would it need to, when it officially comes from the athletic committee, come to the budget committee? Do we need to take it separately to the board or could it be approved as part of the budget? Boston said it would have to go before the full board. It is a financial change in our current supplement scale. It could go before the budget committee to see if the money is there. Harris stated it would be a very practical solution because of time constraints. Because if we take it separately to the board it's going to be on the same meeting we will be voting on the budget. If there was a snafu, then we would need to make adjustments to the budget that we are about to vote on. I think that would be a great solution. Safdie asked, "What are the contingencies, because of the COVID 19 pandemic, that we don't have sports this fall? That we don't have football all the way through December. Do we still pay the coaches and other athletics the supplement when there is no sports team? Harris said that will be an interesting discussion and something the board would need to address.

Harris discussed the attendance page. Skyward software we use will have an increase of \$12,000.00.

Health services page No increases, it is salaries and benefits.

Other student support. Guidance, school and safety, safe school counselors.

The regular instruction page, no increases beyond the benefits.

SPED support page no increases.

CTE support page no increases.

Technology page on line 138 we are requesting an additional computer technician. It will be a 10-month position. Harris explained the need for this position. The committee also discussed the chromebook expenses and retirement. There are some increases in software, but it is minimal on this page.

Page 17 BOE page line 207 is our medical insurance for retirees. We moved \$40,000.00 out of that line. There was an increase for the County Trustee's commission. The more money she handles the more the percentage fee.

Page 18 Superintendent's page – no increase on this page.

Page 19 Office of the Principal page – all school secretaries, attendance clerks and bookkeepers. A lot of people live on this page. It is salary and benefit increases.

Page 20 Fiscal Page Not a lot of increases, some software increases and sending some folks to inventory training next year.

Page 21 H.R Page H. R. Supervisor and Administrative Assistant. We are still tracing down our digital fingerprints. Karge asked what is up with the 3% step raise versus the 2.5 for the teachers. Harris responded, All of the non-certified staff when they move from 2 to 3 and they get another year of experience. Built into that scale is a 3% step. Harris explained how the step raises are part of the non-certified salary scale and the teachers have their own salary scale with step raises.

Karge argued that the non-certified staff shouldn't be getting more of a raise than a teacher.

Page 22 Operation of Plant – This is where custodians live. Utilities and everything that is the physical live here. There is a light increase in supplies for the additional sanitation and cleaning we can expect will come when we reopen. The electricity has been running high and we have added an additional \$100,000. Which should take care of any increases. Inman asked if we have had any savings in utilities since schools have been closed? Harris responded we probably do, but those invoices are not in yet.

Page 23 Maintenance – On line 335 maintenance and repairs, this is where our master maintenance plan. Included in your packet is the budget maintenance plan. Harris explained the plan and how it will be implemented. Boston asked when we will get the numbers in for the CCHS Roof? Kington said the rest of the roof at CCHS is 24 years old. It was going to cost us \$100,000.00 to do the rest of it plus the admin wing. If you take the admin. wing out at \$30,000.00, it would be about \$70,000.00 more for the rest of the roof. The committee discussed the roof repairs that need to be repaired. Kington said the critical part was the Admin wing. Boston asked if we could

break down the areas and get separate quotes? The committee discussed the roof repairs and how much it would cost to complete the project. We have added another line 599 and have added \$55,000.00 there because our bleachers have to be inspected and repaired.

Page 24 Transportation page - no increases there. We are proposing 3 regular buses and 1 SPED bus.

Page 25 no information.

Page 26 Community Service Page Our family resource center is on this page. Kid's Club before and after program - no increases there.

Page 27 PreK page - We have firmed up some numbers. We are expecting the same number of classrooms.

Page 28 Harris explained the last page which is the totals. Minimum cuts that need to be made are \$439,352.00 The committee discussed some of the cuts and the engineering fees.

Safdie asked if the school district is making plans to help with internet services to the high school students. The committee discussed the needs and resources available. There is come CaresAct money, they have not released the guidelines yet. Graham stated they had discussed at the Superintendent's meeting. That money will be part of Federal Programs. Safdie said he thought it should be something we put in the forefront. Graham stated we have some data from the closure and teachers calling homes to ask if they have internet and access online services. The committee discussed the internet issues through-out the county.

Next steps - Schedule the next meeting for Tuesday, May 19, 2020 at 5:00.

5. Other Discussion

6. Adjournment:

VOICE VOTE: Inman (mover-yes)
Karge (seconder-yes)
All Ayes

MOTION: Carried Unanimously
(The meeting was adjourned at the approximate hour of 6:51)

Mrs. Janet Graham
Director of Schools

Teresa Boston
Chairman of the Budget Committee

Jane Franklin
Executive Assistant for the Director of Schools and BOE

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Cumberland County Schools Budget										
General Purpose School Fund										
Budget										
For Fiscal Year Ending June 30, 2020										
Account	Description									Account
No.		Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21	No.
40000	LOCAL TAXES									40000
40100	County Property Taxes									40100
40110	Current Property Taxes	8,640,495	8,834,417	8,991,458	9,111,000	8,117,272		(8,117,272)		40110
40120	Trustee's Collection Prior Year	188,472	201,587	162,551	200,000	200,000		(200,000)		40120
40130	Circuit/Clerk & Master	116,000	92,896	120,432	120,000	120,000		(120,000)		40130
40140	Interest & Penalty	87,713	82,046	107,105	107,000	107,000		(107,000)		40140
40150	Pickup Taxes							-		40150
40162	Payments in Lieu of Taxes - Utilities	-						-		40162
40200	COUNTY LOCAL OPTION TAXES							-		40200
40210	Local Option Sales Tax	8,705,416	8,118,602	9,160,510	9,640,392	10,122,412		(10,122,412)		40210
40270	Business Tax	4,691	4,699	4,708	4,700	4,700		(4,700)		40270
40275	Mixed Drink Tax	132,085	132,577	46,217	46,000	46,000		(46,000)		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	4,842	5,071	5,100	-			-		40350
								-		
								-		
								-	April BEP Local \$18,432,000	
								-	May BEP Local \$18,455,000	
	TOTAL LOCAL TAXES	17,879,714	18,162,000	18,598,081	19,229,092	18,717,384	18,717,384	18,455,000	(262,384)	June BEP Local is \$
									-	July BEP Local is \$

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									-	
									Difference of Budget	
									19-20 to 20-21	
									-	
									-	
43000	CHARGES FOR CURRENT SERVICES	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021		43000
	Employee Benefit Contributions								-	
43500	Education - Charges								-	43500
43512	Tuition - Other								-	43512
43517	Tuition - Other	140,542	155,256	128,276	136,000	155,000	117,000	130,000	(25,000)	CCQCP 43517
43570	Receipts from Individual Schools	83,966	36,797	60,027	62,000	65,000	48,000	65,000	-	43570
43990	Other Charges for Services	29,205	30,195	25,740	23,195	26,000	16,121	26,000	-	Dual Credit 43990
	Criminal Background Fees								-	
	TOTAL CHARGES FOR CURRENT SERVICES	253,713	222,248	214,044	221,195	246,000	181,121	221,000	(25,000)	
									-	
44100	OTHER LOCAL REVENUES								-	44100
	RECURRING ITEMS								-	
									-	
44120	Lease/Rentals			14,242	9,577	12,000	6,200	2,000	(10,000)	44120
44130	Sale of Materials/Supplies								-	44130
44145	Sale of Surplus Materials	3,565	1,759	5,863	7,281	2,500	2,000	2,500	-	Scrap Metal Recycling 44145
44146	E-Rate Funding	72,964	356,611	31,725	15,581	-	-	-	-	Phone phased out in 18-19 44146
44160	Retires' Insurance Payments	315	234	-	-				-	44160
44170	Miscellaneous Refunds	163,631	178,899	120,199	145,000	163,267	200,000	230,000	66,733	\$5,097 Reimbursement from CCSNP for Skyward recurring costs-Federal and CTE reimbursement-etc. 20-21 80K bus grant 44170
44500	NONRECURRING ITEMS								-	44500
44520	Line no longer active see 49700 for insurance								-	44520
44530	Sale of Equipment		6,041	4,225					-	44530
44540	Sale of Property	21,650	21,650	1,136					-	44540
44550	Resale of Materials - T&I House	-							-	44550
44560	Damages Recovered From Individuals	148	281	1,163	575	776	800	500	(276)	Books/bus seats etc. 44560
44570	Contributions & Gifts	14,750	17,872	38,493	10,012	20,000	12,000	15,000	(5,000)	Shoe Fund donations 44570
44990	Other Local Revenues	12,155	9,284	14,583	15,251	16,000	13,000	16,000	-	District Solution bus advertising 44990
	TOTAL OTHER LOCAL REVENUES	289,178	592,630	231,630	203,276	214,543	234,000	266,000	51,457	
									-	
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		Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21	
46000	STATE OF TENNESSEE									46000
46500	STATE EDUCATION FUNDS								-	46500
	On Behalf Contributions								-	April BEP estimate \$34,852,000
	Safe Schools								-	May BEP estimate \$34,891,000
46511	Basic Education Program	29,036,000	31,241,000	32,343,703	33,414,000	34,320,000	34,320,000	34,891,000	571,000	June BEP estimate \$
	BEP ARRA								-	July BEP estimate \$
									-	
46515	Early Childhood Education	1,078,095	1,078,095	1,078,098	1,068,265	1,059,450	1,059,450	1,059,450	(0)	
46530	Energy Efficient Schools Initiative								-	
46550	Driver Education								-	
										Salary Equity/Strategic compensation (\$100,000 strategic compensation)
46590	Other State Education	629,018	616,275	556,310	597,026	614,000	614,000	614,000	-	
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	29,584	29,612	29,612	29,611	29,611	29,611	29,611	-	
										Safe School amount of 67,890 predicted to double for FY20 to \$135,780. School Safety money was 1 time in FY19 with 42,934 in carryover to FY20.
46981	Safe Schools	32,610	32,940	32,610	192,676	178,714	178,714	135,780	(42,934)	
46610	Career Ladder Program	211,436	175,589	155,675	166,726	150,000	112,000	120,000	(30,000)	Pass through
46640	Vocational Equipment			124,221					-	
46790	Other Vocational					27,000	27,000			
46980	Other State Education	-							-	
46990	Other State Revenues								-	Erate moved to 44146
									-	
	TOTAL STATE OF TENNESSEE	31,116,743	33,273,511	34,420,229	35,568,303	36,478,775	36,440,775	36,949,841	471,066	
									-	
									-	
									-	
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Wood											-	
Account No.	EXPENDITURES	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21		Account No.	
71100	REGULAR INSTRUCTION										71100	
116	Teachers	15,164,746	14,995,210	15,528,041	15,680,244	17,008,677	16,045,000	17,318,610	309,933	362 (Down from 367.5 due to enrollment) Teaching positions \$16,626,610 (avg. pay 43,931 *2% step*2.5% raise) (+\$300,000 for long term leave, + \$230,000 for 5 extra teachers if needed, \$10,000 classroom overage expense, credit recovery \$6,000, Summer School 3rd grade \$20,000, Summer School high school \$26,000. Strategic compensation of \$100,000 = 17,318,610	116	
117	Career Ladder Program	130,425	106,150	72,550	61,800	65,000	52,575	54,350	(10,650)	Career Ladder is based on December payments of \$27,175	117	
128	Homebound Teacher	44,144	44,342	47,126	48,264	50,568	50,561	55,172	4,604	1	128	
163	Educational Assistants	846,226	863,978	903,764	871,907	951,946	884,750	890,084	(61,862)	52.5 (down from 56.5 due to enrollment), \$5500 for summer school, 15K longevity, Current avg \$15,700 X3% stepX2.5% raise = \$890,084	163	
195	Certified Substitute Teachers	49,500	45,092	32,886	39,111	48,000	19,145	35,000	(13,000)	\$70 per day	195	
198	Non-Certified Substitutes	214,500	215,000	230,704	234,993	250,000	166,725	263,000	13,000	\$60 per day	198	
201	Social Security	1,214,760	1,201,450	1,240,050	1,244,034	1,405,626	1,317,235	1,424,141	18,515		201	
204	State Retirement	1,453,571	1,395,308	1,445,596	1,566,663	1,872,664	1,765,208	1,838,824	(33,840)	10.27%, 5.5%	204	
206	Life Insurance	28,727	29,093	25,344	28,067	30,065	29,122	29,022	(1,043)	C=75 NC=36	206	
207	Medical Insurance	3,991,061	4,063,984	4,270,892	4,350,477	4,420,624	4,305,000	4,476,965	56,341	Estimated 20 cost plus 4% increase	207	
208	Dental Insurance	125,079	131,632	131,652	130,729	136,609	131,600	138,600	1,991		208	
217	Retirement - Hybrid Stabilization				67,318		90,000			-	added late FY18	217
336	Maintenance & Repair Services	49,119								-		336
399	Other Contracted Services	478,714	10,810	20,129	30,391	42,100	25,000	35,000	(7,100)	Residential facility fees for students \$24K@3 students, 504 student therapy \$11,000, Trans ACT \$6,300 (800 added for 18-19 audit adjustments)	399	
429	Instructional Supplies	326,315	339,150	379,127	359,338	290,692	290,692	294,520	3,828	Handwriting program \$22,000, Planbook.com and planbooks \$5,000, Record books \$3,200 (BEP, art, Instr. Supplies, \$259,120 includes paper), \$5,000 district paper, add \$200 gifted	429	
449	Textbooks-bound	705,708	338,606	572,975	44,594	600,000	689,000	675,000	75,000	Complete ELA purchase, (Math consumables for 21-22 and 22-23 to be purchased in 21-22 (~250K))	449	
471	Software					74,750	75,726	83,299	8,549	Easy 504, Progress Monitoring, Renaissance (Star Testing)	471	
499	Other Supplies & Materials	56,403	57,681	64,392	54,307	59,028	57,000	57,442	(1,586)	Dual Credit \$28,026 =19-20 actual) (\$24,512 Band, Choir, Music, Library suppl.), Kindergarten suppl.\$2,900, On My Way to K kits	499	
535	Fee Waivers - Free/Red. Lunch Students	7,627	10,542	10,000	9,704	11,000	11,000	11,000	-	Caps, gowns (Jostens)	535	
599	Other Charges -										599	
722	Regular Instruction Equipment	211,253	-								722	
790	Other Equipment										790	
	TOTAL REGULAR INSTRUCTION	25,097,878	23,848,027	24,975,229	24,821,943	27,317,349	26,005,339	27,680,028	362,680			

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	Wood									-	
71150	ALTERNATIVE SCHOOLS	Actual	Actual	Actual	Projected	Budget	Projected	Proposed	Difference of Budget		71150
	INSTRUCTION AND SUPPORT	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	19-20 to 20-21		
										-	
116	Teachers	151,576	153,610	160,079	101,301	151,120	130,000	159,767	8,647	Averitt, Rimmer, Jones (Put Harelson and Smith back on 71100-116 in 18-19)	116
117	Career Ladder			1,000	1,000	1,000	1,500	1,000	-		117
127	Extended Contract								-		127
163	Teachers Assistants					15,000	6,600	14,525	(475)	1 K-5 Alt Assistant	163
201	Social Security	11,427	11,751	12,161	7,210	12,785	10,565	13,410	625		201
204	State Retirement	13,703	13,885	14,626	10,701	16,995	14,341	17,310	314	10.27%, 5.5%	204
206	Life Insurance	353	375	203	135	269	232	269	-		206
207	Medical Insurance	39,878	42,237	30,835	25,830	42,252	35,865	43,950	1,698	average premiumX 4% rate increase	207
208	Dental Insurance	1,414	1,420	1,121	281	1,308	550	1,320	12	4	208
399	Other Contracted Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP	399
									-		
429	Instructional Supplies	1,000	1,000	1,000	4,996	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	222,351	227,278	224,025	154,454	248,729	207,653	259,550	10,821		
									-		

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	Presson	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21		
71200	SPECIAL EDUCATION INSTRUCTION										71200
116	Teachers	1,563,803	1,556,277	1,632,562	1,693,597	1,719,599	1,690,000	1,837,667	118,068	38.5 Proposing 1 new @ Phx; 1/2 new @ CO	116
117	Career Ladder Program	13,000	13,000	13,000	10,780	11,000	9,500	9,500	(1,500)		117
127	Career Ladder Extended Contracts								-		127
128	Homebound Teachers	49,505	49,504	51,484	52,513	53,832	53,832	55,172	1,340	1 Tanner	128
163	Educational Assistants	134,076	124,321	175,286	159,541	211,834	208,228	252,995	41,161	13.5, Proposing 1 new (1 on 1) @ HES, TSD Assistant	163
171	Speech pathologists	109,623	95,056	35,036	53,255	110,169	62,000	110,169	-	FTE 1 Ramsey 210 @ 64,608, TBA SLP (position open for 2 years)	171
189	Other Salaries & Wages	40,705	11,326	8,629	7,645	47,930	35,375	17,512	(30,418)	FTE 1 McCluskey (Davenport moved to Asst. line)	189
195	Certified Substitute Teachers	1,085	1,995	1,085	1,450	2,000	700	2,000	-		195
198	Non-Certified Substitutes	13,913	21,300	14,760	14,870	18,000	14,500	18,000	-		198
201	Social Security	143,632	139,522	151,840	151,203	166,339	158,671	176,181	9,842	7.65 %	201
204	State Retirement	172,572	161,478	174,404	185,565	215,683	206,368	221,562	5,880	10.27% cert, 5.5% support	204
206	Life Insurance	3,389	3,577	3,148	3,300	3,600	3,533	3,680	80	41*75=3075 and 14*43.20=605	206
207	Medical Insurance	487,723	524,276	564,507	547,028	560,900	525,000	603,000	42,100	41*11576=474,616 + 14*7524=105,336 = 580,000 X 4% rate increase	207
208	Dental Insurance	15,161	16,095	16,311	15,502	17,490	15,440	18,480	990	56*330	208
217	Retirement - Hybrid Stabilization				7,251		10,000		-		
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	8,156	8,541	8,997	9,560	9,800	9,800	10,000	200	BEP money for teachers	429
									-		
499	Other Supplies & Materials	300	457	496	377	500	500	500	-	Non-instr. supplies (protocols (testing materials), cleaning supplies, diaper wipes, etc.)	499
599	Other Charges	910	550	100	490	500	500	500	-	License renewal fees, misc. student needs, etc.	599
725	Special Education Equipment	2,000	2,000	1,511	1,406	1,500	1,500	1,500	-	Specialized Equip., wheelchairs, hearing systems, etc.	725
									-		
	TOTAL SPECIAL EDUCATION INSTRUCTION	2,759,753	2,729,475	2,853,157	2,915,532	3,150,875	3,005,647	3,338,618	187,743		
									-		

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Maddox		Actual	Actual	Actual	Projected	Budget	Projected	Proposed	Difference of Budget		
71300	CAREER AND TECHNICAL EDUCATION CTE INSTRUCTION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	19-20 to 20-21	71300	
116	Teachers	1,888,407	1,911,792	2,036,101	1,954,170	2,061,250	1,956,000	2,071,950	10,700	42 teachers avg. salary 46,955 X 2% step X 2.5% raise = 2,071,950	116
117	Career Ladder Program	7,000	7,000	6,000	6,500	6,000	6,000	6,000	-		117
163	Educational Clerk	16,800	19,026	19,454	-	-	-	-	-		163
195	Certified Substitute Teachers	2,730	4,130	5,844	4,435	6,400	3,255	6,400	-	\$70 per day	195
198	Non-certified Substitutes	22,500	27,617	26,100	29,120	27,500	23,865	29,000	1,500	\$60 per day	198
201	Social Security	144,567	146,766	155,504	146,923	160,738	152,168	161,671	933	7.65%	201
204	State Retirement	173,237	172,089	184,107	189,794	219,749	196,000	213,405	(6,343)	10.27% cert 5.5% support	204
206	Life Insurance	3,217	3,296	3,108	3,240	3,780	3,780	3,780	-	(90*42)	206
207	Medical Insurance	403,820	442,249	515,252	524,009	533,092	503,000	533,092	-	20 cost X 4% rate increase plus cushion	207
208	Dental Insurance	13,550	13,635	14,345	13,501	13,734	13,400	13,734	-	327*42	208
217	Retirement - Hybrid Stabilization				7,873		10,000		-		
336	Maintenance & Repair Services	7,860	8,938	8,325	16,818	22,000	22,000	22,000	-	Greenhouse equipment updates, greenhouse updates and maint. OCR updates	336
355	Travel	34,748	7,481	9,301	10,430	24,000	15,000	18,000	(6,000)	In County Travel(including middle CTE)	355
399	Other Contracted Services	36,382	26,084	42,460	39,916	56,053	48,053	55,000	(1,053)	TCAT student fees, registration fees increasing and buses for state and national competitions, Naviance platform	399
429	Instructional Supplies & Materials	35,121	36,262	41,619	39,806	40,000	27,000	40,000	-	BEP \$8400, CTE program consumables	429
448	T & I Construction Materials		11,220						-		448
449	Textbooks - Not incl. in 71100	2,829	5,848	6,922	11,622	18,000	18,000	15,000	(3,000)	Supplemental texts, iCEV for 18 teachers, Business iCEV textbooks	449
499	Other Suppl. & Materials	2,042	2,264	3,652	3,975	4,000	4,000	4,000	-	Teacher supplies	499
599	Other Charges	780	3,428	3,560	4,700	5,000	5,000	5,000	-	Advisory meetings, student trips, competitions	599
706	Building Construction	39,230	32,993	16,201	25,273	28,000	5,500	28,000	-	Materials for T & I construction	706
730	CTE Instruction Equipment	26,736	28,071	150,856	20,221	47,276	47,276	20,000	(27,276)	Teacher Computers, saws, sewing machines, etc.	730
	TOTAL CTE								-		
	EDUCATION INSTRUCTION	2,861,556	2,910,190	3,248,712	3,052,327	3,276,572	3,059,297	3,246,033	(30,539)		

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	Patton/Harris	Actual	Actual	Actual	Projected	Budget	Projected	Proposed	Difference of Budget	
71400	Student Body Education Program	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	19-20 to 20-21	
188	Bonus Payments								-	
189	Other Salaries and Wages	329,275	357,900	357,936	360,873	360,000	358,000	405,753	45,753	County Wide AD, all supplements (approximately 248) for sports and extra curricular clubs(Revised 2020)
201	Social Security	22,768	24,176	24,707	24,530	27,540	27,387	31,040	3,500	7.65%
204	State Retirement	26,421	25,694	25,445	26,894	38,268	38,055	41,671	3,403	10.27% cert 5.5% support
206	Life Insurance								-	
207	Medical Insurance								-	
208	Dental Insurance								-	
217	Retirement - Hybrid Stabilization				1,594		2,000		-	
399	Other Contracted Services								-	
429	Instructional Supplies & Materials								-	
499	Other Supplies & Materials	25,500	33,211	29,688	26,340	26,500	25,500	25,500	(1,000)	BEP\ADA money Extra Curricular \$500 per elem and \$10,000 for CCHS and SMHS, \$1,000 phoenix
599	Other Charges	6,000	10,498	5,566	7,500	7,500	3,000	7,500	-	State and national Competitions \$7,500, 5 teams @\$1500
790	Other Equipment								-	
	TOTAL STUDENT BODY EDUCATION PROGRAM	409,964	451,479	443,342	447,731	459,808	453,942	511,464	51,656	
									-	
									-	
									-	

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	Magnusson									-		
72000	SUPPORT SERVICES									-		72000
		Actual	Actual	Actual	Projected	Budget	Projected	Proposed	Difference of Budget			
72110	ATTENDANCE	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	19-20 to 20-21			72110
										-		
105	Director	65,226	47,580	62,437	46,796	48,761	63,042	60,690	11,929	Herring 220		105
161	Secretary							31,960	31,960	Abston, Moved here 20-21		161
201	Social Security	4,875	3,634	4,737	3,520	3,730	4,823	7,088	3,358	7.65%		201
204	State Retirement	5,897	4,301	5,669	4,895	5,183	6,701	7,991	2,807	10.27% cert/5.5% non cert		204
206	Life Insurance	102	75	60	75	75	75	118	43			206
207	Medical Insurance	11,516	6,670	8,909	12,258	12,400	12,420	20,890	8,490	X 4% rate increase		207
208	Dental Insurance	432	314	294	327	327	327	660	333			208
355	Travel											355
471	Software					50,200	53,400	66,000	15,800	Dokmee, Skyward, end of state subsidy of about 12K		471
499	Other Supplies & Materials		527	500	1,928	2,000	2,000	2,000	-	Attendance awards, transfer forms, cumulative records etc. (\$1000 folders, \$1000 printing and stickers)		499
524	Staff Development Training		4,717	4,782	3,392	5,000	2,500	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	88,048	67,818	87,388	73,191	127,677	145,288	202,396	74,720			
									-			

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Polson Health Services/CSH		Actual	Actual	Actual	Projected	Budget	Projected	Proposed	Difference of Budget		
72120	HEALTH SERVICES/CSH	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	19-20 to 20-21		72120
105	Director of CSH	83,100	47,174	49,619	53,248	55,655	55,655	57,618	1,963	Polson 2%	105
131	Medical Personnel	263,534	239,761	265,775	278,260	298,640	299,025	317,750	19,110	12 positions 184 (180 student days plus 3 for staff development 1 for CPR), step raise 3% plus longevity	131
169	Part time personnel	8,294	18,275	14,050	19,580	15,000	13,815	20,000	5,000	Substitute nurse pay (Summer School pay for nursing services)	169
189	Other Salaries and Wages	2,340							-		189
201	Social Security	23,896	22,394	23,772	25,271	28,251	28,190	30,246	1,995	7.65%	201
204	Retirement	30,099	17,147	17,710	20,876	23,166	23,122	24,494	1,327	10.27%/5.5% support	204
206	Life Insurance	543	458	441	492	600	615	615	15		206
207	Medical Insurance	93,175	85,624	96,226	101,478	101,864	102,800	107,050	5,186	X 4% rate increase	207
208	Dental Insurance	3,795	3,454	3,792	3,920	4,316	4,250	4,290	(26)		208
355	Travel	2,442	212	196	-	250	250	250	-	For required CSH events (in county)	355
399	Other Contracted Services	13,481	11,921	12,975	13,801	14,000	10,000	14,880	880	Medical waste disposal, hep. shots, random drug screen for bus drivers, student drug screening. Workers comp drug screen	399
413	Medical Supplies	3,444	4,076	5,487	5,149	6,000	6,000	6,000	-	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	-	CPR supplies for teaching (consumable), Manikin accessories for teaching CPR Compression Rate detector (required)	499
524	Staff Development	3,210	3,109	2,998	3,679	4,800	4,800	4,800	-	Nursing trainings, TAPHERD conference, SPARK conference, Required CSH trainings.	524
599	Other Charges	7,591	-	1,307	10,686	9,164	9,000	5,000	(4,164)	CSH mini grants, incentives, student involvement promotion, staff wellness	599
735	Health Equip.	1,070	1,953	1,590	3,500	3,500	3,500	3,500	-	Wheelchairs, cots, scales for BMI screenings	735
									-		
	TOTAL HEALTH SERVICES	540,014	455,556	495,938	540,954	566,206	562,022	597,492	31,286	\$100,000 School Health Grant	
									-		

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	Wood	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21	
72130	OTHER STUDENT SUPPORT									72130
									-	
117	Career Ladder Program	4,800	4,400	6,100	5,500	5,500	4,100	4,100	(1,400)	117
123	Guidance Personnel	728,674	729,584	758,254	766,413	795,495	733,000	773,675	(21,820)	123
124	Psychological Personnel	40,204	41,410	44,359	125,345	145,725	151,450	157,785	12,060	Hull/grant plus 2 Mental Health Counselors (Vanwinkle,Cantrell)
170	Security Coordinator	63,440	63,698	69,982	71,706	75,094	75,084	77,605	2,511	Magnusson
201	Social Security	58,062	58,785	61,962	68,522	78,169	73,718	77,507	(662)	7.65%
204	State Retirement	69,969	68,653	72,535	86,564	101,143	86,000	104,052	2,909	10.27% cert, 5.5% support
206	Life Insurance	1,169	1,161	990	1,194	1,553	1,600	1,350	(203)	
207	Medical Insurance	169,750	167,178	169,596	196,319	202,935	189,125	202,935	-	20 expenditures with change of plan cushion X 4% increase
208	Dental Insurance	5,025	5,051	5,098	5,962	5,636	5,785	5,636	(0)	17*331.54
217	Retirement - Hybrid Stabilization				2,396		3,950		-	
309	Contracts With Other Govt. Agencies								-	
322	Evaluation & Testing	13,865	20,277	22,775	22,728	11,912	11,912	32,000	20,088	ACT \$25,000, Pre ACT \$7,000 (Minus 18,088 Audit Adjustment from 18-19)
355	Travel	190			298	500	500	500	-	In-county travel
471	Software					6,500	6,480	7,150	650	Raptor
499	Other Supplies & Materials	4,441	1,659	3,722	1,723	2,500	2,500	2,500	-	200 supply for mental health professionals, WeatherTap pro, meeting supplies, subscriptions
524	In-Service/Staff Development	3,768	2,768	3,355	3,370	4,000	3,300	4,000	-	\$2000 for mental health counselors, \$2000 for security conferences
599	Other Charges	228							-	
									-	
	TOTAL OTHER STUDENT								-	
	SUPPORT	1,163,585	1,164,622	1,218,728	1,358,039	1,436,662	1,348,504	1,450,795	14,133	
									-	
									-	

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	Wood	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21		
72210	REGULAR INSTRUCTIONAL SUPPORT										72210
105	Supervisor/Director	178,863	174,960	181,574	186,771	195,215	196,450	202,285	7,070	Wood, Farley, 5% of Presson for 504	105
116	Teachers								-		116
117	Career Ladder Program	12,300	10,800	14,000	9,000	10,000	11,000	11,000	1,000		117
127	Career Ladder Extended Contracts								-		127
129	Librarians	490,783	491,059	462,140	454,503	481,291	477,916	499,700	18,409	10 full, 1 at 80	129
138	Instr. Computer Personnel	211,610							-		138
161	Secretary								-		161
201	Social Security	64,963	48,096	47,029	46,524	52,518	52,430	54,543	2,026		201
204	State Retirement	78,336	58,386	57,520	65,891	71,809	71,689	73,224	1,415	10.27%	204
206	Life Insurance	1,141	909	734	825	900	920	920	20		206
207	Medical Insurance	174,091	140,758	145,914	142,987	142,380	141,726	147,500	5,120	12* 11,865*4% rate increase	207
208	Dental Insurance	5,941	4,056	3,628	3,620	3,979	3,743	3,743	(236)		208
308	Consultants - Speakers			5,500	4,560	5,500	4,150	5,500	-	Convocation Speaker	308
336	Maintenance & Repair Services								-		336
355	Travel	9,002	6,980	7,776	7,494	7,500	5,000	7,500	-	In county travel - ESL, Homebound, Gifted	355
399	Other Contracted Services				32,815	-			-	1 time School Safety money for Raptor Visitor Management, Interquest Canines	
432	Library Books/Media - All Schools	115,809	119,600	117,776	117,280	120,000	116,816	120,000	-	\$16 per child X 7500 kids	432
471	Software					31,000	29,371	32,308	1,308	School Messenger, Follett Library	471
499	Other Supplies & Materials - Office	882	423	3,617	1,953	2,000	2,000	2,000	-	supplies, toner for printers	499
524	Staff Development	9,843	78,517	121,059	70,575	82,000	75,000	82,000	-	includes 1000 for gifted and Alt	524
599	Other Charges								-		599
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,353,564	1,134,544	1,168,267	1,144,798	1,206,091	1,188,211	1,242,223	36,132		
									-		

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	Presson	Actual	Actual	Actual	Projected	Budget	Projected	Proposed	Difference of Budget		
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	19-20 to 20-21		72220
105	Supervisor/Director	87,372	87,036	83,924	85,581	84,968	84,107	86,071	1,103	FTE .95, Presson, 12 months	105
117	Career Ladder Program	3,000	2,000	3,500	3,000	4,000	4,000	4,000	-		117
124	Psychological Personnel	150,542	145,767	98,080	102,440	106,320	106,315	111,800	5,480	FTE 2, Burks, VanWinkle	124
127	Career Ladder Extended Contracts								-		127
161	Secretary(s)	34,101	34,347	42,755	44,049	45,618	45,820	47,202	1,584	Wilson, 260 days	161
162	Clerical Personnel	16,622	17,780	22,078	23,198	25,221	24,490	25,356	135	Mathews	162
189	Other Salaries and Wages	39,293	38,642	99,886	100,424	208,004	205,764	214,611	6,607	Inman and Rofo(117518), Holloway(COTA), Marsh (SPA), Longway (SPA)@ 91,856	189
201	Social Security	24,585	24,488	25,960	26,470	36,271	35,993	37,412	1,141	7.65 %	201
204	State Retirement	28,078	26,251	28,087	32,288	41,651	40,695	41,844	193	10.27%, 5.5%	204
206	Life Insurance	401	408	378	408	591	591	591	-	C=75*5=375, NC=43.20*5	206
207	Medical Insurance	51,855	49,293	67,668	68,733	96,329	94,985	105,600	9,271	C=64,398+ NC 37,140 X4% increase	207
208	Dental Insurance	2,120	1,910	2,295	2,287	3,300	3,134	3,300	-	10*330	208
308	Consultants	-							-		308
336	Maintenance & Repair Services	687	536	621	709	1,200	1,200	1,200	-	Copier and Office Equipment Repair	336
355	Travel - All SPED personnel	4,054	5,010	2,720	4,835	5,000	5,000	5,000	-		355
399	Other Contracted Services				48,429	50,250	40,000	50,250	-	Contract with Stellar for addtl Speech Pathologist services *Growing	399
499	Other Supplies & Materials	847	800	684	640	800	800	800	-	Protocols for psychologists (testing supplies) non-instr. Supplies	499
524	In-Service/Staff Development								-		524
599	Other Charges	399	500	363	483	500	500	500	-		599
725	Special Education Equipment								-		725
790	Other Equipment	500	451	-	500	500	500	500	-		790
									-		
									-		
									-		
									-		
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	444,456	435,218	478,999	544,474	710,523	693,894	736,037	25,514		
									-		

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	Maddox	Actual	Actual	Actual	Projected	Budget	Projected	Proposed	Difference of Budget		
72230	CAREER AND TECHNICAL EDUCATION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	19-20 to 20-21		72230
	CTE PROGRAM								-		
105	Vocational Director	81,661	81,676	84,389	82,669	89,113	89,500	97,688	8,575	Maddox - 95% general, 5% Perkins, 2.5% raise	105
117	Career Ladder	1,000	1,000	1,000	-	1,000	1,000	1,000	-		117
162	Clerical Personnel	29,537	30,430	32,594	38,522	41,927	40,687	42,107	180	1-Garren, step and raise	162
189	Other Salaries and Wages				109,000	110,768	97,880	115,753	4,985	Counselor TBA, Casteel; moved to this page 18-19, steps and raise	
201	Social Security	8,562	8,631	8,985	17,610	18,575	17,524	19,626	1,051	7.65%	201
204	State Retirement	10,406	9,148	9,546	22,167	23,660	22,263	24,339	679	10.27% cert 5.5% support	204
206	Life Insurance	111	111	100	254	445	280	445	-		206
207	Medical Insurance	13,218	13,341	14,196	39,314	43,000	42,191	48,000	5,000	plus 4% increase	207
208	Dental Insurance	629	628	641	1,198	1,308	1,308	1,308	-	1.5%	208
355	Travel	3,233	4,445	2,049	180	2,000	500	2,000	-	Supervisor, Counselor, Casteel in county travel	355
499	Other Supplies & Materials	298	490	690	433	650	650	650	-	Administrative office, postage, paper, etc.	499
		-							-		
524	In-Service/Staff Development	1,466	44,986	55,225	43,425	40,000	8,800	40,000	-	CTE teacher and staff professional development (15,000), Students and staff travel to competitions	524
599	Other Charges	106	2,452	2,642	2,795	2,800	1,000	2,800	-	Meetings, Audit team expenses	599
	TOTAL VOCATIONAL PROGRAM	150,227	197,337	212,057	357,567	375,245	323,582	395,715	20,470		
									-		
									-		
									-		

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Account No.	EXPENDITURES	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21	Account N
72250	TECHNOLOGY									72250
105	Director	-	55,159	58,796	62,400	65,245	65,245	68,215	2,970	E. Farley
138	Computer Technical Personnel	-	220,820	242,150	253,742	270,345	268,000	321,500	51,155	7 -12 month Techs (\$278,456). 1 -10 month Tech (new position, estimated Year 10 \$30,132)
161	Secretary	-	25,480	27,290	28,663	29,960	30,266	-	(29,960)	Position moved to attendance
201	Social Security	-	22,701	24,952	26,378	27,965	27,809	29,813	1,849	7.65%
204	State Retirement	-	15,480	17,940	18,964	20,105	19,993	21,434	1,329	5.5% non cert
206	Life Insurance	-	317	292	325	395	395	504	109	
207	Medical Insurance	-	53,265	55,305	59,276	65,000	60,800	63,500	(1,500)	20 expenditures X 4% increase
208	Dental Insurance	-	2,538	2,857	2,940	3,335	2,940	3,335	-	
320	Due and Memberships	-	240	270	270	270	270	420	150	TETA Dues 30/per employee
336	Maintenance & Repair Services	-	59,400	64,136	53,108	55,000	50,000	55,000	-	Technology, Computer parts, wiring repairs/Non e-rate projects
350	Internet Connectivity	-	278,915	81,808	88,862	97,335	95,000	104,500	7,165	Internet services annual with 10% estimated increase, (This is our 20% after e-rate)
399	Other Contracted Services	-	9,960	8,400	5,000	9,950	8,600	9,950	-	contracted services e-rate consultant \$9,500
470	Cabling	-	47,847	18,477		25,000	20,000	25,000	-	Allen& Allen E-rate wiring projects for the whole system
471	Software	-	180,440	280,289	241,784	31,500	31,500	41,500	10,000	School Insites, TransACT, PCS Wireless Network plus 10K for price increases (277,000 for total software across all lines, per state instructions software was moved out to budget pages in 19-20)
524	Staff Development	-	5,426	3,851	4,454	5,000	1,500	5,000	-	TETC, Summer Institute
722	Regular Instruction Equipment	-	184,545	412,932	420,789	442,051	442,490	449,690	7,639	1 to 1 initiative for Chromebooks for all 5th and 9th graders/Teacher Laptops at Brown and South, nurses on rotation schedule, Google License increase from 25 to 31 on new chromebooks (around \$7,200)
									-	
	TOTAL TECHNOLOGY	-	1,162,533	1,299,745	1,266,954	1,148,456	1,124,808	1,199,362	50,906	
									-	

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	Harris/Franklin	Actual	Actual	Actual	Projected	Budget	Projected	Proposed	Difference of Budget		
72310	BOARD OF EDUCATION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	19-20 to 20-21		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	2,089	2,226	2,203	2,203	2,203	3,300	3,300	1,097	7.65%	201
204	State Retirement	1,192	707	610	847	1,000	1,500	1,500	500	10.27%/5.5% support	204
206	Life Insurance								-		206
207	Medical Insurance	303,378	338,755	332,527	302,959	350,000	290,000	310,000	(40,000)	Cert or Non Cert Retirees after 30 years of service until they reach 65 (with 4% increase in January)	207
208	Dental Insurance	1,466	2,172	2,242	2,042	3,000	2,500	3,000	-		208
210	Unemployment Compensation	18,184	16,187	7,985	12,612	16,000	22,000	21,000	5,000		210
305	Audit Services - CPA	10,500	10,500	11,000	11,000	11,000	11,000	11,500	500	School Fund Audit	305
320	Dues & Memberships - TSBA	15,632	16,812	16,940	18,012	18,000	19,000	20,000	2,000	TSBA \$7,462, Online Policy, TSSA, TSSE \$4,500	320
331	Legal Services - Attorney	36,159	55,793	50,000	48,596	50,000	45,000	50,000	-		331
355	Travel	12,515	12,322	15,013	16,537	18,500	15,000	18,500	-		355
399	Other Contracted Services	6,505	4,328	5,816	4,456	7,000	7,000	7,000	-	Recorder \$4,500, Emeeting \$2,000	399
499	Other Supplies & Materials	496	307	346	500	500	500	500	-	Board Recognition 500, Required annual notices	499
508	Premium on Corporate Surety Bonds	225	201	-	-	350	-	350	-		508
510	Trustee's Commission	324,721	323,749	343,684	351,531	350,000	358,000	360,000	10,000		510
513	Workman's Compensation	282,602	278,240	273,389	267,428	270,000	260,658	270,000	-	Workers Comp Insurance	513
599	Other Charges	3,164	2,935	2,655	24,349	3,000	3,000	3,000	-	Supplies for Board meetings \$750\meeting meals \$2250 (Lincoln Financial reimbursement 18-19)	599
									-		
	TOTAL BOARD OF EDUCATION	1,047,628	1,094,034	1,093,211	1,091,872	1,129,353	1,067,258	1,108,450	(20,903)		
									-		

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	Maxwell/Franklin										
72320	OFFICE OF THE SUPERINTENDENT	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21		72320
101	Director	115,000	105,000	105,000	107,100	109,778	109,778	109,778	-	Maxwell 12 month	101
117	Career Ladder				1,000				-		117
161	Secretary(s)	51894	55,099	67,170	67,538	70,592	71,303	75,310	4,718	Franklin, Patton	161
187	Overtime Pay			-	-				-		
189	Other Salaries and Wages								-		189
201	Social Security	12004	11,736	12,846	13,436	13,798	13,853	14,159	361	7.65%	201
204	State Retirement	14430	12,089	12,197	15,022	15,552	15,591	15,416	(136)	10.27% cert/5.5% non cert	204
206	Life Insurance	110	139	132	150	163	163	163	-		206
207	Medical Insurance	22,613	15,722	16,744	18,565	19,030	19,247	23,700	4,670	20 expenditures X 4% increase	207
208	Dental Insurance	884	602	641	953	982	982	982	-		208
320	Dues & Memberships	15,042	13,391	16,434	14,372	16,500	12,000	16,500	-	AdvancEd, TOSS, TSBA, TSSA, Chamber \$150, AASA \$441, AdvancEd accreditation reimbursement to schools \$7,500, AdvancEd e-prove software \$250	320
348	Postal Charges - Central Office	1,713	2,026	2,000	1,169	2,500	2,500	2,500	-		348
355	Travel	1,734	5,711	6,767	5,527	7,000	5,000	7,000	-		355
399	Other Contracted Services -	7,954	7,276	8,283	8,803	10,500	10,000	10,500	-	Copier maintenance	399
435	Office Supplies	1,552	1,734	1,767	1,852	1,920	1,500	1,920	-		435
499	Other Supplies and Materials	2,802	4,017	7,439	7,510	7,500	6,000	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	974	1,847	554	738	1,500	900	900	(600)		701
	TOTAL OFFICE OF SUPERINTENDENT	248,706	236,390	257,974	263,735	277,315	268,817	286,328	9,013		

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Wood		Actual	Actual	Actual	Projected	Budget	Projected	Proposed	Difference of Budget		
72410	OFFICE OF THE PRINCIPAL	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	19-20 to 20-21		72410
104	Principals	860,785	861,275	900,973	898,240	961,004	940,000	988,026	27,022	12 Positions (HS 12 month, Elem 11 month)	104
117	Career Ladder Program	2,000	2,000	15,500	12,000	13,000	9,000	9,000	(4,000)		117
139	Assistant Principals	786,836	773,245	821,078	876,560	883,075	871,000	910,965	27,890	10 month 14 FTE (2 half time included) (projected to end this year X 2% step and 2.5% raise)	139
161	Secretaries	521,794	525,180	536,161	593,243	619,407	609,000	640,230	20,823	28 Secretaries and Attd. Clerks	161
162	Clerical Personnel	210,457	227,173	233,608	239,527	246,800	250,550	264,000	17,200	12 positions - Bookkeepers	162
201	Social Security	177,658	176,892	185,776	194,487	208,331	204,986	215,135	6,804	7.65%	201
204	State Retirement	220,183	188,412	198,973	226,801	245,049	234,560	245,683	634	10.27% cert, 5.5% support	204
206	Life Insurance	3,199	3,143	2,870	3,255	3,300	3,623	3,623	323		206
207	Medical Insurance	520,472	531,552	551,094	593,795	595,720	617,000	641,700	45,980	20 expenditures X 4% increase	207
208	Dental Insurance	19,798	19,601	19,396	19,998	19,762	19,501	22,000	2,238		208
217	Retirement - Hybrid Stabilization				2,466		3,000		-		
355	Travel	-							-		355
499	Other supplies and materials	7,699	6,732	5,883	7,039	7,155	6,100	7,200	45	Postage \$3655(.50 per student X 7309), BK accounting supplies \$3,500	499
524	Staff Development	9,896	7,507	6,040	7,566	12,000	8,000	12,000	-		524
599	Other Charges								-		599
									-		
									-		
	TOTAL OFFICE OF THE PRINCIPAL	3,340,777	3,322,712	3,477,352	3,674,978	3,814,603	3,776,320	3,959,562	144,959		
									-		

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	Harris	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21		
72510	Fiscal Service										72510
105	Director	49,415	58,162	64,333	65,854	68,979	68,979	73,378	4,399	Harris (year 12/4)	105
127	Career Ladder Extended Contracts								-		127
139	Assistants								-		139
161	Secretaries								-		161
162	Clerical Personnel		17,078	25,438	35,501	37,471	37,471	38,805	1,334	Noel- Control Specialist/Receiving Coordinator/Textbook Coordinator Employee/Column N/260 day - 17 with longevity	162
201	Social Security	3,502	5,142	6,817	7,754	8,143	8,143	8,582	439	7.65%	201
204	State Retirement	4,907	4,061	7,235	8,841	9,393	9,400	9,670	277	10.27% cert/5.5% non cert	204
206	Life Insurance	44	43	75	111	120	120	120	-		206
207	Medical Insurance	5,392	6,856	15,544	19,692	19,800	19,932	20,735	935	4%	207
208	Dental Insurance	315	602	615	655	664	664	664	-		208
320	Dues and Memberships	355	220	165	211	220	220	240	20	AMEX \$60 X 4 each	320
355	Travel								-		355
435	Office Supplies	542	303	265	323	480	480	480	-	\$100 for 1099 forms and \$100 for 1099 postage	435
471	Software					21,000	21,000	23,100	2,100	Inventory software, Paperless Pay, bookkeeper EEPS	471
499	Other supplies and materials	300	120	41	173	300	300	300	-	Copier	499
524	Staff Development	998	1,844	1,137	1,931	2,400	1,800	4,400	2,000	TASBO, Spring Fiscal Training, Bookkeeper training, inventory training for 141-142	524
599	Other Charges								-		599
									-		
	TOTAL								-		
	FISCAL SERVICES	65,770	94,432	121,664	141,046	168,971	168,509	180,474	11,503		
									-		

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	Bray	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21		
72520	Human Resources\Personnel										72520
105	Directors	72,883	31,047	67,818	58,559	52,560	52,260	55,173	2,613	Bray, 3% step raise	105
117	Career Ladder	-	-						-		117
161	Secretaries	32,802	34,442	37,484	30,940	32,670	32,635	34,455	1,785	Alford, 3% step raise	161
162	Clerical Personnel			-	-				-		162
201	Social Security	7,342	4,702	7,645	6,571	6,520	6,494	6,857	336		201
204	State Retirement	9,846	2,589	8,067	3,337	4,688	4,670	4,930	242	10.27/5.50 non cert	204
206	Life Insurance	104	66	92	84	88	88	88	0		206
207	Medical Insurance	13,053	6,205	7,098	12,420	15,424	14,234	16,048	624	4%	207
208	Dental Insurance	602	314	320	544	670	670	670	-		208
217	Retirement - Hybrid Stabilization				218				-		
320	Dues and Memberships	-	-	225	50	250	250	250	-		320
355	Travel	60							-		355
399	Contracted Services - Other				7,171	8,000	8,000	10,000	2,000	fingerprinting	
435	Office Supplies	793	1,834	1,333	946	1,400	500	1,400	-		435
471	Software					52,500	20,000	52,500	-	Safe Schools, Time and Attd, HR Software	471
499	Other supplies and materials	1,980	4,396	587	48	1,000	1,000	1,000	-		499
524	Staff Development	2,637	2,457	3,014	1,741	3,500	852	2,500	(1,000)		524
599	Other Charges	4,613	3,568	1,011	175	1,920	250	920	(1,000)		599
	TOTAL								-		
	Human Resources	146,715	91,620	134,694	122,804	181,189	141,904	186,790	5,601		
									-		

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	Kington	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21		72610
72610	OPERATION OF PLANT										
166	Custodial Personnel	1,211,912	1,222,479	1,303,526	1,269,868	1,393,590	1,368,000	1,449,719	56,129	57.5	166
189	Other Salaries and Wages	12,656	3,780	11,988	3,495	25,000	5,000	25,000	-	Summer cleaning/painting	189
201	Social Security	92,406	92,576	98,796	96,113	108,522	105,035	112,816	4,294	7.65%	201
204	State Retirement	112,970	63,060	66,852	66,846	78,022	73,000	81,110	3,087	5.50%	204
206	Life Insurance	1,979	1,961	1,750	1,834	2,530	2,073	2,530	-		206
207	Medical Insurance	378,127	385,609	402,270	386,542	428,868	399,000	446,023	17,155	7524*57*4% increase	207
208	Dental Insurance	18,131	17,769	18,025	17,121	18,639	17,300	18,639	-	330*57	208
307	Communication - Phone - All Schools	95,869	96,761	95,849	100,240	110,000	110,000	110,000	-	New phones Frontier county wide and Verizon, iPad Service and 6 hot spots (Lost erate to 20% in 17-18, to 0 in 18-19)	307
328	Janitorial Services	18,859	22,533	24,115	37,793	30,000	19,000	30,000	-	dust mops and rugs/mats twice a month	328
347	Pest Control	9,817	9,816	10,861	18,851	25,000	12,000	20,000	(5,000)	rotate schools for termite and insect control	347
359	Disposal	30,795	38,680	41,390	42,295	42,000	40,174	44,000	2,000		359
363	Landfill								-		363
399	Other Contracted Services	84,735	114,285	45,460	79,932	80,000	80,000	80,000	-	20,000 Trane Intercom and Security Systems	399
410	Custodial Supplies	141,043	147,211	149,680	149,350	150,000	140,000	165,000	15,000	Increase in usage disinfectants and sanitizers. Cleaners , wax and stripper, trash bags, toilet paper, soap.	410
415	Electricity	1,407,650	1,520,420	1,533,764	1,441,079	1,600,000	1,481,900	1,700,000	100,000		415
434	Natural Gas	175,954	139,783	182,485	176,235	265,000	171,000	265,000	-		434
451	Uniforms	1,194	2,474	1,553	2,435	2,000	2,000	2,000	-	PPE and uniforms	451
454	Water & Sewer	213,253	247,979	244,898	286,776	275,000	278,000	286,000	11,000	Study and watch trends.....trending high	454
502	Building & Contents Insurance	396,446	410,170	420,273	428,776	450,000	432,801	441,458	(8,542)	set insurance amount (projected increase)	502
524	In-Service/Staff Development	-	248	2,682	305	4,000	-	4,000	-	Electrician classes/licensing/HVAC license,safety	524
699	Other Debt Service	364,320	364,320						-	moved to 82130 and 82230 in August 2017,Energy Efficient loan payments	699
720	Plant Operation Equipment	13,094	21,632	21,874	16,247	20,000	19,000	20,000	-	New Floor rider for CCHS Buffers, scrubbers, vacuum cleaners, small school equipment	720
									-		
	TOTAL OPERATION OF PLANT	4,781,210	4,923,547	4,678,091	4,622,133	5,108,172	4,755,283	5,303,295	195,123		

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Kington		Actual	Actual	Actual	Projected	Budget	Projected	Proposed	Difference of Budget		
72620	MAINTENANCE OF PLANT	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	19-20 to 20-21	72620	
105	Supervisor/Director	36,503	45,724	49,457	51,455	55,410	53,796	57,928	2,518	M. Kington	105
161	Secretary	29,124	29,744	31,866	37,265	39,780	39,501	41,702	1,922	Hargrove	161
167	Maintenance Personnel	314,705	314,814	368,666	399,348	472,637	431,500	464,530	(8,107)	11 plus longevity	167
169	Part-time Personnel	12,543	11,350	14,768	8,458	25,000	8,100	25,000	-	1 part time grounds	169
201	Social Security	29,332	30,541	35,358	37,984	45,351	40,767	45,071	(281)	7.65%	201
204	State Retirement	36,601	21,240	25,068	26,844	31,230	28,864	31,029	(202)	5.50%	204
206	Life Insurance	396	418	389	451	572	450	572	-	13*44	206
207	Medical Insurance	72,069	77,820	83,862	92,580	97,900	94,380	101,728	3,828	13*7524*4% increase	207
208	Dental Insurance	3,403	3,664	3,498	3,702	4,290	4,193	4,290	-	13*330	208
307	Communication (cell phones)	1,586	1,881	2,810	3,819	5,000	2,700	10,000	5,000	Cell service with blue tooth hands free for maintenance department, data and internet mobile devices (summit tracer)(flashing zone light programing)	307
334	Maintenance Agreement (Septic)	9,600	9,990	10,000	9,600	10,000	10,000	10,000	-	State septic inspections	334
335	Maintenance & Repair Services	250,000	201,024	145,863	954,219	2,333,113	2,310,613	1,922,778	(410,335)	1,129,900 facilities based on maint plan schedule, 100,000 for as needed repairs, plus important maintenance needs 692,878. (19-20 Expenditures of 2,125,000 plus 185,613 from 18-19 Audit Adjustments)	335
399	Other Contracted Services	38,229	51,438	44,053	42,470	35,800	35,800	35,000	(800)	Elevator, boiler permits,maintenance and inspections & tests (Plus 800 from 18-19 Audit adjustments)	399
418	Equipment & Machinery Parts	27,793	52,451	46,583	20,457	25,000	20,000	25,000	-	mower , trailer, backhoe, tractor parts and maintenance for all schools	418
420	Lawn Care Supplies	10,703	15,224	14,999	11,615	15,000	10,000	15,000	-	Fertilizer, seed sand, maintain school grounds	420
459	Drainage and Septic materials	23,488	41,988	36,306	43,617	35,000	30,000	35,000	-	All plumbing cost plus replacements boilers, hot water heaters and sewer pumps with maintenance	459
471	Software					5,800	5,800	5,800	-	Maintenance work order system	471
468	Chemicals	2,781	3,162	4,156	2,970	5,000	5,000	5,000	-	weed killer and , court marshall all schools	468
499	Other Supplies & Materials	59,543	83,197	87,566	47,311	50,000	40,000	50,000	-	bulbs, lumber, paint wire all materials used for maintenance at the schools	499
524	In-Service/Staff Development	2,629	4,590	1,544	3,642	5,000	3,000	5,000	-	conferences and training OSHA, ABESTOS, Safety ect	524
599	Other Charges	5,171	40,213	44,149	49,111	45,000	40,000	100,000	55,000	50,000 bleacher parts and items as needed for/ and replacement	599
701	Adminstrative Equipment				115,980	42,934	42,934	-	(42,934)	Safe School grant	
712	HVAC Equipment	97,511	124,453	149,207	198,238	200,000	180,000	200,000	-	HVAC units, parts, filters motors supplies etc.	712
717	Maintenance Equipment		35,568	3,797	74,378	45,000	45,000	45,000	-	maintenance work truck, a new mow tractor for each High school,I for maint. parts, etc	717
	TOTAL MAINTENANCE OF		1,200,494						-		
	PLANT	1,063,710	1,414,494	1,203,964	2,235,515	3,629,818	3,482,397	3,235,428	(394,390)		
									-		

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	Reed	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21		
72710	TRANSPORTATION										72710
105	Supervisor/Director	35,824	51,998	55,138	57,366	59,980	59,976	63,008	3,028	Reed, longevity	105
142	Mechanics	106,009	113,672	120,873	125,292	137,880	152,526	157,203	19,323	Overage 19-20 due to mechanics having to drive bus routes. (Line H, may move to I with Certified Diesel Mechanic certification)	142
187	Overtime								-		187
146	Bus Drivers	920,655	903,693	934,855	962,340	1,018,212	1,005,017	1,055,788	37,576	80 if fully staffed	146
162	Clerical Personnel	32,093	25,975	27,969	32,372	42,313	37,232	39,295	(3,018)	Brown, 14 Years "O"	162
164	Bus Attendant	17,743	24,603	24,294	28,497	57,605	41,000	63,858	6,253	SPED 5, afternoon attendants added Fall 19	164
188	Bonus Payments					43,200	12,650	48,000	4,800	Safety/Attendance Bonus	188
189	Other Salaries & Wages	25,853	16,754	11,198	11,412	27,500	13,000	27,500	-	2 part time driver trainer/safety	189
201	Social Security	83,738	86,690	87,809	91,259	103,490	101,087	111,281	7,791	0.0765	201
204	State Retirement	103,039	59,299	59,243	63,661	72,991	71,962	78,493	5,502	0.055	204
206	Life Insurance	2,104	1,996	1,969	2,127	2,203	2,000	2,203	-		206
207	Medical Insurance	435,426	428,968	476,754	480,195	500,426	477,000	520,445	20,019	19 budget with 4% increase	207
208	Dental Insurance	21,957	21,145	22,090	22,276	23,954	21,615	23,954	-		208
307	Communications (cell phones)	509	-	-	-	-	-	-	-		307
338	Maint/Repairs Vehicles	9,809	4,288	9,880	9,992	10,000	10,000	10,000	-		338
355	Travel	339	420	962	1,426	1,500	-	1,500	-		355
399	Other Contracted Services	33,317	35,063	36,770	38,681	47,700	41,000	48,000	300	extended life of buses per state law, requires twice a year inspections on buses over 15 years old, wrecker bills, TDOT Physicals	399
418	Equipment & Machinery Parts	13,844	18,174	15,352	20,000	10,000	10,000	10,000	-	Hard Drive Camera system	418
425	Fuel	207,893	238,451	277,397	299,171	310,000	255,000	310,000	-	journal entries will affect	425
433	Lubricants	12,294	15,165	17,015	17,499	13,000	10,000	13,000	-		433
435	Office Supplies	1,200	1,194	1,196	1,200	1,200	1,150	1,200	-		435
450	Tires & Tubes	30,358	29,555	34,918	35,000	32,000	30,000	32,000	-		450
453	Vehicle Parts	119,716	136,781	120,000	91,986	105,000	76,000	105,000	-		453
471	Software					3,500	3,500	4,500	1,000	Trip Direct Software	471
499	Other Supplies & Materials	10,000	10,070	9,530	7,361	6,500	5,000	6,500	-	Fire ext., cleaning supplies, appreciation, awards, items for in-service, coloring books for K, etc.	499
524	Staff Development/ Training	4,897	8,000	7,128	7,076	8,000	4,000	8,000	-	PD and CDL reimbursement	524
599	Other Charges		899	1,961	1,982	2,000	700	2,000	-	Uniforms	599
729	Transportation Equipment - Buses	257,502	627,750	647,047	278,895	554,295	545,977	375,933	(178,362)	3 Regular and 1 SpEd bus. Figured at a 4% increase from this year's pricing. (19-20 453,782 plus 92,195 from audit adjustments for 18-19)	729
	TOTAL TRANSPORTATION	2,486,119	2,860,601	3,001,348	2,687,067	3,194,449	2,987,392	3,118,661	(75,788)		

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Account No.		Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	2019-2020	2020-2021	Difference of Budget 19-20 to 20-21	Account N
72810	Central and Other									72810
103	Assistants								-	103
105	Directors	58,460							-	105
117	Career Ladder								-	117
127	Career Ladder-Extended Contract								-	127
138	Instructional Computer Personnel	58,879							-	138
161	Secretary	23,876							-	161
162	Clerical Personnel								-	162
170	SRO								-	170
189	Other Salaries and Wages								-	189
201	Social Security	10,868							-	201
204	State Retirement	13,412							-	204
206	Life Insurance	159							-	206
207	Medical Insurance	22,315							-	207
208	Dental Insurance	890							-	208
307	Communications								-	307
310	Contracts with Private Agencies								-	310
320	Dues and Memberships								-	320
333	Licenses								-	333
355	Travel								-	355
399	Contracted Services								-	399
499	Other Supplies and Materials								-	499
524	Staff Development	9,039							-	524
599	Other Charges - Fee Waivers								-	599
722	Equipment								-	722
	TOTAL CENTRAL AND OTHER	197,898							-	
									-	

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Phillips\Harris						Projected	Proposed	-			
73300	COMMUNITY SERVICES	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Budget 2019-2020	2019-2020	2020-2021	Difference of Budget 19-20 to 20-21		73300
									-		
105	Director-Homeless & FRC	37,896	39,096	42,017	44,143	33,956	32,255	34,056	100	Phillips, Family Resource Center/Homeless (partially funded by grant and Federal) Pay July in June	105
189	Other Salaries and Wages	107,100	110,000	92,784	97,175	105,000	75,000	105,000	-	CCQCP, Pay July in June, set wages for workers, supervisors(2) on scale	189
201	Social Security	10,992	11,364	10,167	10,637	7,643	5,899	7,648	5	7.65%	201
204	Retirement	7,632	4,606	4,895	5,083	8,617	6,189	8,618	0	5.5%	204
206	Life Insurance	72	72	65	72	132	132	132	-	44*3	206
207	Medical Insurance	13,658	13,881	14,196	15,495	22,572	22,575	23,480	908	4% increase	207
208	Dental Insurance	655	628	641	653	990	1,009	1,009	19		208
355	Travel	1,501	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	2,545	2,083	2,538	2,430	6,557	2,000	6,000	(557)	Snacks for CCQCP, Food Pantry (reallocate donations for 21)	422
499	Other Supplies and Materials	2,667	1,307	1,728	2,687	3,000	2,500	3,000	-	Games, puzzles, crafts for CCQCP	499
535	Fee Waiver (Clothing, Shoes, school supplies)	15,500	16,104	19,228	15,519	14,000	14,400	14,000	-	Donation - Clothing and school supplies for at-risk students (reallocate donations for 21)	535
599	Other Charges	1,000	150	-	362	500	352	500	-	Re-certification for Childcare, supplies for CCQCP	599
									-		
	TOTAL COMMUNITY SERVICES	201,218	200,791	189,759	195,756	204,467	163,811	204,943	476		
									-		
									-		

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R. Farley		Actual	Actual	Actual	Projected	Budget	Projected	Proposed	Difference of Budget		
73400	PRESCHOOL	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	19-20 to 20-21		73400
105	Director		85,586	3,566					-		105
116	Teachers	561,056	525,970	552,100	542,173	570,825	528,200	563,750	(7,075)	12 Full Time	116
117	Career Ladder Program			3,000	1,000	1,000	1,000	1,000	-		127
163	Educational Assistants	154,310	158,596	169,375	161,034	169,306	178,540	188,500	19,194	12 Full Time	163
189	Other Salaries and Wages	10,231	11,951						-		189
195	Substitute Teachers - Certified	420	-	140	2,240	4,000	210	2,000	(2,000)	\$70 per day	195
198	Substitute Teachers - Non certified	12,330	10,300	15,410	14,700	10,000	8,520	11,000	1,000	\$60 per day	198
201	Social Security	55,661	59,116	55,062	52,752	57,768	54,810	58,618	851	7.65%	201
204	Retirement	71,999	64,820	59,716	63,754	70,966	66,458	69,075	(1,891)	10.27% cert 5.5% support	204
206	Life Insurance	1,349	1,401	1,221	1,326	1,420	1,420	1,420	-	12*75 + 12*44	206
207	Health Insurance	197,577	203,389	223,160	230,475	240,000	212,555	225,000	(15,000)	expenditure plus 4% increase and cushion	207
208	Dental Insurance	6,726	6,500	6,546	6,860	7,900	6,600	7,950	50		208
217	Retirement - Hybrid Stabilization				955		1,000		-		
355	Travel	2,771	1,757	-					-		355
399	Contracted Services							4,000	4,000	Contracted person to do CLASS observations.	
429	Instructional Supplies and Materials	-	4,000	1,040	12,490	10,000	10,000	10,000	-		429
499	Other Supplies and Materials	5,918	6,539	1,494	1,200	1,200	1,200	1,200	-		499
524	In-service/Staff Development	2,982	4,885	1,962	-				-		524
599	Other Charges	-							-		599
722	Instructional Equipment								-		722
	TOTAL PRESCHOOL	1,083,330	1,144,811	1,093,792	1,090,959	1,144,384	1,070,513	1,143,513	(871)	\$1,059,450.19 Pre-K Grant	
									-		
									-		

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Harris										-	
76000	CAPITAL OUTLAY	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Projected 2019-2020	Proposed 2020-2021	Difference of Budget 19-20 to 20-21		76000
76100	REGULAR CAPITAL OUTLAY								-		76100
307	Communications								-		307
321	Engineering Services	40,691	75,000	14,616	13,140	20,000	36,000	75,000	55,000	district engineering	321
331	Legal Services								-		331
706	Building Construction		508,646		15,209	150,000	150,000	-	(150,000)	Septic CO in 18-19, Transition Academy in 19-20	706
707	Building Improvements		733,693			540,001	503,001	-	(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	133,470	139,141	125,167	75,159	150,000	140,000	150,000	-	School and department needs \$10,000 per school, and \$30,000 for district use	799
	Total Capital Outlay	174,161	1,456,480	139,783	103,508	860,001	829,001	225,000	(635,001)		
82130	DEBT SERVICE								-		82130
620	Principal on Debt			322,806	260,984	267,552	267,552	274,350	6,798	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	25,344	18,580	(6,764)	Interest on debt, moved here from 72610.699 in August, 2017	620
	Total Debt Service			364,320	292,928	292,896	292,896	292,930	34		
99100	TRANSFERS								-		
590	Transfers Out			200,000	767,331				-	Transfer to County for project overages	
	Total Transfers Out			200,000	767,331				-		
	GRAND TOTAL EXPENDITURES	49,928,638	51,623,991	52,661,541	53,967,593	60,029,811	57,122,289	60,105,089	75,277		
		Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Projected 2019-2020	Budget 2020-2021	Difference of Budget 19-20 to 20-21		
	Difference in Revenues and Expenditures	(311,891)	1,150,571	815,584.18	1,256,024	(4,351,158)	(1,529,059)	(4,213,248)	137,911		
									-		
	Fund Balance	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020			Difference of Budget 19-20 to 20-21		
	Excess of Revenues and Other Sources								-		
	Over (Under) Expenditures and Other Uses	(311,891)	1,150,571	815,584	1,256,024	(4,351,158)	(1,529,059)	(4,213,248)	137,911		
		Audited	Audited	Audited	Audited				-	Required To Leave 3% Fund Balance Reserve	
	Beginning Fund Balance	3,809,039	3,634,291	4,921,616	5,811,770	7,393,966	7,393,966	5,864,907	(1,529,059)		1,803,153
		Estimate	Estimate	Audited					-	Overage or (Shortfall)	
	Ending Fund Balance/Reserves	3,497,148	4,784,862	5,811,770	7,393,966	3,042,808	5,864,907	1,651,660	(1,391,148)		(151,493)