

Budget Committee Meeting
May 12, 2021 4:30 PM
Central Services Board Room

1. Call to Order - Mr. Chris King
2. Moment of Silence and Pledge of Allegiance - Mr. Chris King
3. Approval of Minutes
4. Budget Discussion
5. Budget Amendments
6. Other Discussion
7. Adjournment

Budget Committee Meeting
May 4, 2021
Central Services Board Room

The Budget Committee met on Tuesday, May 4, 2021, in the Central Services Board Room where Mr. Chris King called the meeting to order at the approximate hour of 4:30 p.m. He welcomed everyone to the meeting and appreciated everyone for attending.

PRESENT:

Mrs. Stace Karge, 9th District
Mr. Chris King, 6th District
Dr. Ina Maxwell, Director of Schools
Mr. Robert Safdie, District 2
Mr. Jim Inman, 1st District
Mrs. Kim Bray, Human Resource Supervisor

Ms. Anita Hale, 4th District
Mrs. Teresa Boston, 8th District
Mrs. Stephanie Barnes, CAO
Mrs. Mary Kington, Maintenance Supervisor
Mrs. Kacee Harris, CFO

- 1. Call to Order – Mr. Chris King**
- 2. Moment of Silence/Pledge of Allegiance – Mr. Chris King**
- 3. Approval of Committee Minutes**
Boston made a motion to approve.

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

MOTION: Carried Unanimously

4. BEP and Budget Update

King introduced the agenda item and turned the floor over to Harris. Harris said, “Unfortunately we do not have numbers to share with you. We have not received our BEP update. Last week we had the annual spring fiscal workshop, which was virtual. They shared with us early in the week, we would get it last Friday and then Thursday and Friday some positive things happened in Nashville and they pulled those things back and were going to have to make some changes. I have shared with you the language of the whole hold harmless act. It was passed, again and it will be reflected when we get our first BEP estimate. So that is on the agenda. Also, in the governor’s budget there is a 4% increase in the instructional component of the BEP passed. That always comes with the disclaimer that we all have to remember that we do hire more people than what BEP allows us, as does every district in the state. It is always interesting to see what that number actually is once it hits us.”

Harris continued, “Some other things we are watching at this time Minimum wage, we are watching that closely. It could have a significant impact on our budget. The amount of BEP funding, the state minimum salary increase will come out at the end of the month. We are watching that very closely. We already know about a slight increase in the certified state retirement rate. At our training last week, we did find out, we had projected a 5% increase in insurance, it was really good news, they are 2.5%. We will take that all day long. It is my hope that today we will spend some time on maintenance, because it is such a complicated page. Then get through some maintenance and transportation pages and some of our smaller budget pages. As we start to go through the budget pages, you will see that we are looking at

a 3% district wide raise.” Boston asked, “I thought 4% from the governor, why 3%?” Harris responded, “The 4% is only for those instructional BEP funded teachers. We have 80 teachers, just teachers, over the BEP. That 4% starts getting whittled a little. When you look at positions that are not funded in the BEP, the classic one assistant principals and nurses. Those are way underfunded in the BEP. Then our non-certified folks. That is what we are playing with, when we have more information hopefully, we can stand on that a little firmer.” Boston asked, “Are you looking at the BEP or the Governor says instructional. Am I correct in this? There is a mandatory 4% we are going to send you the money, in that.” Harris responded, “When they say that, there is a 4% on that instructional piece. We just have to prove that we spent that on teacher pay. That amount of money.” Boston countered, “So, they give us a lump sum and we say because of the overage we have, we’re going to decrease that percentage to 3% and we’re going to do it across the board?” Harris confirmed. Boston asked, “But we don’t know what that is at this point?” Harris replied, “We don’t know what the revenue part is going to look like. With the whole hold harmless, we know we’re going to get at least what we got this year in BEP. But, it’s hard to do what we did this year with that amount of money, plus give a raise for next year from that same pot of money. It is really a liquid figure right now, if that makes sense.” Boston responded, “It does.” Harris said, “That is one of the things we tried to educate. It makes a great headline for the governor or our legislators to say 4% raise, but by the time it trickles down to our budget, that doesn’t necessarily mean a 4% raise for everybody.” Boston asked, “Do me a favor, when you come back to us with those numbers. Eventually we will have them in our hands. Can you do the calculations on 3% and then 4% and let us know where we are? I know that is difficult to project, because our budget is really not going to hit us until the year 23-24.” Harris said, “That’s an excellent point.” Boston continued, “If we have those numbers, we can make an educated decision.” Harris said she would bring those figures to the next meeting. Harris continued, “To speak to that point, we want to maximize whatever raise we can.” She explained her concerns that in the coming years it is going to be tough. This year we have been given a gift. The hold harmless if going to help us. We are really going to feel it the following year. We don’t want to over commit our finances by doing too big a raise then be looking at reducing staff.” Boston said, “It’s reoccurring. If we have the money this year, we have to have it next year. But I would like to see what the difference would be. It’s worth consideration.” King said, “Would it be fair to say *inaudible (someone was knocking on the window and distorted the sound)*.” Harris said, “We really try to educate with our employee advisory. We are not keeping anybody’s money. We want to pass that along. We want to maximize the salary but just because the headlines say 4% doesn’t mean we can afford a 4%.” Boston said, “And we may not, it was more than we did last year. But we can compare the numbers, that may help.” Harris said, “Since we only have half of the puzzle right now. This is our best estimate. It is all very tentative now.” Harris reminded the committee that they would be presenting our budget to the county commission budget committee on June 3rd at 4:30.

5. Maintenance Budget Discussion

Harris continued, “The last time we met, we really just wanted to introduce and give you some information to take home and think about, digest. Since then we have been doing the same and we have revised one to look at tonight. When we talk about maintenance budget, we go to line 335. That is where the bulk of our maintenance projects lie and where a lot of money lives. I’m going to explain just a little bit about the process of that worksheet. It’s made of two parts. The top part is our maintenance schedule and the bottom half is those hot needs that come up that are not part of the schedule but need some attention. How we develop those we get our boots on the ground with our maintenance department. The schools evaluate the need. On the schedule we talked about some changes, last time on the top half. The flashing lights project is almost done, that is a safe one to remove. At this time those projects are completely finished and will require minimal maintenance as we go on. We talked about adding bathroom partitions, bleachers and cafeteria upgrades to that. Our scheduled maintenance comes from common issues, principal requests and observation of things that we get a lot of feedback from, as far as the development process of where those changes came from. This latest update dated 5/3/21 is revised. What I did is try to bring some clarity to it, I’ve crossed out and highlighted the changes but left it there so we could discuss it. I won’t go over these individually, we hit the high-spots last time. We have gotten a lot of preliminary guidance of ESSER 3. We had none other than what our

allocation would be. They are still rolling out that guidance and are closing the application because the state got more guidance. They are revamping the application. What we know so far is that maintenance and infrastructure is going to be an allowable focus area, which is very exciting for us. With those guidelines, the projects that we have crossed out, we thought these were all that would normally live on this page that would qualify for ESSER 3 funding. If you notice it reduced this page by over a million dollars. It is a once in a lifetime opportunity to do some of this. Some of the school flooring projects we thought were justifiable in that they could create a safer, less germ environment, by replacing some of our cracked porous floors with some solid surface or some tile. The bathroom partitions, that was made for ESSER to get new quality materials instead of cardboard/pressboard between the thin laminate that once that gets bleached it starts falling apart. We thought those could be easily moved to ESSER 3. The renovation at South Elementary, when we last met, we had not had our planning meeting. We have met with the principal and Mrs. Kington, we have asked Uplands to come in. In the top of the wish list was an addition of 4 to 6 classrooms. Building right now is expensive. On that list was some bathroom upgrades. Some typical of what we have done with the other renovations, doors, windows issues, a little bit of flooring. Really the very tip top of the list was can we get rid of these portables and get a 4 to 6 room addition. That school was built with that in mind, so that was a possibility. Additional spaces to get children more spread out and to get them better air quality situations in the classrooms. Out of portables and into classrooms with better ventilation. That is allowable under ESSER 3. That is where the bulk comes from.” Boston asked, “In the addition, in our maintenance budget we’ve got South as door replacement and South interior/exterior painting. Could that fall within that grant money as well?” Harris responded, “That is a possibility. The painting probably not. The door replacement, when we met, we talked about pulling that into one project. I think the door replacement could but to be honest, I think the addition itself is going to be more than what we budgeted in here. It may be that we pull this and some doors and adding to it from ESSER 3. Then being able to complete that project with some door renovations with the new addition.” Boston asked, “You think with our grant money if we are wanting to do a South renovation and the additional classrooms, that we may want to go back and look what we’ve budgeted which would be \$200,000.00. Pull that and add to the grant money to get that completed? Harris responded, “No, strike the painting. I think the interior/exterior painting is going to have to stay in this budget.” Boston asked, “I thought you said you were going to pull from, where are we pulling?” Harris replied, “I guess pulling is not the right word. To rephrase that, the renovation for South Elementary is going to be more than what we budgeted here. We can strike it from our budget and rebudget with ESSER 3 money and that way if it is more than the 750,000.00, then we should be able to complete that project. I wanted to leave the doors in for now until we get a little bit more guidance from ESSER. Potentially, we could include the door replacement in the ESSER and strike it from here.” Boston asked, “So, that would be an overage in maintenance for the year?” Harris said, “Yes and it would go back to fund balance or if a screaming project like the roofs came up that we could adjust.” Boston said, “I do have another question. The Pleasant Hill HVAC replacements, do we have any insurance coming in from the tornado damage?” Harris responded, “We do, and Mary correct me if I’m wrong, there were 2 units damaged from insurance.” Kington responded, “It’s going to be between 30 and 40 thousand dollars.” Harris asked, “Just in HVAC?” Kington confirmed it was. Harris asked, “With replacing those do you think we will still have \$100,000.00 worth of HVAC to address?” Kington replied, “We’ve already spent most of that. It is done, we completed most of the HVAC replacement on the roofs before the tornados.” Boston said, “But we can’t spend something we haven’t budgeted.” Kington said, “I don’t understand what you are asking me. The insurance will reimburse now for what I’m spending on Pleasant Hill.” Harris asked, “I guess the question is, what are the HVAC needs at Pleasant Hill?” Boston said, “Here is my suggestion or my thoughts. The HVAC is such a huge project. We have units go in/out, parts, replacing units, whatever the case may be. Could we possibly consider moving that \$100,000.00 to line 712 so that instead of \$200,000.00 in next year’s budget and Pleasant is not specific. If we don’t need them down there, we could use that \$100,000.00 at other schools.” Mary responded, “The reason we broke that down in the maintenance plan is that we have a rotation, so we start at our school that has the biggest need and we add them an extra \$100,000.00.” Boston said, “I understand that, trust me I’ve got this. But there are times when you have a specific school that is in

need, that is not on a rotation. If that's the case, you've still got the money, it's just not specific. If Pleasant Hill doesn't need any HVAC, just because it's on the rotation, we've still got the money at other facilities." Kington said, "The thing about that is, you could spend \$100,000.00 at Pleasant Hill and it wouldn't make a dent in it. We have spent all of our money at Pleasant Hill already." Boston said, "That's not what I'm saying. I'm saying it's in the HVAC line 712, I think. Spend it at Pleasant Hill if that is where it's needed, but it's not specific in the maintenance budget worksheet. It's in the maintenance budget. It's just not specific." Karge said, "I have a question. So are you saying that the work has already been done so the \$100,000.00 would be replenishing what has already been spent out." Kington said, "We have already done the HVAC that we had scheduled for Pleasant Hill due to our maintenance plan and that is all complete. The tornado came through and there is more damage. We've got about \$40,000.00 total insurance reimbursement." Karge said, "So now I'm confused, the way I was reading it was that the \$100,000.00 would go to reimburse, but you've already spent out at Pleasant Hill. So, this is just you know you are going to need \$100,000.00?" Kington stated, "This is trying to catch schools back up to where they need to be because \$100,000.00 is not a drop in the bucket when you're spending." Harris said, "Let me help clarify, I think the 712 line, correct me when I'm wrong. I think the 712 line is for the ones that break, and we have not planned for." Boston said, "What I'm saying is I know the maintenance plan is golden and everybody plans to adhere. But you also know that any maintenance plan that you have for your home, your vehicle or whatever changes. If we move that to 712 it is not specific. If she needs it at Pleasant Hill, spend it at Pleasant Hill. If she doesn't, if she's got some units that need to be changed at SMHS, then that money is available, and it is not specific." Harris said, "I understand that. I think the intent of the maintenance schedule is to guarantee that just because one school had more emergencies than me, I didn't get passed up or they were limping along. That's why we built it that way." Boston said, "But that's a decision that you can't make. They're not going to get passed up, the money is there. Therefore, we are repairing, replacing those HVAC units that are in the dire need versus being specific for a specific school. If Pleasant Hill is on the rotation, then we have to send it to Pleasant Hill. But if SMHS, Brown or whoever needs it worse than Pleasant Hill does." Harris said the intent is to have 2 HVAC lines and one takes care of as many of those burning needs as 712, but to bring order to the system go ahead and do a scheduled maintenance. A targeted approach, so we don't put ourselves in a situation where we have a lot of broken units." Boston said, "I will put that into a motion." Safdie said, "Putting on my thinking as a county commissioner, which I am not. If I were a county commissioner and saw \$100,000.00 of non-differentiated funds, non-specific funds, I would say, what are you doing? Are you building a slush fund? If we put that \$100,000.00 in that line, then the school better have specific items that it is going to spend this money on. Otherwise the county commission will look at it and they will say what are you doing?" Boston said, "We've already got \$200,000.00 already in that specific line we say is for HVAC." Safdie responded, "I am sure that if I were a county commissioner, I would ask which schools are you replacing the HVACs for. If we go to a county commissioner meeting and our Director or Financial Manager can't itemize or generally say this is where it's going, then they're not going to appreciate that." Boston said, "I can tell you for the last five years I have attended every county commission meeting where our budget has been presented. That question has never been asked." Inman asked, "So we've got this HVAC replacement for Pleasant Hill and Mary used a little over half of it, can it be used in other schools?" Harris responded, "Yes!" Inman said, "What I'm hearing from you Mary is that we are budgeting \$100,000.00 for Pleasant Hill, that it's not going to cover it?" Kington responded, "HVAC is one of my biggest expenses. You could buy 4 units for \$100,000.00. We try to get the schools on the rotation where we are picking up a little extra for that school. Getting them up to date. Most of the units at our schools are 20 – 30 years old. When we did this our goal was to get on a rotation plan and give every school a little bit more. The \$200,000.00 goes for other maintenance, other breakdowns, belt replacement, PM all the way through the unit. For the other schools we send out the plan is for one school extra money to get a little bit ahead." Karge asked, "What you're saying is let's just put one-line item for HVAC. What you're saying we want the two separate and that way we know the money is allocated, even though the money is coming from the same place. You just want to make sure every school has that allocation every year on a rotating basis?" Kington explained, "When the principals look at that maintenance plan, they think I didn't get flooring, I

didn't get paint, but I did get HVAC. It makes them feel a little bit better." Karge agreed. Kington said, "Every School has designated funds. Boston asked, "How many units do you have at Pleasant Hill that needs to be completely replaced, right not?" Kington said, "I will have to look at that and come back with an answer." Boston said, "If Pleasant Hill has none that absolutely, they are all operating, why are we replacing them?" Harris said, "It's more like changing the oil. It's doing maintenance on the units." Boston said, "As long as we keep them running and keep them warm and keep them cool, I think they will be happy. We've got units that are operating and running. Why are we bumping up something a little extra that doesn't need it?" Kington said, "Every school need HVAC." Boston said, "That's what I'm asking, how many do you have right now that needs to be replaced?" Kington said, "If we had enough money we would replace the Barg units, is everyone familiar with the units. They are the ones at CCHS takes up half the wall. They are noisy, they are old, they are inefficient." Boston asked, "How many do you have, I'm talking about Pleasant Hill?" Kington said, "The majority of the old part is all Barg systems." Boston asked, "What are you replacing on the roof?" Kington said she would have to get that information for her. Boston asked, "Are the Barg Units operating?" Kington responded, "Not efficiently, not productively, and most teachers do not like them in their room." Boston asked for the information at the next meeting: how many Barg Units, how many are operating? Boston continued, "I get that you have to change oil, you have to maintenance and I think we do that. I've not heard of anybody who doesn't have heat or air." Harris said, "That is number one priority when one breaks down, we find a way to fix it." Kington said, "I rely on my HVAC techs exactly what they need at the school. Boston said, "I just don't want Pleasant Hill gets \$100,000.00 in HVAC replacement and they don't need it. If we could in and buy everyone new classroom furniture, we would, but the classroom furniture is operating. We do have units at other facilities that are way more in need than the particular school that is on the rotation. That is what I'm saying." Harris responded, "I understand you don't want to be wasteful. Our HVAC needs are so great we could double and triple both lines and still not catch up." Boston said, "I still want to see those numbers, how old the units are and what the plan is to replace those." Kington said, "We will get them." Karge asked, "Last year was a different school and the next year it will be a different school, but don't we have those kinds of rotations of other aspects of maintenance, where a school is going to get it this year and a school is going to get it next year?" Kington responded, "Yes." Karge said, "Again it's nothing that we've not already done. We know there is always going to be maintenance items, like every ten years they need a tune up or check-up. We know that next year South is going to get the \$100,000.00." Kington agreed. Inman said, "At the high school those Barg units are at least 26 years old, so we could spend millions of dollars replacing those." Boston said, "That is the information I would like to have. If we've got projects like that that are huge instead of doing a renovation every other year. Let's look at the HVAC to see where we might need to direct more money to that particular area. Right now, I do know we have some other schools that are in dire need and have very old HVAC. My thought is, that does not specify, if I've got some that need to be replaced, we've got the money to do it and its not specific. If Pleasant Hill has a HVAC that needs attention that is going to be done. It falls within that maintenance. We do a lot in our rotation, our exterior painting, the doors, the other things where we can still maintain a feel good with our principals." Karge said, "But by that logic wouldn't it make sense to do that with all of the maintenance stuff?" Boston said, "This maintenance plan was created and passed by this board in 2017. It was created and presented to the board. At the time not much money had been spent on maintenance. They said we didn't have it. Each year we increase the budget on maintenance to maintain. The thought was to maintain our facilities. Which is a grand idea. But as with everything else, times change, money changes, plans change, and you've got to really go back and look at that. When you say tile flooring at Pine View. That may just be one section and they really need more than that." Harris said, "To truly take care of all the issues we don't have enough money. I do think the plan brings some order to the chaos." Boston said, "It brings some order, but it also needs to be updated, it needs to be revisited, because we've spent since 2017-2018 we've spent roughly 6 million dollars on the maintenance of our buildings. Roughly 1 million on HVAC. That's 7 million dollars in the last 4 years to maintain our buildings. I We've done really well in keeping with that. I'm not in favor of just letting our maintenance go. I just think it needs to be updated. It needs to be looked at where are at with flooring, where are we at with

doors, where are we at with the roofs? Just kind of get that together so we can update our plan and update our monies. I think that is very wise on our part and that's one of the main jobs of this board is our facilities and our funding. Just continuously, well we've got a plan. You have to update that. Other priorities come into place, so we could revisit the plan, I have no problem approving it. I just want to make sure where we are and the money that we are spending is being spent wisely. Because in 2 years we're not going to have any money. Bring the plan back to the board." Harris said, "It's a different ball game after COVID."

Harris said one of the things we didn't get to is the CCHS bleachers. That is something we think we can use some ESSER money on as well. Boston said, "One more thing, Mr. Inman mentioned at the last budget meeting about some Martin Elementary outside painting. Can you tell me what that is about?" Inman stated, "We moved it out in order to get some bus attendants." Boston said, "My understanding was that our maintenance men were going to go back and try to do the outside painting, because it was the doors and the new windows, we had put in." Inman responded, "I think that was the interior where the panic bars and stuff were. Where it didn't line up. The maintenance people were going to do that. Where I was talking about was the outside. The top of the areas, the gym area. There was not money in the renovation for that." Boston said, "Could we look at the expense of that? It's terrible to spend \$750,000.00 to do a renovation and I feel partially responsible, because that money was budgeted twice. I advocated to remove it." Inman said, "I agreed with you and went along with it. Once we looked at the total project there was not money in there for the exterior painting. I thought there was." Boston asked, "Could we look at that, the expense of that? If it has to be revisited, we could put that in maintenance budget next year and get that done. Because we did a great job on Martin Elementary and I hate to leave one area hanging. It's just exterior and no interior? So, it should be less than \$100,000.00."

6. Draft Budget Pages 5/3/21

Harris started going through the budget pages. Highlighted areas are FYI for you and for me. We will talk about that as we go. She started with the maintenance of plant and went through the lines of that page. Boston questioned the North electric Phase 1. Harris explained that North electric panel is obsolete, and they cannot purchase parts for the electric panel. They will pull and replace one panel and use the parts to make repairs on the second panel. Boston asked if the school is safe? Harris and Kington confirmed it is. They explained that they can replace the panels over the summer when school is out and cannot do all the work in one summer so it will have to be replaced in 2 or 3-year time slots. The committee discussed the cost of the project and the time allowed for the repairs. The committee discussed the addition at South and the electrical concerns at that school.

Harris went on to other budget pages:

Transportation page the committee discussed the bus driver situation for retaining bus drivers.

They discussed the new radio system for the bus garage, bonus, and TDOT physicals. Harris talked about the need for buses and the budgeted amount for those. She explained that they would remove one regular bus and one SPED bus from the budget and apply for ESSER funds for these items.

The rationale is that you can expand the space for students on the buses.

Health Services page was discussed and that ESSER funds were used for 1 nurse this year.

Technology page was discussed, Harris went through the lines quickly.

They discussed the chrome books that were ordered for this year and paid with ESSER money. The teacher's computers that were on a rotation were also purchased with ESSER money. Inman asked if this was where the phone system budget is housed.

Board of Education no changes here. The only change was the unemployment compensation and audit services.

Director of Schools page. Increase in the district wide raise. Not any changes in the list of budget items.

Boston asked about TSBA charges for the office of the superintendent. Franklin explained that the registration fees are paid separately also for travel and accommodations.

Office of the Principal. No changes there.

Harris said she would stop there as she had one other item to discuss.

7. Other Discussion

Harris stated, "I emailed the budget committee regarding the roof bid. We have regular scheduled maintenance for Pleasant Hill, Homestead and CCHS. At the last board meeting the BOE approved the bids there and we talked about doing those two sections at CCHS with some additional savings. I made an addition error. The finance committee meets tomorrow to approve those and award those contracts, based on our recommendation. No new money needs to be appropriated, it's there and it's budgeted in line 335. No changes have been made except I added the numbers wrong. I wanted to be transparent with that and we will have to pull an additional \$55,000.00 from other savings from that line that would roll into our fund balance. That brings the total cost to \$772,900.00 for all of those roof projects. The intent has not changed, it was a clerical error on my behalf. Executive approve that for that expense. Boston made a motion to approve and the executive committee has the authority to approve and take to the commission.

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

MOTION: Carried Unanimously

8. Adjournment

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

MOTION: Carried Unanimously
(The meeting was adjourned at the approximate hour of 4:45)

Dr. Ina Maxwell
Director of Schools

Mr. Chris King
Chairman of the Budget Committee

Jane Franklin
Executive Assistant for the Director of Schools and BOE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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	Maxwell	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Difference of Budget		
72410	OFFICE OF THE PRINCIPAL	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	20-21 to 21-22	72410	
104	Principals	861,275	900,973	898,240	961,004	963,325	1,019,920	1,032,845	69,520	12 Positions (HS 12 month, Elem 11 month), 1 Long Term Leave (move from 71100-116)	104
117	Career Ladder Program	2,000	15,500	12,000	13,000	9,000	11,000	10,890	1,890		117
139	Assistant Principals	773,245	821,078	876,560	883,075	888,420	855,000	833,150	(55,270)	10 month 13 FTE (minus 2 half time included due to enrollment)	139
161	Secretaries	525,180	536,161	593,243	619,407	627,300	619,485	656,654	29,354	28 Secretaries and Attd. Clerks	161
162	Clerical Personnel	227,173	233,608	239,527	246,800	260,000	254,940	272,250	12,250	12 positions - Bookkeepers	162
201	Social Security	176,892	185,776	194,487	208,331	210,225	211,166	214,643	4,417	7.65%	201
204	State Retirement	188,412	198,973	226,801	245,049	239,900	241,777	244,409	4,509	10.3% cert, 5.5% support	204
206	Life Insurance	3,143	2,870	3,255	3,300	3,623	2,748	3,623	-		206
207	Medical Insurance	531,552	551,094	593,795	595,720	624,000	602,735	624,000	-		207
208	Dental Insurance	19,601	19,396	19,998	19,762	22,000	18,616	22,000	-		208
217	Retirement - Hybrid Stabilization			2,466			2,677		-		
355	Travel								-		355
499	Other supplies and materials	6,732	5,883	7,039	7,155	7,200	7,200	7,000	(200)	Postage \$3,500(.50 per student X 7000), BK accounting supplies \$3,500	499
524	Staff Development	7,507	6,040	7,566	12,000	12,000	8,000	12,000	-		524
599	Other Charges								-		599
									-		
									-		
	TOTAL OFFICE OF THE								-		
	PRINCIPAL	3,322,712	3,477,352	3,674,978	3,814,603	3,866,993	3,855,265	3,933,464	66,471		
									-		

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

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

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

	Kington	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		72620
72620	MAINTENANCE OF PLANT										
105	Supervisor/Director	45,724	49,457	51,455	55,410	54,868	54,869	58,125	3,257	M. Kington	105
161	Secretary	29,744	31,866	37,265	39,780	40,685	40,685	43,099	2,414	Hargrove	161
167	Maintenance Personnel	314,814	368,666	399,348	472,637	450,000	425,000	472,923	22,923	11 plus longevity, down 1 open position most of year	167
169	Part-time Personnel	11,350	14,768	8,458	25,000	25,000	15,000	25,000	-	1 part time grounds	169
201	Social Security	30,541	35,358	37,984	45,351	43,647	40,970	45,835	2,187	7.65%	201
204	State Retirement	21,240	25,068	26,844	31,230	30,005	28,630	31,578	1,573	5.50%	204
206	Life Insurance	418	389	451	572	572	572	572	-	13*44	206
207	Medical Insurance	77,820	83,862	92,580	97,900	98,800	91,986	104,832	6,032	13	207
208	Dental Insurance	3,664	3,498	3,702	4,290	4,290	3,888	4,400	110	13*338.25	208
307	Communication (cell phones)	1,881	2,810	3,819	5,000	10,000	7,070	10,000	-	Cell service, for maintenance department, data and internet mobile devices (summit tracer)(flashing zone light programing)	307
334	Maintenance Agreement (Septic)	9,990	10,000	9,600	10,000	10,000	10,000	10,000	-	State septic inspections	334
335	Maintenance & Repair Services	201,024	145,863	954,219	2,333,113	1,227,778	1,200,000	1,045,000	(182,778)	685,000 maint plan schedule, important maintenance needs 360,000, 100,000 for as needed repairs (750,000 Renovation South, flooring, bathroom partitions and bleachers moved to ESSER 3)	335
399	Other Contracted Services	51,438	44,053	42,470	35,800	35,000	35,000	40,000	5,000	Trending high at this time 'Elevator, boiler permits,maintenance and inspections & tests	399
418	Equipment & Machinery Parts	52,451	46,583	20,457	25,000	25,000	25,000	30,000	5,000	Cost increase mower , trailer, backhoe, tractor parts and maintenance for all schools	418
420	Lawn Care Supplies	15,224	14,999	11,615	15,000	15,000	12,890	15,000	-	Fertilizer, seed sand, maintain school grounds	420
459	Drainage and Septic materials	41,988	36,306	43,617	35,000	35,000	35,000	40,000	5,000	Large cost increase on demand parts All plumbing cost plus replacements boilers, hot water heaters and sewer pumps with maintenance	459
471	Software				5,800	6,500	6,500	6,500	-	Maintenance work order system	471
468	Chemicals	3,162	4,156	2,970	5,000	5,000	5,000	5,000	-	weed killer and , court marshal all schools	468
499	Other Supplies & Materials	83,197	87,566	47,311	50,000	50,000	50,000	60,000	10,000	Cost increase on demand parts. Bulbs, lumber, paint wire all materials used for maintenance at the schools	499
524	In-Service/Staff Development	4,590	1,544	3,642	5,000	5,000	2,000	5,000	-	conferences and training OSHA, ABESTOS, Safety etc.	524
599	Other Charges	40,213	44,149	49,111	45,000	100,000	79,000	100,000	-	bleacher parts and other items as needed for/ and replacement	599
701	Administrative Equipment			115,980	42,934	42,934	42,934	-	(42,934)	Safe School grant	
712	HVAC Equipment	124,453	149,207	198,238	200,000	200,000	200,000	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	65,000	20,000	new truck rotation plan, etc.	717
	TOTAL MAINTENANCE OF	1,200,494							-		
	PLANT	1,414,494	1,203,964	2,235,515	3,629,818	2,560,080	2,456,994	2,417,863	(142,216)		
									-		

	Reed	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		72710
72710	TRANSPORTATION										
105	Supervisor/Director	51,998	55,138	57,366	59,980	61,472	61,472	64,467	2,995	Reed, longevity	105
142	Mechanics	113,672	120,873	125,292	137,880	158,157	159,846	167,820	9,663	Overage 19-20 due to mechanics having to drive bus routes. (Line H, may move to I with Certified Diesel Mechanic certification)	142
187	Overtime							-	-		187
146	Bus Drivers	903,693	934,855	962,340	1,018,212	1,008,212	1,025,000	1,254,528	246,316	80 if fully staffed	146
162	Clerical Personnel	25,975	27,969	32,372	42,313	38,335	38,336	40,263	1,928	Brown, 14 Years "O"	162
164	Bus Attendant	24,603	24,294	28,497	57,605	59,333	53,085	61,770	2,437	SPED 5, 4 afternoon attendants added Fall 19	164
188	Bonus Payments				43,200	48,000	27,000	48,000	-	Safety/Attendance Bonus	188
189	Other Salaries & Wages	16,754	11,198	11,412	27,500	27,500	10,000	28,050	550	2 part time driver trainer/safety	189
201	Social Security	86,690	87,809	91,259	103,490	107,177	105,168	127,365	20,187	0.0765	201
204	State Retirement	59,299	59,243	63,661	72,991	75,543	75,061	90,027	14,484	0.055	204
206	Life Insurance	1,996	1,969	2,127	2,203	2,203	2,203	2,203	-		206
207	Medical Insurance	428,968	476,754	480,195	500,426	505,430	465,000	518,066	12,636	21 budget with 2.5% increase	207
208	Dental Insurance	21,145	22,090	22,276	23,954	23,954	20,370	24,553	599		208
307	Communications (cell phones)	-	-	-	-	-	-	-	-		307
338	Maint/Repairs Vehicles	4,288	9,880	9,992	10,000	10,000	10,000	10,000	-		338
355	Travel	420	962	1,426	1,500	1,500	1,500	1,500	-		355
399	Other Contracted Services	35,063	36,770	38,681	47,700	48,000	58,000	83,000	35,000	extended life of buses per state law, requires twice a year inspections on buses over 15 years old, wrecker bills, TDOT Physicals, \$35,000 for analog to digital radio upgrade	399
418	Equipment & Machinery Parts	18,174	15,352	20,000	10,000	10,000	10,000	10,000	-	Hard drive cameras	418
425	Fuel	238,451	277,397	299,171	310,000	310,000	285,000	310,000	-	journal entries will affect	425
433	Lubricants	15,165	17,015	17,499	13,000	13,000	12,000	13,000	-		433
435	Office Supplies	1,194	1,196	1,200	1,200	1,200	1,200	1,200	-		435
450	Tires & Tubes	29,555	34,918	35,000	32,000	32,000	22,000	32,000	-		450
453	Vehicle Parts	136,781	120,000	91,986	105,000	105,000	102,000	105,000	-		453
471	Software				3,500	4,725	19,725	10,600	5,875	Trip Direct Software, mapping software	471
499	Other Supplies & Materials	10,070	9,530	7,361	6,500	6,500	4,500	6,500	-	Fire ext., cleaning supplies, appreciation, awards, items for in-service, coloring books for K, etc.	499
524	Staff Development/ Training	8,000	7,128	7,076	8,000	8,000	6,500	8,000	-	PD and CDL reimbursement	524
599	Other Charges	899	1,961	1,982	2,000	2,000	2,000	2,000	-	Uniforms	599
729	Transportation Equipment - Buses	627,750	647,047	278,895	554,295	375,933	461,000	414,823	38,890	4 Regular and 0 SpEd bus. Figured at a 8% increase from this year's pricing. (Losing 7 this year and 7 next year) MOVED 1 Reg and 1 SPED to ESSER 3	729
	TOTAL TRANSPORTATION	2,860,601	3,001,348	2,687,067	3,194,449	3,043,174	3,037,965	3,434,733	391,559		
									-		

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

DRAFT

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

DRAFT

Harris											
76000	CAPITAL OUTLAY	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		76000
76100	REGULAR CAPITAL OUTLAY								-		76100
307	Communications								-		307
321	Engineering Services	75,000	14,616	13,140	20,000	75,000	62,000	75,000	-	district engineering	321
331	Legal Services								-		331
706	Building Construction	508,646		15,209	150,000	150,000	150,000	50,000	(100,000)	Transition Academy, finish and furnish	706
707	Building Improvements	733,693			540,001	-			-	CO furnishings in 18-19, OCR updates in 19-20 @ 113,000 plus 390,001.08 in audit adjustments from 18-19	707
715	Land								-		715
724	Site Development								-		724
799	Other Capital Outlay	139,141	125,167	75,159	150,000	150,000	150,000	150,000	-	School and department needs \$10,000 per school, and \$30,000 for district use	799
									-		
	Total Capital Outlay	1,456,480	139,783	103,508	860,001	375,000	362,000	275,000	(100,000)		
82130	DEBT SERVICE								-		82130
620	Principal on Debt		322,806	260,984	267,552	274,350	274,350	281,256	6,906	Principal on debt, moved here from 72610.699 in August, 2017	620
82230	DEBT SERVICE								-		82230
620	Interest on Debt		41,514	31,944	25,344	18,580	18,580	11,640	(6,940)	Interest on debt, moved here from 72610.699 in August, 2017	620
									-		
	Total Debt Service		364,320	292,928	292,896	292,930	292,930	292,896	(34)		
99100	TRANSFERS								-		
590	Transfers Out		200,000	767,331					-	Transfer to County for project overages	
	Total Transfers Out		200,000	767,331	-				-		
									-		
	GRAND TOTAL EXPENDITURES	51,623,991	52,661,541	53,967,593	56,095,320	58,685,438	55,771,612	59,273,406	587,969		
		Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		
	Difference in Revenues and Expenditures	1,150,571	815,584.18	1,256,024	(36,159)	(2,905,908)	50,214	(2,862,345)	43,562		
									-		
	Fund Balance	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Projected 2020-2021	Proposed 2021-2022	Difference of Budget 20-21 to 21-22		
	Excess of Revenues and Other Sources								-		
	Over (Under) Expenditures and Other Uses	1,150,571	815,584	1,256,024	(36,159)	(2,905,908)	50,214	(2,862,345)	(2,869,749)		
		Audited	Audited	Audited	Audited					Required To Leave 3% Fund Balance Reserve	
	Beginning Fund Balance	3,634,291	4,921,616	5,811,770	7,393,966	7,358,707	7,358,707	7,408,921	(35,259)		1,778,202
		Estimate	Audited	Audited	Audited					Overage or (Shortfall)	
	Ending Fund Balance/Reserves	4,784,862	5,811,770	7,393,966	7,358,707	4,452,799	7,408,921	4,546,576	(2,905,908)		2,768,374

GENERAL PURPOSE SCHOOL FUND
BUDGET AMENDMENT

Whereas, year-end reallocations are required to balance specific lines of the budget,

Whereas, all lines of the budget are requested to end the year with positive balances,

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

Fiscal Year 20-21 Budget Clean-Up

Retirement

Decrease Expenditures

141.71100.204	Regular Instruction - State Retirement	\$ 90,000.00
141.71200.204	SPED Instruction - State Retirement	\$ 12,500.00
141.71300.116	CTE Instruction - Teachers	\$ 12,500.00
141.71400.599	Student Body Program - Other Charges	\$ 1,800.00
141.72130.204	Other Student Support - State Retirement	\$ 5,200.00
141.72230.204	CTE Program - State Retirement	\$ 1,047.00
141.72410.139	Office of Principal - Assistant Principals	\$ 4,554.00
141.73400.204	Preschool - Medical Insurance	\$ 2,332.00
		\$ 129,933.00

Increase Expenditures

141.71100.217	Regular Instruction - Hybrid Retirement	\$ 90,000.00
141.71200.217	SPED Instruction - Hybrid Retirement	\$ 12,500.00
141.71300.217	CTE Instruction - Hybrid Retirement	\$ 12,500.00
141.71400.217	Student Body Program - Hybrid Retirement	\$ 1,800.00
141.72130.217	Other Student Support - Hybrid Retirement	\$ 5,200.00
141.72230.217	CTE Program - Hybrid Retirement	\$ 1,047.00
141.72410.204	Office of Principal - State Retirement	\$ 1,877.00
141.72410.217	Office of Principal - Hybrid Retirement	\$ 2,677.00
141.73400.204	Preschool - State Retirement	\$ 1,832.00
141.73400.217	Preschool - Hybrid Retirement	\$ 500.00
		\$ 129,933.00

Career Ladder

Decrease Expenditures

141.71200.117	SPED Instruction - Career Ladder	\$ 1,000.00
141.71100.116	Regular Instruction - Teachers	\$ 3,000.00
		\$ 4,000.00

Increase Expenditures

141.71150.117	Alternative Instruction - Career Ladder	\$ 1,000.00
141.72410.117	Office of Principal - Career Ladder	\$ 2,000.00
141.71100.117	Regular Instruction – Career Ladder	\$ 1,000.00
		\$ 4,000.00

Attendance

Decrease Expenditures

141.72110.207	Attendance - Medical Insurance	\$ 1,295.00
		\$ 1,295.00

Increase Expenditures

141.72110.105	Attendance - Director	\$ 240.00
141.72110.117	Attendance - Career Ladder	\$ 1,000.00
141.72110.161	Attendance - Secretary	\$ 11.00
141.72110.201	Attendance - Social Security	\$ 19.00
141.72110.204	Attendance - Retirement	\$ 25.00
		\$ 1,295.00

Medical

Insurance

Decrease Expenditures

141.71200.207	SPED Instruction - Medical Insurance	\$ 51,809.00
141.71300.207	CTE Instruction - Medical Insurance	\$ 13,487.00
141.72510.208	Fiscal Service - Dental Insurance	\$ 1.00
		\$ 65,297.00

Increase Expenditures

141.71100.207	Regular Instruction - Medical Insurance	\$ 51,809.00
141.71150.207	Alternative Instruction - Medical Insurance	\$ 3,969.00
141.72250.207	Technology - Medical Insurance	\$ 5,114.00
141.72320.207	Office of Superintendent - Medical Insurance	\$ 4,000.00
141.72520.207	Human Resources - Medical Insurance	\$ 404.00
141.72510.207	Fiscal Service - Medical Insurance	\$ 1.00
		\$ 65,297.00

Regular Instruction

Decrease Expenditures

141.71100.116	Regular Instruction - Teachers	\$ 10.00
141.71100.198	Regular Instruction - NC Substitutes	\$ 5,500.00
141.71100.499	Regular Instruction - Other Supplies/Materials	\$ 11,500.00
		\$ 17,010.00

Increase Expenditures

141.71100.128	Regular Instruction - Homebound Teacher	\$ 10.00
141.71100.128	Regular Instruction - Educational Assistants	\$ 5,500.00
141.71100.535	Regular Instruction - Fee Waivers	\$ 11,500.00
		\$ 17,010.00

CTE Instruction

Decrease Expenditures

141.71300.198	CTE Instruction - NC Substitutes	\$ 3,600.00
		\$ 3,600.00

Increase Expenditures

141.71300.195	CTE Instruction - Certified Substitutes	\$ 3,600.00
		\$ 3,600.00

Health Services

Decrease Expenditures

141.72120.169	Health Services - Part-time Personnel	\$	22.00
		\$	22.00

Increase Expenditures

141.72120.105	Health Services - Director	\$	22.00
		\$	22.00

Other Student Support

Decrease Expenditures

141.72130.123	Other Student Support - Guidance Personnel	\$	137.00
		\$	137.00

Increase Expenditures

141.72130.124	Other Student Support - Psychological Personnel	\$	91.00
141.72130.170	Other Student Support - Security Director	\$	46.00
		\$	137.00

SPED Instructional Support

Decrease Expenditures

141.72220.117	SPED Support - Career Ladder	\$	95.00
141.72220.161	SPED Support - Secretaries	\$	1.00
141.71200.171	SPED Instructional - Speech Pathologists	\$	25,000.00
		\$	25,096.00

Increase Expenditures

141.72220.124	SPED Support - Psychological Personnel	\$	95.00
141.72220.162	SPED Support - Clerical Personnel	\$	1.00
141.7220.399	SPED Support - Contracted Services	\$	25,000.00
		\$	25,096.00

Personnel

Decrease Expenditures

141.72230.189	CTE Support - Other Salaries and Wages	\$	2.00
141.72250.138	Technology - Computer Techs	\$	1.00
141.71100.116	Regular Instruction - Teachers	\$	57,000.00
141.72410.139	Office of Principal - Asst. Principals	\$	941.00
141.7250.206	Human Resources - Life Insurance	\$	3.00
141.72620.167	Maintenance of Plant - Maintenance Personnel	\$	1.00
141.72710.207	Transportation - Medical Insurance	\$	23,690.00
		\$	81,638.00

Increase Expenditures

141.72230.162	CTE Support - Clerical Personnel	\$	2.00
141.72250.105	Technology - Director	\$	1.00
141.72410.104	Office of Principal - Principals	\$	57,000.00
141.72410.201	Office of Principal - Social Security	\$	941.00
141.72520.105	Human Resources - Director	\$	3.00
141.72620.105	Maintenance of Plant - Supervisor	\$	1.00
141.72710.142	Transportation - Mechanics	\$	1,689.00
141.72710.146	Transportation - Bus Drivers	\$	22,000.00
141.72710.162	Transportation - Clerical Personnel	\$	1.00

\$ 81,638.00

Board of Education

Decrease Expenditures

141.72310.355 Board of Education - Travel \$ 2,950.00

141.72610.415 Operation of Plant - Electricity \$ 18,500.00

\$ 21,450.00

Increase Expenditures

141.72310.399 Board of Education - Other Contracted Services \$ 2,950.00

141.72310.510 Board of Education - Trustee's Commission \$ 18,500.00

\$ 21,450.00

Preschool

Decrease Expenditures

141.71100.116 Regular Instruction - Teachers \$ 24,200.00

141.73400.207 Preschool - Medical Insurance \$ 1,013.00

\$ 24,200.00

Increase Expenditures

141.73400.116 Preschool - Teachers \$ 24,200.00

141.73400.201 Preschool - Social Security \$ 1,013.00

\$ 24,200.00

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: _____