

Joint Budget/Salary
May 16, 2022 4:35 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. Presentation of the Non-Certified Salary Study by the Lean Frog Group
5. Discuss/Evaluate Salary Study Results
6. 141 Budget Discussion
7. 143 Food Services Budget
8. Recommendations for upcoming BOE work session
9. Other Discussion
10. Adjournment

Budget Committee Meeting
May 9, 2022
Central Services Board Room

The Budget Committee met on Monday, May 9, 2022, in the Central Services Board Room where Mr. Chris King called the meeting to order at the approximate hour of 4:35 p.m. He welcomed everyone to the meeting and appreciated everyone for attending.

PRESENT:

Mr. Chris King, 6th District
Dr. Ina Maxwell, Director of Schools
Mrs. Kacee Harris, CFO
Mrs. Stace Karge, 9th District
Mr. Jim Inman, 1st District
Miss Mo Charnot, Media

Mrs. Teresa Boston, 8th District
Mrs. Stephanie Barnes, CAO
Mrs. Kim Bray, HR Director
Mrs. Anita Hale, 4th District
Mrs. Mary Kington, Maintenance Director

ABSENT: None

- 1. Call to Order – Mr. Chris King**
- 2. Moment of Silence/Pledge of Allegiance – Mr. Chris King**
- 3. Approval of Committee Minutes**
Karge moved to approve. Hale with a second.
King: Any Discussion? All in favor, say aye.
Karge/Hale: Aye

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

MOTION: Carried Unanimously

- 4. ESSER 3 Architect Fee Approval**
Mr. King introduced the topic for discussion.
King: Ms. Harris.
Harris: We are ready to proceed with our 2 ESSER 3 projects. That is the CCHS Auditorium and The South renovation/addition. The board selected Uplands Design and they have communicated back with me, and the fee would be 6%. With your approval, it would go to the full board.
Karge: Move to approve the 6% fee to Uplands.
Hale: I'll second.
King: Any discussion? Being no discussion, all those in favor, say aye.
Karge/Hale/King: Aye.
King: All opposed? Hearing none, the architect fee at 6% is approved to send to the full board.

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

MOTION: Carried Unanimously

5. BEP Update

King: King introduced the item and handed it over to Ms. Harris.

Harris: The long-awaited numbers came in late on Friday afternoon, as they do. Good news is that our April estimate is more this year. This is always a sigh of relief. Especially if you remember were going from a hold harmless year, this current budget year, back to normal. Our first estimate showed about 1.6 million dollars more than what we received this year. We're expecting our May BEP estimate a little bit earlier. I've heard that the end of May, as soon as I get that, I'll pass that along. The April estimate still has 1 guestimate-the month of attendance, and that May number should have the attendance and they are always waiting on some transportation numbers.

Boston: What's our post number for April?

Harris: The total-state and local total is \$55,774,000.00. Interesting things about our enrollment is we had estimated at 6800 and they are saying it's 6812, so about what we thought it was. That is a decrease if you look back to '19-'20, which is what our current budget was funded from. It's still a decrease of about 200 students. In the fiscal year '19-'20, we're down about 199 kids from that point. Actual enrollment, which we were held harmless last year, we have gained 216 students from real enrollment. That's good news. Not quite back to where we were pre-pandemic, but we'll take everyone that we can get. We will anxiously await the May estimate. Do you all have any questions about the BEP? This gives us a starting point.

King: Thank you Ms. Harris.

6. Maintenance Budget Update

King introduced the item and turned it over to Harris.

Harris: A little bit of background about our maintenance budget. We introduced it at our last meeting. This gives you all some basic information, some things to think about. Literally when I came in and passed these out, they were warm from the copier. That's just the nature of budget season. Things are constantly changing. Just as a reminder, the maintenance budget is developed with input from our frontline maintenance employees, our principals and our district level supervisors and our district level management team. We look at those and see what the needs are, what's the school level expense, what's the district level expense, where does the need, is it a need, is it a want and if it is a need, where does it fall on our plan and does it need to be something off of the plan? Looking at this, I'll know we'll devote a lot of time to line 335. A lot of careful thought and consideration go into that. It's really based on that master maintenance schedule. We glanced at that last time. There have been no changes to that. We've printed another copy of that this time. Just to remind everyone, that schedule is monitored, and it is adjusted, just to make sure it stays relevant.

Karge: Ms. Kacee, if I'm wrapping my brain around this, the maintenance schedule that you have is going to be separate from the ESSER funds? The ESSER funds are kind of like the money from the gods so we're getting all the big projects done with our ESSER funds, but our maintenance schedule funds are basically what we would budget every year?

Harris: Correct, ESSER is a bonus.

Karge: Right. So, the difference in the budget, the 1.145 that I'm looking at is basically increase in supplies and things like that? Is that where that's coming from? Show me where I'm seeing the difference in the 2021 to 2023.

Harris: Ok, we can jump into that if you want. That is just based on the maintenance plan and that analysis of our needs. What needs to be done this year. And it happens to be the more expensive items that need attention this year.

Karge: And that's the roofs and things that you've detailed in here? Ok, I'm good with that, thank you.

Boston: On April the 25 I sent you an email on the roof, and do we have any documentation on the roofs condition and what documents do we have on the electrical at North. You sent me back an email that says "I will gather this information and present it at the next budget meeting".

Harris: And that is the plan.

Boston: Ok, could we not have gotten that beforehand so that we could review it.

Harris: Again, we're not voting on anything tonight and this is informational, an informational session, and I just do the best I can to get you all the information in an organized, easy to understand manner. So, if you have any questions on either of those 2...

Boston: (I understand that) Well, it would have been lovely to review those, so I would know if I had questions or not. That's why I like information a little bit ahead of time.

Harris: I agree, I wish I could make that happen, it's just the nature...

Boston: So, that was impossible to make happen?

Maxwell: So, if I may interrupt for just a second. You'll notice some things that she has provided for us tonight, as we review the roofs. We were in the process of gathering information to show the need for what was requested.

Boston: Right, but these were just done today?

Maxwell: No, these have been in progress for a few days, the pictures that you're going to see documented.

Boston: So, we could have actually gotten that a little bit ahead of time.

Karge: The last few, I just got a few minutes ago, so again, it's no insult intended, but I'm a department of one. And it's a 6-million-dollar budget, so, I'm doing the best that I can.

Boston: Kacee, I'm not fussing at you, you and I have been at this budget for a long time, it's just that we need to review it ahead of time, so we can ask the appropriate questions.

Karge: We have another budget meeting on Wednesday, don't we?

King: Yes.

Harris: We had the preliminary budget, maintenance information, presented at our last budget meeting. So again, any questions that come up, if you think of them later, we can talk about them Wednesday. There's not a lot of changes since you all have had this, since our previous budget meeting just a couple of weeks ago.

Boston: You mean in the maintenance budget?

Harris: Correct.

Boston: Ok.

Harris: Moving on, let's just start. I have shaded some lines that have changed since the last time you all have seen that. I try to do that once we introduce something, so we can focus in on those. You'll notice the first line is line 161, the secretary line. That is shaded because it involves one of our budget bulletin board items that we will be talking about on Wednesday, but I just wanted to bring it to your

Boston: What do you mean?

Harris: There is a request for an additional position that would affect that line.

Boston: Got it.

Harris: We will end with some information for you all to take home and review about budget bulletin board items. No changes then until we get to the big 335 line, which is our biggest maintenance line. This one, again, if thoughtfully prepared, and if you don't mind, I forgot to stamp these as drafts, so if you'll note somewhere on there, this is not the final version, this is draft. The next page in the packet is the 335-line breakdown. You can see here that numbers have changed a little bit. We're in a constant cycle of looking at our numbers, trying to make them better. That's one of the reasons that information does come in late, and we do want to give you all some accurate numbers. We made a call, we asked do you mind looking again at this roof, you'll see that the roof estimate has dropped. The condition when we got our first quote was pretty volatile. In the market, they felt a little more confident in our numbers. Again, this is a great example, we're asking, really calling in favors, for people to help us build the most accurate estimate that we can that might be done next year. Typically, our roof is approved this year and we do it in the fall of the year. These numbers are our best estimates. Of course, it will go through the bidding process, and it might come in lower or it might come in higher and we would adjust accordingly for that. That is one point that I wanted to look at, was the roof number. We were able to decrease that some.

Boston: What was the first quote?

Harris: I believe it was \$950,000.00

Boston: Who did we get it from?

Harris: We compiled that with Turner Roofing.

Boston: Who gave us a quote of \$700,000.00?

Harris: Turner Roofing. We asked them to come back out and really take a harder look at it. To ask them to commit to a number, even casually, is a little bit difficult sometimes. Ballpark.

Karge: I just got my roof done as an FYI and the supplies were double and there's nothing you can do. Supply chain is supply chain.

Boston: Do we have the flat roof, at Stone?

Inman: Yes, that is a flat roof.

Boston: So, we asked them to come out and look at it and they said, off the cuff, you're looking at \$950,000.00?

Harris: That was probably back in December, January. And so, the \$700,000.00 is more recent, it's now.

Boston: Well, if we wait 2 months and have them come back, will it be lower?

Harris: Well, hopefully when we bid it out, it will be much lower.

Inman: Or it could be higher. You never know. It's that volatile out there right now.

Harris: The next changes is South, halfway down, South environmental cleaning. We evaluated that and we said we could probably do a lot of that in house. I think we originally had that at 35 or 45,000.00 and we thought if we take some of that on, that would be one way we could save some money. The next is the bathroom partitions. We looked at that and I think originally, we had \$25,000 per school. We are getting to the point where we are looking at some preliminary big picture numbers and trying to cut some cost out of our budget. That was something our maintenance department thought we could still have a pretty good impact at a school for \$15,000.00. They're still going to be something along those lines. I have updated the totals there. Pictures are worth a thousand words. I thought we would look at some of these.

Boston: How old is this roof, Kacee?

Harris: This roof was put on in 1998. So, it's hitting 24 this year. It has a 10-year warranty, so obviously that's been much expired. A typical roof like this has a life of about 20 years. I think we've got a good deal. The first picture there, that's up in the gym and there's some white/yellow foam up at the top and that's where we've had to go in and try to prevent water from coming in. There are some ceiling tiles, multiple leaks. This is up on the roof; you can see it's attempted to be patched several times but that's just what we're looking at. This one, you can see that's about the size of his pointer finger, hard to see from a distance. The one by his finger has a tiny crack and that's enough to get water inside the building. Here you've got a picture of some patch work that has dried out. You can see that we've got a flat lifted up so wind and water, anything is going to find its way in there. Here's some additional patchwork, you can only patch roof work so many times. This crackly stuff is just where it's dry rotted in the elements. Some more patches that we've done over the years, and they are at the end of their road. Anytime you've got to make a hole, you try to seal that off, but it has a life span. Cracks in caulk, really yucky looking. Again, more patches. I hope this will held demonstrate the need. We also have some pictures again, all of this, the top half of the maintenance, the 335-maintenance budget worksheet is derived from our maintenance plan, so this year coming up, Stone Elementary and CCHS are up for flooring. We go in and we say ok, this is our flooring budget, what are your worst needs? There's always going to be some, it's never going to be done. We can never give them all that they want. Here's a carpeted classroom and as you can see it's yucky, and especially with what we know now post-pandemic, carpet is not really something that's easy to sanitize and not something you want in your room especially with kids and a lot of traffic. The next one, these are some old original bathroom tiles. The first thing I thought was oh my gosh look at all that grout and all that work that would take but you can see the tiles are chipping. These were 2 areas that the principal identified that would probably be at the top of her wish list next year for her flooring. Again, once we get the quotes and the estimates and if it's approved and we get to that point, we may only be able to afford one area. But we'll take that as much as can, as far as we can. Here's some of those old VCT tiles. You can see, it's buckling along that

crack and it's 3 different shades where we've tried to go in and repair that. This one you can see is chipping up and both of those are in a classroom.

Karge: That just becomes a trip hazard.

Boston: Both of those are in classrooms?

Harris: Yes. This one is in a classroom as well, it's the carpet. They will steam clean and deep clean these carpets, or attempt to each summer, but they're not very hygienic.

Karge: We're going to change these back to tile, right?

Harris: Yes.

Inman: How many classrooms out there have carpet in them?

Harris: At CCHS, I do not know. This one is on the wing that I used to teach on.

Inman: V Wing?

Harris: Yes.

Inman: What about Stone Elementary. Do they have any carpet out there?

Kington: The CDC room has carpet.

Barnes: Does the music room still have it?

Kington: Yes, and it's usually by choice in the music rooms.

Karge: If we have extra ESSER funds after they are allocated, is it possible that we could go back in and try to eliminate some of these carpet issues? Could we do a revision or an addition to our product?

Maxwell: That's a good question. We would have to look at the needs assessment and go in there...

Karge: It would be great if we can. Deep dive and get as much of these carpets out of there that we can.

Harris: I've been in this classroom in the summer when they're running that carpet cleaner and they can run it and run it and run it and the water is still black. But we do the best we can. That is some perspective and some real-life input into the numbers.

Boston: Question, on the CCHS flooring, if they've got the carpet, can we replace it with the tile?

Harris: Yes.

Boston: That's what the intentions are?

Harris: Yes. We've talked to Mr. Hall, and he was already aware through the principal budgeting process that his turn was coming up. He was all over carpet. He said first thing, that's what I want to do. Then we'll tackle the broken tile pieces if we have enough.

Boston: So, our plans are, or the proposal is, to take the carpet out and put tile in?

Harris: All of that would be finalized with the principal once we have a budget. Ms. Mary goes and talks to that principal and says here's about how much I think we can do with this money, and they verify. All of this is very preliminary right now. But that would be our plan.

Inman: Can I ask a question. I notice we don't have anything about the tennis courts on here. What's the thought process on those?

Harris: The tennis courts are on the second hand-out on the budget bulletin board. They are kind of a separate thing, there's a fact sheet on that, that has the background information, the cost estimates, and options.

Inman: Thanks, I just wanted to check.

Harris: They are in there. I've asked for additional information on the North electrical project. If you remember, last year we had one of the old fuses.

Kington: Looks like a printer cartridge. It's a breaker and the fuses go in here. These are 20-amp breakers with a 60-amp fuse. There's not enough ground out there to get the correct ground in those panels.

Harris: To recap, when that school was built, North and South was built at the same time, different brands of equipment was put in their electrical panels. The fuses and the breakers cannot be bought, cannot be manufactured and fabricated. We bought the last one several years ago in California. Our maintenance dept. tracked it down. I'm not an electrician but that is the project we're at. Phase 1 in underway this year, which I believe is to update the main outdoor panel, and then Phases 2 and 3 would be to go ahead and update, from my understanding, then they would go and everywhere there's a fuse box, or they call them a small panel, they would update those to more modern fuses and breakers.

Boston: Did we do \$250,000.00 last year?

Harris: Yes.

Boston: And we're projecting that \$500,000.00 will finish that out.

Harris: We're cautiously optimistic with the price increases. We think that will be able to get it done. We thought about busting that over two years, but I really think the economies of scale, we would save money on fees and planning if we could go ahead and do 2&3 and just be done.

Boston: Have we spent part of the \$250,000.00, have we started it?

Harris: Yes.

Boston: So, how far did the \$250,000.00 get us?

Harris: Our Eberhart Electric was the contractor...

Boston: We had to bid that out.

Harris: We did.

Kington: The architect.

Harris: And the electrical engineer. It was in the \$240,000.00's. Their bid came in, in the \$240,000.00's.

Kington: Ms. Teresa, looks like I've got 6 panels that's being swapped out this time for \$250,000.00.

Boston: How many panels are still there?

Kington: A bunch.

King: Should be about 18. I think it's divided into 2 phases. This is phase 1 at \$250,000.00, with all of them being approximately equal. I think the word for those old breakers, fuses is extinct.

Boston: We determined that last year, right? We knew we were going into phase 2 of North electrical.

Harris: Just to plant the seed, I'm a rain cloud this time of year. We have 2 schools that are not in dire need but will also be facing something similar in the coming years. This is probably going to be something we're dealing with for years to come.

Boston: What 2 schools?

Kington: Pleasant Hill and Martin Elementary.

Inman: Isn't the electrical that they've got being phased out as well?

Kington: Yes, it's really hard, I can't hardly get a breaker for Martin Elementary and Pleasant Hill is basically on the same thing.

Inman: Pleasant Hill's got the same as that?

Kington: Almost.

Inman: Wow.

Kington: It's odd thought that South Elementary does not. But you had 2 different contractors.

Inman: That's weird, cause I think Martin was done in '77 and South was done in '80 and North was done in '81. You would have thought, especially North and South, you would have thought they would have been about the same.

Harris: Are there any other questions on the maintenance budget worksheet?

King: So, every 40 years, we should expect this with electrical?

Harris: Probably so, I don't know that things were made like they used to be either. The next item that I wanted to talk about. Line 599 on the budget page. I just highlighted that one area. We had budgeted an additional \$20,000.00 there on the first draft and we sucked that out and are going to put that somewhere else. That will be changed. I wanted to also talk about line 712. The HVAC equipment. Just go over some of the highlights there. Just for educational purposes, the district has 1400 HVAC units. They range from window type PTAC units to multi kind rooftop units. Our bigger high schools might have more than 200 units. That's pretty significant. One of the brands that we have the trouble, that we've been advised-another obsolete-are the Bard units. We've talked about those before in these meetings. We have over 141 of those. To replace Bard for Bard for today's Bard for the old Bard, it's about \$31,000.00. Just doing some numbers, I thought that was pretty staggering. That would be over \$4 million dollars just to replace those 141 Bards. I say that to try to help educate. HVAC is going to be a constant need. It's going to be expensive and it's never going to be done. It's realistic.

Boston: Didn't we put \$1.4 million into ESSER funds to go to HVAC?

Harris: We did, yes.

Boston: What is being done with that?

Harris: That is in the engineering phase. We will hit on that in just a min if we can come back to the ESSER funds. In the '22-'23 budget, we have some money designated in that line, for general HVAC repairs. If it breaks down today, we've got to get out there and fix it before kids or cold tomorrow. We also kind of earmark off of our maintenance plan, our maintenance schedule for one school to kind of get some extra attention. This coming year, that will be Homestead. We would look at replacing 3 of their Bard units for that \$100,000.00. We would just have to work with the principal and the custodial staff there and our HVAC team to identify the greatest need. Cause they need more than that. But that will be a little bit of extra attention. I thought that was a good example. To jump back to the ESSER 2, we're very excited to get that amount of money for HVAC, because we do have such great need. As part of that, as requested by the board, we completed an audit, and we mentioned this at our last budget meeting, with the Tennessee Dept of Education Energy Efficient Schools Initiative and TVA. The purpose of that was for them to come out and us work together to gather some information to make sure that not only were we good stewards of that ESSER money but with all these dollars we're spending on HVAC that we were headed in the right direction. The results of that audit, just in a brief summary, we had to pick 4 schools, and they were very generous, and it was at no cost to us, really positive experience with them. We picked North and we picked North because it has a sister school, South. That was kind of our logic going through. At North, they looked at 6 locations that we identified as high need to replace with ESSER money. They had average efficiency rating as 9. It was packaged air source heat pump type. Mary, would this be that Bard type air system?

Kington: It's the Bard units.

Harris: The engineer in his official reports, said these units, which we have many across the district, are effectively obsolete today. That's just in getting replacement part and trying to get them running, you're running in a hamster wheel.

Boston: And that's the Bard unit?

Harris: That's the Bard and another brand of that type is Marvail. And we have a lot of those. But particularly at North, they looked at 6 and noted poor air circulation from these old units. Some carbon dioxide, which is not the dangerous carbon monoxide, it's just leads to when the room feels stuffy. Fresh air is not circulating like it should. The recommendation there, as with pretty much every school, is to replace the newer version with the same type but updated. They didn't give us name brands, but the same type and upgrade that efficiency rating to at least a 15. We're at a 9. Their whole plan of it was it will save energy, which is good for everyone, but also if it's more efficient, will save some money.

Karge: And it will improve the air quality.

King: And those are the SEER ratings?

Harris: Yes. The next school they looked at was Pleasant Hill. They looked at 7 locations there. They had the classroom heat pumps, these units like we're talking about, some window type units, we refer to them as PTAC's and a couple of wall furnaces that we use to heat the hallways. Again, they said again all these units needs to be replaced with higher efficiency units. Which really went along with what we identified. Stone Elementary, which we did because, is it Brown that is a similar floor plan?

Kington: Mirror.

Harris: So, it's a mirror, so that's another sister school. 14 locations were identified there and with its age, it's got original units as well. Those packaged gas heat/air systems. And their efficiency ratings ranged from 9 to 11 there. Again, they recommended that we go with that same type of set up but get a modern unit in there that's going to be more energy efficient and save some money. We wanted to do one of the big high schools and they are both set up quite differently. SMHS was chosen and we looked at 20 locations there. Their efficiency ratings there ranged from 9 to 13. We've got a couple on there that were 13 but the majority was on the lower end. Most of those units were over 15 years old and that was noted in the report. They also, in our discussion with them, said a life expectancy with one of those units, even a new one, is 15, 20 years max. If you look at the units that we have in the district, that's why we are spending millions and millions on HVAC.

Karge: Does it not just make sense that we've got this ESSER money that's once in a lifetime sort of funds, huge pockets that need to be upgraded, I guess I'm not seeing where the problem is. Maybe I'm

missing it. To me, it just seems like we would have replace these down the road out of our maintenance budget, so we're giving ourselves a jump start for the next 20 years, am I wrong?

Harris: No, and the study really confirmed that statement. We've got these old units and we know they need to go. And it does give us \$1.2 million that we would have to dig out of our 141-budget otherwise.

Boston: From this evaluation on the 4 schools that you did, is that where you've targeted the ESSER money to go to, to replace these units?

Harris: The ESSER money was set up, we wanted to give every school something for their worse HVAC needs. That's how the list was set up. We shared that with the engineers, and they took a look at it and the types of units we were looking at the other schools were very similar. I will say one of the disappointing things in this analysis, from the time we compiled the ESSER 2 wish list for \$1.2 and gathered some estimates and quotes there, you can imagine what's happened to prices since then. In some cases, over 400% price increase in the HVAC. It's not unique, but it's not good. We still have our plan, the HVAC engineer right now is going through and helping us write, we will have to bid that out and it will be a major project. To write those bid specs he is in the process of visiting the units right now. He's already told us-we can bid it all but we're not going to be able to afford to do what we thought we could do a year ago.

Boston: Who is the HVAC engineer?

Harris: It is through Upland Design. Moffis?

Karge: The ESSER funds, that it paid after the fact? We front it and then we get reimbursed from the government.

Harris: Out of federal funds though. It's not represented in budget.

Karge: So, we've got the money in our federal funds to be able to fund the project and get it reimbursed, theoretically.

Harris: Well, theoretically. That's another discussion that we'll have at our next meeting. About trying to put some things in place to help with that.

Karge: Is it something where we need to get a line of credit?

Harris: We're looking at moving some fund balance over to 142 as kind of a float. We'll work that. Overall, the HVAC audit, the recommendations came out that needs replacing with higher efficiency, need of repair first then look at if one has a greater energy or cost savings. They also suggested replacing in order of efficiency from worst to best-same thought process there. They recommended if we had budget constraints, which we always do, prioritize those older units first. They were more likely to go out than a couple years younger. I wanted to share that. At the last meeting I told you that I would bring that back. Are there any other questions?

King: All of the things that you covered are on the back page, is that correct?

Harris: Yes. Are there any other questions on the maintenance of plant budget page?

King: The highlighted parts are different from what was on our 4-18?

Harris: Correct. As a reminder, up there in the top, our 100 and 200 lines, those are still blank. We are getting some preliminary numbers in on our non-certified salary study. It's pretty exciting, a little overwhelming. We actually have a meeting with them tomorrow and I'm going to take the preliminary data that I get then and plug it in and I will try to deliver at the Wednesday meeting, a draft of the budget that has numbers up there. That's my goal. I do go home to sleep, but other than that, I will be working.

Boston: Will we get a copy of the non-certified salary study?

Harris: Excellent question. The salary study is done by Lean Frog, and they will actually be doing a presentation to the board. They are going to come, and we've asked for a joint salary committee and budget committee meeting on the 16th to present those findings. So yes, you will get a presentation and we'll get that data.

Boston: Will we get the information ahead of time or are we just going to walk in and their going to make their presentation and then we get to...

Harris: Hopefully, I will get a preliminary set of data tomorrow and can start plugging it in and hopefully Wednesday you'll get that and then you'll have from Wednesday...

Boston: I'm fine with that, If you'll just give me a couple of days.

Harris: You'll have till the 16th to evaluate and see.

Boston: What you do mean you're going to plug it in?

Harris: That's where on these 100 and 200 lines that's blank on the budget, I hope that I will have data that I can plug in there and have some numbers. That was just timing. They've really done us a favor by speeding up our process to get us data for this. I wish she could do the presentation and you all would have that and be able to soak that up and then I would be able to plug numbers in, but she can't do it until the 16th and that's running a little close.

Boston: Plugging the numbers in, assuming we're going to approve an additional position?

Harris: No, I'll be plugging in all the non-certified salary numbers...

Boston: According to?

Harris: According to what we find out tomorrow so you all can see as this is proposed, this is what it would look like in the budget. And it's just a draft.

Boston: Do we have those numbers without, what it would look like now?

Harris: No. If I did, that would be in here.

Boston: I'm just saying if we didn't change anything on the salary study, do we have those numbers.

Harris: You could look at the projected '21-'22...

Boston: It's going to be about the same?

Harris: On average it would be, with no district wide raise, which again, we've not settled on that number yet, you could say 2-3 % increase of those numbers.

Boston: Ok, so this total goes up about 2-3% and that's what it would be like if we had no increase?

Harris: Right. In a perfect world we would flip flop those meetings and have the presentation and then put it in the budget, but I want to give you all as much time to look at it as possible. I'll know more tomorrow, I'm excited about that. Any other questions? I think that's all I have for item number 6.

King: Anyone have any questions? Ok, number 7 is other budget discussions.

7. Other Budget Discussions

Harris: I have a list if that's ok.

King: Sure.

Harris: The first thing is the second hand out and I just dated to keep them straight. This is our budget bulletin board and I've updated it with today's date. No text has changed on this page, but I did include some fact sheets for y'all to be looking at. We looked at a couple of them, broad details. This is the whole data set. You'll notice those first 2 items-I'll have to email those out. The district wide emotional behavior coach and the additional mental health counselors.

Boston: What year did we increase the supplements before? That's only been a couple of years, right?

Harris: It's been proposed every budget year that I've been here, I don't think we've ever increased them. We've added some positions, cross country...

Inman: A couple of years ago, you are correct, we adjusted about 6 or 7 different positions and if memory serves me correct, it was about \$41,000.00.

Boston: You think that was a couple of years ago?

Inman: It was a couple of years ago. I don't remember exactly.

Boston: If I recall, we did.

Inman: Yes, like I said, it was just targeted coaching positions because we had let those go by the wayside. We kind of evened them out is basically what we did.

Boston: As proposed?

Inman: Yes.

Boston: They made a proposal, we approved it?

Inman: Yes. I want to say it was \$41,000.00. As far as a complete increase for everybody, no.

Boston: No, not since I've been here. We've never done that. That's what this proposal is, is an increase across the board?

Harris: Yes. And a change in the way it's calculated. So, it might not be an increase for some, and we can briefly hit the high points of these.

Boston: Not really been prepared, but is this what was proposed?

Harris: Yes, coaching supplement request, it went to athletic committee and sent to budget from them. As proposal 2. Basically, it is a mechanism that changed the structure of the scale to reward for longevity in coaching. Reward for your service.

Boston: Ok, so we're not really increasing the supplement as much as we are rewarding for longevity?

Harris: Right. I think that's a better way to describe it. Total change of structure.

Inman: The problem we've got right now, say you've got a high school football assistant coach, and he's been here for 10 years. Then you've got another position that comes available and you hire a new coach, he's going to start out at the same amount as that coach that's been here 10 years. That's not really fair. That's what this is trying to take care of, isn't it Kacee?

Harris: Yes, from my understanding. That was the goal. You've got one on every item there except for the first 2. I'll email those out. Please take a look in the data sets, any supporting information is with that and it's my plan that we will discuss these on Wednesday. Again, I want you all to have, hinging on if we have a real draft to look at with all the numbers.

Boston: Could we get, just to give us some numbers to play with. If we increase the non-certified from 75\$ to \$100.00 a day, how much would that cost us?

Harris: On the sub pay increase?

Boston: Yes.

Harris: To \$100 a day, for non-certified.

Boston: Right. Just to give us something to compare it by.

King: 25%.

Boston: 25% of what?

King: Whatever it is. \$75 is what you get now, 25....

Boston: Well, if we're increasing it to \$85 a day, that's an increase of \$87,000.00, right? Or That a total of \$87,000.00?

Harris: That would be taking, putting the non-cert...

King: That would be right around \$200,000.00

Harris: Non-certs today are \$60 a day and certified subs are \$70. Then if we jumped that up...I can run a scenario. So, you're saying take non-certified subs from \$60 to \$100?

Boston: Well, we can't do non-certified at \$75 and certified at \$85. We've still got to get non-certified less obviously, so what would be the next proposal? They are at \$60 now?

Harris: They are at \$60 now.

Boston: What is certified?

Harris: \$70.

Inman: Does that, I know at one time we were doing a retired teacher from Cumberland County was getting \$100 a day. Is that correct?

Harris: That is correct and that's not in this.

Inman: That's completely different.

Harris: Right.

Boston: What line item is that in?

Harris: Each instructional page on the budget, like regular Ed, SPED, Pre-K, CTE has a sub line. And they actually have the 2. 100 is that line.

Boston: Ok, we don't have to look it up, we'll look at it.

Harris: It would be scattered throughout the budget.

Boston: How hard is it, at this point, to get subs, now that COVID is kind of fading?

Harris: Well, it just so happens that Ms. Bray is here, I think the ready sub program has helped but there's still not a lot out there.

Bray: I had a sub workshop, we invited 35 people and 5 people showed up.

Boston: Ok, do we need to make sandwiches?

Bray: I've tried just about everything. We usually invite between 25-35 and usually, that was a low number, I've had as many as 15, probably the most I've ever had show up. And, usually, if we're fortunate enough, 10 of them will complete the actual process, do the fingerprinting, do the drug testing, provide all their paperwork.

Boston: And out of that, let's say 10, how many are we using consistently?

Bray: Consistently we're probably using between 50 and 60. If you look in ready sub right now, it's not as bad right now since COVID is over. I went in and looked at it today and it's not as bad as it was. I'll put it that way. We've probably got 40 a day jobs that are out.

Karge: Got to remember that Bucee's too is bringing people in at \$16,17,18 dollars an hour to start off and a lot of those are going to be part-time employee jobs, we're going to lose subs to that too. It's hard to compete when you're talking \$10 a day.

Boston: What would be, in your opinion, as to looking at, I know we're going from \$60 to \$75 and from \$70 to \$85 proposed. What would be your opinion at looking at an additional higher number? Do you think we would draw more subs?

Bray: Probably. It's difficult for people a lot of times, it's very intimidating. I've learned that after all these workshops. It's very intimidating for someone, who's never walked into a classroom, regardless of the money, to go in and think oh my goodness I'm in charge of these 35 or 25 students today. For someone that's had no training. Sometimes it's like a deer in a headlight.

Karge: I did sub and it's a lot more than what you think. It's getting a phone call at the very last minute and you may have plans, you may have been the first call on the list, you may have been the last call on the list, it's getting those calls leading up to vacation, days leading up to snow days. It's a lot of scrambling for that person if they've got kids at home, if they have a part time job. Then walking into the school, you can have a preference at what schools you want to teach at but you're never sure where you're going to be. I got put into a first-grade class and that was the longest day of my life. God bless you K through 3. I specialized in the high school level, it was easier for me. In the high school level, you're walking into algebra, which thankfully, I forgot a long time ago. When the students come up to you and are asking you for assistance, you have to know a little bit about everything. You may be in an algebra class this day and a chemistry class the next and English the day after that. And at 3 different schools. It's a lot to ask somebody to substitute. Disciplining is very difficult. The kids I had were great, the teachers were wonderful, it's very rewarding. If you're looking for some part time work, and you are very flexible, subbing is a great, great thing to do. It's a hit and miss. It's very intimidating.

Inman: Ms. Boston, on the numbers are you looking at maybe doing \$80 and \$90?

Boston: I didn't have anything, I'm just looking at, subs were a problem, especially during COVID, they might not be next year. But, if we had a decent rate we could offer them, would that eliminate the need in finding subs? I'm just looking at a way to resolve the stress on the teachers, the stress on the administration at each school level in trying to find a sub. If we're raising it \$15 across the board, that's not a lot. If we could maybe get some proposals on maybe a little bit higher numbers and I don't have anything in mind. I've done preschool child care, but I've never been inside a classroom where I've got 22 7-year olds looking back at me. I think it would be worth a little bit more money. If we could just have comparable numbers, that might help us in eliminating the problem.

Barnes: As she is preparing this, are we still talking about the retired educators will still be paid more than certified and non-certified?

Boston: I would think so. If they are retired and they want to come back...

Barnes: Actually, they changed the policy to any retired teacher that wants to sub, they get \$100.

Bray: We have 12.

Barnes: Yeah, we have 12 so that takes 12 subs, but it changed just this year. We would need 3 different categories.

Boston: Give us that proposal. We'll entertain any proposals. I'm just trying to eliminate. We didn't everything under the sun except drive the buses ourselves to get bus drivers. Nothing we tried worked there. If we can eliminate at least this, then I think that might be helpful. We could do it very economically.

Harris: Sure. I will put together a couple more proposals and try to get that for Wednesday. One of the goals that we had going in to the non-certified salary study was to get everybody at least \$10 an hour or more so that can kind of guide. That's how we came up with the increase proposed here but we can do some higher numbers and then adjust the retired rate accordingly.

Boston: I don't have a problem with that. I think if you're a retired educator and you give your time to go back into the classroom, probably you deserve more.

Karge: I absolutely agree with that.

Hale: Yes.

Harris: I don't care a bit to do that. Just as a reminder, all of these items on the budget bulletin board, you all have the great task of evaluating those. Maybe we'll be able to do all of them, maybe we'll be able to none of them, but just kind of keep that in perspective too. These were things that we counted that we'd like to get to address this year, so keep that in mind.

King: This is a homework assignment?

Harris: If you don't mind, dig into that and I'll come back with my homework on it. I do want you all to look at these and I would ask that you all, once we see the big picture budget, what of these you think we can afford.

Hale: Ms. Boston mentioned about the bus drivers and how are we with that? Where are we with bus drivers?

Harris: We're still understaffed. We're hoping that the non-certified salary study might help with that. At the end of the day we will have exhausted every option if we can increase their pay. If we're still understaffed, then at least we've done all we can do.

Boston: What are we projecting on medical insurance?

Harris: Right now, a 5%. We don't have the official word from the state yet, that's just our best estimate.

Boston: We didn't have an increase last year, did we?

Harris: I think it came to 2.5% last year.

Boston: And we're projecting maybe 5% to cover? The behavioral coaches. Different individuals that I've talked to throughout the system, really like that idea. Instead of the mental health counselors, behavioral coaches. A lot of kids have behavioral issues from their particular environment. They have really been in favor, so I'll just throw that out there. The individuals that I've talked to really like the behavioral coach idea.

Harris: It's a great need. Ok, we'll revisit this packet, I'll shoot you some more information on that. Are there any other questions about it? The next thing on my list is you have a change of date with the county commission. So, if you will please update your calendars. Our date to present that budget to the county budget commission is now June 7th. We were the 2nd and now we're the 7th.

Boston: At 4:00?

Harris: At 4:30.

Karge: I have class that day.

Harris: At 4:30. It's usually in the small, old courtroom. Mr. Chairman, I've got kind of a schedule overview or did you want to do that?

King: Go right ahead.

Harris: Ok. It is kind of crunch time for the budget, so we'll be seeing a lot of each other. Coming up on the tentative agenda for Wednesday, we hope to preview the Federal Programs budget. There's still some tweaks being made to that. If I get it done before Wednesday, I'll shoot that out to you, if not, it will be similar to this. You'll get the information, no votes or anything like that. We can talk about it and then you can think on it and if you have questions, we can revisit it. Again, I hope to have, ever optimistic, the rough draft of the budget so we can see the big picture. Depending on what information we get tomorrow. I would also like to hit on any questions that you all have about the budgeting bulletin board. Circle back to that and present what I've found. Again, a lot of information. Then we have scheduled on May 16th, that joint meeting with the salary committee and budget to hear that non-certified salary presentation. Ideally, at that same meeting, we'll have to evaluate time, food service will present their budget. It's always pretty simple, but some of their numbers will be dependent on the salary study. We've got that as well as federal may have some, we've got people in all 3 funds. If we agree to change those pay scales, we'll be looking at that in that meeting too and that will affect those 2 budgets. There's a gap that we can fill with additional meetings if needed. Hopefully, we could do some type of work session, maybe invite the whole board to budget meeting and if anybody has any questions

there. We're working toward the date of the May 26th board meeting to have the draft from the budget committee recommended for board approval. I think as much leg work and discussion and questions that we can do ahead of time, we do need to have the draft available from the budget committee for the public to review for a week. So, kind of looking back, it's crunch time. And as I get more date, I'll share that. That's all I have.

King: Any other questions?

Hale: The idea for the coaching supplement request and the ballgame duty requests, that's just things we'll be discussing, nothing has been set in stone?

Harris: Right. They are all on that budget bulletin board which are either items, those 2 items came to your committee from other committees for your consideration. The other items are things that just bubbled up in the budgeting process on our end. Nothing is built in the budget yet. You all will need to decide what gets added.

Boston: You said right now, our April numbers, we're looking at about \$55 million. Does that include what we have in fund balance?

Harris: No, that's just the BEP.

Boston: How much do we have in fund balance?

Harris: Hopefully we'll be able to answer that question when we get all the numbers plugged in and that rough draft that I hope to bring on Wednesday, we will look at that last page that holds all the keys.

Boston: Ok. That's going to be a key factor.

Harris: It is a key factor, yes. Any others?

8. Adjournment

Karge: Move to adjourn.

Boston: Second.

King: Motion has been made to adjourn and seconded. All in favor say aye.

Hale/Karge/Boston/King: Aye

King: We are adjourned.

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

MOTION: Carried Unanimously
(The meeting was adjourned at the approximate hour of 5:50 pm)

Dr. Ina Maxwell
Director of Schools

Mr. Chris King
Chairman of the Budget Committee

Diane McCartney

Executive Assistant for the Director of Schools and BOE

**Budget Committee Meeting
May 11, 2022
Central Services Board Room**

The Budget Committee met on Wednesday, May 11, 2022, in the Central Services Board Room where Mr. Chris King called the meeting to order at the approximate hour of 4:35 p.m. He welcomed everyone to the meeting and appreciated everyone for attending.

PRESENT:

Mr. Chris King, 6th District
Dr. Ina Maxwell, Director of Schools
Mrs. Kacee Harris, CFO
Mrs. Stace Karge, 9th District
Mr. Jim Inman, 1st District
Mrs. Marlene Holton, SPED Director
Mr. Bo Magnusson, Emer. Mngmt Director
Ms. Julie Timson, CCEA President

Mrs. Teresa Boston, 8th District
Mrs. Stephanie Barnes, CAO
Mrs. Kim Bray, HR Director
Mrs. Anita Hale, 4th District
Mrs. Angela Randolph, Fed. Prgm Director
Mr. Scott Hull, Safe Schools Counselor
Mr. Brian Parker, SMHS Wrestling Coach
Miss Mo Charnot, Media

ABSENT: None

1. Call to Order – Mr. Chris King

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

3. Approval of Committee Minutes

Karge moved to approve. Hale with a second.

King: I would suggest that we postpone that and read them both for the 9th and the 11th on our next meeting on the 16th, cause we haven't had time to read them.

Hale/Karge: Ok/That's fine.

Boston: Thanks Mr. King.

King: With that we will move on from there.

4. Federal Budget Preview

Mr. King introduced the topic for discussion.

King: Ms. Harris you have the floor.

Harris: We will start, this is the same format that you all are used to seeing with the 142-budget. The first 2 pages are the summary. If you break it down page by page, it's 60 pages. Just to get an overview, we are roughly (inaudible). We have about \$27,000,000.00 in federal funds. The bulk of that is in our ESSER funds. About \$20 million remain there. This is rough draft, it is a draft. We still have some moving parts, as always, but anything you see after this, any changes will be highlighted. This is draft 1. We'll hit the high points, you all will have time to take it home, look over it, see if you come up with any questions. We will be doing the same and then we'll come back together on that. The salary study will affect these budgets as well. I will just start from

the top and briefly hit the 3 parts that make up the federal fund. If you have questions, all of our federal departments are represented tonight. If you have any questions as we go through, please just stop me if you do. We will start with CTE federal money. This year we are right at \$629,000.00. That's made up of 3 pieces. Our CTE Perkins Basic and you can see the amount there. Very similar to years past we've got the equipment and materials, the Naviance which is career exploration platform and our student staff club competitions. Just a side note there, I've been working with the CTE department and we have multiple students from the county going to national competitions, so kudos to them. Then the largest one here is that innovative high school grant and it's just a carryover of that program. That is where we are focusing on the aviation. Then the last one is the Perkins Reserve Consolidated and it is a competitive grant and that is how we are working on STEM career exploration out at Pine View School. It's typically very school specific. Are there any questions on that summary? Ok, the next area that we have in our federal programs is our Special Education Department, we lovingly refer to it as SPED FED. Here the total is about \$1.7 million. It is made up of really 2 age groups. Our youngest kids that are 3 and 4 years old that has special needs and then our older kids. Pre-K age all the way through our Transition Academy at age 22. IDEA preschool 911. That is for the younger kids and about \$52,000.00 and this pays a partial salary of the preschool Special Ed teachers and benefits and then some supplies, equipment and PD for that. Then the next one IDEA Part B 901, that is for our older kids. You can see that's for the largest amount in SPED FED. It's about \$1.5 million and this covers special education teachers, lots of our assistants and a behavior specialist that serves special ed children, which we're going to parallel that a little later on tonight. A service coordinator, a compliance coordinator and some bus attendants as well as equipment, supplies and miscellaneous stuff. The next one is the APR IDEA B 912. This is part of the American Rescue Act money that was designated for this. This is for our younger kids. It's just under \$8000.00 for instructional supplies and materials and then for our older kids it's the same, just in a higher amount. We have a lot more of those students. Then the next section which is under the SPED FED umbrella, but a totally separate program is the Tennessee Early Intervention Services, what we call the baby birds program that is housed on our campus and that our SPED department helps administer. This is for those kids in the community and you can see the ages there, they are the little ones, 18 months to 3 years old, that need intervention, so we can get that to them at that young, young age. It pays for a teacher and assistants and their salary and benefits and their equipment and supplies and training for them. Any questions over the SPED Fed summary? Ok, the next one is over our regular federal programs and you can see that is where the bulk of our budget is. We've got about 24.6 million there and as we go through, you'll see some that has been there for years. That's kind of the standard and that's what we kind of expect to go back to once all of this COVID money is gone. We'll begin with that. The consolidated administration, you can see the amount there. That pays for the cost of administer all of the federal programs. The bookkeeper, secretaries, the supplies, all of that type thing. Title 1, about 1.8 million. This is focused on improving academic achievements, especially for our disadvantaged students. You can see what is involved there, extra teachers and assistants, instructional facilitators, training, parental involvement programs and our homeless support and foster care transportation. Title 1C is specifically noted for high quality educational programs for migratory children. That's

a special population there. Title 2 is all about preparing, training and recruiting high quality teachers and principals. This is where our instructional coaches live. It pays for staff development, our teacher mentoring program that we have and that's a little over \$400,000.00. Title 3 is \$19,000.00 and this is our language instruction for our English as Second Language kids. It provides instructional equipment and supplies to help those kids be successful. Title 5-\$162,000.00 is the rural and low-income school program. Which we qualify at most of our schools. Again, this helps with those English as second language partners. Title 9, this is our McKinney-Vento Homeless. This is where we pay for a part-homeless liaison, transportation and enrichment field trip for our homeless population. That's really the end of the regular, what we're used to seeing. As you can see what fuels the rest of the pays, is grants that in some way or other have come around since COVID and to really focus on the learning loss and make sure our kids are really where they need to be. One is Tennessee ALL CORPS. You are probably familiar with a lot of these we're they've ran through the board at various points. Tennessee ALL CORPS is the high dosage to low ratio grant to help students achieve. We have American Rescue Plan Homeless 1.0 for \$53,000.00. That is just to help support that population, especially those that have been targeted in that population due to COVID and give nature of support. The American Rescue Plan 2.0 is to help us identify those. Those are kids that are really hard to find and track sometime. It helps for us to ID them, get them involved and help them find success and provide basically anything they need to be successful. It if shoes or transportation. That's where the wrap-around services come in. It really gives a freedom to give that kid what the need be successful. The next one is one that we usually have as well. It's the 21st Century Community Learning Centers. This is the fun stuff. The after-school programs typically, the extended learning programs at our 9 schools. It focuses on science and technology and provides physical activity. It provides stipends for our teachers that are willing to do that, give that extra opportunity to the kids and give transportation to those kids that want to go. Next you have ESSER 2. This is the second round of the funds. ESSER 1 is complete. This is the one related to preventing and preparing for the COVID 19 pandemic. Big items here, and these are all set in motion, this is where our playground lives, which is the highlight of my day when I get to work with them. ESSER 3 at \$15 million. This is the last round of the ESSER funding and it's just a continuation of those plans. The big items in that are our CCHS auditorium and South renovation/addition. Then we've got a TAG turn around grant for about \$36,000.00. This is just support, to help us put in pretty intense interventions. Help schools turn around targeted areas that they need help in. There's a 1 and there's a 2 and both of those are the same thing. 2 is for \$250,000.00.

The fiscal pre-monitoring supports grant. This is grant money that will give us support, when we get audited and monitored, which monitor is like a baby audit. When that happens from the feds and from the state, this grant offers us support to help us get ready for that. You can imagine the documentation. We've got a great crew that offers that, but you can imagine a great support there. We also have an early literacy grant to help support literacy development. Then the high-quality implementation network for \$83,000.00. Again, is just to help implement really high-quality material and get our kids really to where they need to be with language skills. That is a lot of information.

Karge: Thank you and thank you federal. We're trying to get this on for the special called tomorrow, right?

Harris: If the committee would like to pass this on for a recommendation I would probably hold it until we take the whole budget to the board just to get 141, 142 and 143 together.

Karge: Ok.

Harris: But if you're ready to make that recommendation...

Karge: I move that we pass this on to the full board.

King: Ok, is there a second?

Hale: I have a question, refresh my memory on how we divvy out the Title funds. Each school is not allotted the same amount, is it? Is it dependent on how many students are in each program?

Harris: It does, and I'll defer to our Federal programs Director.

Randolph: It does. It's a formula grant, and they look at the overall enrollment of our 4th school and then they look at the number of students that are classified as living in poverty and they calculate it based on that per school.

Hale: Ok, cause I know that the Title funds do help a lot of children but I didn't know if it was just a blanket that every school get this amount. Thank you.

Boston: Kacee, we're doing non-certified salary study. When that comes back, if you are a participant in a grant, and you are non-certified, does that salary increase affect your salary as well?

Harris: If you are an employee under one of these programs, so for example, we have some federal teaching assistants. So yes, that would be, they are paid off of our non-certified scale.

Boston: So, this would change somewhat? If we increase those salaries. Just because you fall under a federal program does not mean you're exempt from our salary increases.

Harris: Correct, right. Now I would say that is the general statement. There may be some, like if there's a special set hourly rate, if it's a \$20 an hour for an after-school program, that would not be affected. That's outside of our salary scale. That would be more like a supplement or stipend. The paychecks for your regular days' work, yes.

Boston: These numbers are subject to change?

Harris: Yes.

Boston: Will that be updated if we approve the salary study?

Harris: Yes, that's where we will highlight anything that changes.

Boston: This may very well change according to the salary scale that comes in and the employees that participate under the federal programs?

Harris: Yes. As long as they get included, I'm fine.

Randolph: And if I may add, the amount that we have in the consolidated, it's the preliminary amount from the state and historically the final amount will drop September the 1st. Even though this last year it was closer to October 1st. So, there's still a little bit of time that the state can change the allocation on us.

Boston: Show me which one that is.

Randolph: That could be anything dealing with consolidated so that could be...

Boston: (Inaudible)

Randolph: It could be your consolidated administration, Title 1, Title 1C, Title 3 and Title 5.

Boston: Ok.

Randolph: That all falls under the consolidated funding application, but also sometimes changes have also occurred with the Title 9 McKinney Vento, even though it's a separate grant.

Boston: Could it go down or up?

Randolph: It could go down or up, I've seen it do both.

Boston: Do you know what we expect?

Randolph: We expect it to at least stay the same, but we do not know for sure. We're hoping it stays at least as preliminary, if not more.

Boston: And will we have, or are expected, I know you are predicting.

Randolph: We are predicting. Historically September 1st is when we usually know but this past year it was closer to October 1st.

Boston: So, if we approve this and we send it to the commission and they approve it, do we send it back when those numbers change? We change this?

Harris: Excellent question and good point. In general, all of these federally funded numbers could change. After the board approves it initially then we would come back with a budget amendment for you all to approve. If there was a million dollars in consolidated now and we budgeted that and it come and final allocation is \$800,000.00, then we would bring that back to the board to let you all know and make that budget amendment official in our books.

Boston: So, we just do an amendment?

Harris: Right. We really shored that process up this year to make it simple and we're not waiting a long time to be able to use that money. Once this goes through the board and to the commission we can spend, we can hire, we run as normal and then we just manage those adjustments as they come in with budget resolutions.

Karge: I'm going to restate my motion. Based on the information and we know there can be amendments down the line, but in the interest of time and getting it to the commission on time, I'm going move that we recommend this budget to the board with those proposals. And if we could, could we get the board a copy of these documents, so they can review them?

Harris: Sure.

Karge: Ok, thank you.

King: Motion is made, is there a second?

Hale: Second.

King: Ok, motion made, second, is there discussion? No discussion. All in favor say aye.

Karge/Hale/King: Aye.

King: Those opposed?

Boston: Nay.

King: 3 ayes and 1 nay. We will send it.

Inman: Can I ask a question? I'm assuming the motion was just for the federal programs budget?

King: Yes.

Inman: To go to the full board?

King: Yes.

Boston: I'm kind of lost. We do it at the same time, we send it on at the same time so I'm not sure.

Inman: Well, in the past, we've always waited until we've got the full budget ready to send to the full board. Instead of doing it piece by piece.

Boston: Always, there's that final meeting where we've wrapped everything up, we've discussed it and you're ready to move forward with both the federal and the county or our budget. So, it just kind of makes a nice, neat little package to approve to send to the board and to send to the commission. If we start piece milling it then we get kind of confused. Or I do.

King: Are we going to consolidate all of this later?

Harris: So, if it's ok with the committee we could most definitely mark this one as ready and then we'll also have 143 that will be heard separately-it might be the same night but you'll have to vote on it separately and kind of add that to the stack and then when we have all 3 of them ready to go to the board, we can send them all together.

Boston: And to, in our agenda, there was nothing to be voted on. There's not an asterisk where we can vote. This was announced to us as an informational meeting and it was presented so very thoroughly but we've not had an opportunity to look at it and see if those numbers are going to change, how they're going to change. I know that federal money is federal money and it's very specific but there's not an asterisk to where we could vote on it.

King: Mr. Board Chair?

Inman: Yes.

King: Since this is so much information, if we sent it out to the full board to look at, we've looked at it, is that out of order.

Inman: No, I don't believe that's out of order at all. Anytime the full board can get information, we'll accept it anytime we can get it. I wish Ms. Karge was still here. Did her motion not state that she wanted it to go to the full board on the 24th?

Boston: I don't think she specified a date, she just wanted it to go the full board.

Inman: I was thinking in my head that she might have said the 24th, but we can't do that. Ok, so it will just be for the full board meeting?

Boston: Right.

Inman: If you guys get everything done real fast, you can get it all ready.

King: We'll try, but this being 60 pages, that's a chunk.

Inman: I think the sooner we can get this out to everyone, the better.

King: If that's doable, that's what we should do. Probably in a printed stack in the mailboxes. Any further on federal budget preview?

Harris: No sir.

King: With that, we'll move to the rough draft budget.

5. Rough Draft Budget

Harris: This is the long-awaited first draft. And I really want to emphasize draft. There's still some moving pieces here. I thought we were really to the point that we needed to see the bottom line. Just wanted to hit a couple of high points. This draft that you see, and again it's informational, does have the things we're most excited about. Again, it's very preliminary. We do have a preliminary investment of about \$2.5 million dollars in our employee wages. That's something that we're very excited for. That's working in a draft version because we don't have final numbers yet in this.

Boston: Can I stop you? Is this something we're going to try to vote on today?

King: No, I don't think so. This is informational for sure.

Boston: Well I didn't think we were going to vote on federal either, but I wanted to make sure because if it's a draft and it is moving pieces, I want to be prepared, if we're going to try to vote on it.

Harris: In that investment there's about 1.2 million for our certified staff. Again, very preliminary numbers. We'll get the official numbers Monday at our presentation. We're estimating about a \$1.4 million-dollar investment in our non-certified staff. Very preliminary. As look through here please remember that. We have made some broad estimations, especially for our non-certified folks at this point. We're excited that we hope to be able to make this investment in our employees to continue to recruit and retain the very best and the brightest.

Boston: What are saying we've got a \$1.4 million investment in our non-certified?

Harris: Across the board, that's what the estimate is totaling. We talked with the non-certified salary folks yesterday and they are still tweaking things and still developing things, but they said they were in that ballpark. That's what we've incorporated throughout the schedule in the very preliminary draft, just so we can see if we go that route, how does that look on the bottom line.

Boston: How many non-certified employees?

Harris: I did not bring that in, but it's about 375.

Boston: And they have our scale, so they are looking at the scale and what they are suggesting that we move up to? The difference is going to be about \$1.4?

Harris: Preliminarily.

Boston: Ok. And you said we have \$2.5?

Harris: Yes, total when you combine the certified and non-certified totals that are projected here, it's about \$2.5 million combined. Along that line, I do want to point out, we have lines that have lots of people on that one budget code and we do have lines that have one person on that. As we go through, I do make a request that we don't focus in on any of those lines that have on person. In the name of transparency, we do put folks names out there just because that's been something that I think has really helped with transparency. But, we used a flat rate percentage as a ballpark that we just kind of created from the very basic preliminary numbers that we got from our meeting yesterday. If you see one person in particular that has a \$9000 raise, that doesn't mean necessarily mean that's what the salary study is saying. We took our number and just applied it across the board just to see how it affected our bottom line. Just wanted to put that out as a disclaimer. These numbers are moving. If anyone looks at this budget and sees their name and a big, new shiny salary, that doesn't mean anything at this point. Other than we're focusing big picture. It's new territory for us. It's a new way of approaching it, but with our time, it was the best way to move forward. Some may get that, some may get more, some may get less. Just depending on the scale, depending on what that looks like. Just some other things I've mentioned before that I wanted to remind you about. We do have some retirement rate changes that you'll see reflected through here. For the first time in a while, our non-certified retirement rate is increasing. That's set by the state. Our certified rate is decreasing. That was a point of interest. We have factored in inflation, particularly in our fuel cost. Those line that are related to that. Medical insurance for now we're still looking at about a 5%. Got some preliminary information that I really didn't like that said

it might be a little bit higher. They don't vote on that in Nashville until the very end of May. Hopefully, I will get a better idea if that's going to move. Right now, it's at a 5 so keep that in mind. I've got some highlights as we go through. You'll see several items that are highlighted and those are items, this is my living document that I work from, that our team works from, so if something is highlighted it either means I wanted to make sure that I talked about it tonight or it's something that I'm watching or there's a factor there and I don't have all the information I need. It's of no significance that it's highlighted other than to me and maybe that I wanted to point it out to you. Start at the very back. This is always the biggest reveal as we're working on the budget. To look at see what this page back looks like. And that back page, if you look at the bottom quarter at that, that's where we're going to focus right now. You can see our grand total expenditures and that's about 3 quarters of the way down. Our grand total expenditures right now and it's very drafty, are estimated at about \$65 million. That next line down, where it says proposed '22-'23 difference in revenues and expenditures, you can see that the budget in this form projects that we will have about \$7 million dollars more of expenditures than we have coming in revenue. For those of you that might not now, for that number to be negative is not unusual for us. We typically budget, a budget is typically your worse-case-scenario and you hope you actually spend better. As you go through, it's kind of your worse-case plan. That amount is a little higher than we're used to seeing. That's been really a point to me to remind myself of that. Before we leave that line, I want to make the point here and you go over 2 cells to your left. I'm on the cell that says 7.149 million. If I go over 2 cells to the left, that is our current year budget, '21-'22. That was what we budgeted that we were going to have to pull out of fund balance for this current year. If you go back over 1 cell to the right, you'll see where I'm projecting where we'll actually end. I wanted to make that point. On the left there, for budget year '21-'22 we said ok, worse-case-scenario, we spend every line to every penny that we have budgeted, we'll have to pull \$3.2 million from fund balance. Now we won't know until August or September what it actually comes out to but my projection with spring numbers, which is always a challenge, not only will we not have to pull out of fund balance, we'll actually be able to add a little over \$500,000.00 to fund balance. I wanted to make that point as we go through. That puts us 1 more cell to the right with the \$7.419 million. That is typical for us to budget and have to pull some out of fund balance. That number is one I want you to think about. About how comfortable you are with that as we go through this next set of discussions. We're going to go straight down from the \$7.419. The last section is where we'll do a lot of figuring. We're going to go straight down, and you see proposed '22-'23 and then the next cell under that just repeats the amount of expenditures beyond revenue. The \$7.419. The next line represents what we project our fund balance is starting July 1. You'll notice we're not used to seeing that big of a number above it and we're not used to seeing that big of a number in our fund balance. I wanted to spend some time really going over this because it is a different scenario of what we are used to seeing there. That line is our beginning fund balance line, that is what we project. \$12.3 million. That's a very healthy fund balance. And that was one of our goals over the last 2 years. With all the uncertainty we've had with drops in enrollment, with the pandemic, with funding up in the air, we wanted to build up that cushion. Some of that uncertainty is going away. That is why it's kind of a different mind-set for you all and for me, to think about that. We've never had 12 million in fund

balance before, so are we comfortable spending \$7 million of that in this budget year? That's something for you all to think about. The next line down shows the calculations. If we do spend the \$7.1 out of fund balance, that's what we'd leave in fund balance. We would leave us \$5.1. That's another number we've not seen like that before. It's new territory for us. Any question about that column before I jump over?

Inman: For everybody's information, what are we required to keep in there by state law?

Harris: That's the next section over.

Inman: Over, never mind, we'll get to that. Ms. Boston, go.

Boston: A \$5.1 fund balance, even if we spend every dime we budgeted, with the new formula that's coming in, how comfortable are you that the \$5.1 will remain healthy?

Harris: That's a very good point to bring up. I was very resistant with the new funding formula. I still have some questions but at the end of the day, it's \$8.7 million dollars more than we've ever had. That definitely is a mind shift for me as well. When we're looking at that, I would be comfortable in a normal year with \$5 million dollars in fund balance, budgeted. We know usually we're going to come in a little better. We almost have this cavalry coming in with the extra funding. I don't want to spend it before it gets here, but that does make me a little bit more comfortable about spending \$7 million. I don't care how much we have in fund balance, spending \$7 million dollars out of our savings account, that's what our fund balance is, makes me want to be cautious. It does make me want to think about it. But then we do have that factor of additional funding coming next year. All of those things to think about.

Boston: If you've got—we're budgeted \$7 million over of our projected income. I can remember when I first came on this board, we didn't have this kind of fund balance. We didn't have anywhere close to it. We've been very frugal and still maintaining some excellent projects. Do we need to look at maybe keeping some extra fund balance over and above the \$5 million? Just until we see what the new formula is going to do. I'm like you, I have questions in regards to the new formula.

Harris: Let's jump over to the right, the very right side, bottom right corner to further that discussion. If you look over there, the required to leave 3% fund balance reserve. The state says whatever 3% of your total expenditures are, you must have in your savings account, you can't touch it. We put that amount there. That's the \$1.9. As it presented here, and you'll hear me say it 800 times, it's very drafty, this would put us at \$3.2 over the requirement. I think that question ideally comes to the committee and the board. How comfortable are you with that amount of overage beyond what's require? The \$5 million is there but what I tend to really think about is I can't touch almost \$2 of it. What do I want that number to be? That's something for us to think about and discuss as we go through the budget and something we really need to think hard about.

Boston: But, how comfortable are you? With the \$3.2 going in to a new formula.

Harris: I'm pretty comfortable, it's new waters. I'm pretty comfortable just because I remember many years when we didn't have the promise of new funding.

Boston: And we still made it.

Harris: That number was much lower. If you remember, we had several years that we budgeted to the minimum and we got a nice little letter saying we noticed you all were budgeting to the minimum and you might not ought to do that all the time. To me to be beyond that minimum, I would definitely recommend that. With the uncertainty I think the \$3 is not a bad place to be.

Boston: The \$2.5 combined is reoccurring, can't go back on that, so we know we've got to have that every year. It's a thought.

Harris: It's a lot to think about. This page, there's a lot of budget pages to look at, but it really comes down to what we want this bottom part to look like and that's why we start there.

Inman: I'm glad to see those numbers. There's been years we've not had those numbers.

Harris: It really is just a different ballgame we're in this year for many different reasons. If it's ok I'd like to hit some high points of the budget pages, so things for you all to take note of as you take it home and have time to sit down and go through with it. Keep that bottom line in mind as you do that. We'll flip back up to the front. I'm going to go pretty fast but if you've got a question, stop me. I'll go ahead and tell you we're going to whiz through the first 4 pages. That's our revenue and you'll notice there's a lot of blanks. We have kind of our basic estimate what our BEP said and what grants-our annual grants like our volunteer in Pre-K and school health. Let's start at page 5. Some of the things I had marked on here for my notes, the teacher line 116, that is one of our most expensive lines. I just wanted to point that out. I keep that shaded for me until the very end. We have a shift in enrollment numbers and we look at allotments, 1 or 2 teachers can change that number. That's a pretty good projection, I think. That next line reflects those retirement changes. Line-449, you'll see a large increase in this line from what we budgeted this year and that is for our math textbooks. We're going to purchase half in the coming year and half then the remaining half, July 1 of the next year.

Hale: What are we purchasing, Math?

Harris: Yes, it's the year for math textbook adoption. If you remember maybe 3 years ago it was the ELA and we had to break that over 2 years because it's such an expense, and we'll do the same plan. We'll break it over 2 years.

Inman: Have they already selected the math yet or is it in process?

Harris: It's in process. Our plan is to adopt in the coming year and buy half in the coming year and then buy the remaining before school starts in the next year.

Barnes: The approved list will come out in October and you as a board will have to vote. We have to bring you all the information by April and the decision has to be made by April.

Boston: When do we have to start using the math?

Barnes: The following year, '23-'24.

Boston: Even though we're buying some this year, everyone will have the workbooks by '23-'24?

Barnes: Yes.

Harris: On page 6 we are requesting a new additional high school alternative teacher. It's built in to this budget. Page 7 I have highlighted line 116. This is our special education instructional program. We are still working the numbers there. We are looking at potentially 3.5/4.5 new positions in that line. This number will be changing probably as we finalize that plan. I just wanted to point that out to you. We're serving more and more kids.

Inman: Marlene is that just regular ed, special ed or ESL or what?

Holton: I have this second draft that I can make a copy of. 1 position is another behavior classroom. We're seeing intensive, student's need a more restrictive environment. 1 position is to have a K-2 classroom. We currently have K-5 so it would be nice to split

those 2 grades up. A full time SPED teacher at Crab Orchard, Stone and Martin. Their caseloads have been higher. I do the data every week. We have a half-time CDC teacher. We hired her in December this year and so I would like to make her full-time. She's done a great job. That would give us 4 CDC classrooms at Homestead. We have had an influx of students that need a CDC classroom this year. You guys gave me a classroom last year and it's already full. It's like I didn't even add an extra classroom. The needs are just rising and rising. We just don't have the staff at all the schools. The last thing is an additional SPED bus attendant which is a non-certified position. Our SPED buses have to have somebody on there. They are really hard to find right now. We are piecing it together. 8 full-time positions but 9 personnel. Somebody does 5:30-6:30 and somebody else does 6:30-7:30. I will make everybody a copy.

Boston: Does Homestead have a classroom space?

Holton: Yes, so me and Ms. Edmonds have worked really hard. Prior to this year K-2 was at Homestead and 2-4 at Stone and 5th and 6th at Martin. The transitions are really hard on the kids and the families, so I approached Mary Elizabeth at putting them all at Homestead. Currently she has enough space for us to have P3-4th grade at Homestead and 5th-8th grade at Martin. Both facilities have agreed to have the classrooms at their locations but this year we enrolled each student in their zoned school so Homestead and Martin wasn't getting the attendance hit or the achievement hit for all of the students in the county. They are enrolled in their zoned schools, but they are served at either Homestead or Martin.

Boston: But there will no longer be a CDC at Stone?

Holton: There wasn't one this year. That one additional half time teacher will be another class at Homestead and she's worked it out where we do have the class.

Harris: Any other questions? Ok, page 8 is the CTE instruction page and we went over that last time and no changes there. Page 9 is our student body education, and this is basically where our coaching stipends live. Depending on what we do with the bulletin board budget items, that line might change. Next is page 10. There is nothing remarkable there.

Boston: When there is a proposal on the table to pay teachers for working ballgames, where would that be?

Harris: That would probably be here as well, on that stipend line, that would be the easiest way to implement it. We had the 2 items, the coaching supplement and the pay for ballgames that we would treat as a stipend, probably hit that 189 line. We've not really worked out the kinks of that until it's a done deal. Procedural work. That's why it's highlighted, we may see some changes. Attendance is a pretty simple page. Page 12, this highlighted line, the 123 line, this is where we are proposing to go to a full-time guidance counselor for each school. We talked about that at our very first budget meeting. We have 14 now, and we'd take it to the equivalent of 16, full-time. In a departmental discussion, line 599, we've talked about computer equipment there and they were able to take care of that this year, so we would like a district drone. That's been discussed.

Boston: We've got on the budget bulletin board, add 2 additional mental health counselors. That's not included in 123, right?

Harris: Right, so that would be in 124, the mental health counselors would be. That would not be included in the numbers that you are seeing.

Boston: We are just going to full-time positions in the schools that don't have them, which is Crab Orchard and Pine View, right?

Harris: Right. Page 13 is our regular instruction support and no big changes there. Page 14 is our SPED support, and nothing changed there. Page 15 is our CTE support and no big changes there. Page 16 is our technology page. We do have an opportunity to get some E-Rate funding here for that wireless upgrade for the entire district. It's a very expensive project and our 20% is \$112,000.00 and the federal government will pay the 80% balance.

Boston: Kacee, are we still going with the 4% salary increase for certified?

Harris: Yes.

Boston: So, that's what is reflected in here?

Harris: Yes and then for our non-certified preliminary numbers show that is going to have a pretty wide range depending how specific positions don't mark terribly hard from a fairway to that job and some are extremely far so we just kind of picked somewhere in the middle for now just to put numbers in here and we hope after Monday to be able to take those exact numbers and put them in. Your non-certified numbers will most definitely change.

Boston: But you're looking at 4% across the board for certified?

Harris: For certified, yes.

Boston: That's what the state suggested?

Harris: We have this discussion every year when the Governor says 4% for certified staff, it's for the BEP funded. But we'd like to extend that to all certified staff.

King: So, it's a true 4%?

Inman: As of right now.

Harris: As of right now. That is preliminary. There's a lot of wishes in this budget right now.

Boston: How much is 1% across the board? Just for certified?

Harris: 1% for certified is about \$355,000.00.

Boston: That is everybody, that's not just BEP funded?

Harris: Correct. Moving on to page 17, this is the board's page. I'm watching the 207 medical insurance line. We have some suggested policy changes that are in discussion right now. Depending on how that goes, I may take another crack and see if we need to add money to that line, see how it would affect it. Cautionary, that may change. Page 18 you'll notice this has reflected our new director, coming on July 1. That's the only change there. Page 19 no significant changes there. Page 20 is the fiscal service page and no significant changes there. 21 is the HR page and no changes there. Page 22 is our operational plant page. We just noted some inflation type price increases that we're watching there. I have tried to, like on line 502-that's our building and contents insurance, I had estimated 10% rate increase at first and I think I came back at 8 and I think that's going to be realistic and it saved us just a little bit of money. So, there's a couple of things on this line-electricity-the last time we looked at it I had put it at what we budgeted this year at \$1.7, this year I'm projected we're going to be \$1.5, so I put it down to \$1.6. There's just a little change there that obviously if it's a real hot year, we might be moving some money into that line. That's as always. The next page is 23. I will say line 161 is highlighted. That's just one of those bulletin board items that I have marked to show that I need to come back to. Line 335, we talked about Monday night.

Page 24 is our transportation page. Line 146, we did some pretty extensive work with our transportation supervisor and his supervisor is Ms. Bray. We really looked at hard at our bus drivers. With that new routing software that we have, it's going to make us much more efficient. Before, our goal to be fully staffed was 80 drivers. Through this work that we've done we think we can be fully staffed and very efficient at 70 drivers. That was some money. We've never had 80 drivers since I've been here. But if 70 is fully staffed that's 10 positions that we don't have to put money in that line for. Nobody is losing their job.

Inman: How many bus drivers do we have now?

Harris: 56, 58.

Boston: So, we're still 15 low.

Harris: We still have a lot of folks driving. Our transportation director, several of our mechanics.

Boston: We compensate if you run 2 routes, right?

Harris: We do.

Boston: Can you go back to page 23, the safe school grant.

Harris: Line 701 is where we put our safe schools grant, which we have gotten continuously. We still expect to get that, but they've changed the award date of that. Instead of awarding it when we could go ahead and budget for it, we will do a budget amendment. It's typically October when they make that award now. I fully expect we will get that, but we're not counting on it until I have the money in the bank. We fully expect it.

Boston: You fully expect us to carry on, but it's not been budgeted?

Harris: Yes. And we expect the amount will be the same. Everything points to that. Back to page 24, line 189. In the name of transparency, I've tried to bring your attention to anything that changes. Currently we have 2 part-time driver trainers/safety trainers and we would like to combine that into 1 position. We did a budget amendment back in the spring, this is for (inaudible) to have bus attendants. Line 729, down at the bottom of transportation, this is where we have our buses. We are hoping to be able to buy regular size buses.

Boston: If we only have 70 drivers, or 56 drivers, and they're running double routes, how many buses do we have, and do we need 4 new buses?

Harris: We asked that question from the transportation director and we worked with him on that number. We actually brought that number down to 4 with the change. We were looking at 7 originally. Again, that routing software is really going to be beneficial. We can make the routes that we do have the buses that we do have on the road more efficient. We think 4 would be ideal.

Inman: How many do we have that are coming off line that are too old or have too many miles? Is it 4 or more?

Bray: I think it's more right around 6 probably. But, we use those for parts normally.

Harris: Page 25, no changes at all there. Page 26 is our Pre-K page. This time we do not have the official word, we are still expecting to be funded for the exact same amount as this year. If that were to change, that page would change, but we're not expecting that at this time. That brings us back to the end and there are some items at the top. Page 27 at the top, you can see line 321 is our district engineering. I look at the projects that we have coming up on our maintenance budget that are going to require engineering services and I

do an estimation there. Line 706-we really, really want to finish the transition academy and have those kids there in August and we moved some money a few weeks ago, if you remember, to try to help do that. We budgeted \$10,000.00 and I put a note to finish and furnish. If there's any of those little things that come up, little details, the finishing work can often times be expensive. Then line 590, I did include for you, separate, it's outside of the budget bulletin board. It's this fact sheet. I wanted to talk and discuss the details, in a nutshell we have more federal money running through that 142-fund than we've ever had. Several years back, we moved \$200,000.00 from our fund balance in 141 over to 142 to kind of serve as a float, because it is reimbursement. We get some vendors calling because we can't ask for reimbursement until the check is cut, but they can't send the check unless there's money in the bank. It creates this kind of very basic fundamental problem which is really beyond our reach of fixing. If you look at the sheet, I used a playground as an example. With federal money, if we want to order a playground, we get a PO, get our quotes, get our bids out, whatever we have to do. Then place that order and then the courthouse will cut the check and then they have to hold it. Once they cut the check, it populates in the accounting system and we can go to the next step, which is sending our documentation to the State and then we wait for reimbursement. Ideally, you never want to end a month with multiple lines of our budget in the red. We can imagine if we buy playground this month and the reimbursement doesn't come in until next month, we just got a ding. We just turned red until that reimbursement comes in. We try to avoid that. Our staff does a great job. Everything that we can control with that with timing, the state is usually pretty good about turning those around. With their influx of federal money, sometimes they are a little slow. We have 20-30 days wait period. When we do get that reimbursement, then the money goes in and we can pay that vendor for the playground. We talked to the auditors about this. It's not just us, it's every district that has federal money and gets it as it comes through reimbursement. We've talked to the comptroller's office, we've talked to our department of ed financial representatives and their solution is the same solution that we did a couple of years ago. Move some of our fund balance over and let that be a helper in that timing cycle. You've got the details there, I know that's a lot of information to throw at you. But if you look on line 590, we've got for our total federal budget is over \$27 million dollars. Moving an additional million over there, we're not spending that money, it just sits there and helps us as we can, not end a month in the red. We are requesting that transfer out to 590. Really important point, if you don't remember anything else, that money isn't spent, it just sits there. It helps us with our process. It is committed as restrictive fund balance. No one can touch it. And anytime the board wanted to, we would do a budget amendment. If we needed that million dollars back or a portion of it back, we could do a budget amendment and through the board, our normal process, then through the county commission, we could push it back into 141-fund balance. Truly with \$27 million dollars, and we've got some big-ticket items coming out hopefully soon, \$1.2 million, which is what that would make that line, will help. Will it solve the problem? No. We don't have enough money to just sit there for that.

Boston: If we transfer a million out of 590, whatever the case may be, in reality, even though it is restricted funds, does that mean that our fund balance is \$6,198,000.00?

Harris: Not in reality, but that's one way to think about it. For all intents and purposes, on paper, because it's 2 separate funds.

Boston: I understand that, but in reality, you said not in reality, but in reality, if we needed that million, we would still have the fund balance of \$5,198,000.00 plus the million that been transferred to help the federal transition.

Harris: Correct.

Boston: So, actually, we would have a million more. We are just using that money for a purpose.

Harris: Right. We researched the last time. That does not go in that bottom right hand corner at the bottom. We cannot use that million to count toward our required balance. You're correct in that if we needed it, it would take a little time to move through the board and then move through the commission.

Boston: Let's say we wanted to build 8 classrooms at North Elementary and it was going to cost us \$3 million dollars to do it. We have that million that we could pull out, if we had to, to build those classrooms? Is that correct? Am I looking at that right?

Harris: Yes, it's still the boards money, it's just living in a different house.

King: Would it be fair to say that's another separate savings account that we're using as collateral for flow through?

Harris: Yes, that would be a good way, but the same account folder, just different savings account. I wanted to point that out. Please read over that fact sheet. It has some more technical detail and if you've got any questions about it, we do really feel like...nobody likes to not be able to pay their bills. And we can, but when those vendors call in and we say you might not understand this but you're going to have to wait 10 days, that gets old. We don't like for anyone to have that thought of us. Even though we can't feed the process, we want to smooth it out as best we can. That is the very drafty first draft. I know it's a lot for you all to look at. Looks like we'll have some good weekend reading. If you come across any questions, just let me know.

Hale: I think Ms. Boston asked this already, but maybe I didn't quite understand it. So, we have budgeted in the coaching supplements and the ballgame duties in a portion of this?

Harris: We have not. This draft-nothing off the budget bulletin board is included in the draft you have now.

Hale: So, where would be budget those, how, what part of the budget would they come to?

Harris: For example, the coaching supplement would come out of our current coaching supplement line because it would just be an increase to what we're already doing. We're thinking we would probably treat the pay for ballgame duty as a coaching stipend-extra pay-we'd probably put that money in that line as well. Just to make it easy and keep it separate from our instructional line. Just to be clear, nothing on the budget bulletin board is in the budget yet. Going forward, I will remove my highlighted areas and keep those for me and any draft that you get, I will highlight any changes that are made so you're not trying to figure out what the moving pieces are. Look for that going forward. We'll do the same for the 142-budget as well. We predict there will be some based on the salary study, so we'll highlight those. That is all that I have for the rough draft budget.

King: Ok, any other questions?

Hale: Are we going to put those 2 items into the budget?

Harris: That is for the committee to decide.

King: The items on the bulletin board, we are going to talk about that next.

6. Budget Bulletin Board Discussion

Harris: This packet has the most recent version of all of your budget bulletin board items and their corresponding information. Briefly, I will be conscious of time. We have discussed most of these at surface level already, but I do want to give air time to them all. If it's ok, we'll move through them.

King: Please do.

Harris: Ok, in no particular order, we have compiled some data, some background that we thought would be good for you all to have that would be good when making these decisions. Like I said, none of this is built in yet. Anything that you select off the budget bulletin board would be an additional cost. We tried to put an estimated price tag for your consideration and some relevant facts. The first is the 2 additional mental health counselors. We have our lead mental health counselor here and Mr. Magnusson with us. I think the numbers here speak for themselves and I appreciate you all gathering those for us. We currently have 3. When I asked for some stats, and this ran through the end of April and there's 3 mental health counselors and they've done 810 counseling sessions, they have responded to 102 emergencies, and I'm just hitting some highlights here, and 94 responses to 1-time major crisis sessions. What that means is defined for you there below. These folks are really more of a mental health professional. That's the service that they bring to these kids. I know we've had some discussions about school guidance counselors, but this is really an intense focus on the mental health side. There is some definitions there, other services they provide. Mr. Magnusson, Mr. Hull, do you have anything you'd like to add?

Magnusson: Sure, I'd like to add, if you haven't noticed, times are changing in a lot of ways, the things that our children are facing—mental health issues, stresses, anxieties that they are facing is increasing. Increasing the ability to serve more students from a mental health capacity is more critical. Coming out of COVID I know we've seen an increase significantly in the need for that. I think Mr. Hull can talk more specific about it. I do agree that there's a very fine line between what a school counselor does and what a mental health counselor does. I think it's very important that we can find ways to add additional assistance to our students.

Hull: I think the main strength of our program is the way it's designed is it allows us to be flexible. Which our number one priority is to respond to crisis across our school system. Where our mental health counselors are employed by the school system, it allows us to visit any schools, see any student, at any time. That's our number 1 focus. The design of the program is to keep us flexible. We have individual students that we work with in counseling sessions. Every counselor referral is different, so the flexibility comes into the fact that at sometimes it may be a student with a mental health diagnosis, it may be behavioral issues, it may be different things. Not only do we provide counseling to the student, but sometimes that also means meeting with the family, setting up resources for the family, working with teachers, staff members at school, to try to help with what is the best plan for this one particular student. The strength of the program is flexibility. The weakness of the program is that there are so many referrals. And a lot of those referrals, because they are different, some take more time than others. A lot of them require a lot of detailed work. As referrals build during the course of the year, we're forced to kind of pick and choose and respond to emergencies. I think the request for the 2 additional counselors would address some of those areas. Any questions you all have about it...

Boston: I have a question. What you are seeing and after talking to a few individuals within the school district, behavioral specialist seems to be the direction that I'm getting. If we added 3 behavioral specialist or counselors, whatever they are called, would that be helpful as well?

Hull: Perhaps. With mental health, behavioral a lot of times is contained in mental health. Behavior is a surface issue, and the underlying cause a lot of times is an underlying mental health condition and environmental factors. Sometimes we discover that in the course of working with particular students. For example, if the behavior issue is trauma based, like the child has been exposed to domestic violence or whatever, your standard behavioral interventionist in the classroom won't work with someone who's having trauma-based issues. Those won't respond to logic. Knowing the difference in those is very vital. The strength of having the counselors allows us to approach the case from every different angle.

Boston: Having the 3 counselors be flexible, I think you're assigned to 3 or 4 different schools...

Hull: 4 different schools.

Boston: What would your suggestion be as far as the behavioral, do we just need 2 mental health counselors and call it a day? Do we need a behavioral specialist?

Hull: I think from our standpoint, we do get some referrals and a lot of them are behavior issues. What we try to do, we meet with the teacher, find out what's going on in class, what are you seeing. My philosophy has always been the younger the child the more you've got to work with parents, caregivers, because they have more of a limited ability to change those behaviors. The counseling part is what is the child's motivation? Are they motivated to change the behaviors, what will motivate them to change the behaviors, do they have the capacity to change the behaviors? If not, then we need to work with the surrounding folks to try to help that child be successful. As far as behavior specialist, as far as what you're talking about, I think they go into a classroom and sit and do evaluations. We don't do that per se. If we get calls for a crisis in school and we're in the middle of evaluations, sometimes we would have to stop that. From a clinical standpoint I think, we do deal with behavior issues, we do it in maybe more of an indirect fashion. If that makes sense.

Boston: You're not suggesting that a behavioral specialist would help?

Hull: No, I'm not suggesting that a behavioral specialist would not help, that's beyond me to comment. Ms. Rofe that works with Special Ed does a remarkable job.

Holton: I would say a behavior coach is more about how that coach is going to help the teacher in the classroom support those students needs and prevention. If we can prevent some of the things to get to a crisis point, but that doesn't say that if we have behavior coaches that we aren't going to have students in crises. There are 2 separate needs is the way that I look at it. The behavior coach is what strategies do the teachers' needs, how can we help the teachers in the classroom. We went to kindergarten classroom and the student was highly defiant, so Jesse went, I went, and we met with the teacher and said what strategies have you tried, what can we try now? Let's try check-in/check-out, let's meet with the parent, let's do positive reinforcement. That kind of thing is the behavior coach. If that student said in that moment I'm think I'm going to harm myself, it turns into....

Boston: That's not behavior, that's crisis.

Holton: Yeah. It's 2 separate things that we have a need in both.

Boston: Would you say, what's the best direction to go? 2 behavioral coaches, I don't know if you need behavior coaches in high school or if they would mainly be elementary.

Holton: Our current behavior coach for SPED, she does the whole district, but we had a call today that a school needed support. I said what does your schedule look like tomorrow, she said I'm out all day, so I said ok, I'll go. So, I'm filling in a lot with Jesse on behavior support in the district, just from the SPED side. Let alone the regular population. A lot of times principals will call us for help and I will go out or regular behavior kids cause I tell Jesse, you need to go out to the SPED population, I will go help the principals with regular ed. I will go out into the classroom and support regular ed students and Dr. Farley has went with me as the Pre-K through 8, Ms. Barnes has went with me, just to provide the teachers and principals support. Some of the behaviors, you just wouldn't believe.

Boston: Could we get away with 2 behavior specialists and then add another mental health? If we catch the behavior.

Holton: The behavior coach is meant to prevent an increase in behavior. The mental health, some of those students, no matter what we do to try to prevent, something is going to happen at home, mental health...

Boston: That's where Scott picks up, his team.

Holton: Right. I don't that the behavior coach will always be able to prevent it, though that's the goal, to hopefully not get to that crisis point.

Hale: Where are these people housed? Are they housed at individual schools or here at central office?

Holton: Ms. Rofe is housed here at central office with us.

Magnusson: Our safe schools' team is housed here but they are out and about all the time. They come here occasionally for meetings, but they are in 4 schools each.

Holton: The people that are focused on behavior, we are in the schools every day.

Magnusson: If you remember the old Venn diagram, we've got mental health over here, we've got behavior over here and they're definitely going to overlap but they are very different.

Boston: They are very different but if you have \$225,000.00 and you've got to choose, is it going to benefit the students to have 2 behavior coaches and 4 mental health counselors or 5 mental health counselors and 1 behavioral coach, who I'm not sure could cover every student in this county. That's where I'm trying to get to, what's our best option?

Magnusson: Good point. I think addressing those is any way, shape or form. We will take all the help we can get.

Boston: Well, mental health is getting way out of hand and it's an area that's needed but I also like the idea of behavior coaches.

Magnusson: I think Mr. Hull made a very good point. The risk of having them, when they are involved in behaviors they aren't going into the classrooms and sitting there and observing behaviors. If this kid is acting out, they are trying to find out why verses sitting there and coming up with strategies to help like Ms. Holton and her staff.

Holton: Our goal is to support teachers and administration with strategies because they are seeing behaviors in regular ed that they've never seen, like we've seen in SPED. Some of our students that are regular, typical peers, are behaving in a manic way where

we've always had to deal with that, now they are. On a high level. It's really going to be about teaching teachers strategies, giving them a tool box. The teachers and administration are eager. You have to pick which emergencies are the most critical.

Boston: In your program of study, is a behavioral coach required? Or is that something you said this is what we need?

Holton: It was here when I came on. She does behavior coaching with the SPED students. She creates all of the behavior plans in the district for SPED students and she also does counseling with SPED students with mental health issues that are not seeing safe schools. Our departments overlap and a lot of times if a kid is in classes without child we will tell Scott, ok this is the background, this is what we've done. We try to all work together.

Boston: Which is excellent. The increase in mental illness and anxiety and depression and everything that's going on with our students today, if we could be behavior coaches and it prevents, and we still have our safe schools' counselors and we still have our guidance counselors inside the schools. We are covered as our funding is allowed. I'm just trying to get to the point of what is best for our students.

Holton: It's going to be hard to find a behavior coach or a mental health professional to come and work in the school system. It's a tiring job and it's a hard job. Even if we post 2 and 1 I don't even know that we will have enough applicants to fill the position.

Maxwell: If I might add, both of these are high needs and Mr. Hull and his staff also serves our faculty and staff.

Hull: If I might add, I don't think it will be too hard to staff for a few things. We offer some things that private practice clinicians don't have. We ask that our clinicians be licensed or that they work to become licensed. I have a designation on my license to allow me to supervise (inaudible) their licensure. And we have Cumberland County schools as a site, so they can count their hours toward the licensure. That's big when you're pursuing your license. Even for a licensed professional, we offer state salary, we offer school-based hours. I don't think it will be hard to attract quality candidates if we market it from that standpoint.

Boston: I just wanted it explained to me on where do we need to approach this, how do we get there?

Holton: I'll take whatever you give.

Parker: Gave a statement on his wife being a teacher and seeing the rise in mental health issues.

Harris: I think this discussion both 2 and page 3 and makes the point that this budget bulletin board items are things that bubble up through the process that we kept hearing and we wanted you all to play the role of making these hard decisions. We suggested 2 mental health and 1 behavior coach, that's a good way to approach it. There is options, it can be what you all want it to be and what you all think would be the best solution. As we go over these items, I just want you to remember how they relate to that bottom right hand corner as well and what you're comfortable with. These are just suggestions and you all have the lovely task of figuring out how to proceed. The next one on the list is the coaching supplement request. This one and the next one, I believe, come to your committee from another committee. There's a lot of background work and things that have already been put in here. The athletic committee sent this proposal to the budget committee and coach Parker would you like to speak?

Parker: If you look at the pages there's a lot of numbers there that I'm sure you don't really want to go through. The main think I wanted to point out. I collected the data from all the current coaches in the county that was able to get information from which was most. The number on that first page that you're seeing-year 0 which would be the next school year, \$51,881, that would be the increase if all of the current coaches stayed and they got a 10% raise for every 5 years that they've been in that position. So, that is 10% of their supplement, not their salaries. We're not actually asking for any of the base supplements to be increased, we are asking for basically employees to get paid for every 5 years, increase every 5 years. With Bruce Mullins retiring this year, that number will go down \$4,500. It's actually \$47,381 starting next year. One of the main parts of this is also rewarding, when you hire in new coaches, rewarding them for their experience. That's the only way you're going to get coaches to come in to this county when you're needing to fill a spot. There's been multiple times they've been told the supplement and they've laughed and went somewhere else. That's a way to help get some coaches in the county. Example there, head football coach gets \$5,100, if that coach has 15 years-experience, they would get an increase of \$1,688 and then their next increase you would see would be in their 20th year which would be an increase of \$679. As long as I've been coaching, 26 years, there's never been a raise in supplements. What other job never get a raise? From the time everyone puts in on this it's quite a bit of time, every day, every year. I think it's very important to see that. Overall, the 10% step raise basically amounts to 2% per year which basically is less than what inflation is. We aren't even asking for inflation.

Inman: This right here will reward those coaching for staying. Right now, the way our scale is set up-if you've got an assistant football coach at the high school and he's been there for 10 years and he's making x amount and you hire in a brand-new coach, he's never been here before, he starts out at the exact same amount. We need to be rewarding our coaches for staying. If you look at some of the elementary coaches, with their supplements, they are probably getting paid less than \$1.00 an hour.

Boston: We looked at this 2 years ago. I think we added more positions.

Inman: We added a few positions and we increased some coaching supplements that had been kind of left behind. It was about \$41,000.

Boston: It ended up being about \$45,000. I get it.

Parker: The numbers on the other pages are basically just showing what those increases would be every 5 years. You can see exactly what someone is going to make if someone is going into their 6th year, going into their 11th year, it's all in there.

Harris: Any other questions? Our next item also came out of committee. I think it's actually bounced from this committee to salary committee and the committee brought this proposal back. This is the pay for ballgame duty. The proposal that came back was that certified staff would get \$40 a game for working ballgame duty. That came back from salary committee to budget. We estimate the cost to about \$65,000.00.

Inman: Per game would be like football but like basketball would be per night. Not per game.

Harris/King: Per event.

Boston: On the sheet it says we have a game rate at \$40 and a game rate at \$25.

Harris: Those were just some numbers that were run, that were discussed in the salary committee to provide some options. The \$40 is what was proposed by the salary committee, that's what they suggested.

Boston: The salary committee suggested the \$40? But then we've got \$66,000.

Harris: If you look at page 10, the second column from the left, I just rounded up to \$66,000. It would be \$40 per game and when we ran the numbers of how many games we estimated that to be, it comes to \$66,000.

Boston: Questioned the \$25 per game column. Harris explained that column was if they pay were to be \$25 per game instead of \$40.

Inman: Those other numbers are just possibilities, but the salary committee recommended the \$40 per game. This is really just a small stipend.

Boston: If you go a step further though, and I know you can't incorporate all of this but our teachers independently do show much and we're paying a specific group of teachers that are working ballgames but yet I've got elementary teachers running to Wal-Mart at night making sure their students have this and yet they are not being paid. There's no way equalize that out but how do you leave those teachers out that continuously do so much more?

Inman: I think this was a starting point. Trying to get some extra money for the teachers. The thought process was that we would come back and try to do more later on. This is just a starting point.

Hale: It's my understanding that every teacher in every school, at some point, has to pull ballgame duty.

Boston: Has the opportunity.

Hale: Has the opportunity.

Inman: No, not opportunity, they are required.

Hale: I know when I taught the 28 years at North, I had ballgame duty.

Inman: Principals require certified personnel to do a certain number of ballgame duty every year and they aren't getting paid a penny for it.

Boston: More high school games than elementary, is that correct?

Hale/Inman: Yes.

Boston: High school certified would have the opportunity to collect more money than elementary.

Inman: Correct me if I'm wrong, but I think if we open this up, this was right here, any certified personnel could basically work any ballgames. So, if elementary teacher wanted to work at the high school and the high school teacher didn't want to...

Timson: I don't think we opened it up like that. Usually administrators want teachers who know their building.

Inman: Ok, I'm sorry. I think we talked about it once. The way I look at it, teachers can volunteer to get as many games as they want to. There was a couple of years when I was at CCHS that we paid the workers for football and basketball. We took it out of the gate money. The same teachers worked that wanted to and it gave some relief to those teachers who didn't want to work ballgame duty. They will still have to assigned to it.

Boston: How many teachers do we have working high school games?

Inman: It's different for every ballgame.

Harris: It's all in this packet. For the sake of time, let's move on. The next item is the tennis court replacement. It's not a new issue, it's discussed heavily last year, but we couldn't afford it. CCHS has 8, 4 are currently usable. SMHS has 6, currently 4 are usable. We have some estimates there. We've been told that if was approved in this budget we probably wouldn't be able to do it until next summer and we've been told to

expect a 10-15% price increase. This is an issue that we could afford to replace both at over a million dollars. That's up to you all to decide. We've just given some options, suggestions, to how to still address the problem. Give you all some different ways to get there. One of the ideas that came up out of discussion. Replacing both courts, totally new everything. Then another idea on the spectrum was a partnership and rent or lease some court time with the city, with Fairfield Glade. I wanted to point that out so you all can evaluate the whole spectrum of the options on any of these proposals. For your reference.

Inman: The idea of exploring the partnership with different places, that would work fine for the tennis teams but it's not going to help our PE classes. I look at it as a whole venture. As a former PE teacher, we used tennis courts every day, if it was nice weather outside. You're talking 35 kids to a class, even at that you still don't have enough tennis courts. Just for your information.

Harris: The next item we discussed briefly at our last meeting. We did update that with some options for you all. You can see the original we're at today (for subs) we're at \$60 and \$70. The original recommendation was to go to \$75 and \$85. Then we put in the requested options there. As you can see, the price tag goes up. We did want to provide those options for you all. The final item on the budget bulletin board was a request for a part-time clerk/secretary in our maintenance department. Some stats there-our maintenance department handles over \$3800 work orders a year. Which results in over 800 purchase order. For each one of those purchase orders, there's usually 3 quotes to be gathered and specs to be written. In evaluating the need for this we've come up with-duties to include the phone calls, organizing those work orders, kind of doing the preliminary process they require, filing, doing some inventory and gathering quotes. Very clerical type level job there. We've given you an estimate there of about \$14,000. For your consideration. I would encourage you all to please look over all of these items and also keep in mind, as we've mentioned, all of these items have different variations, different options. You may want to commit to all of them, maybe none of them. We will incorporate into the budget what your recommendation is. Please keep the price tag, and these are considered our wish list. There's a need for a lot of them, but please consider that until we meet again.

Inman: I've got one statement, if my math is correct, on this page for the bulletin board, we're looking at \$444,000.00 worth of reoccurring expenses. Then \$1.1 million non- re occurring expenses. That's basically what we're looking at on the wish list.

Harris: We will revisit again. Mr. Chair that is all that I have.

King: Thank you very much.

7. Other Discussion

King: Are there other discussions we need to have? Hearing none, I'll entertain a motion that we adjourn.

8. Adjournment

Hale: I make a motion that adjourn.

Boston: Second.

King: We are adjourned.

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

MOTION: Carried Unanimously
(The meeting was adjourned at the approximate hour of 6:35 pm)

Dr. Ina Maxwell
Director of Schools

Mr. Chris King
Chairman of the Budget Committee

Diane McCartney
Executive Assistant for the Director of Schools and BOE

Cumberland County School Nutrition Program
 Central Cafeteria Fund
 Statement of Proposed Operations For the Fiscal Year Ending June 30, 2023

Account #	Description	2020-2021 Audited	2021-2022 Approved	May 12th Data 2021-2022 Year-To-Date	2021-2022 Expected Year End	2022-2023 Proposed	Increase (Decrease)	Increase/decrease based on what was approved for the current SY
	Estimated Revenues							
43000	Charges for Current Services							
43500	Education Charges							NOTES:
43521	Lunch Payments - Children	\$ -	\$ -	\$ -	\$ -	\$ 169,605	\$ 169,605	Returning to normal operations with 9 CEP Schools
43522	Lunch Payments - Adults	\$ 39,805	\$ 45,000	\$ 49,592	\$ 54,591	\$ 54,600	\$ 9,600	No meal price increase
43523	Breakfast Payments - Children	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CEP and Universal Free Breakfast is offered at ALL schools
43523	Breakfast Payments - Adults	\$ 6,154	\$ 6,850	\$ 4,237	\$ 4,844	\$ 4,850	\$ (2,000)	No meal price increase
43525	A la Carte Sales	\$ 172,325	\$ 223,050	\$ 187,654	\$ 210,020	\$ 210,500	\$ (12,550)	
43990	Other Charges for Services							
	Banquet - Other Charges	\$ 2,806	\$ 13,380	\$ 7,980	\$ 8,280	\$ 8,500	\$ (4,880)	
	Total Charges for Services	\$ 221,090	\$ 288,280	\$ 249,463	\$ 277,735	\$ 448,055	\$ 159,775	
44000	Other Local Revenues							
44100	Recurring Items							
44110	Investment Income	\$ 1,143	\$ 1,880	\$ 896	\$ 1,000	\$ 900	\$ (980)	
44170	Miscellaneous Refunds	\$ 12,692	\$ 12,500	\$ 12,056	\$ 13,199	\$ 13,500	\$ 1,000	
44570	Gifts & Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Donations from individuals /organizations to cover meal charges
	Total Other Local Revenue	\$ 13,835	\$ 14,380	\$ 12,952	\$ 14,199	\$ 14,400	\$ 20	
46000	State of Tennessee							
46500	State Education Funds							
46520	State Matching	\$ 46,323	\$ 47,500	\$ 57,435	\$ 57,435	\$ 57,500	\$ 10,000	Amount set by the State based on prior year's lunches served
46980	Other State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total State of Tennessee	\$ 46,323	\$ 47,500	\$ 57,435	\$ 57,435	\$ 57,500	\$ 10,000	
47000	Federal Government							
47100	Federal Through State							
47111	Federal Reimbursement via State - Lunch	\$ 3,389,645	\$ 3,197,130	\$ 3,462,245	\$ 4,378,941	\$ 4,378,900	\$ 1,181,770	Keeping about the same but there is uncertainty of what the reimbursement rates will look like for the 22-23 SY
47112	USDA Foods - Commodities	\$ 411,024	\$ 440,000	\$ 345,237	\$ 380,619	\$ 496,660	\$ 56,660	Wash account for tracking purposes, amount set by USDA
47113	Federal Reimbursement via State - Breakfast	\$ 1,723,237	\$ 1,610,190	\$ 1,434,365	\$ 1,823,781	\$ 1,823,780	\$ 213,590	Keeping about the same but there is uncertainty of what the reimbursement rates will look like for the 22-23 SY
47114	Federal Reimbursement via State - Other (Afterschool Snack)	\$ 272,589	\$ 274,015	\$ 723,556	\$ 890,910	\$ 890,000	\$ 615,985	Keeping about the same but there is uncertainty of what the reimbursement rates will look like for the 22-23 SY
47590	Other Federal Through State	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	USDA Equipment Grant (HES Dish machine)
47301	COVID-19 Grant #1	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	
	Total Federal Government	\$ 5,851,495	\$ 5,521,335	\$ 5,969,403	\$ 7,474,251	\$ 7,589,340	\$ 2,068,005	
48000	Other Governments and Citizens Groups							
48600	Citizens Groups							
48610	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Other Government and Citizens Groups	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Estimated Revenues	\$ 6,132,743	\$ 5,871,495	\$ 6,289,253	\$ 7,823,620	\$ 8,109,295	\$ 2,237,800	

**Central Cafeteria Fund
Statement of Proposed Operations (continued)**

		2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	Increase	
Account # Description		Audited	Approved	Year-To-Date	Expected Year End	Proposed	(Decrease)	
	Estimated Expenditures							
73000	Operation of Non-Instructional Services							
73100	Food Service							
105	Supervisor/Director	\$ 59,392	\$ 62,397	\$ 51,873	\$ 62,272	\$ 66,250	\$ 3,853	Kathy Hamby Step Increase (Year 23) + 4%
119	Bookkeeper	\$ 80,307	\$ 84,375	\$ 70,227	\$ 84,176	\$ 94,275	\$ 9,900	Step Increase + 9.5% (Treadway and Delk)
165	Cafeteria Personnel	\$ 1,428,815	\$ 1,845,550	\$ 1,353,974	\$ 1,674,517	\$ 2,259,295	\$ 413,745	Step Increase + 15% overall increase for 107 employees
167	Maintenance Personnel	\$ 63,129	\$ 97,240	\$ 52,025	\$ 59,739	\$ 139,770	\$ 42,530	Step Increase + 11% (Johnson, Carlisle, and NEW 1/2 time position)
186	Longevity Pay	\$ 11,741	\$ 16,261	\$ 15,251	\$ 15,251	\$ 17,600	\$ 1,339	
189	Other Salaries and Wages	\$ 20,762	\$ 23,958	\$ 14,833	\$ 22,641	\$ 35,585	\$ 11,627	(Year 19) Step Increase +6% (Courier) + Perfect Attendance Payments
201	Social Security	\$ 124,493	\$ 167,682	\$ 117,783	\$ 151,373	\$ 205,783	\$ 38,101	7.65%
204	State Retirement	\$ 56,162	\$ 62,140	\$ 48,350	\$ 60,140	\$ 77,200	\$ 15,060	Rate 8% + 3 additional FT positions for a total of 45 FT positions
206	Employee Insurance-Life	\$ 1,112	\$ 1,205	\$ 981	\$ 1,097	\$ 1,565	\$ 360	5%+ 3 additional FT positions for a total of 45 FT positions
207	Employee Insurance-Health	\$ 297,725	\$ 320,820	\$ 250,493	\$ 305,820	\$ 359,400	\$ 38,580	5%+ 3 additional FT positions for a total of 45 FT positions
208	Employee Insurance-Dental	\$ 12,526	\$ 13,150	\$ 10,267	\$ 13,038	\$ 14,705	\$ 1,555	5%+ 3 additional FT positions for a total of 45 FT positions
210	Unemployment Compensation	\$ 12,226	\$ 7,900	\$ 26	\$ 26	\$ 5,000	\$ (2,900)	
307	Communication	\$ 5,977	\$ 6,350	\$ 6,776	\$ 8,075	\$ 8,075	\$ 1,725	
336	Maintenance & Repair Services-Equipment	\$ 8,048	\$ -	\$ 21,289	\$ 21,289	\$ 29,950	\$ 29,950	Outside repair service to upgrade the kitchen fire suppression systems
337	Maintenance & Repair Services-Office Equip	\$ 1,106	\$ 1,450	\$ 1,199	\$ 1,450	\$ 1,875	\$ 425	Copier service
347	Pest Control	\$ 4,172	\$ 4,152	\$ 3,508	\$ 4,250	\$ 4,250	\$ 98	No price increase
354	Transportation-Commodity Delivery	\$ 10,200	\$ 14,150	\$ 8,208	\$ 8,208	\$ 10,500	\$ (3,650)	
355	Travel	\$ 325	\$ 1,200	\$ 399	\$ 1,200	\$ 1,500	\$ 300	In county
359	Disposal Fees	\$ 37,755	\$ 37,600	\$ 33,722	\$ 42,270	\$ 46,550	\$ 8,950	Price increase apx 10%
399	Other Contracted Services	\$ 17,242	\$ 18,105	\$ 16,972	\$ 19,140	\$ 20,095	\$ 1,990	POS and BOH Software, Fire suppression inspections, & F/R meal application printing w/ 5% price increase
418	Equipment and Machinery Parts	\$ 29,675	\$ 39,450	\$ 24,898	\$ 39,450	\$ 43,395	\$ 3,945	Increase based on current plus 10% cost increase
422	Food Supplies	\$ 2,265,108	\$ 2,450,000	\$ 2,462,615	\$ 2,954,189	\$ 3,692,736	\$ 1,242,736	Increase based on current plus 25% cost increase
435	Office Supplies	\$ 7,047	\$ 6,825	\$ 7,964	\$ 8,950	\$ 9,845	\$ 3,020	Current plus 10% cost increase
451	Uniforms	\$ 3,771	\$ 5,000	\$ 5,111	\$ 5,111	\$ 5,350	\$ 350	\$50 per person/107 employees
469	USDA Foods - Commodities	\$ 411,024	\$ 440,000	\$ 345,237	\$ 380,619	\$ 496,660	\$ 56,660	Wash account for tracking purposes
499	Other Supplies and Materials	\$ 143,236	\$ 178,070	\$ 162,756	\$ 187,300	\$ 206,030	\$ 27,960	Current plus 10% cost increase
524	In-Service Training	\$ -	\$ 21,130	\$ 2,897	\$ 21,130	\$ 23,243	\$ 2,113	Based on in person Inservice/conference w/ 10% increase
599	Other Charges	\$ 9,681	\$ 8,925	\$ 8,451	\$ 9,975	\$ 29,975	\$ 21,050	*see page 3 plus \$10% increase + wall graphics Crab Orchard
710	Food Service Equipment	\$ 148,964	\$ 180,475	\$ 3,112	\$ 216,164	\$ 1,550,500	\$ 1,370,025	Replacement equipment, new kitchen hood for Phoenix, and Café renovation
	Total Estimated Expenditures	\$ 5,271,721	\$ 6,115,560	\$ 5,101,197	\$ 6,378,860	\$ 9,456,957	\$ 3,341,397	Using Excess Fund Balance

	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	Increase
	Audited	Approved	Year-To-Date	Expected Year End	Proposed	(Decrease)
Total Estimated Revenues	\$ 6,132,743	\$ 5,871,495	\$ 6,289,253	\$ 7,823,620	\$ 8,109,295	\$ 2,237,800
Total Estimated Expenditures	\$ 5,271,721	\$ 6,115,560	\$ 5,101,197	\$ 6,378,860	\$ 9,456,957	\$ 3,341,397
Excess of Estimated Revenues Over/(Under) Estimated Expenditures	\$ 861,022	\$ (244,065)	\$ 1,188,056	\$ 1,444,760	\$ (1,347,662)	\$ (1,103,597)
Estimated Beginning Fund Balance, July 1	\$ 1,190,141	\$ 2,051,163	\$ 2,051,163	\$ 2,051,163	\$ 3,495,923	\$ 1,444,760
Estimated Ending Fund Balance w / Inventory , June 30	\$ 2,051,163	\$ 1,807,098	\$ 3,239,219	\$ 3,495,923	\$ 2,148,261	\$ 341,163
Fund Balance Reserved for Inventory	\$ 129,144	\$ 129,144	\$ 169,681	\$ 150,000	\$ 150,000	\$ 20,856
Fund Balance , June 30	\$ 1,922,019	\$ 1,677,954	\$ 3,069,538	\$ 3,345,923	\$ 1,998,261	\$ 320,307
April USDA Reimbursement			\$ 784,478			
Balance with Reimbursement			\$ 3,854,016			

Using Excess Fund Balance

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

Items charged to account 73100-599 Other Charges:

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