

# Budget Committee Meeting

May 9, 2022 5:30 PM

MCBOE

1. Call to Order	Kristen Gold
2. School Board Compensation	Jacob Sorrells, Christopher Lowe
3. 2022-2023 Proposed Budget	
4. Food Service Budget	
5. Adjourn	Kristen Gold

**Marshall County Board of Education  
Board Member Pay Increase  
Total District Cost**

	<u>Current</u>	<u>\$100 Per Mtg</u>	<u>\$150 Per Mtg</u>	<u>\$200 Per Mtg</u>
# of Board Members	9	9	9	9
Payment per meeting	50.00	100.00	150.00	200.00
Total Pay per meeting	450.00	900.00	1,350.00	1,800.00
# of regular meetings	12	12	12	12
Total Annual Amount per regular meeting	5,400.00	10,800.00	16,200.00	21,600.00
# of Board Members	9	9	9	9
Payment per committee meeting	25.00	50.00	75.00	100.00
Total Pay per meeting	225.00	450.00	675.00	900.00
# of committee meetings	12	12	12	12
Total Annual Amount per committee meeting	2,700.00	5,400.00	8,100.00	10,800.00
Total Annual Cost	8,100.00	16,200.00	24,300.00	32,400.00
Payroll Taxes	619.65	1,239.30	1,858.95	2,478.60
Total Cost to the District	8,719.65	17,439.30	26,158.95	34,878.60

**Marshall County Board of Education**  
**Board Member Compensation Comparison**  
**\$50 per Regular Meeting, \$25 per Committee Meeting (Current)**

	<u>Marshall County</u>	<u>Bedford County</u>	<u>Maury County</u>	<u>Giles County</u>	<u>Lincoln County</u>	<u>Lewis County</u>	<u>Hickman County</u>
Payment per meeting	50.00						
# of regular meetings	<u>12</u>						
Total Annual Amount per regular meeting	600.00						
Payment per committee meeting	25.00						
# of committee meetings	<u>12</u>						
Total Annual Amount per committee meeting	300.00						
Total Annual Compensation	<u><u>900</u></u>	<u><u>2,984</u></u>	<u><u>5,382</u></u>	<u><u>1,200</u></u>	<u><u>5,078</u></u>	<u><u>1,200</u></u>	<u><u>600</u></u>
Student Enrollment	5,280	8,455	12,403	3,571	3,636	1,543	3,137

**Marshall County Board of Education**  
**Board Member Compensation Comparison**  
**\$100 per Regular Meeting, \$50 per Committee Meeting**

	<u>Marshall County</u>	<u>Bedford County</u>	<u>Maury County</u>	<u>Giles County</u>	<u>Lincoln County</u>	<u>Lewis County</u>	<u>Hickman County</u>
Payment per meeting	100.00						
# of regular meetings	<u>12</u>						
Total Annual Amount per regular meeting	1,200.00						
Payment per committee meeting	50.00						
# of committee meetings	<u>12</u>						
Total Annual Amount per committee meeting	600.00						
Total Annual Compensation	<u><u>1,800</u></u>	<u><u>2,984</u></u>	<u><u>5,382</u></u>	<u><u>1,200</u></u>	<u><u>5,078</u></u>	<u><u>1,200</u></u>	<u><u>600</u></u>
Student Enrollment	5,280	8,455	12,403	3,571	3,636	1,543	3,137

**Marshall County Board of Education**  
**Board Member Compensation Comparison**  
**\$150 per Regular Meeting, \$75 per Committee Meeting**

	<u>Marshall County</u>	<u>Bedford County</u>	<u>Maury County</u>	<u>Giles County</u>	<u>Lincoln County</u>	<u>Lewis County</u>	<u>Hickman County</u>
Payment per meeting	150.00						
# of regular meetings	<u>12</u>						
Total Annual Amount per regular meeting	1,800.00						
Payment per committee meeting	75.00						
# of committee meetings	<u>12</u>						
Total Annual Amount per committee meeting	900.00						
Total Annual Compensation	<u><u>2,700</u></u>	<u><u>2,984</u></u>	<u><u>5,382</u></u>	<u><u>1,200</u></u>	<u><u>5,078</u></u>	<u><u>1,200</u></u>	<u><u>600</u></u>
Student Enrollment	5,280	8,455	12,403	3,571	3,636	1,543	3,137

**Marshall County Board of Education**  
**Board Member Compensation Comparison**  
**\$200 per Regular Meeting, \$100 per Committee Meeting**

	<u>Marshall County</u>	<u>Bedford County</u>	<u>Maury County</u>	<u>Giles County</u>	<u>Lincoln County</u>	<u>Lewis County</u>	<u>Hickman County</u>
Payment per meeting	200.00						
# of regular meetings	<u>12</u>						
Total Annual Amount per regular meeting	2,400.00						
Payment per committee meeting	100.00						
# of committee meetings	<u>12</u>						
Total Annual Amount per committee meeting	1,200.00						
Total Annual Compensation	<u><u>3,600</u></u>	<u><u>2,984</u></u>	<u><u>5,382</u></u>	<u><u>1,200</u></u>	<u><u>5,078</u></u>	<u><u>1,200</u></u>	<u><u>600</u></u>
Student Enrollment	5,280	8,455	12,403	3,571	3,636	1,543	3,137

**MARSHALL COUNTY BOARD OF EDUCATION  
PROPOSED 2022-2023 BUDGET  
REVENUES**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	
40110	9,629,823	9,217,710	9,630,000	9,217,710	
40120	210,070	149,934	143,834	149,934	
40125	1,323	5,000	436	5,000	
40130	65,062	51,676	70,776	51,676	
40140	48,863	30,513	42,060	30,513	
40210	3,919,867	2,183,549	4,290,672	2,183,549	
40275	14,696	6,000	15,918	6,000	
40350	-	-	-	-	
41110	2,005	1,867	1,986	1,867	
43517	28,390	33,000	47,000	33,000	
43570	33,385	73,000	50,000	50,000	
43583	246	-	-	-	
43990	133,787	40,000	40,000	40,000	Chromebook Ins
44130	722	3,000	1,500	3,000	
44170	93,325	80,000	45,000	65,000	
44530	1,329	3,000	52,500	3,000	
44560	1,415	1,000	1,000	1,000	
44570	-	-	2,000	-	
44990	322,845	362,466	362,466	-	
46511	29,888,280	30,412,000	30,412,000	30,669,000	
46515	193,437	193,519	193,519	193,519	
46550	15,662	30,000	15,662	15,662	
46590	790,419	395,479	90,000	90,000	Coor School Health, Safe Schools
46610	122,743	78,350	82,900	72,050	
46851	190,000	190,000	190,000	190,000	
46980	-	-	-	-	
47143	-	-	-	-	
47147	227,091	115,585	113,000	-	21st Century
47302	220,000	-	-	-	
47303	100,000	-	-	-	
47304	353,478	-	-	-	
49700	31,307	2,000	18,000	2,000	
<b>Total Revenues</b>	<b>46,639,570</b>	<b>43,658,648</b>	<b>45,912,229</b>	<b>43,073,480</b>	
<b>Total Expenditures</b>	<b>43,742,454</b>	<b>45,930,043</b>	<b>45,066,390</b>	<b>46,041,170</b>	
<b>Difference</b>	<b>2,897,115</b>	<b>(2,271,395)</b>	<b>845,839</b>	<b>(2,967,690)</b>	
Adjustment to Beginning Fund Bal					
Restricted for Educ-Ext Contract	-	-	-	-	
Restricted for Instruc-Career Ladder	(31,002)	(31,002)	(31,002)	(31,002)	
Reserves-Capital Outlay	-	-	-	-	
Reserve-Chromebook Insurance	-	-	97,122	-	
<b>Unassigned Fund Balance</b>	<b>9,450,333</b>	<b>5,276,658</b>	<b>10,199,050</b>	<b>7,328,482</b>	15.92%
<b>Total Reserves</b>	<b>9,419,331</b>	<b>5,245,656</b>	<b>10,265,170</b>	<b>7,297,480</b>	3%= 1,381,235
<b>SHORT(OVER) 3% FUND BALANCE REQUIREMENT</b>				<b>(5,947,247)</b>	
<b>Maintenance Of Effort</b>	<b>14,081,709</b>	<b>11,836,249</b>	<b>14,385,682</b>	<b>11,836,249</b>	

**MARSHALL COUNTY SCHOOLS  
2022-2023  
MAJOR CHANGES FROM 2021-2022 PROJECTED**

**INCREASES TO EXPENSES (REDUCTIONS TO REVENUES)**

2% Raise-Certified	487,946
2% Raise-Classified	112,026
Step Raises-Certified	217,463
Step Raises-Classified	11,248
3 Growth Teachers	210,195
5% Increase-Property/Liability/Work Comp Insurance	15,161
6.1% Increase in Medical Insurance	259,804
7 Open Teacher Positions	505,000
Open Bus Mechanic	60,975
Assistant Director of Maintenance and Transportation Supplement	5,817
Health Services Supervisor to Full-Time 10 Month Schedule	30,910
Maintenance Supervisor	37,721
Maintenance Admin Assistant	54,895
	2,009,161

**REDUCTIONS TO EXPENSES (ADDITIONS TO REVENUES)**

Reduction in Legacy Retirement Rate (10.3% to 8.69%)	(236,185)
Reduction In Support Days (189 to 187 days)	(18,385)
	(254,570)

**CHANGES SINCE 4/1/2022**

Move Purchase of Busses to Fund 177	(125,000)
Nurses - Classified Pay Scale	18,359
Maintenance - Classified Pay Scale	38,380
Technology - Classified Pay Scale	2,312
Change in Longevity	50,152
CTE - Teaching 2 additional blocks	13,106
Increase in Academic Supplements	20,355
Increase in Art/Drama/Music Supplies	11,500
Added 1 new math teacher	70,065
Added 1 new special education teacher	70,065

**REGULAR INSTRUCTION PROGRAM  
71100**

	Actual 2020-2021	Budget 2021-2022	Projected 2020-2021	Budget 2022-2023	Increase (Decrease)
116 Teachers	14,467,130	14,770,457	14,577,343	15,063,089	485,746
117 Career Ladder Program	46,025	46,200	43,900	42,900	(1,000)
128 Homebound Teachers	363	9,000	4,338	10,000	5,662
163 Educational Assistants	703,709	709,343	767,379	735,038	(32,341)
186 Longevity Pay	172,550	166,450	181,476	186,003	4,527
189 Other Salaries	284,742	93,840	93,840	93,840	-
195 Substitute Teachers-Certified	24,150	30,000	26,550	30,000	3,450
198 Substitute Teachers-Non-Certified	165,771	180,000	165,000	180,000	15,000
201 Social Security	931,802	992,328	983,309	1,013,134	29,825
204 State Retirement	1,456,303	1,604,426	1,411,355	1,386,989	(24,366)
207 Medical Insurance	3,066,580	3,257,261	3,196,363	3,441,744	245,381
208 Dental Insurance	10,611	11,042	10,898	11,228	330
210 Unemployment Comp.	8,335	9,405	10,190	9,426	(764)
212 Employer Medicare	219,715	232,077	229,967	236,943	6,975
217 Retirement-Hybrid	75,220	60,960	69,392	76,500	7,108
336 Maint/Repairs Equipment	64,192	146,648	140,000	177,122	37,122
355 Travel	831	2,000	1,000	2,000	1,000
356 Tuition	-	6,000	4,000	6,000	2,000
399 Other Contracted Services	46,868	33,500	33,500	33,500	-
429 Instructional Supplies	269,176	306,800	350,000	320,200	(29,800)
449 Textbooks	325,996	300,000	411,000	300,000	(111,000)
599 Other Charges	79,318	-	-	-	-
790 Other Equipment	623,345	117,200	120,000	118,000	(2,000)
<b>Total</b>	<b>23,042,732</b>	<b>23,084,937</b>	<b>22,830,801</b>	<b>23,473,656</b>	<b>642,855</b>

**ALTERNATIVE INSTRUCTION PROGRAM  
71150**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
116 Teachers	97,346	105,222	60,954	116,575	55,621
186 Longevity Pay	550	600	600	1,350	750
198 Non-Certified Substitutes	190	1,000	2,000	1,000	(1,000)
201 Social Security	5,666	6,623	3,940	7,373	3,433
204 State Retirement	8,834	10,900	6,340	10,248	3,908
207 Medical Insurance	21,126	22,263	15,689	34,012	18,323
208 Dental Insurance	87	91	46	92	46
210 Unemployment Comp.	58	63	25	63	38
212 Employer Medicare	1,325	1,549	922	1,724	803
217 Retirement-Hybrid	743	830	-	-	-
307 Communication	4	-	-	-	-
399 Other Contracted	1,558	3,000	2,000	3,000	1,000
429 Instructional Supplies	893	800	550	800	250
722 Instructional Equipment	-	3,000	1,500	3,000	1,500
<b>Total</b>	<b>138,380</b>	<b>155,941</b>	<b>94,566</b>	<b>179,237</b>	<b>84,672</b>

**SPECIAL EDUCATION PROGRAM  
71200**

	Actual 2020-2021	Budget 2021-2022	Projected 2020-2021	Budget 2022-2023	Increase (Decrease)
116 Teachers	1,295,493	1,341,729	1,297,725	1,397,346	99,621
117 Career Ladder Program	7,500	6,500	5,500	5,500	-
128 Homebound Teachers	1,925	6,000	3,150	6,000	2,850
163 Educational Assistants	393,162	401,430	406,219	430,752	24,533
171 Speech Pathologist	231,807	237,169	190,453	237,871	47,418
186 Longevity Pay	26,050	23,450	20,700	24,650	3,950
195 Substitute Teachers-Certified	1,610	3,500	3,150	3,500	350
198 Substitute Teachers-Non-Certified	26,428	24,000	26,353	24,000	(2,353)
201 Social Security	111,568	126,714	121,102	132,036	10,935
204 State Retirement	172,496	196,437	186,772	177,548	(9,224)
207 Medical Insurance	595,227	614,723	628,191	730,099	101,908
208 Dental Insurance	2,130	2,190	2,085	2,650	565
210 Unemployment Comp.	1,381	1,501	1,400	1,532	132
212 Employer Medicare	26,168	29,635	28,322	30,879	2,557
217 Retirement-Hybrid	9,695	8,170	10,662	9,027	(1,635)
312 Contracts with Private Agencies	7,311	-	-	-	-
429 Instructional Supplies	6,200	6,800	7,000	7,000	-
790 Other Equipment	579	1,000	1,000	1,000	-
<b>Total</b>	<b>2,916,730</b>	<b>3,030,948</b>	<b>2,939,783</b>	<b>3,221,391</b>	<b>281,608</b>

**VOCATIONAL EDUCATIONAL PROGRAM  
71300**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
116 Teachers	979,919	1,023,684	1,025,448	1,048,662	23,214
117 Career Ladder Program	3,000	3,000	3,000	3,000	-
186 Longevity Pay	8,550	9,700	9,450	11,750	2,300
195 Substitute Teachers-Certified	105	1,000	500	1,000	500
198 Substitute Teachers-Non-Certified	8,805	8,000	8,000	8,000	-
201 Social Security	58,138	64,814	64,877	66,490	1,613
204 State Retirement	94,465	106,437	96,663	92,411	(4,252)
207 Medical Insurance	196,886	198,362	216,973	231,146	14,173
208 Dental Insurance	702	730	771	780	9
210 Unemployment Comp.	454	468	468	468	-
212 Employer Medicare	13,599	15,158	15,173	15,550	377
217 Retirement-Hybrid	4,498	3,850	6,101	5,508	(593)
336 Maint/Repairs Equipment	2,984	2,500	2,500	2,500	-
429 Instructional Supplies	20,588	22,800	15,000	22,800	7,800
449 Textbooks	-	2,000	2,000	2,000	-
599 Other Charges	-	500	500	500	-
730 Vocational Instruction Equip.	7,386	30,000	30,000	30,000	-
<b>Total</b>	<b>1,400,079</b>	<b>1,493,003</b>	<b>1,497,423</b>	<b>1,542,564</b>	<b>45,141</b>

**ATTENDANCE  
72110**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
105 Supervisor/Director	57,020	39,680	39,680	40,463	783
117 Career Ladder	600	600	600	600	-
130 Social Worker	71,803	75,121	80,372	77,414	(2,958)
162 Clerical Personnel	39,163	39,946	39,946	40,745	799
186 Longevity Pay	2,400	2,500	2,500	4,950	2,450
201 Social Security	7,724	9,787	10,112	10,179	67
204 State Retirement	10,363	8,818	9,211	9,233	22
207 Medical Insurance	21,800	22,314	22,197	23,263	1,066
208 Dental Insurance	137	137	137	137	-
210 Unemployment Comp.	83	84	84	126	42
212 Employer Medicare	2,379	2,289	2,365	2,380	16
355 Travel	1,114	2,500	1,500	2,500	1,000
399 Other Contracted Services	26,218	26,218	28,383	-	(28,383)
499 Other Supplies and Materials	4,518	3,000	2,500	3,000	500
524 Inservice/Staff Dev	350	4,000	1,000	4,000	3,000
704 Attendance Equipment	-	4,000	3,000	4,000	1,000
<b>Total</b>	<b>245,672</b>	<b>240,993</b>	<b>243,587</b>	<b>222,990</b>	<b>(20,597)</b>

**HEALTH SERVICES  
72120**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
105 Supervisor	70,321	71,727	71,727	103,092	31,365
117 Career Ladder	550	550	550	550	-
131 Medical Personnel	253,438	257,193	123,092	270,086	146,994
186 Longevity Pay	2,200	2,200	2,375	3,050	675
201 Social Security	16,149	18,340	10,037	20,164	10,128
204 State Retirement	16,546	19,454	9,410	20,485	11,075
207 Medical Insurance	66,210	84,168	59,375	86,354	26,979
208 Dental Insurance	196	228	242	274	32
210 Unemployment Comp.	327	292	313	294	(19)
212 Employer Medicare	4,439	4,809	2,867	5,463	2,596
217 Retirement-Hybrid	2,981	2,730	3,300	3,277	(23)
355 Travel	-	1,000	500	1,000	500
399 Other Contracted Service	-	40,000	40,000	40,000	-
499 Other Supplies and Materials	17,107	16,000	16,000	15,000	(1,000)
524 Inservice/Staff Development	-	2,010	1,000	2,000	1,000
599 Other Charges	10,717	5,000	5,000	5,000	-
735 Health Equipment	1,721	2,400	2,400	2,000	(400)
<b>Total</b>	<b>462,902</b>	<b>528,102</b>	<b>348,188</b>	<b>578,090</b>	<b>229,902</b>

**OTHER STUDENT SUPPORT**  
**72130**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
117 Career Ladder	2,000	2,000	2,000	2,000	-
123 Guidance Personnel	643,859	669,782	669,782	691,065	21,283
186 Longevity Pay	6,600	7,400	6,900	8,450	1,550
189 Other Salaries/Wages	415	2,000	2,000	2,000	-
201 Social Security	37,284	42,233	42,202	43,618	1,416
204 State Retirement	62,719	69,902	70,054	61,112	(8,943)
207 Medical Insurance	168,808	172,792	172,286	180,753	8,467
208 Dental Insurance	365	365	365	370	5
210 Unemployment Comp.	253	300	300	300	-
212 Employer Medicare	8,722	9,877	9,870	10,201	331
217 Retirement-Hybrid	2,612	2,170	2,886	2,693	(193)
309 Contracts w/Govt Agencies	95,272	105,255	105,255	48,000	(57,255)
322 Evaluation and Testing	10,276	40,000	30,000	40,000	10,000
399 Other Contracted Services	14,754	16,000	16,000	16,000	-
499 Other Supplies and Materials	2,933	4,050	4,050	4,125	75
524 Inservice/Staff Development	-	2,000	500	2,000	1,500
599 Other Charges	5,255	10,000	7,000	10,000	3,000
790 Equipment	13,528	10,000	10,000	-	(10,000)
<b>Total</b>	<b>1,075,655</b>	<b>1,166,126</b>	<b>1,151,450</b>	<b>1,122,687</b>	<b>(28,764)</b>

**REGULAR INSTRUCTION SUPPORT  
72210**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
105 Supervisor/Director	296,359	302,703	302,703	313,760	11,057
117 Career Ladder	5,000	5,000	5,000	5,000	-
129 Librarians	530,091	545,331	545,331	559,013	13,682
161 Secretary	24,072	24,553	24,549	25,040	491
186 Longevity Pay	12,350	13,000	13,000	17,200	4,200
189 Other Salaries/Wages	2,793	5,000	4,000	5,000	1,000
201 Social Security	47,731	55,526	55,216	57,351	2,135
204 State Retirement	83,440	91,158	91,158	80,026	(11,132)
207 Medical Insurance	183,929	188,278	201,547	212,058	10,511
208 Dental Insurance	597	640	640	640	-
210 Unemployment Comp.	343	378	378	378	-
212 Employer Medicare	11,703	12,986	12,971	13,413	441
217 Retirement-Hybrid	919	750	960	887	(73)
355 Travel	1,655	3,000	3,000	3,000	-
399 Other Contracted Services	10,200	10,200	10,200	10,200	-
432 Library Books/Media	23,112	23,220	23,220	23,650	430
499 Other Supplies and Materials	5,600	8,700	7,000	8,750	1,750
524 In Service/Staff Development	17,153	29,500	20,000	29,500	9,500
790 Equipment	735	2,000	2,000	2,000	-
<b>Total</b>	<b>1,257,781</b>	<b>1,321,924</b>	<b>1,322,874</b>	<b>1,366,866</b>	<b>43,992</b>

**SPECIAL EDUCATION SUPPORT  
72220**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
117 Career Ladder	500	500	500	500	-
124 Psychological Personnel	41,244	42,870	41,436	43,061	1,625
186 Longevity	-	-	-	250	250
189 Other Salaries	15,000	15,810	15,810	16,127	317
201 Social Security	2,291	2,658	2,569	2,670	101
204 State Retirement	2,895	4,403	3,100	3,742	642
207 Medical Insurance	15,415	15,781	15,689	16,440	751
208 Dental Insurance	46	50	46	46	-
210 Unemployment Comp.	41	42	42	42	-
212 Employer Medicare	761	622	601	624	24
217 Retirement-Hybrid	817	680	825	774	(51)
310 Contracts w private agencies	38,934	80,000	120,000	80,000	(40,000)
355 Travel	-	500	200	500	300
399 Other Contracted	258	-	-	-	-
524 Inservice/Staff Development	-	-	500	1,000	500
599 Other Charges	591	1,000	-	-	-
<b>Total</b>	<b>118,793</b>	<b>164,915</b>	<b>201,318</b>	<b>165,776</b>	<b>(35,542)</b>

**VOCATIONAL EDUCATION SUPPORT  
72230**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
105 Supervisor/Director	81,859	83,429	83,429	85,030	1,601
161 Secretary	23,822	25,944	25,939	26,458	519
186 Longevity Pay	1,400	900	900	950	50
201 Social Security	6,556	6,837	6,837	6,971	135
204 State Retirement	10,762	10,606	10,631	9,456	(1,175)
207 Medical Insurance	21,539	23,341	23,217	24,333	1,116
208 Dental Insurance	82	92	92	92	-
210 Unemployment Comp.	48	42	42	42	-
212 Employer Medicare	1,533	1,599	1,599	1,630	31
307 Communication	2,790	3,200	3,000	3,200	200
355 Travel	97	500	500	500	-
399 Other Contracted Services	2,740	4,000	2,500	4,000	1,500
599 Other Charges	-	500	100	500	400
<b>Total</b>	<b>153,228</b>	<b>160,990</b>	<b>158,786</b>	<b>163,163</b>	<b>4,377</b>

**TECHNOLOGY SUPPORT**  
**72250**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
105 Supervisor/Director	76,714	78,249	78,249	79,814	1,565
121 Data Processing Personnel	209,293	206,060	199,887	200,274	387
186 Longevity Pay	850	1,150	1,150	1,450	300
201 Social Security	16,752	17,698	17,316	17,455	140
204 State Retirement	21,146	23,859	23,137	22,065	(1,072)
207 Medical Insurance	57,949	59,320	49,905	51,719	1,814
208 Dental Insurance	228	228	219	228	9
210 Unemployment Comp.	105	147	147	147	-
212 Employer Medicare	3,918	4,139	4,050	4,082	33
217 Retirement-Hybrid	1,519	1,270	1,557	1,588	31
307 Communication	3	-	25	20	(5)
336 Maintenance/Repair	54,101	55,000	55,000	62,723	7,723
350 Internet Connectivity	116,563	118,000	113,776	126,000	12,224
399 Other Contracted Services	5,678	7,610	7,610	7,610	-
471 Software	21,020	22,056	22,000	23,196	1,196
499 Other Supplies	36,593	-	-	-	-
524 Staff Development	-	2,000	1,000	2,000	1,000
<b>Total</b>	<b>622,432</b>	<b>596,786</b>	<b>575,028</b>	<b>600,372</b>	<b>25,344</b>

**BOARD OF EDUCATION  
72310**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
191 Board/Committee Fees	6,775	12,000	8,000	12,000	4,000
201 Social Security	420	744	496	744	248
212 Employer Medicare	99	174	116	174	58
320 Dues/Memberships	6,821	6,763	6,743	6,763	20
331 Legal Services	2,960	15,000	7,500	15,000	7,500
355 Travel	95	500	500	500	-
399 Other Contracted Services	14,250	16,250	16,250	16,250	-
499 Other Supplies/Materials	-	1,000	250	1,000	750
506 Liability Insurance	93,167	97,825	101,427	106,499	5,072
510 Trustee's Commission	290,932	330,000	330,000	330,000	-
513 Workman's Comp Insurance	163,426	171,597	144,509	164,973	20,464
524 In Service/Staff Development	244	4,000	3,000	4,000	1,000
533 Criminal Investigation of Applicants	4,520	8,000	8,000	8,000	-
599 Other Charges	3,147	8,000	4,000	8,000	4,000
<b>Total</b>	<b>586,856</b>	<b>671,853</b>	<b>630,791</b>	<b>673,903</b>	<b>43,112</b>

**DIRECTOR OF SCHOOLS  
72320**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
101 County Official/Adm Officer	131,232	133,857	133,857	136,535	2,678
117 Career Ladder/CEO	1,000	1,000	1,000	1,000	-
161 Secretary	43,620	45,512	45,512	45,390	(122)
186 Longevity Pay	1,350	1,450	1,450	1,550	100
201 Social Security	10,706	11,273	11,273	11,437	165
204 State Retirement	16,967	17,412	17,412	15,472	(1,940)
207 Medical Insurance	18,790	19,231	19,594	20,741	1,147
208 Dental Insurance	357	360	366	370	4
210 Unemployment Comp.	42	42	42	63	21
212 Employer Medicare	2,504	2,636	2,636	2,675	39
307 Communication	550	600	600	600	-
320 Dues/Memberships	6,340	4,040	4,040	4,040	-
355 Travel	-	1,000	500	1,000	500
435 Office Supplies	-	500	500	500	-
524 Staff Development	375	4,000	2,500	4,000	1,500
599 Other Charges	1,570	1,500	1,500	1,500	-
701 Administrative Equipment	-	1,000	1,000	1,000	-
<b>Total</b>	<b>235,403</b>	<b>245,414</b>	<b>243,783</b>	<b>247,874</b>	<b>4,091</b>

**OFFICE OF THE PRINCIPAL  
72410**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
104 Principals	805,026	837,774	837,774	859,209	21,435
117 Career Ladder Program	12,000	12,000	12,000	11,000	(1,000)
139 Assistant Principals	846,989	882,133	882,133	891,252	9,119
162 Clerical Personnel	405,898	414,393	414,393	423,360	8,967
186 Longevity Pay	25,350	26,950	26,950	30,750	3,800
201 Social Security	122,502	134,742	134,742	137,365	2,624
204 State Retirement	202,898	211,714	212,242	187,495	(24,747)
207 Medical Insurance	349,593	370,611	370,611	379,773	9,162
208 Dental Insurance	1,176	1,190	1,190	1,190	-
210 Unemployment Comp.	787	840	840	840	-
212 Employer Medicare	28,650	31,512	31,512	32,126	614
320 Dues/Memberships	-	2,300	2,300	2,300	-
355 Travel	-	1,000	500	1,000	500
399 Other Contracted Services	9,625	10,625	10,000	11,000	1,000
435 Office Supplies	6,436	6,750	6,750	6,875	125
599 Other Charges	121,258	150,000	150,000	150,000	-
701 Administrative Equipment	13,861	13,716	13,716	13,970	254
<b>Total</b>	<b>2,952,049</b>	<b>3,108,250</b>	<b>3,107,652</b>	<b>3,139,505</b>	<b>31,853</b>

**FISCAL SERVICES**  
**72510**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
105 Supervisor	69,703	78,248	78,249	79,814	1,565
119 Accountants/Bookkeepers	172,040	185,255	182,205	189,930	7,725
186 Longevity	3,250	2,000	2,000	2,550	550
201 Social Security	14,168	16,461	16,272	16,882	610
204 State Retirement	16,357	19,913	19,684	20,422	738
207 Medical Insurance	58,934	79,782	80,165	84,371	4,206
208 Dental Insurance	132	183	183	183	-
210 Unemployment Comp.	170	147	147	147	-
212 Employer Medicare	3,314	3,850	3,806	3,948	143
317 Data Processing Service	54,376	56,532	55,140	57,504	2,364
355 Travel	93	500	250	500	250
399 Other Contracted Services	12,398	1,000	1,000	1,000	-
411 Data Processing Supplies	2,046	3,900	2,500	3,900	1,400
435 Office Supplies	10,530	5,000	10,000	5,000	(5,000)
524 Staff Development	100	3,000	3,000	4,000	1,000
701 Administrative Equipment	1,258	5,000	2,500	5,000	2,500
<b>Total</b>	<b>418,869</b>	<b>460,771</b>	<b>457,101</b>	<b>475,152</b>	<b>18,051</b>

**HUMAN RESOURCES**  
**72520**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
105 Supervisor	76,714	78,248	78,249	79,814	1,565
162 Clerical	47,001	45,920	45,920	46,839	919
186 Longevity Pay	650	1,100	1,100	1,200	100
201 Social Security	7,265	7,767	7,767	7,927	160
204 State Retirement	9,179	9,395	9,395	9,589	194
207 Medical Insurance	22,508	25,275	26,067	27,736	1,669
208 Dental Insurance	68	46	46	92	46
210 Unemployment Comp.	49	63	42	63	21
212 Employer Medicare	1,699	1,816	1,816	1,854	37
355 Travel	-	750	500	750	250
435 Office Supplies	385	2,000	1,500	2,000	500
499 Other Supplies	1,236	2,000	2,000	2,000	-
524 Staff Development	5	1,500	1,000	1,500	500
599 Other Charges	4,876	9,633	5,000	9,800	4,800
701 Administrative Equipment	84	2,000	500	2,000	1,500
<b>Total</b>	<b>171,719</b>	<b>187,513</b>	<b>180,902</b>	<b>193,164</b>	<b>12,261</b>

**OPERATION OF PLANT  
72610**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
161 Secretaries	49,888	50,886	50,886	-	(50,886)
166 Custodial Personnel	872,807	966,691	925,000	979,190	54,190
186 Longevity Pay	13,725	16,175	14,750	16,775	
189 Other Salaries/Wages	59,647	60,840	57,335	51,510	(5,825)
201 Social Security	55,057	67,865	64,974	64,943	(31)
204 State Retirement	67,909	82,094	78,598	78,561	(37)
207 Medical Insurance	288,899	299,033	286,535	318,127	31,592
208 Dental Insurance	1,067	1,090	1,045	1,090	45
210 Unemployment Comp.	1,000	1,281	1,100	1,260	160
212 Employer Medicare	13,271	15,872	15,196	15,188	(7)
217 Retirement-Hybrid	40	-	-	-	-
359 Disposal Fees	98,802	96,600	96,000	103,368	7,368
399 Other Contracted Svcs	7,445	13,593	13,593	13,600	7
410 Custodial Supplies	234,402	170,000	170,000	170,000	-
415 Electricity	1,109,125	1,185,000	1,177,518	1,185,000	7,482
434 Natural Gas	117,163	115,000	124,863	115,000	(9,863)
454 Water and Sewer	155,195	180,500	175,337	180,500	5,163
499 Other Supplies/Materials	-	2,000	500	2,000	1,500
501 Boiler Insurance	5,279	5,543	6,219	6,530	311
502 Building/Contents Insurance	221,199	232,259	237,642	249,525	11,883
524 Inservice/Staff Dev	-	1,000	-	1,000	1,000
720 Plant Operation Equipment	-	5,000	5,000	5,000	-
<b>Total</b>	<b>3,371,920</b>	<b>3,568,322</b>	<b>3,502,091</b>	<b>3,558,167</b>	<b>56,077</b>

**MAINTENANCE OF PLANT  
72620**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
105 Supervisor	-	-	-	79,814	79,814
161 Secretaries	-	-	-	33,000	33,000
167 Maintenance Personnel	358,144	425,945	386,855	456,856	70,001
186 Longevity Pay	5,750	7,000	6,125	6,350	225
189 Other Salaries & Wages	28,250	26,250	26,250	26,250	-
201 Social Security	22,630	28,470	25,992	37,341	11,348
204 State Retirement	27,870	34,440	31,442	45,170	13,728
207 Medical Insurance	78,267	81,838	82,500	120,365	37,865
208 Dental Insurance	123	140	180	275	95
210 Unemployment Comp.	237	252	273	315	42
212 Employer Medicare	5,367	6,658	6,079	8,733	2,654
217 Retirement-Hybrid	82	82	82	82	-
307 Communication	3,468	3,500	3,400	3,500	100
320 Dues	300	300	300	300	-
335 Maint/Repair-Building	328,776	310,000	310,000	310,000	-
336 Maint/Repair-Equip	132,190	240,000	240,000	240,000	-
355 Travel	99	500	300	500	200
399 Other Contracted Services	150,295	222,585	222,000	239,025	17,025
499 Other Supplies/Materials	-	1,000	500	1,000	500
524 Staff Development	-	1,000	500	1,000	500
599 Other Charges	3,300	4,000	3,000	4,000	1,000
701 Admin Equip(safety grant)	-	8,115	8,115	-	(8,115)
717 Maintenance Equipment	4,426	5,000	5,000	5,000	-
<b>Total</b>	<b>1,149,574</b>	<b>1,407,075</b>	<b>1,358,893</b>	<b>1,618,876</b>	<b>259,983</b>

**TRANSPORTATION  
72710**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
105 Supervisor/Director	70,101	78,248	78,249	79,814	1,565
142 Mechanics	108,107	110,783	79,500	114,645	35,145
146 Bus Drivers	650,952	679,401	667,046	646,432	(20,614)
162 Clerical	31,960	32,599	32,000	33,600	1,600
186 Longevity Pay	20,250	18,600	15,800	17,900	2,100
189 Other Salaries & Wages	47,732	46,816	45,980	47,447	1,467
201 Social Security	49,681	59,920	56,952	58,270	1,318
204 State Retirement	68,118	72,484	68,893	70,488	1,595
207 Medical Insurance	411,847	463,121	397,595	423,928	26,333
208 Dental Insurance	1,550	1,685	1,455	1,505	50
210 Unemployment Comp.	1,047	1,176	1,176	1,218	42
212 Employer Medicare	11,744	14,013	13,319	13,628	308
307 Communication	1,675	2,000	2,000	2,000	-
340 Medical & Dental Services	5,125	8,000	5,300	8,000	2,700
355 Travel	-	500	500	500	-
399 Other Contracted	33,567	29,000	29,000	29,000	-
412 Diesel	112,172	250,000	250,000	250,000	-
425 Gasoline	25,871	65,000	60,000	65,000	5,000
450 Tires and Tubes	22,564	28,000	28,000	30,000	2,000
453 Vehicle Parts	43,324	70,000	70,000	70,000	-
511 Vehicle & Equip Insurance	54,777	57,516	59,363	62,332	2,969
524 Staff Development	1,212	1,000	750	1,000	250
599 Other Charges	23,923	27,200	25,000	27,200	2,200
729 Transportation Equipment	326,114	440,000	440,000	-	(440,000)
<b>Total</b>	<b>2,123,413</b>	<b>2,557,062</b>	<b>2,427,878</b>	<b>2,053,906</b>	<b>(373,972)</b>

**CENTRAL AND OTHER SUPPORT  
72810**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
162 Clerical Personnel	23,520	23,990	24,000	24,480	480
186 Longevity	350	400	400	450	50
201 Social Security	1,333	1,512	1,513	1,546	33
204 State Retirement	1,790	1,829	1,830	1,870	40
206 Life Insurance	14,968	18,000	18,000	18,000	-
207 Medical Insurance	85,934	90,492	90,492	102,761	12,269
210 Unemployment Comp.	21	21	21	21	-
212 Employer Medicare	312	354	354	361	8
299 Other Fringe Benefits	64,585	68,000	66,000	68,000	2,000
307 Communications	8,933	13,000	12,000	13,000	1,000
348 Postal Charges	5,600	10,000	7,000	10,000	3,000
435 Office Supplies	5,233	5,000	5,000	5,000	-
599 Other Charges	5,383	7,000	6,500	7,000	500
<b>Total</b>	<b>217,962</b>	<b>239,598</b>	<b>233,110</b>	<b>252,489</b>	<b>19,379</b>

**FOOD SERVICE**  
**73100**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
165 Cafeteria Personnel	11,086	13,000	13,000	-	(13,000)
201 Social Security	687	806	806	-	(806)
204 State Retirement	831	975	975	-	(975)
212 Employer Medicare	161	189	189	-	(189)
<b>Total</b>	<b>12,765</b>	<b>14,970</b>	<b>14,970</b>	<b>-</b>	<b>(14,970)</b>

**COMMUNITY SERVICES**  
**73300**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
105 Supervisor	61,485	77,000	77,000	-	(77,000)
116 Teachers	113,174	165,175	165,175	-	(165,175)
163 Educational Assistants	5,001	4,200	4,200	-	(4,200)
189 Other Salaries/Wages	-	-	-	-	-
201 Social Security	10,491	15,275	15,275	-	(15,275)
204 State Retirement	16,831	25,379	25,379	-	(25,379)
210 Unemployment Comp.	83	105	105	-	(105)
212 Employer Medicare	2,453	3,572	3,572	-	(3,572)
217 Hybrid	903	1,400	1,400	-	(1,400)
399 Other Contracted	-	-	-	-	-
422 Food Supplies	3,638	825	825	-	(825)
429 Instructional Supplies	12,367	9,504	9,504	-	(9,504)
499 Other Supplies	242	250	250	-	(250)
599 Other Charges	485	4,300	4,300	-	(4,300)
<b>Total</b>	<b>227,153</b>	<b>306,986</b>	<b>306,985</b>	<b>-</b>	<b>(306,985)</b>

**EARLY CHILDHOOD EDUCATION  
73400**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
116 Teachers	114,298	116,851	116,851	119,189	2,338
117 Career Ladder Program	1,000	1,000	1,000	1,000	-
163 Educational Assistants	27,636	28,189	28,339	28,600	261
186 Longevity Pay	2,000	2,350	2,100	2,500	400
198 Substitute Teachers-Non-Certified	2,290	1,500	735	1,500	765
201 Social Security	8,351	9,293	9,240	9,473	233
204 State Retirement	14,098	12,556	14,407	10,876	(3,531)
207 Medical Insurance	38,209	39,113	39,356	41,448	2,092
208 Dental Insurance	137	137	137	137	-
210 Unemployment Comp.	88	105	105	105	-
212 Employer Medicare	1,953	2,173	2,161	2,215	55
429 Instructional Supplies	1,796	2,800	1,500	2,800	1,300
524 In Service/Staff Development	-	1,500	500	1,500	1,000
722 Regular Instruct. Equipment	82	-	-	-	-
				-	
<b>Total</b>	<b>211,938</b>	<b>217,568</b>	<b>216,430</b>	<b>221,344</b>	<b>4,913</b>

**CAPITAL OUTLAY**  
**76100**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	* Budget 2022-2023	Increase (Decrease)
799 Other Capital Outlay	628,450	800,000	822,000	700,000	(122,000)
Total	628,450	800,000	822,000	700,000	(122,000)

**Operating Transfers  
99100**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Increase (Decrease)
590 Transfers Out	-	200,000	200,000	270,000	70,000
Total	-	200,000	200,000	270,000	70,000

**MARSHALL COUNTY BOARD OF EDUCATION  
SUMMARY OF EXPENDITURES**

	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	\$ Increase
71100 Regular Ed. Instruction	23,042,732	23,084,937	22,830,801	23,473,656	642,855
71150 Alternative Ed. Instruction	138,380	155,941	94,566	179,237	84,672
71200 Special Ed. Instruction	2,916,730	3,030,948	2,939,783	3,221,391	281,608
71300 Vocational Ed. Instruction	1,400,079	1,493,003	1,497,423	1,542,564	45,141
72110 Attendance	245,672	240,993	243,587	222,990	(20,597)
72120 Health Services	462,902	528,102	348,188	578,090	229,902
72130 Other Student Support	1,075,655	1,166,126	1,151,450	1,122,687	(28,764)
72210 Regular Ed Support	1,257,781	1,321,924	1,322,874	1,366,866	43,992
72220 Special Ed. Support	118,793	164,915	201,318	165,776	(35,542)
72230 Vocational Ed Support	153,228	160,990	158,786	163,163	4,377
72250 Technology Support	622,432	596,786	575,028	600,372	25,344
72310 Board of Education	586,856	671,853	630,791	673,903	43,112
72320 Director of Schools	235,403	245,414	243,783	247,874	4,091
72410 Office of the Principal	2,952,049	3,108,250	3,107,652	3,139,505	31,853
72510 Fiscal Services	418,869	460,771	457,101	475,152	18,051
72520 Human Resources	171,719	187,513	180,902	193,164	12,261
72610 Operation of Plant	3,371,920	3,568,322	3,502,091	3,558,167	56,077
72620 Maintenance of Plant	1,149,574	1,407,075	1,358,893	1,618,876	259,983
72710 Transportation	2,123,413	2,557,062	2,427,878	2,053,906	(373,972)
72810 Central and Other	217,962	239,598	233,110	252,489	19,379
73100 Food Service	12,765	14,970	14,970	-	(14,970)
73300 Community Services	227,153	306,986	306,985	-	(306,985)
76100 Capital Outlay	628,450	800,000	822,000	700,000	(122,000)
73400 Early Childhood Education	211,938	217,568	216,430	221,344	4,913
99100 Transfer to Other Funds	-	200,000	200,000	270,000	70,000
	<u>43,742,454</u>	<u>45,930,043</u>	<u>45,066,390</u>	<u>46,041,170</u>	<u>974,781</u>

Budget Increase

3.03%

2.16%

MARSHALL COUNTY SCHOOLS  
2022-2023 FOOD SERVICE BUDGET

	2021-2022 ESTIMATED YEAR END	2022-2023 PROPOSED BUDGET
BEGINNING FUND BALANCE	<b>\$500,197.65</b>	<b>\$1,703,303.08</b>
REVENUES		
Children's Lunch-43521	\$15,618.80	\$583,511.25
Adult Lunch-43522	\$41,989.60	\$34,405.00
Breakfast-43523	\$1,984.60	\$123,810.75
A La Carte-43525	\$407,712.30	\$434,443.00
Investment-44110	\$102.14	\$125.00
State Matching-46520	\$27,205.59	\$27,205.59
USDA Lunch-47111	\$2,642,720.10	\$1,606,550.75
USDA Breakfast-47113	\$898,442.68	\$667,266.25
USDA Other-47114	\$203,183.02	\$21,640.00
USDA Commodities	\$218,417.00	\$243,440.00
TOTAL REVENUES	\$4,457,375.83	\$3,742,397.59
EXPENDITURES		
Supervisor	\$64,944.00	\$73,162.25
Clerical	\$74,884.16	\$76,387.04
Cafeteria Personnel	\$984,241.50	\$998,697.15
Maintenance Personnel	\$0.00	\$0.00
Longevity	\$23,350.00	\$24,700.00
Social Security	\$53,021.69	\$72,722.68
State Retirement	\$56,540.63	\$67,319.69
Medical Insurance	\$416,551.21	\$521,582.36
Dental Insurance	\$1,511.32	\$1,641.60
Unemployment Comp.	\$1,066.02	\$2,162.00
Employer Medicare	\$12,486.54	\$17,007.72
Other Fringe Benefits	\$212.13	\$440.00
Communication	\$1,942.84	\$2,040.00
Transportation other than student	\$7,501.31	\$9,000.00
Travel	\$0.00	\$2,500.00
Other Contracted Services	\$61,623.94	\$53,050.00
Food Supplies	\$1,157,945.43	\$1,383,767.33
USDA Commodities	\$218,472.00	\$243,440.00
Office Supplies	\$3,286.52	\$3,750.00
Uniforms	\$2,315.82	\$2,400.00
In-Service	\$9.16	\$8,200.00
Other Supplies	\$104,489.79	\$129,278.35
Food Service Equipment	\$7,874.39	\$122,000.00
TOTAL EXPENDITURES	\$3,254,270.40	\$3,815,248.17
INCREASE/DECREASE	\$1,203,105.43	-\$72,850.58
ENDING FUND BALANCE	<b>\$1,703,303.08</b>	<b>\$1,630,452.50</b>