

Budget Committee Meeting

April 6, 2020 5:30 PM

MCBOE

1. Call to Order

Kristen Gold

2. Proposed 2020-2021 Budget

Jacob Sorrells/Janet Wiles

3. Adjourn

Julie Keny Cathey

REGULAR INSTRUCTION PROGRAM						
	71100					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
116	Teachers	14,454,526	14,791,816	14,472,000	14,849,562	377,562
117	Career Ladder Program	54,282	53,600	50,000	49,750	(250)
128	Homebound Teachers	15,438	14,000	13,000	14,000	1,000
163	Educational Assistants	696,396	696,984	696,984	719,408	22,424
186	Longevity Pay	157,550	159,700	163,000	161,850	(1,150)
189	Other Salaries/Wages	96,787	52,000	92,000	92,920	920
195	Substitute Teachers-Certified	34,090	45,000	35,000	45,000	10,000
198	Substitute Teachers-Non-Certified	167,414	185,000	165,000	185,000	20,000
201	Social Security	905,190	991,882	920,000	999,284	79,284
204	State Retirement	1,466,891	1,652,706	1,500,000	1,549,244	49,244
207	Medical Insurance	3,148,807	3,184,233	3,150,000	3,345,037	195,037
208	Dental Insurance	10,760	10,590	11,000	11,005	5
210	Unemployment Comp.	11,617	11,536	11,000	9,364	(1,636)
212	Employer Medicare	214,459	223,973	215,000	225,645	10,645
217	Retirement-Hybrid	62,419	0	72,000	59,900	(12,100)
336	Maint/Repairs Equipment	41,971	40,000	40,000	40,000	0
355	Travel	1,670	2,000	2,000	2,000	0
356	Tuition	3,000	6,000	6,000	6,000	0
399	Other Contracted Services	11,057	82,250	52,250	50,500	(1,750)
429	Instructional Supplies	396,051	297,500	297,500	301,400	3,900
449	Textbooks	199,598	300,000	300,000	300,000	0
599	Other Charges	-	10,000	10,000	10,000	0
722	Regular Instruct. Equipment	370,463	513,325	505,000	502,815	(2,185)
	Total	22,520,436	23,324,095	22,778,734	23,529,684	750,950

SPECIAL EDUCATION PROGRAM							
71200							
		Actual	Budget	Projected	Budget	Increase	
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)	
116	Teachers	1,241,399	1,313,645	1,233,000	1,270,486	37,486	
117	Career Ladder Program	9,983	8,000	8,850	9,000	150	
128	Homebound Teachers	6,837	8,000	4,000	8,000	4,000	
163	Educational Assistants	371,128	385,999	376,452	404,280	27,828	
171	Speech Pathologist	227,146	230,522	290,522	293,467	2,945	
186	Longevity Pay	21,325	24,700	24,700	24,900	200	
195	Substitute Teachers-Certified	3,290	4,000	4,000	4,000	0	
198	Substitute Teachers-Non-Certified	28,140	24,000	35,000	24,000	(11,000)	
201	Social Security	108,209	123,338	115,000	126,364	11,364	
204	State Retirement	171,353	196,705	185,000	195,242	10,242	
207	Medical Insurance	563,729	589,210	560,000	601,465	41,465	
208	Dental Insurance	1,806	1,780	1,820	2,010	190	
210	Unemployment Comp.	1,818	1,724	1,800	1,381	(419)	
212	Employer Medicare	25,438	28,845	25,000	29,553	4,553	
217	Retirement-Hybrid	6,683	0	8,760	8,710	(50)	
312	Contracts with Private Agencies		0	65,000	80,000	15,000	budget 72220
399	Other Contracted Services	95,815	76,000	6,000	0	(6,000)	Speech
429	Instructional Supplies	5,661	6,600	6,600	7,000	400	
790	Other Equipment	0	1,000	1,000	1,000	0	
	Total	2,889,760	3,024,068	2,952,504	3,090,858	138,354	

VOCATIONAL EDUCATIONAL PROGRAM						
	71300					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
116	Teachers	959,378	977,110	977,110	995,973	18,863
117	Career Ladder Program	3,000	3,000	3,000	3,000	0
186	Longevity Pay	8,400	9,500	9,750	10,050	
195	Substitute Teachers-Certified	420	1,000	1,000	1,000	0
198	Substitute Teachers-Non-Certified	8,038	6,900	10,000	8,000	(2,000)
201	Social Security	56,931	61,846	57,000	63,117	6,117
204	State Retirement	93,808	105,196	98,000	103,627	5,627
207	Medical Insurance	194,403	201,100	196,000	207,031	11,031
208	Dental Insurance	648	684	684	684	0
210	Unemployment Comp.	646	564	564	468	(96)
212	Employer Medicare	13,331	14,464	14,000	14,761	761
217	Retirement-Hybrid	4,543	0	3,030	3,021	(9)
336	Maint/Repairs Equipment	4,753	1,600	1,500	2,500	1,000
429	Instructional Supplies	27,229	22,800	22,800	22,800	0
449	Textbooks	21,640	2,000	2,600	2,000	(600)
599	Other Charges	0	500	0	500	500
730	Vocational Instruction Equip.	38,630	30,000	28,000	30,000	2,000
	Total	1,435,798	1,438,263	1,425,038	1,468,532	43,494

ATTENDANCE						
	72110					
		Actual 2018-2019	Budget 2019-2020	Projected 2019-2020	Budget 2020-2021	Increase (Decrease)
105	Supervisor/Director	38,523	38,908	38,905	39,291	386
117	Career Ladder	600	600	600	600	0
130	Social Worker	72,912	73,641	73,641	74,431	790
162	Clerical Personnel	38,775	39,163	39,163	39,555	392
186	Longevity Pay	2,200	2,300	2,300	2,400	100
201	Social Security	6,704	9,586	8,000	9,689	1,689
204	State Retirement	8,541	12,833	10,500	12,826	2,326
207	Medical Insurance	21,338	21,490	21,490	22,543	1,053
208	Dental Insurance	137	137	137	137	0
210	Unemployment Comp.	108	112	112	84	(28)
212	Employer Medicare	2,135	2,242	2,242	2,266	24
355	Travel	1,833	2,500	1,750	2,500	750
399	Other Contracted Services	48,918	18,910	20,526	20,526	0
499	Other Supplies and Materials	2,377	3,000	2,500	3,000	500
524	Inservice/Staff Dev	10,757	4,000	2,000	4,000	2,000
599	Other Charges	83	0	0	0	0
704	Attendance Equipment	0	4,000	2,000	4,000	2,000
	Total	255,941	233,421	225,866	237,848	11,982

HEALTH SERVICES						
	72120					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
105	Supervisor	69,585	70,321	70,321	72,024	1,703
117	Career Ladder	550	550	550	550	0
131	Medical Personnel	201,639	206,246	208,000	201,391	(6,609)
186	Longevity Pay	1,700	2,100	2,100	2,550	450
201	Social Security	13,801	15,132	15,000	14,911	(89)
204	State Retirement	14,265	18,304	15,000	18,038	3,038
207	Medical Insurance	51,582	50,500	55,500	63,779	8,279
208	Dental Insurance	114	91	145	183	38
210	Unemployment Comp.	356	308	308	252	(56)
212	Employer Medicare	3,740	4,049	4,000	4,009	9
217	Retirement-Hybrid	1,476	0	1,320	1,452	132
355	Travel	750	2,000	1,000	2,000	1,000
399	Other Contracted Service	40,000	40,000	40,000	40,000	0
499	Other Supplies and Materials	31,388	15,000	12,000	14,000	2,000
524	Inservice/Staff Development	500	5,000	1,000	1,000	0
599	Other Charges	500	5,000	5,000	5,000	0
735	Health Equipment	0	500	2,700	2,400	(300)
	Total	431,946	435,100	433,944	443,539	9,595

REGULAR INSTRUCTION SUPPORT						
	72210					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
105	Supervisor/Director	323,497	296,811	296,811	299,756	2,945
117	Career Ladder	5,550	5,550	5,000	5,000	0
129	Librarians	509,916	517,815	517,815	523,942	6,127
161	Secretary	23,834	24,062	24,062	24,313	251
186	Longevity Pay	12,625	12,550	12,550	13,300	750
189	Other Salaries/Wages	4,860	6,000	6,500	6,000	(500)
201	Social Security	48,924	53,493	53,493	54,083	590
204	State Retirement	86,215	90,773	90,773	88,747	(2,026)
207	Medical Insurance	179,955	185,980	196,000	207,628	11,628
208	Dental Insurance	575	616	630	640	10
210	Unemployment Comp.	438	470	470	378	(92)
212	Employer Medicare	11,922	12,510	12,510	12,649	139
217	Retirement-Hybrid	921	0	740	740	0
320	Dues and Memberships	0	0	0	0	0
355	Travel	2,624	4,000	2,500	3,000	500
399	Other Contracted Services	26,500	27,550	8,000	8,000	0
432	Library Books/Media	22,699	23,220	23,220	23,220	0
499	Other Supplies and Materia	4,180	8,700	7,000	8,700	1,700
524	In Service/Staff Developme	8,846	29,500	29,500	29,500	0
790	Equipment	0	19,000	19,000	2,000	(17,000)
	Total	1,274,081	1,318,601	1,306,574	1,311,595	5,021
						Grant

VOCATIONAL EDUCATION SUPPORT						
72230						
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
105	Supervisor/Director	40,541	85,587	82,000	82,644	644
161	Secretary	23,730	25,689	25,689	25,945	256
186	Longevity Pay	825	1,300	1,300	1,400	100
201	Social Security	3,927	6,980	6,980	6,819	(161)
204	State Retirement	6,288	11,163	11,163	10,577	(586)
207	Medical Insurance	14,258	22,480	22,480	23,582	1,102
208	Dental Insurance	68	91	91	91	0
210	Unemployment Comp.	42	56	56	42	(14)
212	Employer Medicare	918	1,632	1,632	1,595	(37)
307	Communication	2,999	3,700	3,500	3,200	(300)
355	Travel	447	1,000	750	500	(250)
399	Other Contracted Service	1,393	3,000	4,580	4,500	(80)
524	Staff Development	0	0	0	0	0
599	Other Charges	0	1,000	1,000	500	(500)
	Total	95,436	163,678	161,221	161,395	174

	TECHNOLOGY SUPPORT					
	72250					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
105	Supervisor/Director	75,954	76,715	76,715	77,481	766
121	Data Processing Personr	197,160	202,424	202,424	204,040	1,616
186	Longevity Pay	750	800	800	1,100	300
201	Social Security	15,956	17,356	17,356	17,523	167
204	State Retirement	18,637	23,397	23,397	23,622	225
207	Medical Insurance	58,902	61,200	57,500	59,940	2,440
208	Dental Insurance	214	196	216	228	12
210	Unemployment Comp.	197	196	196	126	(70)
212	Employer Medicare	3,732	4,059	4,059	4,098	39
217	Retirement-Hybrid	1,565	0	1,391	1,260	(131)
336	Maintenance/Repair	39,543	55,000	55,000	55,000	0
350	Internet Connectivity	94,243	119,000	115,158	118,000	2,842
399	Other Contracted Service	17,420	8,079	8,079	7,610	(469)
471	Software	52,710	25,000	25,000	22,056	(2,944)
524	Staff Development	1,417	2,000	7,000	2,000	(5,000)
	Total	578,400	595,422	594,291	594,083	(208)

BOARD OF EDUCATION						
72310						
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
191	Board/Committee Fees	6,600	12,000	8,000	12,000	4,000
201	Social Security	409	744	500	744	244
212	Employer Medicare	96	174	125	174	49
320	Dues/Memberships	6,640	6,743	6,743	6,743	0
331	Legal Services	3,070	15,000	5,000	15,000	10,000
355	Travel	0	500	500	500	0
399	Other Contracted Services	15,750	15,750	15,750	15,750	0
499	Other Supplies/Materials	0	1,000	500	1,000	500
506	Liability Insurance	70,209	77,230	71,569	75,147	3,578
510	Trustee's Commission	276,016	320,000	320,000	330,000	10,000
513	Workman's Comp Insurance	171,238	178,134	161,322	178,764	17,442
524	In Service/Staff Development	1,431	2,000	2,500	4,000	1,500
533	Criminal Investigation of Applicants	0	8,000	28,000	8,000	(20,000)
599	Other Charges	2,025	10,000	5,000	8,000	3,000
	Total	553,484	647,275	625,509	655,822	30,313

DIRECTOR OF SCHOOLS						
	72320					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
101	County Official/Adm Offic	120,593	130,446	130,446	131,750	1,304
117	Career Ladder/CEO	1,000	1,000	1,000	1,000	0
161	Secretary	43,180	44,180	44,180	45,066	886
186	Longevity Pay	1,150	1,250	1,250	1,350	100
201	Social Security	10,021	10,966	10,966	11,108	142
204	State Retirement	22,155	23,520	23,520	23,752	232
207	Medical Insurance	18,388	18,530	18,530	19,443	913
208	Dental Insurance	328	329	350	358	8
210	Unemployment Comp.	56	56	42	42	0
212	Employer Medicare	2,344	2,565	2,565	2,598	33
307	Communication	600	600	600	600	0
320	Dues/Memberships	2,388	2,837	3,750	3,750	0
355	Travel	1,085	1,000	1,000	1,000	0
435	Office Supplies	0	500	500	500	0
524	Staff Development	2,850	4,000	3,500	4,000	500
599	Other Charges	1,222	1,500	2,000	1,500	(500)
701	Administrative Equipmer	0	1,000	0	1,000	1,000
	Total	227,360	244,279	244,199	248,817	4,618

OFFICE OF THE PRINCIPAL						
	72410					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
104	Principals	809,687	807,561	802,000	814,094	12,094
117	Career Ladder Program	12,280	12,000	12,000	12,000	0
139	Assistant Principals	842,798	852,563	890,000	872,284	(17,716)
161	Secretaries	219,955	230,272	0	0	0
162	Clerical Personnel	160,292	161,000	403,600	413,615	10,015
186	Longevity Pay	22,100	23,000	24,000	25,750	1,750
201	Social Security	121,627	129,357	126,000	132,540	6,540
204	State Retirement	203,285	209,537	209,537	208,089	(1,448)
207	Medical Insurance	310,647	320,160	323,000	338,145	15,145
208	Dental Insurance	1,072	1,100	1,094	1,094	0
210	Unemployment Comp.	1,048	1,108	984	840	(144)
212	Employer Medicare	28,445	30,253	30,253	30,997	744
320	Dues/Memberships	0	2,300	750	2,300	1,550
355	Travel	150	1,000	300	1,000	700
399	Other Contracted Service	9,678	10,625	10,625	10,625	0
435	Office Supplies	5,134	6,750	6,750	6,750	0
524	Staff Development	0	0	0	0	0
599	Other Charges	139,946	150,000	150,000	150,000	0
701	Administrative Equipmen	13,790	13,716	13,716	13,716	0
	Total	2,901,934	2,962,301	3,004,609	3,033,839	29,230

FISCAL SERVICES						
	72510					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
105	Supervisor	43,211	43,643	43,643	44,075	432
119	Accountants/Bookkeepers	182,392	184,681	184,681	186,489	1,808
186	Longevity	3,400	3,600	3,575	3,750	175
201	Social Security	13,545	14,379	14,379	14,527	148
204	State Retirement	13,904	14,121	14,121	14,268	147
207	Medical Insurance	34,407	34,660	43,187	49,135	5,948
208	Dental Insurance	91	92	92	92	0
210	Unemployment Comp.	140	140	140	126	(14)
212	Employer Medicare	3,168	3,363	3,363	3,398	35
317	Data Processing Services	53,416	56,000	55,000	56,000	1,000
355	Travel	138	500	250	500	250
399	Other Contracted Services	375	1,000	1,000	1,000	0
411	Data Processing Supplies	3,449	3,333	4,000	3,900	(100)
435	Office Supplies	4,343	5,000	5,000	5,000	0
524	Staff Development	1,835	3,000	2,500	3,000	500
701	Administrative Equipment	0	5,000	2,000	5,000	3,000
	Total	357,814	372,512	376,931	390,260	13,329

HUMAN RESOURCES						
	72520					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
105	Supervisor	75,954	76,614	76,614	77,481	867
162	Clerical	44,580	45,026	45,026	45,470	444
186	Longevity Pay	550	600	600	650	50
201	Social Security	6,999	7,579	7,579	7,663	84
204	State Retirement	9,081	9,168	9,168	9,270	102
207	Medical Insurance	28,207	28,420	24,500	23,582	(918)
208	Dental Insurance	91	92	92	92	0
210	Unemployment Comp.	56	56	56	42	(14)
212	Employer Medicare	1,637	1,772	1,772	1,792	20
355	Travel	676	750	500	750	250
435	Office Supplies	2,214	2,000	2,000	2,000	0
499	Other Supplies	1,981	2,000	1,500	2,000	500
524	Staff Development	1,316	1,500	1,500	1,500	0
599	Other Charges	6,264	7,500	7,500	7,500	0
701	Administrative Equipmen	299	2,000	1,000	2,000	1,000
	Total	179,905	185,077	179,407	181,793	2,386

OPERATION OF PLANT						
	72610					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
161	Secretaries	49,394	49,889	49,889	50,387	498
166	Custodial Personnel	922,592	1,011,212	950,000	955,076	5,076
186	Longevity Pay	15,575	14,625	14,625	14,400	
189	Other Salaries/Wages	59,056	59,647	59,647	60,243	596
201	Social Security	59,201	70,393	62,000	66,967	4,967
204	State Retirement	64,754	85,153	76,000	81,008	5,008
207	Medical Insurance	253,801	260,900	265,000	288,097	23,097
208	Dental Insurance	885	912	912	866	(46)
210	Unemployment Comp.	1,544	2,244	2,000	1,376	(624)
212	Employer Medicare	14,162	16,463	15,000	15,662	662
359	Disposal Fees	84,262	84,000	104,000	96,600	(7,400)
399	Other Contracted Svcs	8,267	7,593	13,000	13,593	593
410	Custodial Supplies	158,194	160,000	240,000	160,000	(80,000)
415	Electricity	1,197,655	1,185,000	1,185,000	1,185,000	0
434	Natural Gas	107,407	115,000	110,000	115,000	5,000
454	Water and Sewer	159,323	180,500	175,000	180,500	5,500
499	Other Supplies/Materials	27	2,000	500	2,000	1,500
501	Boiler Insurance	10,959	12,055	11,172	11,731	559
502	Building/Contents Insuranc	199,665	219,632	203,537	213,714	10,177
524	Inservice/Staff Dev	0	1,000	1,000	1,000	0
720	Plant Operation Equipme	0	5,000	2,000	5,000	3,000
	Total	3,366,723	3,543,218	3,540,282	3,518,219	(22,063)

MAINTENANCE OF PLANT						
	72620					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
167	Maintenance Personnel	431,882	452,851	375,000	387,148	12,148
186	Longevity Pay	5,000	5,900	5,375	5,775	400
189	Other Salaries & Wages	28,250	26,250	30,000	26,250	(3,750)
201	Social Security	26,930	30,070	28,000	25,989	(2,011)
204	State Retirement	33,696	36,375	33,000	31,438	(1,562)
207	Medical Insurance	100,484	103,070	88,000	83,039	(4,961)
208	Dental Insurance	214	228	160	137	(23)
210	Unemployment Comp.	366	436	436	252	(184)
212	Employer Medicare	6,373	7,033	7,000	6,078	(922)
217	Retirement-Hybrid	31	16	65	66	1
307	Communication	1,290	1,500	1,300	1,500	200
320	Dues	200	200	250	250	0
335	Maint/Repair-Building	329,972	310,000	350,000	310,000	(40,000)
336	Maint/Repair-Equip	173,707	240,000	200,000	240,000	40,000
355	Travel	862	500	500	500	0
399	Other Contracted Service	184,863	211,750	211,750	221,585	9,835
499	Other Supplies/Materials	0	1,000	500	1,000	500
524	Staff Development	0	1,000	1,000	1,000	0
599	Other Charges	691	4,000	1,000	4,000	3,000
701	Admin Equip(safety grant)	94,128	0	0	0	0
717	Maintenance Equipment	0	5,000	5,000	5,000	0
	Total	1,418,939	1,437,179	1,338,336	1,351,007	12,671

CENTRAL AND OTHER SUPPORT						
	72810					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2019-2020	(Decrease)
162	Clerical Personnel	23280	23,513	23,526	23,755	229
186	Longevity	250	300	300	350	50
201	Social Security	1334	1,476	1,476	1,495	19
204	State Retirement	1765	1,786	1,786	1,808	22
206	Life Insurance	15094	18,000	16,000	18,000	2,000
207	Medical Insurance	74604	90,245	85,000	90,551	5,551
210	Unemployment Comp.	28	28	28	21	(7)
212	Employer Medicare	312	345	345	350	5
299	Other Fringe Benefits	64982	68,000	68,000	68,000	0
307	Communications	15741	17,400	15,000	17,000	2,000
348	Postal Charges	5144	8,000	5,000	8,000	3,000
435	Office Supplies	1265	5,000	4,000	5,000	1,000
499	Other Supplies/Materials	0	-	-	-	0
599	Other Charges	5713	7,000	7,000	7,000	0
790	Equipment	0	0	3,136	0	(3,136)
	Total	209,512	241,093	230,597	241,329	10,732

TRANSPORTATION						
	72710					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
105	Supervisor/Director	59,160	59,752	59,752	60,350	598
142	Mechanics	106,439	106,816	106,816	109,697	2,881
146	Bus Drivers	646,803	659,876	659,876	674,359	14,483
162	Clerical	32,423	32,966	32,966	33,290	324
186	Longevity Pay	16,950	18,050	18,050	19,050	1,000
189	Other Salaries & Wages	37,421	37,960	37,960	52,684	14,724
201	Social Security	47,894	56,756	55,000	58,865	3,865
204	State Retirement	63,354	68,657	65,000	71,207	6,207
207	Medical Insurance	409,917	417,002	395,000	441,890	46,890
208	Dental Insurance	1,660	1,687	1,687	1,640	(47)
210	Unemployment Comp.	1,585	1,900	1,500	1,239	(261)
212	Employer Medicare	11,362	13,274	13,000	13,767	767
307	Communication	1,766	2,000	2,000	2,000	0
340	Medical & Dental Service	3,275	8,000	6,000	8,000	2,000
355	Travel	219	700	500	500	0
399	Other Contracted	27,091	26,000	26,000	29,000	3,000
412	Diesel	126,572	250,000	160,000	250,000	90,000
425	Gasoline	34,818	65,000	50,000	65,000	15,000
450	Tires and Tubes	22,446	28,000	25,000	28,000	3,000
453	Vehicle Parts	84,488	70,000	75,000	70,000	(5,000)
511	Vehicle & Equip Insuran	61,646	67,811	62,842	65,984	3,142
524	Staff Development	1,244	1,000	1,000	1,000	0
599	Other Charges	21,324	27,200	25,000	27,200	2,200
729	Transportation Equipme	398,834	400,000	400,000	440,000	40,000
	Total	2,218,691	2,420,406	2,279,949	2,524,722	244,773

	COMMUNITY SERVICES					
	73300					
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
105	Supervisor	95,177	76,250	76,250	0	(76,250)
116	Teachers	220,342	133,500	133,500	0	(133,500)
163	Educational Assistants	7,234	1,575	1,575	0	(1,575)
189	Other Salaries/Wages	462	1,948	1,948	0	(1,948)
201	Social Security	18,989	13,113	13,113	0	(13,113)
204	State Retirement	31,520	22,289	22,289	0	(22,289)
210	Unemployment	196	0	0	0	0
212	Employer Medicare	4,441	3,074	3,074	0	(3,074)
217	Hybrid	1,106	0	0	0	0
422	Food Supplies	0	700	700	0	(700)
429	Instructional Supplies	38,598	5,929	5,929	0	(5,929)
499	Other Supplies	0	1,000	1,000	0	(1,000)
524	Staff Development	4,002	2,550	2,550	0	(2,550)
599	Other Charges	6,987	9,000	9,000	0	(9,000)
	Total	429,054	270,928	270,928	0	(270,928)

EARLY CHILDHOOD EDUCATION						
73400						
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021	(Decrease)
116	Teachers	109,966	114,526	114,526	115,706	1,180
117	Career Ladder Program	945	1,000	1,000	1,000	0
163	Educational Assistants	26,704	27,042	27,042	30,110	3,068
186	Longevity Pay	1,650	1,700	1,700	2,000	300
198	Substitute Teachers-Non-Certified	3,470	1,500	1,500	1,500	0
201	Social Security	8,023	9,038	9,038	9,320	282
204	State Retirement	13,348	12,664	14,500	12,417	(2,083)
207	Medical Insurance	43,295	43,620	40,054	39,526	(528)
208	Dental Insurance	137	137	137	137	0
210	Unemployment Comp.	150	140	140	105	(35)
212	Employer Medicare	1,876	2,114	2,114	2,180	66
429	Instructional Supplies	11,585	9,000	7,000	2,800	(4,200)
524	In Service/Staff Development	802	1,000	1,000	1,500	500
599	Other Charges	326	0	0	0	0
722	Regular Instruct. Equipment	200	0	500	0	(500)
	Total	222,477	223,480	220,251	218,300	(1,951)

CAPITAL OUTLAY						
76100						
		Actual	Budget	Projected	Budget	Increase
		2018-2019	2019-2020	2019-2020	2020-2021*	(Decrease)
799	Other Capital Outlay	1,777,920	1,321,700	1,321,700	850,000	(471,700)
	Total	1,777,920	1,321,700	1,321,700	850,000	(471,700)
*	Reserve from 19-20	Forrest Baseball Facility			50,000	
	Reserve from 19-20	Babe-Ruth			400,000	
	Reserve from 19-20	Additional from Cap Outlay for Babe Ruth			100,000	
	Regular Budget				300,000	
					850,000	

MARSHALL COUNTY BOARD OF EDUCATION
SUMMARY OF EXPENDITURES

	Actual 2018-2019	Budget 2019-2020	Projected 2019-2020	Budget 2020-2021	\$ Increase
71100 Regular Ed. Instruction	22,520,436	23,324,095	22,778,734	23,529,684	750,950
71150 Alternative Ed. Instructior	237,157	174,772	167,408	175,324	7,916
71200 Special Ed. Instruction	2,889,760	3,024,068	2,952,504	3,090,858	138,354
71300 Vocational Ed. Instructior	1,435,798	1,438,263	1,425,038	1,468,532	43,494
72110 Attendance	255,941	233,421	225,866	237,848	11,982
72120 Health Services	431,946	435,100	433,944	443,539	9,595
72130 Other Student Support	1,135,600	1,156,735	1,143,277	1,076,645	(66,632)
72210 Regular Ed Support	1,274,081	1,318,601	1,306,574	1,311,595	5,021
72220 Special Ed. Support	61,078	144,688	124,423	121,372	(3,051)
72230 Vocational Ed Support	95,436	163,678	161,221	161,395	174
72250 Technology Support	578,400	595,422	594,291	594,083	(208)
72310 Board of Education	553,484	647,275	625,509	655,822	30,313
72320 Director of Schools	227,360	244,279	244,199	248,817	4,618
72410 Office of the Principal	2,901,934	2,962,301	3,004,609	3,033,839	29,230
72510 Fiscal Services	357,814	372,512	376,931	390,260	13,329
72520 Human Resources	179,905	185,077	179,407	181,793	2,386
72610 Operation of Plant	3,366,723	3,543,218	3,540,282	3,518,219	(22,063)
72620 Maintenance of Plant	1,418,939	1,437,179	1,338,336	1,351,007	12,671
72710 Transportation	2,218,691	2,420,406	2,279,949	2,524,722	244,773
72810 Central and Other	209,512	241,093	230,597	241,329	10,732
73300 Community Services	429,054	270,928	270,928	0	(270,928)
76100 Capital Outlay	1,777,920	1,321,700	1,321,700	850,000	(471,700)
73400 Early Childhood Educatio	222,477	223,480	220,251	218,300	(1,951)
99100 Transfer to Other Funds	259,944	259,955	259,955	259,955	0
	45,039,390	46,138,247	45,205,933	45,684,939	479,006
Budget Increase			0.37%	1.06%	

**MARSHALL COUNTY BOARD OF EDUCATION
PROPOSED 2019-2020 BUDGET
REVENUES**

4/6/2020

	Actual 2018-2019	Budget 2019-2020	Projected 2019-2020	Budget 2020-2021	
40110	9,298,712	9,148,572	9,325,000	9,148,572	
40120	192,810	149,934	193,000	149,934	
40125	1,458	25,133	1,500	25,133	
40130	102,861	51,676	100,000	51,676	
40140	42,064	30,513	42,000	30,513	
40210	3,080,424	2,230,835	3,082,000	2,232,554	
40275	10,880	6,000	12,000	6,000	
40350	0	1,719	0	0	
41110	2,214	1,867	2,300	1,867	
43517	0	0	18,000	18,000	
43570	99,390	90,000	90,000	90,000	
43583	2,950	2,000	3,000	2,000	
44130	3,079	3,000	2,800	3,000	
44146	0	0	0	0	
44170	84,399	70,000	95,000	80,000	
44530	0	3,000	0	3,000	
44560	1,227	1,000	500	1,000	
44570		5,000	10,000	0	
44990	396,564	400,000	400,000	440,000	Buses-County
46511	29,516,664	29,677,000	29,779,000	30,550,000	
46515	205,503	201,652	193,646	193,646	
46550	32,572	15,000	30,000	30,000	
46590	300,558	307,080	207,080	90,000	Coor School Health, Safe Schools
46610	115,933	87,300	87,300	82,900	
46640	0	0	0	0	
46851	190,000	190,000	190,000	190,000	
46980	30,000	0	0	0	Work Based Lrning, TELN
47143	44,054	9,548	9,548	0	
47147	413,505	270,928	270,928	0	21st Century
47590	10,000	0	0	0	RTBR
49700	151,130	381,700	371,700	5,000	
Total Revenues	44,328,951	43,360,457	44,516,302	43,424,795	
Total Expenditures	45,039,390	46,138,247	45,205,933	45,684,939	
Difference	(710,439)	(2,777,790)	(689,631)	(2,260,144)	
Adjustment to Beginning Fund Bal	22,317				
Restricted for Educ-Ext Contract		0	0	0	
Restricted for Instruc-Career Ladder	(9,470)	0	(9,470)	(9,470)	
Reserves-Capital Outlay		0	0	550,000	
Unassigned Fund Balance	6,520,490	3,233,629	5,830,859	3,020,715	6.61%
Total Reserves	6,511,020	3,233,629	5,821,389	3,561,245	3%= 1,370,548
SHORT(OVER) 3% FUND BALANCE REQUIREMENT				(1,650,166)	
Maintenance Of Effort	12,921,423	11,836,249	12,947,800	11,836,249	

MARSHALL COUNTY SCHOOLS
2020-2021
MAJOR CHANGES FROM 2019-2020 PROJECTED

INCREASES TO EXPENSES (REDUCTIONS TO REVENUES)

1% Raise	303,274
7% Increase Medical Insurance	272,444
Step Raises	217,720
Teacher-CHES	69,064
2 Growth Teachers	138,128
5% Increase-Property/Liability/Work Comp Insurance	25,968
Pick up 1/2 Teacher from Title	37,143
Extra day worked by support staff	12,086
Forrest Middle School Volleyball Supplements	4,463
Open Math Position-MCHS	69,064
2 1/2 open bus driver positions	48,060
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	1,197,414

REDUCTIONS TO EXPENSES (ADDITIONS TO REVENUES)

1 Maintenance not replaced	18,022
5 Teachers	315,320
Decrease in state retirement rate	76,597
Custodial Supplies	80,000
Reduction in capital outlay	50,000
Additional BEP funding estimate	771,000
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	1,310,939

