

General Purpose School Fund 141
(Approved by BOE on 6/12/2023)

Acct	Acct	FY24	FY23	FY23
		Proposed Budget	Approved Budget	Revised Budget
40110	Current Property Tax	7,623,880.29	7,623,880.29	7,623,880.29
40120	Trustee's Collect. - Prior Yr.	210,000.00	210,000.00	210,000.00
40130	Clerk & Master Collections	58,500.00	58,500.00	58,500.00
40140	Interest And Penalty	60,000.00	60,000.00	60,000.00
40150	Pick-Up Taxes	5,000.00	5,000.00	5,000.00
40162	Pmnts In Lieu Of Taxes - Local	60,000.00	60,000.00	60,000.00
40163	Pmnts In Lieu Of Taxes - Other	1,000.00	1,000.00	1,000.00
40210	Local Option Sales Tax	4,500,000.00	4,500,000.00	4,500,000.00
40240	Wheel Tax	430,000.00	430,000.00	430,000.00
40275	Mixed Drink Tax	21,000.00	21,000.00	21,000.00
40320	Bank Excise Tax	16,000.00	16,000.00	16,000.00
40350	Interstate Telecommunications			
40---	Local Taxes	12,985,380.29	12,985,380.29	12,985,380.29
41110	Marriage Licenses	4,000.00	4,000.00	4,000.00
41---	Licenses And Permits	4,000.00	4,000.00	4,000.00
43511	Tuition - Regular Day Students	-	-	-
43570	Receipts From Ind Schools	100,000.00	130,000.00	130,000.00
43---	Charges For Current Services	100,000.00	130,000.00	130,000.00
44110	Interest Earned	1,000.00	1,000.00	1,000.00
44170	Miscellaneous Refunds	85,000.00	85,000.00	85,000.00
44180	Expenditure Credits	-	-	-
44530	Sale Of Equipment	40,000.00	40,000.00	40,000.00
44560	Damages Recovered From Ind	2,000.00	2,000.00	2,000.00
44570	Contributions & Gifts	30,000.00	30,000.00	112,497.00
44990	Other Local Revenues	194,840.00	105,000.00	292,543.00
44---	Other Local Revenues	352,840.00	263,000.00	533,040.00
46510	TISA Funding	39,841,170.59		
46511	Basic Education Program		33,458,000.00	33,494,000.00
46515	Early Childhood Education	471,732.74	479,213.00	484,955.45
46590	Other State Education Funds			95,158.00
46591	Coordinated School Health		105,000.00	105,000.00
46610	Career Ladder Program	48,000.00	63,600.00	63,600.00
46640	Vocational Equipment			
46790	Other Vocational	4,500,000.00		
46851	State Revenue Sharing - T.V.A.	200,000.00	200,000.00	200,000.00
46980	Other State Grants			
46981	Safe Schools	-	184,020.00	199,027.74
46990	Other State Funds			
46---	State Of Tennessee	45,060,903.33	34,489,833.00	34,641,741.19
47143	Special Education Grants	50,000.00	50,000.00	50,000.00
47304	Remote Technology Grant			
47590	Other Federal Through State		50,000.00	50,000.00
47990	Other Direct Federal Revenue			48,592.00
47---	Federal Government	50,000.00	100,000.00	148,592.00
48990	Other	129,580.00	129,580.00	129,580.00
48---	Other Gov't & Citizens Group	129,580.00	129,580.00	129,580.00
49200	Note Proceeds			
49700	Insurance Recovery	75,000.00	75,000.00	75,000.00
49800	Operating Transfers	498,000.00	498,000.00	498,000.00
49---	Other Sources	573,000.00	573,000.00	573,000.00
Total Revenue		59,255,703.62	48,674,793.29	49,145,333.48
	FY24 BUDGET REVENUES	59,255,703.62	48,674,793.29	FY23 BUDGET REVENUES
	FY24 BUDGET EXPENDITURES	59,209,149.83	51,329,623.60	FY23 BUDGET EXPENDITURES
	Difference (+/-) FY24	46,553.79	(2,654,830.31)	Difference (+/-) FY23 (Offset by Fund Balance)

Fund 141 - Fund Balance Estimate: 12,089,008.09 ← Estimate Pre-Audit - Not including any potential profit/loss at year end 6/30/2023

**General Purpose School Fund 141 - Budget FY 24
Presented to the Board of Education: June 12, 2023**

Acct	Obj	Acct	Obj	FY24	FY 23	FY22	FY21	FY 20	FY19	NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
											FTE = 334 FY24. Increase in Teachers Salary Matrix. Steps, Degrees, Longevity, Homebound (20K) & Translation Services (2K). ALL Coaching Supplements (500K), District Athletic Director (56K), Unified Sports Supplement District Wide (6K)+ In-house Subs
71100	116	Reg Education Prg - Elem/Sec	Teachers	\$ 19,557,066	\$ 22,049,033.82	\$ 17,855,382	\$ 16,046,703	\$ 15,699,696	\$ 15,226,741		
71100	117	Reg Education Prg - Elem/Sec	Career Ladder	\$ 36,000	\$ 45,000	\$ 45,000	\$ 34,000	\$ 41,300	\$ 47,100		FY24 Career Ladder
71100	127	Reg Education Prg - Elem/Sec	Extended Contract		\$ -	\$ -		\$ 70,611	\$ 67,393		ESSER 3.0 budgeted for extended contract.
71100	140	Reg Education Prg - Elem/Sec	Salary Supplements						\$ 365,701		Athletic, Spec Ed Olympics Coord, Testing Coord, Media Stipend*** Moved to 71100-116 per Fiscal Consultant
71100	163	Reg Education Prg - Elem/Sec	Educational Assistants	\$ 1,219,426	\$ 1,159,425.59	\$ 999,327	\$ 781,736	\$ 780,273	\$ 774,213		FTE = 51 (computer lab & general assistants) Increase in Salary Matrix, Steps, longevity, Increase + Grow Your Own
71100	188	Reg Education Prg - Elem/Sec	Bonus Payments			\$ -	\$ 447,377	\$ 217,881			
71100	201	Reg Education Prg - Elem/Sec	Social Security	\$ 1,290,374	\$ 1,279,347	\$ 1,171,782	\$ 1,010,714	\$ 970,624	\$ 948,925		
71100	204	Reg Education Prg - Elem/Sec	Retirement Expense	\$ 1,833,301	\$ 1,761,960	\$ 1,778,709	\$ 1,524,335	\$ 1,542,677	\$ 1,530,681		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
71100	206	Reg Education Prg - Elem/Sec	Life Insurance	\$ 9,000	\$ 9,000	\$ 9,000	\$ 7,899	\$ 7,687	\$ 8,821		
71100	207	Reg Education Prg - Elem/Sec	Medical Insurance	\$ 2,500,000	\$ 2,340,000	\$ 2,588,831	\$ 2,215,952	\$ 2,496,613	\$ 3,434,190		No Rate Increase Included in FY23. Budget Based on Current Enrollment
71100	208	Reg Education Prg - Elem/Sec	Dental Insurance	\$ 68,000	\$ 68,000	\$ 63,000	\$ 64,813	\$ 67,325	\$ 49,498		No Rate Increase Included in FY23. Budget Based on Current Enrollment
71100	209	Reg Education Prg - Elem/Sec	Disability Insurance	\$ 58,000	\$ 55,000	\$ 55,000	\$ 51,826	\$ 51,657	\$ 48,503		Increase in FY24
71100	212	Reg Education Prg - Elem/Sec	Medicare Expense	\$ 301,781	\$ 299,202	\$ 274,046	\$ 236,816	\$ 227,324	\$ 222,281		Increased enrollment
71100	217	Reg Education Prg - Elem/Sec	TCRS Fed Hybrid	\$ 126,500	\$ 118,000	\$ 110,000	\$ 114,306	\$ 93,733	\$ 78,233		Vision No Rate Increase Included in FY24 budget
71100	299	Reg Education Prg - Elem/Sec	Other Fringe Benefits	\$ 18,000	\$ 18,000	\$ 19,000	\$ 16,958	\$ 15,026	\$ 11,122		Natchez, Compass Intervention, Lakeside, etc.
71100	356	Reg Education Prg - Elem/Sec	Tuition	\$ 5,000	\$ 5,000	\$ 15,000	\$ 9,147	\$ 12,777	\$ 1,440		Substitute Services + Cannon + RA Copier (moved to 72320-399)
71100	399	Reg Education Prg - Elem/Sec	Other Contracted Services	\$ 350,000	\$ 350,000	\$ 397,000	\$ 195,945	\$ 243,748	\$ 340,982		BEP Allocations (100K), AO Smith Expenditures Grant (16K), Paper Allocation (24,200) - increase due to cost/ Various Expenditures moved to ESSER
71100	429	Reg Education Prg - Elem/Sec	Instructional Supplies & Materials	\$ 142,800	\$ 128,000	\$ 128,000	\$ 134,651	\$ 161,217	\$ 118,414		
71100	430	Reg Education Prg - Elem/Sec	ETX								Textbooks (20K) Increase for New Teacher Requests
71100	449	Reg Education Prg - Elem/Sec	Textbooks	\$ 20,000	\$ 20,000	\$ 10,000	\$ 4,846	\$ 3,409	\$ 5,792		BrainPOP (25K), Disc Ed Streaming (30K), Schoology (28K), etc
71100	471	Reg Education Prg - Elem/Sec	Software	\$ 84,699	\$ 1,000	\$ 1,000	\$ 91,960	\$ 161,113			IT Repair parts(30k), Projector Lights (5K), Laptop cases & adapters (1K) + ELA/MATH Supplies - Coordinators (1K)
71100	499	Reg Education Prg - Elem/Sec	Other Supplies	\$ 37,000	\$ 37,000	\$ 27,000	\$ 47,475	\$ 31,177	\$ 32,892		Tuition, Refunds, etc. Underfunded FY21 - moved to 71100-599 in FY23
71100	509	Reg Education Prg - Elem/Sec	Refunds	\$ -	\$ -	\$ 2,000	\$ 1,524	\$ 38	\$ 1,698		PD TETC Conference (2K) - Moved to 72210-524 Per Fiscal Consultant
71100	524	Reg Education Prg - Elem/Sec	In-Service/Staff Development	\$ -				\$ 500			Fee Waivers (75K)
71100	535	Reg Education Prg - Elem/Sec	Fee Waivers	\$ 75,000	\$ 75,000	\$ 75,000	\$ 73,173	\$ 72,928	\$ 73,948		Nutrition Charges (45K) + Science/Math Contest (5K) + Refunds, etc
71100	599	Reg Education Prg - Elem/Sec	Other Charges	\$ 55,000	\$ 2,000	\$ 1,000	\$ 2,168	\$ 10,714	\$ 7,240		Expenditures for Projectors Equipment (25K) Teacher Computer Upgrades (50K) Replacement Phones (5K) - Computers funded via ESSER 3.0 + ISM (\$120K)+Band Allocation (75K - 15K per HS & 10K per MS)
71100	722	Reg Education Prg - Elem/Sec	Regular Instruction Equipment	\$ 275,000	\$ 50,000	\$ 40,000	\$ 82,906	\$ 57,337	\$ 134,282		
71100	----	Reg Education Prg - Elem/Sec		\$ 28,061,948	\$ 29,869,968.41	\$ 25,665,076	\$ 23,197,230	\$ 23,037,385	\$ 23,678,966		

**General Purpose School Fund 141 - Budget FY 24
Presented to the Board of Education: June 12, 2023**

Acct	Obj	Acct	Obj	FY24		FY23		FY22		FY21		FY20		FY19		NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity	Activity	Activity						
71200	116	Special Education Program	Teachers	\$	2,463,384	\$	2,393,013	\$	2,256,472	\$	1,940,829	\$	1,970,041	\$	2,063,257		FTE = 51 Steps, Degrees, Longevity Increase in Teacher Salary Matrix
71200	117	Special Education Program	Career Ladder	\$	3,000	\$	3,000	\$	3,000	\$	3,000	\$	4,000	\$	5,000		
71200	163	Special Education Program	Educational Assistants	\$	575,000	\$	510,300	\$	441,767	\$	431,634	\$	365,758	\$	384,081		FTE = 39 Steps, Degrees, Longevity, Increase in Salary Matrix
71200	171	Special Education Program	Speech Pathologist	\$	485,000	\$	465,000	\$	458,123	\$	443,518	\$	321,506	\$	481,159		FTE = 12 Steps, Degrees, Longevity - & increase
71200	188	Special Education Program	Bonus Payments					\$	-	\$	136,946	\$	41,839				Bonus in FY21
71200	201	Special Education Program	Social Security	\$	218,636	\$	209,021	\$	195,880	\$	174,553	\$	156,511	\$	168,771		
71200	204	Special Education Program	Retirement Expense	\$	299,855	\$	279,240	\$	305,936	\$	229,665	\$	229,432	\$	250,424		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
71200	207	Special Education Program	Medical Insurance	\$	612,000	\$	516,000	\$	438,000	\$	418,696	\$	444,415	\$	619,847		Increased enrollment due to increased positions
71200	208	Special Education Program	Dental Insurance	\$	12,000	\$	10,000	\$	13,000	\$	11,722	\$	8,010	\$	5,866		Increased enrollment
71200	212	Special Education Program	Medicare Expense	\$	51,133	\$	48,884	\$	46,000	\$	40,821	\$	36,604	\$	39,547		
71200	217	Special Education Program	TCRS Fed Hybrid			\$	25,000	\$	26,000	\$	25,859	\$	18,535	\$	18,436		
71200	299	Special Education Program	Other Fringe Benefits	\$	2,500	\$	2,500	\$	3,000	\$	2,885	\$	1,779	\$	1,396		
71200	312	Special Education Program	Contracts W/ Private Agencies	\$	169,467	\$	50,000	\$	100,000	\$	298,740	\$	228,227	\$	51,139		PT, OT and SLP - Contracted Services
71200	333	Special Education Program	Licenses	\$	3,000	\$	2,000	\$	2,000	\$	1,800	\$	675	\$	5,075		ASHA License
71200	399	Special Education Program	Other Contracted Services	\$	10,000	\$	10,000	\$	8,000	\$	10,000	\$	26,194	\$	19,800		Canon copier & Substitutes
71200	429	Special Education Program	Instructional Supplies & Materials	\$	1,000	\$	1,000	\$	2,000	\$	156,389	\$	2,159	\$	4,260		Online Classroom Programs
71200	499	Special Education Program	Other Supplies	\$	1,000	\$	1,000	\$	1,000	\$	705			\$	265		
71200	499	Special Education Program	Equipment							\$	16,899						
71200	---	Special Education Program		\$	4,906,973	\$	4,525,958.00	\$	4,300,179	\$	4,344,661	\$	3,855,685	\$	4,118,323		MOU for Special Education FY22 Includes High Cost Estimate - \$5,153,610 for both categories

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				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
71300	116	CTE/Vocational Ed Program	Teachers	\$ 1,117,997	\$ 998,055	\$ 888,091	\$ 765,438	\$ 732,186	\$ 763,490		FTE = 17 Steps, Degrees, Longevity Increase in Teacher Salary Matrix
71300	188	CTE/Vocational Ed Program	Bonus Payments	\$ -	\$ -	\$ -	\$ 17,172	\$ 9,158	\$ -		
71300	201	CTE/Vocational Ed Program	Social Security	\$ 69,316	\$ 61,879	\$ 55,062	\$ 44,760	\$ 42,775	\$ 43,874		
71300	204	CTE/Vocational Ed Program	Retirement Expense	\$ 100,620	\$ 86,731	\$ 91,473	\$ 69,226	\$ 62,046	\$ 64,025		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
71300	207	CTE/Vocational Ed Program	Medical Insurance	\$ 87,000	\$ 95,000	\$ 95,000	\$ 74,166	\$ 81,689	\$ 133,130		Decreased enrollment in FY23
71300	208	CTE/Vocational Ed Program	Dental Insurance	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,541	\$ 3,464	\$ 2,117		
71300	212	CTE/Vocational Ed Program	Medicare Expense	\$ 16,211	\$ 14,472	\$ 12,500	\$ 10,469	\$ 10,004	\$ 10,261		
71300	217	CTE/Vocational Ed Program	TCRS Fed Hybrid	\$ 5,000	\$ 10,000	\$ 10,000	\$ 6,796	\$ 9,147	\$ 9,237		
71300	299	CTE/Vocational Ed Program	Other Fringe Benefits	\$ 500	\$ 700	\$ 700	\$ 683	\$ 644	\$ 316		
71300	336	CTE/Vocational Ed Program	Maint & Repair						\$ 785		Repairs on Equipment moved to 71300-399
71300	355	CTE/Vocational Ed Program	Travel								
71300	399	CTE/Vocational Ed Program	Other Contracted Services	\$ 1,500	\$ 1,500	\$ 1,500			\$ 265		Vendors
71300	429	CTE/Vocational Ed Program	Instructional Supplies & Materials	\$ 4,390,500	\$ 6,000	\$ 6,000	\$ 1,693	\$ 6,631	\$ 7,733		FACS Consumables Monthly, CTE Consumables District, ISM (\$4,380,000) + Farm to School Allocation to ES (\$750 each) - (MS - ISM - \$1000 each)
71300	499	CTE/Vocational Ed Program	Other Supplies	\$ 1,000	\$ 2,588	\$ 3,000	\$ 2,032	\$ 327			
71300	524	CTE/Vocational Ed Program	In-Service/Staff Development	\$ -	\$ -	\$ 1,000					Moved to 72230-524 in FY23
71300	730	CTE/Vocational Ed Program	Vocational Instruction	\$ 500	\$ 94,570	\$ 1,000					Equipment - use Carl Perkins and ISM
71300	----	CTE/Vocational Ed Program		\$ 5,793,144	\$ 1,374,495.00	\$ 1,168,825	\$ 995,976	\$ 958,071	\$ 1,035,233		Increase due ISM

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				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
72110	105	Attendance	Supervisor/Director	\$ 22,294	\$ 21,264	\$ 21,064	\$ 18,470	\$ 18,276	\$ 17,396		FTE =.25 Steps, Degrees, Longevity + FY24 Increase
72110	188	Attendance	Bonus Payments			\$ -	\$ 286	\$ 143			Bonus in FY21
72110	201	Attendance	Social Security	\$ 1,382	\$ 1,400	\$ 1,300	\$ 1,163	\$ 1,142	\$ 1,079		
72110	204	Attendance	Retirement Expense	\$ 2,006	\$ 1,848	\$ 1,500	\$ 1,317	\$ 1,295	\$ 1,209		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72110	207	Attendance	Medical Insurance	\$ 2,000							Enrollment - FTE 1
72110	208	Attendance	Dental Insurance	\$ 200	\$ 200	\$ 300	\$ 167	\$ 331	\$ 28		
72110	212	Attendance	Medicare Expense	\$ 400	\$ 400	\$ 300	\$ 272	\$ 267	\$ 252		
72110	217	Attendance	TCRS Fed Hybrid	\$ 400	\$ 400	\$ 400	\$ 371	\$ 363	\$ 357		
72110	299	Attendance	Other Fringe Benefits	\$ 100	\$ 100	\$ 100	\$ 55	\$ 72	\$ 6		
72110	355	Attendance	Travel	\$ 200	\$ 200	\$ 200					Travel to Attendance Conference, etc.
72110	524	Attendance	In-Service/Staff Development	\$ 1,000	\$ 1,000	\$ 1,000	\$ 700	\$ 606	\$ 1,169		Attendance Conference
72110	---	Attendance		\$ 29,982	\$ 26,812.00	\$ 26,164	\$ 22,801	\$ 22,495	\$ 21,496		

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				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity	Activity	Activity						
72120	105	Health Services	Supervisor/Director	\$	71,963	\$	68,180	\$	67,980	\$	65,247	\$	64,482	\$	63,201		FTE = 1 Steps, Degrees, Longevity. CSH Grant Budget Out Project Code 121 for FY24
72120	131	Health Services	Medical Personnel	\$	281,897	\$	263,657	\$	257,957	\$	235,120	\$	231,966	\$	225,692		FTE = 6 Nurses in GP Steps, Degrees, Longevity, + Increase
72120	188	Health Services	Bonus Payments					\$	-	\$	10,303	\$	3,432				
72120	201	Health Services	Social Security	\$	21,939	\$	20,574	\$	20,208	\$	18,094	\$	17,054	\$	16,484		
72120	204	Health Services	Retirement Expense	\$	31,847	\$	28,837	\$	33,572	\$	15,178	\$	14,588	\$	12,999		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72120	207	Health Services	Medical Insurance	\$	37,000	\$	26,531	\$	40,000	\$	29,901	\$	35,236	\$	54,762		Increased participation
72120	208	Health Services	Dental Insurance	\$	5,000	\$	5,000	\$	5,500	\$	3,631	\$	4,481	\$	2,841		
72120	212	Health Services	Medicare Expense	\$	5,131	\$	4,812	\$	4,726	\$	4,231	\$	3,990	\$	3,855		
72120	217	Health Services	TCRS Fed Hybrid	\$	2,400	\$	2,400	\$	1,000	\$	942	\$	853				Increased Enrollment
72120	299	Health Services	Other Fringe Benefits	\$	1,200	\$	1,200	\$	1,200	\$	960	\$	1,056	\$	673		
72120	307	Health Services	Communication	\$	600	\$	600	\$	600	\$	600	\$	600	\$	600		Phone
72120	336	Health Services	Maint & Repair														
72120	355	Health Services	Travel	\$	3,000	\$	5,000	\$	6,000	\$	308	\$	3,914	\$	6,539		Nurse Travel
72120	399	Health Services	Other Contracted Services	\$	60,000	\$	34,969	\$	22,700	\$	22,700	\$	462,164	\$	863,646		Athletics Agreements for each HS (25K for SHS & CCCHS +10K for HHS)
72120	413	Health Services	Drugs And Medical Supplies	\$	3,000	\$	3,000	\$	3,000	\$	4,716	\$	5,558	\$	2,743		Clinic Supplies
72120	499	Health Services	Other Supplies	\$	20,000	\$	15,599	\$	30,300	\$	20,407	\$	26,469	\$	37,597		Nursing Supplies (5K) - minigrants
72120	524	Health Services	In-Service/Staff Development	\$	2,000	\$	4,231	\$	5,000	\$	269	\$	2,112	\$	1,702		CSH Rural Health PD
72120	735	Health Services	Health Equipment	\$	16,500	\$	25,170	\$	25,598	\$	36,239	\$	31,279	\$	21,351		CSH Equipment
72120	---	Health Services		\$	563,478	\$	509,760	\$	525,341	\$	468,846	\$	909,234	\$	1,314,685		

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72130	117	Other Student Support	Career Ladder	\$ 4,000	\$ 3,200	\$ 4,800	\$ 4,000	\$ 4,000	\$ 4,000		
72130	123	Other Student Support	Guidance Personnel	\$ 1,157,850.28	\$ 1,083,690	\$ 970,039	\$ 896,050	\$ 870,757	\$ 856,837		FTE = 18 Steps, Degrees, Longevity, Increase to Teachers Salary Matrix, Underbudgeted in FY23
72130	188	Other Student Support	Bonus Payments			\$ -	\$ 24,043	\$ 9,664			
72130	189	Other Student Support	Other Salaries			\$ -					
72130	201	Other Student Support	Social Security	\$ 72,035	\$ 67,387	\$ 60,440	\$ 54,016	\$ 50,164	\$ 50,218		
72130	204	Other Student Support	Retirement Expense	\$ 104,207	\$ 94,451	\$ 100,408	\$ 86,096	\$ 81,575	\$ 80,310		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72130	207	Other Student Support	Medical Insurance	\$ 112,200	\$ 112,200	\$ 96,000	\$ 101,136	\$ 100,132	\$ 138,076		Increased Enrollment
72130	208	Other Student Support	Dental Insurance	\$ 5,000	\$ 5,000	\$ 6,000	\$ 3,773	\$ 2,959	\$ 1,654		Decreased Enrollment
72130	212	Other Student Support	Medicare Expense	\$ 16,847	\$ 15,760	\$ 14,135	\$ 12,632	\$ 12,124	\$ 11,745		
72130	217	Other Student Support	TCRS Fed Hybrid	\$ 2,000	\$ 6,000	\$ 7,000	\$ 5,376	\$ 5,142	\$ 5,736		
72130	299	Other Student Support	Other Fringe Benefits	\$ 1,000	\$ 1,000	\$ 1,500	\$ 982	\$ 772	\$ 362		
72130	399	Other Student Support	Other Contracted Services	\$ 24,000	\$ 63,800		\$ 13,000	\$ 23,675			Navigate (14K) + Raptor (10K) - paid by Safe Schools in FY23
72130	499	Other Student Support	Other Supplies	\$ 37,000	\$ 26,935	\$ 21,000	\$ 36,038		\$ 18,164		ACT Tests FY24 & ACT Practice Test & Farm to School
72130	524	Other Student Support	In-Service/Staff Development	\$ 1,000	\$ 52,687		\$ 16,023				SRO Conference (Safe School FY24?)
72130	599	Other Student Support	Other Charges	\$ 10,000	\$ 4,330	\$ 500		\$ 500	\$ 500		Beginning of the Year Teacher Awards + Security for Ballgames
72130	711	Other Student Support	Furniture & Fixtures								Ed Debt Funding
72130	790	Other Student Support	Other Equipment	\$ 1,000	\$ 10,340						Safe School FY24?
72130	---	Other Student Support		\$ 1,548,138	\$ 1,546,780.00	\$ 1,281,822	\$ 1,253,165	\$ 1,161,464	\$ 1,167,602		

**General Purpose School Fund 141 - Budget FY 24
Presented to the Board of Education: June 12, 2023**

Acct	Obj	Acct	Obj	FY24	FY 23	FY22	FY21	FY 20	FY19	NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
72210	105	Regular Instruction Program	Supervisor/Director	\$ 151,080	\$ 144,600	\$ 144,200	\$ 139,380	\$ 138,315	\$ 146,897		FTE = 1.5 Steps, Degrees, Longevity, Increase FY24
72210	117	Regular Instruction Program	Career Ladder	\$ 3,000	\$ 4,800	\$ 4,800	\$ 4,000	\$ 4,000	\$ 4,500		
72210	129	Regular Instruction Program	Librarians	\$ 775,000	\$ 774,717	\$ 664,801	\$ 612,833	\$ 585,509	\$ 611,297		FTE = 12 Steps, Degrees, Longevity, Increase in Teacher Salary Matrix
72210	132	Regular Instruction Program	Materials Super	\$ 24,199	\$ 23,169	\$ 22,969	\$ 21,781	\$ 21,584	\$ 21,156		FTE = .25
72210	161	Regular Instruction Program	Secretary (\$)	\$ 107,486	\$ 100,000	\$ 104,082	\$ 90,469	\$ 94,093	\$ 89,972		FTE =3 BOE Front Desk + % Fed Programs + Adm Assist to Assist DOS, Steps, Degrees, Longevity
72210	188	Regular Instruction Program	Bonus Payments			\$ -	\$ 30,727	\$ 10,643			
72210	189	Regular Instruction Program	Other Salaries	\$ 249,148	\$ 241,620	\$ 241,020	\$ 195,321	\$ 148,991	\$ 134,532		FTE = 3 (Director of Communication, Academic Coordinators 50/50 Federal Gen) Steps, Degrees, Longevity, United Way Grant (84K)
72210	201	Regular Instruction Program	Social Security	\$ 81,215	\$ 79,912	\$ 73,276	\$ 63,716	\$ 58,527	\$ 57,482		UWG \$5,208
72210	204	Regular Instruction Program	Retirement Expense	\$ 117,892	\$ 112,006	\$ 121,733	\$ 94,117	\$ 92,627	\$ 91,467		UWG \$4,574 + Retirement Rates for Employees
72210	207	Regular Instruction Program	Medical Insurance	\$ 117,000	\$ 107,000	\$ 100,000	\$ 96,473	\$ 111,317	\$ 137,514		Increased enrollment - UWG \$10,000
72210	208	Regular Instruction Program	Dental Insurance	\$ 5,000	\$ 5,000	\$ 6,000	\$ 5,199	\$ 3,720	\$ 5,417		
72210	212	Regular Instruction Program	Medicare Expense	\$ 18,994	\$ 18,689	\$ 17,137	\$ 15,222	\$ 13,856	\$ 13,948		UWG \$1,218
72210	217	Regular Instruction Program	TCRS Fed Hybrid	\$ 2,000	\$ 2,000	\$ 3,000	\$ 1,962	\$ 1,799	\$ 1,374		
72210	299	Regular Instruction Program	Other Fringe Benefits	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,149	\$ 718	\$ 1,060		
72210	307	Regular Instruction Program	Communication	\$ 1,200	\$ 1,200	\$ 1,200	\$ 600				UWG \$1,200
72210	333	Regular Instruction Program	Licenses						\$ 22,820		
72210	355	Regular Instruction Program	Travel	\$ 80,000	\$ 100,500	\$ 20,500	\$ 10,431	\$ 13,976	\$ 14,843		Travel Increase (Tech, Coordinators, Directors, Athletics, etc) + UWG \$500
72210	399	Regular Instruction Program	Other Contracted Services	\$ 5,000					\$ 4,690		Translation Services (Propio) moved from 71100-399
72210	411	Regular Instruction Program	Data Processing						\$ 16,015		
72210	432	Regular Instruction Program	Library Books	\$ 15,000	\$ 15,000	\$ 15,000	\$ 14,748	\$ 11,851	\$ 14,980		School Distribution of Funds
72210	471	Regular Instruction Program	Software	\$ 5,000	\$ 5,000	\$ 5,000	\$ 41,942	\$ 2,154			Dropbox (5K) - Haggerty funded via Math Funds in 24
72210	499	Regular Instruction Program	Other Supplies	\$ 33,000	\$ 33,000	\$ 33,000	\$ 15,163	\$ 21,391	\$ 1,082		Projectors, Laptop batteries, adapters, expendables (25K), Parent info, Cum Folders + UWG \$8,000
72210	524	Regular Instruction Program	In-Service/Staff Development	\$ 6,000	\$ 8,500	\$ 5,500		\$ 4,895	\$ 375		Leadership CC (500) & TETC Conference (5000) + UWG \$500
72210	599	Regular Instruction Program	Other Charges	\$ 18,000	\$ 2,000	\$ 2,000	\$ 1,531	\$ 3,057	\$ 2,291		Supplies & Materials & Teacher Appreciation & Incentives (15K)
72210	722	Regular Instruction Program	Regular Instruction Equipment					\$ 15,117	\$ 241		
72210	790	Regular Instruction Program	Other Equipment	\$ 2,600	\$ 2,600	\$ 2,600	\$ 9,936	\$ 14,274			UWG \$2,600
72210	---	Regular Instruction Program		\$ 1,819,813	\$ 1,783,313.00	\$ 1,589,817	\$ 1,466,700	\$ 1,372,414	\$ 1,393,953		UWG (United Way Grant) \$129,580

**General Purpose School Fund 141 - Budget FY 24
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Acct	Obj	Acct	Obj	FY24 Proposed Budget	FY 23 Revised Budget	FY22 Activity	FY21 Activity	FY 20 Activity	FY19 Activity	NOTES FY23	NOTES for FY23
72220	105	Special Education Program	Supervisor/Director	\$ 78,832	\$ 74,463	\$ 74,263	\$ 70,250	\$ 68,934	\$ 75,300		FTE = 1 Steps, Degrees, Longevity
72220	117	Special Education Program	Career Ladder					\$ 1,000	\$ 1,000		
72220	124	Special Education Program	Psychological Personnel	\$ 140,240	\$ 284,038	\$ 282,838	\$ 209,037	\$ 224,616	\$ 274,644		FTE = 2
72220	131	Special Education Program	Medical Personnel			\$ 51,500	\$ 17,649	\$ 17,833			Expense moved to 72220-189
72220	161	Special Education Program	Secretary (S)	\$ -	\$ 43,000	\$ 42,228	\$ 40,191	\$ 39,922	\$ 38,571		FTE = 0 FY 24 Steps, Degrees
72220	188	Special Education Program	Bonus Payments			\$ -	\$ 12,530	\$ 4,006			Bonus in FY21
72220	189	Special Education Program	Other Salaries	\$ 61,320	\$ 145,000	\$ 53,918	\$ 52,188	\$ 51,441	\$ 67,330		FTE = 1 District Academic Specialist Longevity, Steps, Increase in Teacher Salary Matrix
72220	201	Special Education Program	Social Security	\$ 17,384	\$ 33,883	\$ 31,294	\$ 23,374	\$ 23,925	\$ 26,913		
72220	204	Special Education Program	Retirement Expense	\$ 25,235	\$ 47,491	\$ 51,989	\$ 33,775	\$ 37,072	\$ 41,972		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72220	207	Special Education Program	Medical Insurance	\$ 27,600	\$ 48,000	\$ 48,000	\$ 43,046	\$ 42,896	\$ 64,321		Decreased enrollment
72220	212	Special Education Program	Medicare Expense	\$ 4,066	\$ 7,924	\$ 7,319	\$ 5,469	\$ 5,596	\$ 6,294		
72220	217	Special Education Program	TCRS Fed Hybrid		\$ 3,000	\$ 2,000	\$ 1,903	\$ 1,000	\$ 993		
72220	313	Special Education Program	Contracts With Parents					\$ 773			
72220	336	Special Education Program	Maint & Repair - Equipment	\$ 100	\$ 500	\$ 500	\$ 938	\$ 175	\$ 673		Telemetric, Audiology equipment, etc.
72220	355	Special Education Program	Travel	\$ 1,000	\$ 1,000	\$ 5,000	\$ 2,892	\$ 6,122	\$ 10,570		
72220	399	Special Education Program	Other Contracted Services		\$ 5,000	\$ 15,000	\$ 29,664	\$ 8,415	\$ 26,000		PCG & Individual Educ Evaluations for Students & Copier
72220	411	Special Education Program	Data Processing	\$ -				\$ 2,973			Moved to 72220-499
72220	499	Special Education Program	Other Supplies		\$ 5,000	\$ 10,000	\$ 90,118	\$ 104,924	\$ 28,256		OT/PT Materials, Hearing, Vision, Gloves, Wipes, Ink for Printers, ECI/Pride/ etc
72220	524	Special Education Program	In-Service/Staff Development	\$ 100	\$ 500	\$ 500	\$ 4,225	\$ 11,528	\$ 1,590		
72220	790	Special Education Program	Other Equipment	\$ 100	\$ 500	\$ 500	\$ 9,601	\$ 4,130			
72220	----	Special Education Program		\$ 355,977	\$ 699,299.00	\$ 676,850	\$ 646,850	\$ 886,085	\$ 698,884		MOU for Special Education FY22 Includes High Cost Estimate

**General Purpose School Fund 141 - Budget FY 24
Presented to the Board of Education: June 12, 2023**

Acct	Obj	Acct	Obj	FY24	FY 23	FY22	FY21	FY 20	FY19	NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
72230	105	CTE/Vocational Ed Program	Supervisor/Director		\$ 36,538	\$ 36,338	\$ 33,741	\$ 33,499	\$ 32,822		Per Chairman Approval - moved to 72510-105 notified 4/28/2023
72230	188	CTE/Vocational Ed Program	Bonus Payments			\$ -	\$ 343	\$ 172			
72230	201	CTE/Vocational Ed Program	Social Security	\$ -	\$ 2,265	\$ 2,253	\$ 2,111	\$ 2,070	\$ 2,013		
72230	204	CTE/Vocational Ed Program	Retirement Expense	\$ -	\$ 3,175	\$ 3,600	\$ 3,500	\$ 3,579	\$ 3,433		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72230	207	CTE/Vocational Ed Program	Medical Insurance		\$ 2,200	\$ 2,200	\$ 2,138	\$ 1,938	\$ 1,847		
72230	212	CTE/Vocational Ed Program	Medicare Expense		\$ 500	\$ 500	\$ 494	\$ 484	\$ 471		
72230	355	CTE/Vocational Ed Program	Travel	\$ 100	\$ 100	\$ 100					Moved from 71300-355 per consultant
72230	399	CTE/Vocational Ed Program	Other Contracted Services	\$ 71,530	\$ 174,661				\$ 335		TVA Grant Balance (143060/2) - 2 lines
72230	524	CTE/Vocational Ed Program	In-Service/Staff Development	\$ 1,500	\$ 1,500	\$ 500	\$ 200				Moved from 71300-524
72230	730	CTE/Vocational Ed Program	Equipment	\$ 71,530	\$ 95,379						TVA Grant Balance (143060/2) - 2 lines
72230	---	CTE/Vocational Ed Program		\$ 144,660	\$ 316,318.00	\$ 45,491	\$ 42,527	\$ 41,742	\$ 40,921		TVA Grant Balance for FY24

**General Purpose School Fund 141 - Budget FY 24
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Acct	Obj	Acct	Obj	FY24	FY 23	FY22	FY21	FY 20	FY19	NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
72250	105	Technology	Supervisor/Director	\$ 60,000	\$ 69,210	\$ 69,010	\$ 62,582	\$ 61,817	\$ 60,594		FTE = 1 Steps, Degrees, Longevity
72250	161	Technology	Secretary (\$)			\$ -		\$ 33,470	\$ 39,020		
72250	188	Technology	Bonus Payments			\$ -	\$ 8,014	\$ 4,579			Bonus in FY21
72250	189	Technology	Other Salaries	\$ 223,980	\$ 223,980	\$ 273,980	\$ 225,852	\$ 227,082	\$ 223,687		FTE = 4 (Tech, Network, SIS - 2 Positions moved to ESSER 3) Steps, Degrees, Longevity, + Increase
72250	201	Technology	Social Security	\$ 17,607	\$ 18,178	\$ 21,265	\$ 17,316	\$ 19,075	\$ 18,940		
72250	204	Technology	Retirement Expense	\$ 17,039	\$ 17,591	\$ 24,009	\$ 13,291	\$ 14,034	\$ 14,544		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72250	207	Technology	Medical Insurance	\$ 48,000	\$ 48,000	\$ 54,000	\$ 42,268	\$ 54,598	\$ 65,802		
72250	208	Technology	Dental Insurance	\$ 2,500	\$ 2,500	\$ 1,200	\$ 1,103				
72250	212	Technology	Medicare Expense	\$ 4,118	\$ 4,251	\$ 4,973	\$ 4,066	\$ 4,461	\$ 4,429		
72250	299	Technology	Other Fringe Benefits	\$ 600	\$ 600	\$ 300	\$ 240				
72250	307	Technology	Communication			\$ -		\$ 7,344			
72250	333	Technology	Licenses				\$ 12,389		\$ 201,247		
72250	350	Technology	Internet	\$ 140,000	\$ 295,687	\$ 180,000	\$ 212,254	\$ 163,446	\$ 160,350		FY24 Internet Connectivity - ERATE Discount
72250	399	Technology	Other Contracted Services	\$ 266,000	\$ 44,000	\$ 197,000	\$ 171,905	\$ 173,429	\$ 203,392		FY24 Lease Renewal (125K), MIBS Contract (40K), Merrit Consulting (44K), Merit Cloud (7K) MIBS Contract (10K) Palo Alto (40K)
72250	411	Technology	Data Processing						\$ 3,002		
72250	470	Technology	Cabling						\$ 1,095		
72250	471	Technology	Software	\$ 514,200	\$ 338,000	\$ 316,000	\$ 188,010	\$ 182,213	\$ 225		Edlio (12K), Mimecast Filter & Archiving (60K) Microsoft License (36K), Yellow Folder (20K) Anti-virus (25K) Team Viewer (3K) NetOp Vision (10K) Misc Software - (5K) Voice over IP Platform (60K) Skyward Finance (35K), Skyward Student (57K) Skyward Food Service (18K) Incident IQ ticketing system (28K), One Roster API, Skyward RTI, Skyward New Enrollment (22K) Adobe Creative Cloud (3K) Zoom (3K) KnowBe4 (40K) GoGuardian (56K) Filewave (41K)
72250	499	Technology	Other Supplies	\$ 35,000	\$ 10,000	\$ 2,200	\$ 13,212	\$ 3,115			Laptop Chargers, bulbs, adapters, consumables, etc. Misc increased cost
72250	524	Technology	In-Service/Staff Development	\$ 5,000	\$ 5,000	\$ 5,000	\$ 30	\$ 789	\$ 1,359		TETA, TETC, and ISTI
72250	722	Technology	Regular Instruction Equipment	\$ -				\$ 48,109	\$ 3,886		
72250	790	Technology	Other Equipment	\$ 70,000	\$ 210,000	\$ 5,000	\$ 98,416				Sound, Cameras, Equipment, Camera Request, Phone Replacement Tech, Equipment & Tools
72250	---	Technology		\$ 1,404,043	\$ 1,286,997.00	\$ 1,153,938	\$ 1,070,948	\$ 997,561	\$ 1,001,572		

**General Purpose School Fund 141 - Budget FY 24
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Acct	Obj	Acct	Obj	FY24	FY 23	FY22	FY21	FY 20	FY19	NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
72310	189	Board Of Education	Other Salaries			\$ -			\$ 200		
72310	191	Board Of Education	Board & Committee Members	\$ 19,176	\$ 19,176	\$ 19,176	\$ 16,200	\$ 15,975	\$ 16,200		FTE =6 BOE Members
72310	201	Board Of Education	Social Security	\$ 1,189	\$ 1,200	\$ 1,200	\$ 1,004	\$ 990	\$ 1,016		
72310	204	Board Of Education	Retirement Expense			\$ -			\$ 9		
72310	210	Board Of Education	Unemployment Compensation	\$ 20,000	\$ 20,000	\$ 20,000	\$ 45,000	\$ 11,880	\$ 6,000		
72310	212	Board Of Education	Medicare Expense	\$ 500	\$ 500	\$ 500	\$ 235	\$ 231	\$ 237		
72310	305	Board Of Education	Audit Services	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 9,350	\$ 11,000		Audit Services - 0% Increase Matlock Clements
72310	320	Board Of Education	Dues & Membership	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,537	\$ 7,487	\$ 7,227		TSBA & TSPMA
72310	331	Board Of Education	Legal Services	\$ 50,000	\$ 50,000	\$ 26,000	\$ 29,150	\$ 19,081	\$ 18,621		Woods & Hall + Increase in Services
72310	399	Board Of Education	Other Contracted Services	\$ 4,450	\$ 4,450	\$ 4,450	\$ 4,447	\$ 3,400	\$ 3,898		TSBA Annual Online Policy Agreement
72310	435	Board Of Education	Office Supplies	\$ -	\$ -	\$ 1,000	\$ 907	\$ -	\$ 98		Moved to 72310-499 in FY23
72310	499	Board Of Education	Other Supplies	\$ 1,500	\$ 1,500	\$ 500	\$ 471	\$ -	\$ 85		BOE Retreat FY23
72310	506	Board Of Education	Liability Insurance	\$ 142,818	\$ 134,734	\$ 130,810	\$ 128,016	\$ 100,820	\$ 100,256		TNRMT & Next Generation Underwriters - 6% Increase
72310	510	Board Of Education	Trustee Commission	\$ 300,000	\$ 280,000	\$ 260,000	\$ 278,269	\$ 264,922	\$ 261,485		TISA funding - amount may need to be increased
72310	513	Board Of Education	Worker's Compensation	\$ 127,741	\$ 120,510	\$ 120,510	\$ 117,881	\$ 133,148	\$ 114,151		TNRM 6% increase
72310	515	Board Of Education	Liability Claim								Moved to 72310-599
72310	524	Board Of Education	In-Service/Staff Development	\$ 6,000	\$ 1,000	\$ 1,000	\$ 125	\$ 907	\$ 533		BOE TSBA Prof Dev Increased Participation
72310	533	Board Of Education	Criminal Investigations	\$ 8,000	\$ 7,000	\$ 7,000	\$ 11,179	\$ 5,554	\$ 3,000		Fingerprinting/background checks - increase
72310	599	Board Of Education	Other Charges	\$ 8,000	\$ 7,000	\$ 7,000	\$ 8,578	\$ 7,379	\$ 9,780		Drug Testing for Employees - increase
72310	---	Board Of Education		\$ 707,974	\$ 665,670.00	\$ 617,746	\$ 659,999	\$ 581,124	\$ 553,796		

**General Purpose School Fund 141 - Budget FY 24
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Acct	Obj	Acct	Obj	FY24	FY 23	FY22	FY21	FY 20	FY19	NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
72320	101	Director Of Schools	County Official	\$ 145,000	\$ 142,500	\$ 140,000	\$ 138,580	\$ 136,000	\$ 131,000		FTE = 1 FY24 Contract
72320	117	Director Of Schools	Career Ladder	\$ 1,000	\$ 1,000	\$ 1,000					FY24 Stipend Eliminated
72320	161	Director Of Schools	Secretary (S)	\$ 49,586	\$ 48,086	\$ 45,372	\$ 43,158	\$ 42,588	\$ 41,606		FTE = 1 Steps & Longevity & FY24 Increase
72320	188	Director Of Schools	Bonus Payments	\$ -	\$ -	\$ -	\$ 2,290	\$ 1,145			
72320	201	Director Of Schools	Social Security	\$ 12,126	\$ 11,878	\$ 12,000	\$ 11,292	\$ 10,838	\$ 10,199		
72320	204	Director Of Schools	Retirement Expense	\$ 16,025	\$ 16,649	\$ 14,000	\$ 11,802	\$ 11,543	\$ 11,191		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72320	207	Director Of Schools	Medical Insurance	\$ 15,600	\$ 15,600	\$ 15,600	\$ 14,743	\$ 16,548	\$ 20,991		
72320	208	Director Of Schools	Dental Insurance	\$ 500	\$ 500	\$ 500	\$ 338	\$ 369	\$ 369		
72320	212	Director Of Schools	Medicare Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,641	\$ 2,535	\$ 2,385		
72320	217	Director Of Schools	TCRS Fed Hybrid	\$ 3,000	\$ 3,200	\$ 3,600	\$ 2,767	\$ 2,691	\$ 2,471		
72320	299	Director Of Schools	Other Fringe Benefits	\$ 200	\$ 300	\$ 600	\$ 108	\$ 108	\$ 108		
72320	302	Director Of Schools	Advertising	\$ -					\$ 2,209		HR, Bids, and Advertising - Expenses moved to 72320-399 Per Fiscal Consultant
72320	307	Director Of Schools	Communication	\$ 14,000	\$ 12,000	\$ 12,000	\$ 7,460	\$ 10,211	\$ 15,456		Phone System & Verizon for Directors - increase in rates
72320	320	Director Of Schools	Dues & Membership	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,161	\$ 3,151	\$ 3,199		TOSS/Chamber/LCC
72320	336	Director Of Schools	Maint & Repair	\$ 500	\$ 500	\$ 500					
72320	348	Director Of Schools	Postage	\$ 7,000	\$ 7,000	\$ 7,000	\$ 4,448	\$ 6,026	\$ 5,466		Records, bills, letters, etc.
72320	355	Director Of Schools	Travel	\$ 9,000	\$ 9,000	\$ 6,500	\$ 6,000	\$ 5,827	\$ 6,326		DOS Travel Increased Per New Contract
72320	399	Director Of Schools	Other Contracted Services	\$ 38,000	\$ 38,000	\$ 38,900	\$ 12,354	\$ 20,933	\$ 3,689		BOE Office Equip Lease, Shredder, and Specialized Contracted Services (all copiers expenses moved here 72510,72230,72520,72210, & 71100) + Advertising per Fiscal Consultant
72320	422	Director Of Schools	Food Supplies				\$ 596		\$ 710		Expenditures moved to 72320-499
72320	435	Director Of Schools	Office Supplies	\$ 10,000	\$ 8,000	\$ 8,000	\$ 7,159	\$ 13,123	\$ 19,516		BOE Office Supplies, Poster, Badges, etc. Increased pricing
72320	499	Director Of Schools	Other Supplies	\$ 10,050	\$ 7,000	\$ 7,050	\$ 3,375	\$ 2,184	\$ 5,841		Student Advisory (750), Teacher Appreciation (1K), BOE Retreat (500), State of the District (500), District Annual Report (\$1400), SMORE Newsletter (200), TOY & Retirement Teachers(2K each), Career Fair (200) & Special olympics (500) +1K1etc.
72320	509	Director Of Schools	Refunds					\$ 1,200			
72320	524	Director Of Schools	In-Service/Staff Development	\$ 7,000	\$ 7,000	\$ 7,000	\$ 370	\$ 4,303	\$ 1,310		DOS PD & Mileage outside the county
72320	599	Director Of Schools	Other Charges	\$ 3,000	\$ 3,000	\$ 3,500	\$ 1,045	\$ 1,015	\$ 823		Student Recognition, Flags, Faculty Recognition, etc.
72320	701	Director Of Schools	Administration	\$ 6,000	\$ 1,000	\$ 1,000	\$ 5,007	\$ 3,809			District Shredder to be purchased in FY24
72320	---	Director Of Schools		\$ 354,087	\$ 338,713.00	\$ 330,622	\$ 278,694	\$ 296,147	\$ 284,865		

**General Purpose School Fund 141 - Budget FY 24
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Acct	Obj	Acct	Obj	FY24	FY 23	FY22	FY21	FY 20	FY19	NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
72410	104	Office Of The Principal	Principals	\$ 1,110,475	\$ 1,056,915	\$ 1,039,116	\$ 916,198	\$ 905,976	\$ 955,542		FTE 13 = Steps, Degrees, Longevity, Virtual School Supplement, & Increase
72410	117	Office Of The Principal	Career Ladder	\$ 4,000	\$ 5,000	\$ 5,000	\$ 4,000	\$ 4,000	\$ 8,000		
72410	127	Office Of The Principal	Extended Contract	\$ -							
72410	139	Office Of The Principal	Assistant Principals	\$ 480,720	\$ 490,074	\$ 490,074	\$ 499,200	\$ 453,599	\$ 451,395		FTE = 6 Steps, Degrees, Longevity, & Increase
72410	161	Office Of The Principal	Secretary (\$)	\$ 899,840	\$ 851,076	\$ 720,588	\$ 658,628	\$ 673,316	\$ 658,909		FTE = 32 (2 per ES, 3 per MS/HS & 4 for SHS) Secretaries, Bookkeepers, Receptionist, & Attendance) Steps & Longevity & Increase
72410	188	Office Of The Principal	Bonus Payments	\$ -	\$ -	\$ -	\$ 58,669	\$ 28,159			
72410	201	Office Of The Principal	Social Security	\$ 154,692	\$ 148,990	\$ 144,306	\$ 123,331	\$ 118,581	\$ 118,733		
72410	204	Office Of The Principal	Retirement Expense	\$ 197,558	\$ 185,932	\$ 207,440	\$ 173,118	\$ 172,077	\$ 172,847		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72410	207	Office Of The Principal	Medical Insurance	\$ 370,510	\$ 330,000	\$ 336,000	\$ 310,386	\$ 340,570	\$ 463,110		Increased participation FY24
72410	208	Office Of The Principal	Dental Insurance	\$ 5,000	\$ 5,000	\$ 7,000	\$ 3,915	\$ 7,879	\$ 6,183		
72410	212	Office Of The Principal	Medicare Expense	\$ 36,178	\$ 34,844	\$ 32,694	\$ 28,844	\$ 27,733	\$ 27,768		
72410	217	Office Of The Principal	TCRS Fed Hybrid	\$ 3,000	\$ 4,800	\$ 3,500	\$ 3,383	\$ 2,391	\$ 2,413		
72410	299	Office Of The Principal	Other Fringe Benefits	\$ 2,000	\$ 2,000	\$ 2,500	\$ 1,646	\$ 2,134	\$ 1,509		
72410	307	Office Of The Principal	Communication	\$ 96,000	\$ 66,000	\$ 58,000	\$ 63,729	\$ 62,752	\$ 55,712		ENA Increase Phone System (96K) & Blackboard Communication (Coalition Sponsor)
72410	333	Office Of The Principal	Licenses						\$ 6,576		
72410	355	Office Of The Principal	Travel	\$ 5,000	\$ 5,000	\$ 2,000	\$ 1,619	\$ 2,017	\$ 2,060		Bookkeeper & Principal Travel
72410	435	Office Of The Principal	Office Supplies	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,443	\$ 8,000	\$ 16,569		Allocations to Schools: Administration (ES & RA 200, MS & HS 250, Collection Logs (600)
72410	471	Office Of The Principal	Software	\$ 8,100	\$ 8,000	\$ 7,500	\$ 6,839	\$ 6,576			Bookkeeper ES & RA 300, MS & HS 500) - Office Supplies - cost increased, School Funds Online Access Software Increase
72410	499	Office Of The Principal	Other Supplies	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,422	\$ 18	\$ 332		Chairs, Restroom Signs, Trash Can, Office Whiteboards, Covid Spray Bottles, etc.
72410	524	Office Of The Principal	In-Service/Staff Development	\$ 500	\$ 500	\$ 500		\$ 17	\$ 8		
72410	599	Office Of The Principal	Other Charges	\$ 8,000	\$ 8,000	\$ 2,000	\$ 2,208	\$ 15,487			Flags, Drinking Cups, Graduation Equipment
72410	701	Office Of The Principal	Administration	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,494			Printers, Radios, etc.
72410	790	Office Of The Principal	Other Equipment	\$ -	\$ -				\$ 1,931		Moved to 72410-701 per Fiscal Consultant
72410	---	Office Of The Principal		\$ 3,404,573	\$ 3,223,132.00	\$ 3,079,217	\$ 2,878,578	\$ 2,832,776	\$ 2,949,597		

**General Purpose School Fund 141 - Budget FY 24
Presented to the Board of Education: June 12, 2023**

Acct	Obj	Acct	Obj	FY24	FY 23	FY22	FY21	FY 20	FY19	NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
72510	105	Fiscal Services	Supervisor/Director	\$ 120,309	\$ 80,983	\$ 80,783	\$ 78,403	\$ 77,878	\$ 76,341		FTE = 1 Longevity & Increase
72510	119	Fiscal Services	Accountants/Bookkeepers	\$ 294,021	\$ 241,100	\$ 227,064	\$ 218,071	\$ 217,512	\$ 204,730		FTE = 6 Steps & Longevity & Increase +1 for Payroll Transition
72510	188	Fiscal Services	Bonus Payments			\$ -	\$ 6,525	\$ 3,263			
72510	189	Fiscal Services	Other Salaries								
72510	201	Fiscal Services	Social Security	\$ 25,688	\$ 19,969	\$ 18,450	\$ 18,028	\$ 17,474	\$ 16,633		
72510	204	Fiscal Services	Retirement Expense	\$ 25,834	\$ 21,503	\$ 19,674	\$ 18,205	\$ 18,308	\$ 17,198		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72510	207	Fiscal Services	Medical Insurance	\$ 50,680	\$ 36,000	\$ 35,000	\$ 33,600	\$ 40,736	\$ 48,767		Increase in participation + FTE 1
72510	208	Fiscal Services	Dental Insurance	\$ 1,500	\$ 1,500	\$ 2,000	\$ 1,213	\$ 1,323	\$ 1,323		
72510	212	Fiscal Services	Medicare Expense	\$ 6,008	\$ 4,670	\$ 4,618	\$ 4,216	\$ 4,087	\$ 3,890		
72510	299	Fiscal Services	Other Fringe Benefits	\$ 500	\$ 500	\$ 500	\$ 288	\$ 288	\$ 289		
72510	317	Fiscal Services	Data Processing	\$ 7,000	\$ 6,800	\$ 6,000		\$ 5,004	\$ 9,217		Local Govt Access + Signature Card Renewals Rate Increase
72510	320	Fiscal Services	Dues & Membership		\$ -	\$ 500		\$ 500	\$ 200		Dues for Govt Finance Office
72510	355	Fiscal Services	Travel	\$ 100	\$ 500	\$ 500		\$ 260	\$ 322		
72510	411	Fiscal Services	Data Processing	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,531	\$ 1,746	\$ 3,566		Copier moved to 72320-399. Finance Forms (1095cs, Checks per Auditor, etc.)
72510	435	Fiscal Services	Office Supplies	\$ 500	\$ 500	\$ 500	\$ 478	\$ 635	\$ 532		
72510	524	Fiscal Services	In-Service/Staff Development	\$ 5,000	\$ 2,200	\$ 2,200	\$ 100	\$ 1,882	\$ 2,919		Finance State Conference & State Skyward Conference & TSBO
72510	701	Fiscal Services	Administration	\$ -	\$ -	\$ -					
72510	---	Fiscal Services		\$ 540,141	\$ 419,225.00	\$ 400,788	\$ 380,658	\$ 390,896	\$ 385,927		

**General Purpose School Fund 141 - Budget FY 24
Presented to the Board of Education: June 12, 2023**

Acct	Obj	Acct	Obj	FY24		FY 23		FY22		FY21		FY 20		FY19		NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity	Activity	Activity						
72520	105	Human Resources	Supervisor/Director	\$	51,309	\$	49,249	\$	49,049	\$	42,125	\$	41,783	\$	43,636		FTE = .50 HR Director + Longevity+Increase
72520	117	Human Resources	Career Ladder						\$	-				\$	500		
72520	161	Human Resources	Secretary (S)	\$	46,906	\$	41,800	\$	40,800	\$	38,817	\$	38,394	\$	37,599		FTE = 1 Longevity + Increase
72520	188	Human Resources	Bonus Payments						\$	-			\$	1,717	\$	859	
72520	201	Human Resources	Social Security	\$	6,089	\$	5,645	\$	5,639	\$	4,465	\$	4,312	\$	4,480		
72520	204	Human Resources	Retirement Expense	\$	6,308	\$	6,753	\$	7,092	\$	6,183	\$	6,225	\$	6,309		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72520	207	Human Resources	Medical Insurance	\$	14,400	\$	12,060	\$	11,000	\$	10,780	\$	13,653	\$	17,076		Participation Changes
72520	212	Human Resources	Medicare Expense	\$	1,424	\$	1,320	\$	1,300	\$	1,044	\$	1,008	\$	1,048		
72520	320	Human Resources	Dues & Membership	\$	500	\$	500	\$	500								TASP Membership
72520	355	Human Resources	Travel	\$	500	\$	500	\$	500								
72520	399	Human Resources	Other Contracted Services						\$	-				\$	3,095		Copier moved to 72320-399 Per Fiscal Consultant
72520	499	Human Resources	Other Supplies	\$	3,000	\$	3,000	\$	3,000			\$	68	\$	176		TSBA Books, Recruitment Materials, Supplies, etc.
72520	524	Human Resources	In-Service/Staff Development	\$	1,000	\$	1,000	\$	1,000	\$	175	\$	566	\$	571		TSBA Trainings & PD
72520	---	Human Resources		\$	131,436	\$	121,827.00	\$	119,879	\$	105,306	\$	106,868	\$	114,490		

**General Purpose School Fund 141 - Budget FY 24
Presented to the Board of Education: June 12, 2023**

Acct	Obj	Acct	Obj	FY24	FY 23	FY22	FY21	FY 20	FY19	NOTES FY23	NOTES for FY23	
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity			
72610	328	Operation Of Plant	Janitorial Services	\$	1,614,721	\$ 1,184,236	\$ 1,184,236	\$ 1,150,090	\$ 1,166,075	\$ 1,309,065		FY24 Custodial Increase - New Vendor
72610	359	Operation Of Plant	Disposal Fees	\$	164,000	\$ 164,000	\$ 154,000	\$ 119,197	\$ 122,258	\$ 99,350		Dumpsters & Roll-offs same bid FY24
72610	361	Operation Of Plant	Permits	\$	200							
72610	399	Operation Of Plant	Other Contracted Services	\$	1,500	\$ 1,500	\$ 1,500	\$ 1,059	\$ 1,118	\$ 1,264		Water Machines
72610	415	Operation Of Plant	Electricity	\$	1,163,900	\$ 1,130,000	\$ 1,130,000	\$ 1,026,928	\$ 1,030,192	\$ 1,213,976		3% Increase Included (Use of Facilities: Tutoring/Summer School, etc.)
72610	434	Operation Of Plant	Natural Gas	\$	123,971	\$ 120,360	\$ 118,000	\$ 99,360	\$ 86,366	\$ 99,439		3% Increase Included
72610	454	Operation Of Plant	Water & Sewer	\$	225,000	\$ 200,000	\$ 180,000	\$ 199,327	\$ 160,881	\$ 196,648		Funding adjusted due to use in FY23 & Water Leaks
72610	499	Operation Of Plant	Other Supplies	\$	1,000	\$ 1,000	\$ 6,000	\$ 6,847				
72610	502	Operation Of Plant	Building And Contents	\$	339,550	\$ 320,330	\$ 304,367	\$ 295,501	\$ 278,687	\$ 277,077		6% Increase TNRM FY24
72610	---	Operation Of Plant		\$	3,633,842	\$ 3,121,426.00	\$ 3,078,103	\$ 2,898,309	\$ 2,845,577	\$ 3,196,819		

**General Purpose School Fund 141 - Budget FY 24
Presented to the Board of Education: June 12, 2023**

Acct	Obj	Acct	Obj	FY24	FY 23	FY22	FY21	FY 20	FY19	NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
72620	105	Maintenance Of Plant	Supervisor/Director	\$ 73,461	\$ 65,290	\$ 64,890	\$ 63,075	\$ 60,547	\$ 37,928		FTE = .50 Director of Maint/Transp + .50 Assistant Director of Maint/Transp
72620	161	Maintenance Of Plant	Secretary (\$)		\$ 65,054				\$ 52,914		
72620	162	Maintenance Of Plant	Clerical Personnel	\$ 58,855	\$ -	\$ 43,054	\$ 35,969	\$ 35,461			FTE = 3 (1)12 Month + (1) 11 Month + 1 (10 1/2)Employees - 50% funding from Maint and 50% funding from Transportation - Moved to 72620-161
72620	188	Maintenance Of Plant	Bonus Payments	\$ -	\$ -	\$ -	\$ 2,290	\$ 1,145			
72620	201	Maintenance Of Plant	Social Security	\$ 8,204	\$ 8,081	\$ 6,693	\$ 6,076	\$ 5,701	\$ 5,197		
72620	204	Maintenance Of Plant	Retirement Expense	\$ 7,939	\$ 7,821	\$ 5,500	\$ 4,560	\$ 4,372	\$ 4,088		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72620	207	Maintenance Of Plant	Medical Insurance	\$ 15,000	\$ 18,000	\$ 11,000	\$ 10,709	\$ 12,604	\$ 15,656		+1 New Employee
72620	212	Maintenance Of Plant	Medicare Expense	\$ 1,919	\$ 1,890	\$ 1,500	\$ 1,421	\$ 1,333	\$ 1,215		
72620	307	Maintenance Of Plant	Communication	\$ 1,000	\$ 1,000	\$ 1,000	\$ 760	\$ 775	\$ 690		Verizon
72620	320	Maintenance Of Plant	Dues & Membership	\$ -					\$ 200		
72620	333	Maintenance Of Plant	Licenses			\$ -	\$ 37,962	\$ 25,162	\$ 10,993		FY22 Moved to 72620-399 Per Fiscal Consultant
72620	334	Maintenance Of Plant	Maintenance Agreements			\$ -	\$ 744,350	\$ 743,300	\$ 692,252		FY22 Moved to 72620-399 Per Fiscal Consultant
											Expenditure moved from 72620-399 : School Dude - new vendor (12K) + Pest Control (25K) + Elevator Permits (2K) + Kone Elevators & Lifts (9K) + Elite Septic & Porta Johns (70K) + National Fire (50K) + Korsen (14K), Int Sprinklers (40K) keys & doors (30K), Pumbing (50K), Electrical (55K) HVAC (80K), Gen Repair Materials (35K), Paint & Supplies (5K), Systems Integration (30K), Internation Fire, Air/Gas, Midway, Vans, Whitebluff building supplies (23K) , GM Supplies (45K) + Bleachers (50K)Misc
72620	335	Maintenance Of Plant	Maint & Repair - Bldg	\$ 631,000			\$ 201,147	\$ 139,039	\$ 219,856		
72620	336	Maintenance Of Plant	Maint & Repair - Equipment	\$ -			\$ 3,309	\$ 6,538	\$ 9,896		
72620	347	Maintenance Of Plant	Pest Control	\$ -		\$ -	\$ 21,760	\$ 23,255	\$ 26,620		FY22 Moved to 72620-399 Per Fiscal Consultant
72620	359	Maintenance Of Plant	Disposal Fees	\$ -		\$ -			\$ 3,970		
72620	361	Maintenance Of Plant	Permits			\$ -	\$ 2,550	\$ 1,215	\$ 1,870		FY22 Moved to 72620-399 Per Fiscal Consultant
72620	399	Maintenance Of Plant	Other Contracted Services	\$ 769,500	\$ 1,178,100	\$ 1,155,000	\$ 205,449	\$ 119,986	\$ 86,239		Permits + Maintenance Contract with IES + Systems Integration Access Control, Cameras, Bell System (75K)
72620	418	Maintenance Of Plant	Equip & Machinery	\$ 1,000	\$ 1,000	\$ 1,000		\$ 366			
72620	426	Maintenance Of Plant	General Construction Materials				\$ 156	\$ 441	\$ 2,808		Moved to 72620-335 Per Fiscal Consultant
72620	499	Maintenance Of Plant	Other Supplies	\$ 25,000	\$ 25,000	\$ 25,000	\$ 14,073	\$ 3,336	\$ 12,711		Mulch, Storm damage, etc.
72620	511	Maintenance Of Plant	Vehicle & Equipment	\$ 18,561	\$ 17,510	\$ 17,000	\$ 6,902	\$ 15,297	\$ 15,209		TNRM Insurance 6% Increase
72620	599	Maintenance Of Plant	Other Charges	\$ 120,000	\$ 87,000	\$ 87,000	\$ 89,534	\$ 83,608	\$ 82,438		Lawn Care Contract Increase FY24
72620	701	Maintenance Of Plant	Administration Equipment		\$ 111,028		\$ 109,541	\$ 58,479	\$ 194,942		Safe Schools Grant - NO budget waiting on NEW State Funding
72620	790	Maintenance Of Plant	Other Equipment					\$ 5,500			
72620	---	Maintenance Of Plant		\$ 1,731,437	\$ 1,586,773.74	\$ 1,418,637	\$ 1,561,593	\$ 1,347,460	\$ 1,477,692		

**General Purpose School Fund 141 - Budget FY 24
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Acct	Obj	Acct	Obj	FY24		FY23		FY22		FY21		FY20		FY19		NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity	Activity	Activity						
72710	105	Transportation	Supervisor/Director	\$	73,461	\$	65,290	\$	64,890	\$	63,075	\$	59,946	\$	37,928		FTE = .50 Director of Maint/Transp + .50 Assistant Director of Maint/Transp + increase
72710	142	Transportation	Mechanic	\$	197,100	\$	132,600	\$	132,600	\$	101,800	\$	81,793	\$	112,764		FTE = 5 Steps & Longevity
72710	146	Transportation	Bus Drivers	\$	1,716,000	\$	1,182,028	\$	1,182,028	\$	1,056,593	\$	1,008,637	\$	1,145,362		FTE FY24 = 25 FT, PT 63 Steps, Longevity, Increase - amount includes budgeting for open positions
72710	160	Transportation	Crossing Guards	\$		\$	-	\$	35,700	\$	30,763	\$	26,608	\$	35,300		Moved to 72710-189 per consultant
72710	161	Transportation	Secretary (S)	\$		\$		\$		\$		\$		\$	52,889		
72710	162	Transportation	Clerical Personnel	\$	58,855	\$	65,054	\$	43,054	\$	35,968	\$	35,460	\$			FTE = 3 (1)12 Month + (1) 11 Month + 1 (10 1/2)Employees - 50% funding from Maint and 50% funding from Transportation - Moved to 72620-161
72710	188	Transportation	Bonus Payments	\$	47,000	\$	47,000	\$	47,000	\$	75,957	\$	46,990	\$	39,200		Attendance Bonus FY24
72710	189	Transportation	Other Salaries	\$	220,000	\$	221,453	\$	154,294	\$	135,547	\$	122,133	\$	121,353		FTE = 20 Bus Assistants Special Education, Steps, Longevity - (5) Crossing Guards moved from 72710-160 to 189
72710	196	Transportation	In-Service Training	\$	12,000	\$	12,000	\$	12,000	\$	5,400	\$	12,062	\$	8,166		CDL Training
72710	201	Transportation	Social Security	\$	143,370	\$	106,232	\$	102,893	\$	86,861	\$	79,515	\$	88,335		
72710	204	Transportation	Retirement Expense	\$	138,745	\$	102,805	\$	99,574	\$	67,883	\$	65,619	\$	61,042		Retirement 6.81% Legacy & Hybrid 9% & Support 6%
72710	207	Transportation	Medical Insurance	\$	152,000	\$	149,000	\$	149,000	\$	129,743	\$	121,735	\$	204,213		
72710	208	Transportation	Dental Insurance	\$	4,000	\$	4,000	\$	3,000	\$	2,626	\$	2,369	\$	5,678		Increased Enrollment
72710	212	Transportation	Medicare Expense	\$	33,530	\$	24,845	\$	24,064	\$	21,000	\$	19,230	\$	21,117		
72710	217	Transportation	TCRS Fed Hybrid	\$	500	\$	500	\$	500	\$	295	\$	498	\$			
72710	299	Transportation	Other Fringe Benefits	\$	2,000	\$	2,000	\$	2,000	\$	712	\$	593	\$	1,373		
72710	307	Transportation	Communication	\$	1,500	\$	6,000	\$	8,000	\$	6,449	\$	6,476	\$	8,367		Bus Garage Cell Phones
72710	329	Transportation	Laundry Service	\$		\$		\$		\$	2,975	\$	5,319	\$	6,884		Additional Uniforms - moved to 72710-399
72710	333	Transportation	Licenses	\$		\$		\$		\$		\$		\$	720		Moved to 72710-399
72710	338	Transportation	Maint & Repair - Vehicles	\$	30,000	\$	90,000	\$	100,000	\$	132,019	\$	76,272	\$	149,280		Bus Repairs - Outside CCSD reduced due to Mechanics
72710	340	Transportation	Medical And Dental Services	\$	4,000	\$	4,000	\$	5,000	\$	3,845	\$	3,545	\$	3,950		DOT Physicals
72710	359	Transportation	Disposal Fees	\$		\$		\$		\$		\$		\$	895		
72710	361	Transportation	Permits	\$		\$		\$		\$		\$	50	\$			Moved to 72710-399
72710	399	Transportation	Other Contracted Services	\$	84,000	\$	26,000	\$	71,000	\$	24,424	\$	22,245	\$	31,428		Mobile Communications (8K) Random Drug Testing (6K) Wrecker Service (5K) Copier Service (2K) Synovia(48K) Uniforms (4K) Inspections (1K)Insight Pro Registration (1K), Airgas (3K) ASMS In-service (1K)etc. (increase due to Safe Schools not paying for Synovia & increase in cost
72710	409	Transportation	Crushed Stone	\$		\$		\$		\$	168	\$		\$	173		Moved to 72710-499
72710	412	Transportation	Diesel Fuel	\$	260,000	\$	205,000	\$	205,000	\$	157,904	\$	136,915	\$	203,719		Budget based on usage in FY23
72710	425	Transportation	Gasoline	\$	45,000	\$	45,000	\$	15,000	\$	13,023	\$	10,665	\$	14,405		Budget based on usage in FY23
72710	433	Transportation	Lubricants	\$	15,000	\$	15,000	\$	6,000	\$	2,789	\$	4,575	\$	1,888		DEF Fluid - all new buses equipped with DEF Fluid
72710	450	Transportation	Tires And Tubes	\$	30,000	\$	30,000	\$	35,000	\$		\$	84,901	\$	29,950		
72710	453	Transportation	Vehicle Parts	\$	130,000	\$	100,000	\$	100,000	\$	56,226	\$	64,840	\$	56,460		Monthly Purchase Orders - increase in costs
72710	499	Transportation	Other Supplies	\$	10,000	\$	7,000	\$	7,000	\$	5,045	\$	2,485	\$	1,929		Bus Placards, CPR Masks, Bus Cleanup Items, Crushed Stone, Lawson, etc.
72710	511	Transportation	Vehicle & Equip Insurance	\$	101,210	\$	95,481	\$	92,700	\$	73,875	\$	86,044	\$	85,547		TNRM + 6% increase
72710	524	Transportation	In-Service/Staff Development	\$	2,000	\$	2,000	\$	2,000	\$	2,943	\$	675	\$	1,722		ASMS PD for Drivers & Training for Mechanics
72710	599	Transportation	Other Charges	\$	7,500	\$	7,500	\$	7,500	\$	6,750	\$	2,727	\$	16,389		CDL License payback, DMV S, Emergency Repairs
72710	701	Transportation	Administration	\$		\$		\$		\$	73,843	\$		\$			
72710	729	Transportation	Transportation	\$		\$		\$		\$		\$		\$			
72710	790	Transportation	Other Equipment	\$	87,000	\$		\$		\$	238	\$	80,126	\$	44,931		Cameras (10K) - Routing Software Requested (77K - 3 year agreement)
72710	----	Transportation		\$	3,605,770.08	\$	2,747,788.00	\$	2,706,797	\$	2,376,739	\$	2,271,048	\$	2,593,357		

General Purpose School Fund 141 - Budget FY 24
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Acct	Obj	Acct	Obj	FY24	FY 23	FY22	FY21	FY 20	FY19	NOTES FY23	NOTES for FY23
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity		
73300	188	Community Service	Bonus Payments			\$ -	\$ 38,728				
73300	201	Community Service	Social Security			\$ -	\$ 2,399				
73300	204	Community Service	Retirement Expense			\$ -	\$ 966				
73300	212	Community Service	Medicare Expens			\$ -	\$ 562				
73300	---	Community Service				\$ -	\$ 42,655				

**General Purpose School Fund 141 - Budget FY 24
Presented to the Board of Education: June 12, 2023**

Acct	Obj	Acct	Obj	FY24		FY23	FY22	FY21	FY20	FY19	NOTES FY23	NOTES for FY23				
				Proposed Budget	Revised Budget	Activity	Activity	Activity	Activity							
73400	105	Early Childhood Education	Supervisor/Director	\$	10,000	\$	10,000	\$	18,300	\$	18,249	\$	17,542	FTE =1 Pre-K Balanced Budget *** Changes to budget to match Eplan Approved Budget		
73400	116	Early Childhood Education	Teachers	\$	267,505	\$	267,505	\$	247,783	\$	228,098	\$	239,951		\$	230,936
73400	163	Early Childhood Education	Educational Assistants	\$	76,178	\$	76,178	\$	75,930	\$	73,603	\$	72,076	\$	72,002	
73400	188	Early Childhood Education	Bonus Payments	\$	-	\$	-	\$	-	\$	11,735	\$	5,868			
73400	201	Early Childhood Education	Social Security	\$	21,459	\$	21,459	\$	21,207	\$	19,228	\$	20,040	\$	17,676	
73400	204	Early Childhood Education	Retirement Expense	\$	26,344	\$	26,344	\$	29,211	\$	25,312	\$	29,021	\$	27,702	Retirement 6.81% Legacy & Hybrid 9% & Support 6%
73400	207	Early Childhood Education	Medical Insurance	\$	43,556	\$	43,556	\$	50,000	\$	44,695	\$	43,644	\$	86,230	
73400	208	Early Childhood Education	Dental Insurance	\$	2,779	\$	2,779	\$	2,646	\$	3,015	\$	3,969	\$	3,172	
73400	212	Early Childhood Education	Medicare Expense	\$	5,253	\$	5,253	\$	4,638	\$	4,497	\$	4,686	\$	4,134	
73400	217	Early Childhood Education	TCRS Fed Hybrid	\$	1,700	\$	1,700	\$	1,047	\$	2,543	\$	778	\$	731	
73400	299	Early Childhood Education	Other Fringe Benefits	\$	600	\$	600	\$	1,728	\$	731	\$	864	\$	686	
73400	307	Early Childhood Education	Communication	\$	-	\$	-	\$	-	\$	550	\$	150	\$	300	
73400	355	Early Childhood Education	Travel	\$	-	\$	-	\$	-	\$	401	\$	888			
73400	399	Early Childhood Education	Other Contracted Services	\$	2,839	\$	2,839	\$	1,000	\$	3,675	\$	3,705	\$	5,613	
73400	422	Early Childhood Education	Food Supplies	\$	5,000	\$	5,000	\$	10,000	\$	6,964	\$	6,505	\$	4,469	
73400	429	Early Childhood Education	Instructional Supplies & Materials	\$	6,000	\$	6,000	\$	100	\$	3,952	\$	5,574	\$	4,887	
73400	499	Early Childhood Education	Other Supplies	\$	-	\$	-	\$	100	\$	4,206	\$	5,564	\$	7,422	
73400	524	Early Childhood Education	In-Service/Staff Development	\$	-	\$	-	\$	100	\$	1,715	\$	4,637			
73400	599	Early Childhood Education	Other Charges	\$	-	\$	-	\$	100	\$	519	\$	5,108	\$	1,004	
73400	722	Early Childhood Education	Regular Instruction Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	27,500	
73400	790	Early Childhood Education	Other Equipment	\$	2,520	\$	2,520	\$	100	\$	24,894	\$	1,112	\$	11,464	
99100	504	Transfers Out	Indirect Cost	\$	-	\$	-	\$	-	\$	-	\$	-		FY24 - 14%	
73400	---	Early Childhood Education		\$	471,732.74	\$	471,732.74	\$	463,991	\$	478,582	\$	472,192	\$	523,470	Indirect Cost Calculate not budgeted

General Purpose School Fund 141 - Budget FY 24
Presented to the Board of Education: June 12, 2023

Acct	Obj	Acct	Obj	FY24 Proposed Budget	FY 23 Revised Budget	FY22 Activity	FY21 Activity	FY 20 Activity	FY19 Activity	NOTES FY23	NOTES for FY23
76100	399	Capital Outlay	Other Contracted Services			\$ -			\$ 619		
76100	707	Capital Outlay	Building Improvements			\$ -			\$ (6,511)		
76100	711	Capital Outlay	Furniture & Fixtures			\$ -					
76100	712	Capital Outlay	Heating & Air Conditioning			\$ -					
76100	---	Capital Outlay			\$ -	\$ -	\$ -		\$ (5,892)		
82130	602	Education	Principal On Notes			\$ -					
82130	---	Education				\$ -					
82230	604	Education	Interest On Notes			\$ -					
82230	---	Education				\$ -					
99100	504	Operating Transfers	Indirect Cost		\$ 33,491	\$ 33,491	\$ 20,588	\$ 16,854			Pre-K Indirect Cost (21710.85)+UWG (11780)
99100	590	Operating Transfers	Transfer To Other Funds				\$ 882,087	\$ 500,000			
99100	---	Operating Transfers			\$ 33,491.00	\$ 33,491	\$ 902,675	\$ 516,854			
		EXPENDITURES		\$ 59,209,149.83	\$ 54,669,478.73	\$ 48,682,772	\$ 46,073,492	\$ 44,903,078	\$ 46,545,756		