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**Operating Budget**

| Category                | FY 2017<br>Actual | FY 2018<br>Forecast | FY 2018<br>Budget | FY 2019<br>Request |
|-------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues - Others       | 24,909,900        | 24,663,358          | 23,760,280        | 24,665,894         |
| Revenues - City Funding | 0                 | 4,377               | 0                 | 0                  |
| Total Revenues          | 24,909,900        | 24,667,735          | 23,760,280        | 24,665,894         |
| Operations              | 24,290,867        | 27,667,735          | 23,760,280        | 24,665,894         |
| Net From Operations     | 619,033           | (3,000,000)         | 0                 | 0                  |

# General Purpose School Fund

## Line Item Detail

| Acct #                           | Account Name                             | FY 2017 Actual    | FY 2018 Forecast  | FY 2018 Budget    | FY 2019 Request   |
|----------------------------------|--|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                  |  |                   |                   |                   |                   |
| 40110                            | Current Property Tax                     | 6,538,093         | 6,356,000         | 6,463,364         | 6,356,000         |
| 40120                            | Prior Years Collections - Trustee        | 121,999           | 115,000           | 258,689           | 115,000           |
| 40130                            | Prior Years Collections - Circuit Court  | 80,523            | 78,000            | 82,213            | 78,000            |
| 40163                            | Payments in Lieu of Taxes                | 111,834           | 108,000           | 138,734           | 108,000           |
| 40210                            | County Shared Sales Tax                  | 2,763,464         | 2,680,000         | 2,450,000         | 2,680,000         |
| 40240                            | Wheel Tax                                | 609,722           | 583,000           | 490,248           | 583,000           |
| 40275                            | Mixed Drink Tax                          | 37,628            | 33,000            | 28,000            | 33,000            |
|                                  | <b>TOTAL LOCAL TAXES</b>                 | <b>10,263,263</b> | <b>9,953,000</b>  | <b>9,911,248</b>  | <b>9,953,000</b>  |
| 44110                            | Investment Income                        | 3,298             | 3,500             | 3,500             | 3,500             |
| 44120                            | Lease/Rentals                            | 13,728            | 22,000            | 8,500             | 5,000             |
| 44130                            | Sales of Materials & Supplies            | 1,066             | 0                 | 0                 | 0                 |
| 44146                            | E-Rate Funding                           | 215,936           | 225,000           | 225,000           | 210,000           |
| 44170                            | Miscellaneous Refunds                    | 2,566             | 0                 | 0                 | 0                 |
| 44520                            | Insurance Recovery                       | 12,632            | 0                 | 0                 | 0                 |
| 44560                            | Damages Recovered from Individuals       | 3,007             | 0                 | 0                 | 0                 |
| 44570                            | Contributions and Gifts                  | 6,222             | 0                 | 0                 | 0                 |
| 44990                            | Other Local Revenue (County Pre-K)       | 214,960           | 210,000           | 214,960           | 210,000           |
|                                  | <b>TOTAL OTHER LOCAL REVENUE</b>         | <b>473,415</b>    | <b>460,500</b>    | <b>451,960</b>    | <b>428,500</b>    |
| 46511                            | Basic Education Program                  | 12,622,000        | 12,939,000        | 12,300,000        | 12,800,000        |
| 46515                            | Early Childhood Education                | 267,844           | 267,844           | 267,844           | 267,844           |
| 46570                            | Literacy Coordination                    | 0                 | 13,900            | 0                 | 0                 |
| 46591                            | Coordinated School Health                | 79,794            | 80,000            | 80,000            | 80,000            |
| 46610                            | Career Ladder Program                    | 33,922            | 34,400            | 34,400            | 34,400            |
| 46640                            | Vocational Equipment                     | 0                 | 79,108            | 0                 | 0                 |
| 46981                            | Safe School Grant                        | 13,330            | 13,190            | 13,330            | 13,190            |
| 46990                            | Other State Revenues                     | 78,259            | 29,612            | 29,612            | 29,612            |
|                                  | <b>TOTAL STATE OF TENNESSEE</b>          | <b>13,095,149</b> | <b>13,457,054</b> | <b>12,725,186</b> | <b>13,225,046</b> |
| 47143                            | Special Education Grant to State-IDEA    | 0                 | 8,400             | 25,000            | 0                 |
| 47630                            | Public Law 874 - Maintenance & O         | 110,723           | 48,582            | 0                 | 80,000            |
| 47640                            | ROTC Reimbursement                       | 99,861            | 96,886            | 96,886            | 90,000            |
|                                  | <b>TOTAL FEDERAL GOVERNMENT</b>          | <b>210,584</b>    | <b>153,868</b>    | <b>121,886</b>    | <b>170,000</b>    |
| 48130                            | Contributions                            | 0                 | 4,377             | 0                 | 0                 |
| 49400                            | Refunding Debt Issued                    | 230,219           | 0                 | 0                 | 230,219           |
| 49700                            | Insurance Recovery                       | 0                 | 8,936             | 0                 | 0                 |
| 49800                            | Operating Transfers/Federal Projects     | 93,252            | 50,000            | 50,000            | 79,129            |
| 49810                            | Shelby County Government                 | 44,018            | 80,000            | 0                 | 80,000            |
| 49810                            | City General Fund Transfers              | 500,000           | 500,000           | 500,000           | 500,000           |
|                                  | <b>TOTAL OTHER SOURCES (NON-REVENUE)</b> | <b>867,489</b>    | <b>643,313</b>    | <b>550,000</b>    | <b>889,348</b>    |
|                                  | <b>Total Revenue</b>                     | <b>24,909,900</b> | <b>24,667,735</b> | <b>23,760,280</b> | <b>24,665,894</b> |
| <b>OPERATING EXPENDITURES</b>    |  |                   |                   |                   |                   |
| <b>REGULAR INSTRUCTION 71100</b> |  |                   |                   |                   |                   |
| 116                              | Teachers                                 | 6,941,169         | 7,155,594         | 7,255,544         | 7,273,924         |
| 117                              | Career Ladder Program                    | 20,000            | 20,000            | 20,000            | 20,000            |





## General Purpose School Fund

## Line Item Detail

| Acct # | Account Name                                      | FY 2017 Actual | FY 2018 Forecast | FY 2018 Budget | FY 2019 Request |
|--------|---|----------------|------------------|----------------|-----------------|
| 163    | Educational Assistants                            | 52,271         | 120,896          | 115,757        | 128,208         |
| 189    | Other Salaries & Wages                            | 133,372        | 267,900          | 160,000        | 147,000         |
| 201    | Social Security                                   | 416,435        | 474,683          | 468,179        | 469,286         |
| 204    | State Retirement                                  | 642,899        | 695,183          | 685,658        | 788,083         |
| 206    | Life Insurance                                    | 20,736         | 30,960           | 30,960         | 25,850          |
| 207    | Medical Insurance                                 | 624,422        | 701,378          | 711,378        | 820,208         |
| 212    | Employer Medicare                                 | 97,392         | 111,016          | 109,495        | 109,752         |
| 336    | Maint & Repair Svs - Equipment                    | 2,075          | 6,000            | 6,000          | 3,250           |
| 369    | Contracts for Substitute Teachers - Certified     | 131,400        | 213,000          | 225,000        | 217,200         |
| 370    | Contracts for Substitute Teachers - Non-Certified | 132            | 2,335            | 2,335          | 8,000           |
| 429    | Instructional Supplies & Material                 | 77,556         | 130,814          | 124,200        | 91,510          |
| 449    | Textbooks   | 90,449         | 244,095          | 115,095        | 41,000          |
| 499    | Other Supplies & Material                         | 3,598          | 18,500           | 16,000         | 13,500          |
| 535    | Fee Waivers                                       | 0              | 20,000           | 20,000         | 19,000          |
| 599    | Other Charges                                     | 38,477         | 62,400           | 42,400         | 60,500          |
| 722    | Regular Instruction Equipment                     | 553,508        | 327,000          | 177,000        | 100,000         |
|        | TOTAL REGULAR INSTRUCTION                         | 9,845,891      | 10,601,754       | 10,285,001     | 10,336,271      |
|        | ALTERNATIVE SCHOOL 71150                          |                |                  |                |                 |
| 116    | Teachers  | 63,314         | 64,314           | 64,314         | 64,314          |
| 128    | Homebound Teachers                                | 3,263          | 15,000           | 15,000         | 7,000           |
| 163    | Educational Assistants                            | 21,016         | 23,730           | 22,730         | 22,737          |
| 201    | Social Security                                   | 4,486          | 6,327            | 6,327          | 5,831           |
| 204    | State Retirement                                  | 7,688          | 9,266            | 9,266          | 9,492           |
| 206    | Life Insurance                                    | 258            | 418              | 418            | 305             |
| 207    | Medical Insurance                                 | 19,747         | 21,503           | 21,503         | 23,412          |
| 212    | Employer Medicare                                 | 1,049          | 1,480            | 1,480          | 1,364           |
| 369    | Contracts for Substitute Teachers - Certified     | 1,287          | 1,000            | 0              | 1,500           |
| 370    | Contracts for Substitute Teachers - Non-Certified | 1,727          | 500              | 0              | 500             |
| 399    | Other Contracted Services                         | 5,773          | 15,000           | 15,000         | 5,000           |
| 429    | Instructional Supplies & Material                 | 391            | 500              | 500            | 500             |
|        | TOTAL ALTERNATIVE SCHOOL                          | 129,999        | 159,038          | 156,538        | 141,955         |
|        | SPECIAL EDUCATION PROGRAM 71200                   |                |                  |                |                 |
| 116    | Teachers  | 826,398        | 815,623          | 844,623        | 800,009         |
| 128    | Homebound Teachers                                | 0              | 3,000            | 3,000          | 3,000           |
| 163    | Educational Assistants                            | 229,603        | 199,308          | 213,457        | 186,762         |
| 189    | Other Salaries                                    | 1,280          | 4,000            | 4,000          | 4,000           |
| 201    | Social Security                                   | 58,651         | 67,528           | 66,035         | 61,198          |
| 204    | State Retirement                                  | 95,250         | 95,216           | 96,709         | 100,367         |
| 206    | Life Insurance                                    | 3,189          | 4,367            | 4,367          | 3,444           |
| 207    | Medical Insurance                                 | 154,422        | 133,167          | 163,709        | 148,342         |
| 212    | Employer Medicare                                 | 13,717         | 15,444           | 15,444         | 14,312          |
| 336    | Maintenance & Repair Equipment                    | 478            | 1,100            | 1,100          | 1,200           |
| 369    | Contracts for Substitute Teachers - Certified     | 17,492         | 25,234           | 14,234         | 14,250          |
| 370    | Contracts for Substitute Teachers - Non-Certified | 1,513          | 2,994            | 1,394          | 2,402           |
| 399    | Other Contracted Services                         | 170,836        | 189,000          | 169,000        | 169,000         |
| 429    | Instructional Supplies & Materials                | 3,523          | 4,700            | 4,700          | 4,800           |
| 499    | Other Supplies and Materials                      | 511            | 1,500            | 1,500          | 1,600           |
|        | TOTAL SPECIAL EDUCATION                           | 1,576,862      | 1,562,181        | 1,603,272      | 1,514,686       |



# General Purpose School Fund

## Line Item Detail

| Acct #                       | Account Name                                  | FY 2017 Actual | FY 2018 Forecast | FY 2018 Budget | FY 2019 Request |
|------------------------------|---|----------------|------------------|----------------|-----------------|
| VOCATIONAL EDUCATION 71300   |   |                |                  |                |                 |
| 116                          | Teachers                                      | 777,086        | 789,107          | 791,107        | 795,607         |
| 189                          | Other Salaries                                | 0              | 3,750            | 0              | 0               |
| 201                          | Social Security                               | 46,349         | 49,282           | 49,049         | 49,328          |
| 204                          | State Retirement                              | 70,232         | 72,172           | 71,832         | 83,220          |
| 206                          | Life Insurance                                | 2,254          | 3,244            | 3,244          | 2,785           |
| 207                          | Medical Insurance                             | 46,705         | 43,972           | 49,040         | 41,170          |
| 212                          | Employer Medicare                             | 10,839         | 11,525           | 11,471         | 11,537          |
| 369                          | Contracts for Substitute Teachers - Certified | 11,993         | 10,800           | 0              | 6,000           |
| 429                          | Instructional Supplies & Material             | 3,951          | 2,400            | 2,400          | 3,000           |
| 449                          | Textbooks                                     | 2,172          | 3,500            | 2,000          | 1,000           |
| 499                          | Other Supplies and Materials                  | 3,000          | 5,500            | 7,000          | 1,000           |
| 535                          | Fee Waiver                                    | 0              | 0                | 0              | 1,000           |
| 730                          | Vocational Equipment                          | 0              | 79,108           | 0              | 0               |
| TOTAL VOCATIONAL EDUCATION   |   | 974,582        | 1,074,360        | 987,143        | 995,647         |
| TOTAL INSTRUCTIONAL          |   | 12,527,333     | 13,397,333       | 13,031,954     | 12,988,559      |
| INSTRUCTIONAL SUPPORT 72000  |   |                |                  |                |                 |
| HEALTH SERVICES 72120        |   |                |                  |                |                 |
| 189                          | Other Salaries                                | 55,047         | 56,148           | 56,148         | 56,148          |
| 201                          | Social Security                               | 3,412          | 3,481            | 3,481          | 3,481           |
| 204                          | State Retirement                              | 4,955          | 5,099            | 5,099          | 5,873           |
| 206                          | Life Insurance                                | 167            | 230              | 230            | 197             |
| 212                          | Employer Medicare                             | 798            | 814              | 814            | 814             |
| 355                          | Travel  | 1,877          | 0                | 1,500          | 0               |
| 399                          | Other Contracted Services                     | 154,613        | 154,350          | 154,350        | 154,350         |
| 499                          | Other Supplies & Material                     | 5,982          | 6,623            | 5,000          | 5,000           |
| 524                          | In-Service/Staff Development                  | 0              | 5,500            | 4,000          | 5,500           |
| 599                          | Other Charges                                 | 560            | 5,000            | 5,000          | 5,000           |
| 735                          | Health Equipment                              | 8,553          | 3,729            | 3,729          | 3,729           |
| TOTAL HEALTH CARE SERVICES   |   | 235,963        | 240,974          | 239,351        | 240,092         |
| OTHER STUDENT SUPPORT 72130  |   |                |                  |                |                 |
| 123                          | Guidance Personnel                            | 423,118        | 430,118          | 430,118        | 406,857         |
| 130                          | Social Worker                                 | 42,500         | 43,500           | 43,500         | 43,500          |
| 201                          | Social Security                               | 27,123         | 29,365           | 29,364         | 27,922          |
| 204                          | State Retirement                              | 42,075         | 43,004           | 43,005         | 46,567          |
| 206                          | Life Insurance                                | 1,403          | 1,942            | 1,942          | 1,577           |
| 207                          | Medical Insurance                             | 41,081         | 49,517           | 41,138         | 55,618          |
| 212                          | Employer Medicare                             | 6,343          | 6,868            | 6,867          | 6,531           |
| 309                          | Safe School                                   | 13,330         | 13,190           | 13,330         | 13,330          |
| 348                          | Postal Charges                                | 0              | 770              | 320            | 1,520           |
| 355                          | Travel  | 11,981         | 0                | 1,751          | 0               |
| 499                          | Other Supplies & Material                     | 141            | 4,850            | 5,250          | 3,750           |
| 524                          | In-Service/Staff Development                  | 150            | 4,885            | 785            | 7,275           |
| 599                          | Other Charges                                 | 0              | 4,100            | 8,100          | 6,000           |
| 790                          | Other Equipment                               | 0              | 5,030            | 3,080          | 1,500           |
| TOTAL OTHER STUDENT SERVICES |   | 609,246        | 637,139          | 628,550        | 621,947         |





| Acct #                              | Account Name                                  | FY 2017 Actual | FY 2018 Forecast | FY 2018 Budget | FY 2019 Request |
|-------------------------------------|---|----------------|------------------|----------------|-----------------|
| REGULAR INSTRUCTIONAL SUPPORT 72210 |   |                |                  |                |                 |
| 105                                 | Supervisor                                    | 198,138        | 236,423          | 277,000        | 177,000         |
| 117                                 | Career Ladder Program                         | 9,000          | 5,400            | 5,400          | 5,400           |
| 129                                 | Librarian                                     | 263,242        | 245,453          | 267,241        | 269,941         |
| 189                                 | Other Salaries & Wages                        | 0              | 3,500            | 0              | 0               |
| 201                                 | Social Security                               | 24,922         | 34,295           | 34,078         | 27,710          |
| 204                                 | State Retirement                              | 42,252         | 50,227           | 49,909         | 46,749          |
| 206                                 | Life Insurance                                | 1,435          | 2,253            | 2,253          | 1,564           |
| 207                                 | Medical Insurance                             | 44,115         | 49,801           | 54,012         | 50,197          |
| 212                                 | Employer Medicare                             | 6,370          | 8,020            | 7,969          | 6,482           |
| 336                                 | Maintenance & Repair Services - Equipment     | 0              | 500              | 500            | 1,100           |
| 348                                 | Postal Charges                                | 0              | 100              | 100            | 200             |
| 355                                 | Travel  | 3,472          | 0                | 2,975          | 0               |
| 369                                 | Contracts for Substitute Teachers - Certified | 1,404          | 13,670           | 4,870          | 10,170          |
| 399                                 | Other Contracted Services                     | 160,029        | 186,845          | 186,845        | 187,345         |
| 432                                 | Library Books/Media                           | 17,755         | 19,800           | 20,800         | 20,800          |
| 437                                 | Periodicals                                   | 2,918          | 3,702            | 3,702          | 2,650           |
| 499                                 | Other Supplies & Material                     | 790            | 25,325           | 25,325         | 16,346          |
| 524                                 | In-Service/Staff Development                  | 1,728          | 8,125            | 3,650          | 6,500           |
| 599                                 | Other Charges                                 | 20,484         | 20,280           | 20,280         | 20,000          |
| 790                                 | Other Equipment                               | 0              | 1,500            | 1,500          | 1,000           |
| TOTAL REGULAR INSTRUCTIONAL SUPPORT |   | 798,054        | 915,218          | 968,409        | 851,154         |
| ALTERNATIVE EDUCATION SUPPORT 72215 |   |                |                  |                |                 |
| 105                                 | Supervisor                                    | 47,000         | 47,500           | 47,500         | 47,500          |
| 201                                 | Social Security                               | 2,606          | 2,945            | 2,945          | 2,945           |
| 204                                 | State Retirement                              | 4,249          | 4,267            | 4,267          | 4,969           |
| 206                                 | Life Insurance                                | 139            | 195              | 195            | 195             |
| 207                                 | Medical Insurance                             | 6,031          | 6,333            | 6,333          | 6,818           |
| 212                                 | Employer Medicare                             | 609            | 689              | 689            | 689             |
| 355                                 | Travel  | 1,023          | 0                | 1,500          | 0               |
| 499                                 | Other Supplies & Materials                    | 0              | 200              | 200            | 200             |
| 524                                 | In-Service Staff Development                  | 552            | 2,000            | 500            | 0               |
| TOTAL ALTERNATIVE EDUCATION SUPPORT |   | 62,209         | 64,129           | 64,129         | 63,316          |
| SPECIAL EDUCATION SUPPORT 72220     |   |                |                  |                |                 |
| 105                                 | Supervisor/Director                           | 47,000         | 47,500           | 47,500         | 47,500          |
| 124                                 | Psychological Personnel                       | 70,624         | 72,037           | 72,037         | 72,037          |
| 161                                 | Secretary(s)                                  | 18,175         | 18,870           | 18,870         | 18,870          |
| 162                                 | Clerical Personnel                            | 121,720        | 130,605          | 124,038        | 124,049         |
| 201                                 | Social Security                               | 13,133         | 15,102           | 15,102         | 15,103          |
| 204                                 | State Retirement                              | 21,448         | 21,822           | 21,822         | 23,593          |
| 206                                 | Life Insurance                                | 722            | 997              | 997            | 851             |
| 207                                 | Medical Insurance                             | 28,346         | 29,764           | 29,764         | 39,515          |
| 212                                 | Employer Medicare                             | 3,461          | 3,806            | 3,806          | 3,806           |
| 348                                 | Postal Charges                                | 107            | 300              | 300            | 300             |
| 355                                 | Travel  | 1,636          | 0                | 3,500          | 0               |
| 399                                 | Other Contracted Services                     | 71,106         | 87,770           | 87,770         | 87,770          |
| 499                                 | Other Supplies & Material                     | 1,854          | 3,000            | 3,000          | 3,000           |



# General Purpose School Fund

## Line Item Detail

| Acct # | Account Name                        | FY 2017 Actual | FY 2018 Forecast | FY 2018 Budget | FY 2019 Request |
|--------|-------------------------------------|----------------|------------------|----------------|-----------------|
| 524    | In-Service/Staff Development        | 2,994          | 8,500            | 5,000          | 5,000           |
| 790    | Other Equipment                     | 6,616          | 5,000            | 5,000          | 5,000           |
|        | TOTAL SPECIAL EDUCATION SUPPORT     | 408,941        | 445,073          | 438,506        | 446,394         |
|        | VOCATIONAL EDUCATION SUPPORT 72230  |                |                  |                |                 |
| 399    | Contracts Services                  | 10,980         | 25,860           | 25,860         | 25,860          |
|        | TOTAL VOCATIONAL EDUCATION SUPPORT  | 10,980         | 25,860           | 25,860         | 25,860          |
|        | TECHNOLOGY 72250                    |                |                  |                |                 |
| 105    | Supervisor/Director                 | 85,000         | 91,914           | 88,400         | 153,000         |
| 120    | Computer Programmer                 | 104,241        | 146,192          | 139,590        | 83,990          |
| 189    | Other Salaries & Wages              | 0              | 0                | 0              | 60,000          |
| 201    | Social Security                     | 10,652         | 14,135           | 14,135         | 18,413          |
| 204    | State Retirement                    | 16,960         | 20,492           | 20,492         | 28,968          |
| 206    | Life Insurance                      | 556            | 935              | 935            | 1,039           |
| 207    | Medical Insurance                   | 23,803         | 28,797           | 33,393         | 28,404          |
| 212    | Employer Medicare                   | 2,491          | 3,306            | 3,306          | 4,306           |
| 308    | Consultants                         | 0              | 2,400            | 4,800          | 0               |
| 336    | Maint & Repair Services - Equipment | 14,679         | 25,000           | 16,000         | 15,000          |
| 350    | Internet Connectivity               | 219,397        | 250,500          | 250,500        | 250,500         |
| 355    | Travel                              | 789            | 2,600            | 2,500          | 0               |
| 399    | Other Contracted Services           | 17,731         | 0                | 0              | 0               |
| 470    | Cabling                             | 5,000          | 8,000            | 5,000          | 10,280          |
| 471    | Software                            | 50,343         | 67,000           | 63,000         | 67,000          |
| 499    | Other Supplies & Material           | 5,969          | 4,000            | 4,000          | 4,268           |
| 524    | In-Service/Staff Development        | 670            | 2,900            | 1,000          | 5,000           |
| 709    | Data Processing Equipment           | 29,089         | 0                | 0              | 0               |
| 790    | Other Equipment                     | 13,281         | 15,000           | 5,000          | 5,000           |
|        | TOTAL TECHNOLOGY                    | 600,653        | 683,171          | 652,051        | 735,168         |
|        | BOARD OF EDUCATION 72310            |                |                  |                |                 |
| 191    | Board and Committee Members         | 24,400         | 29,400           | 24,400         | 32,200          |
| 201    | Social Security                     | 1,513          | 1,913            | 1,513          | 1,996           |
| 204    | State Retirement                    | 867            | 2,179            | 2,179          | 1,180           |
| 206    | Retiree Life Insurance              | 297            | 0                | 0              | 0               |
| 207    | Retiree Medical Insurance           | 10,933         | 9,922            | 6,889          | 20,000          |
| 212    | Employer Medicare                   | 354            | 431              | 354            | 467             |
| 215    | OPEB                                | 200,000        | 100,000          | 50,000         | 50,000          |
| 305    | Audit Services                      | 42,700         | 43,000           | 43,000         | 43,000          |
| 320    | Dues & Membership                   | 5,372          | 8,000            | 8,000          | 8,000           |
| 331    | Legal Services                      | 23,185         | 40,000           | 40,000         | 35,000          |
| 355    | Travel                              | 5,200          | 0                | 8,000          | 0               |
| 399    | Other Contracted Svcs               | 8,000          | 10,000           | 10,000         | 10,000          |
| 499    | Other Supplies & Material           | 474            | 600              | 600            | 600             |
| 506    | Liability Insurance                 | 20,319         | 23,000           | 26,000         | 26,000          |
| 513    | Workers Compensation Insurance      | 68,336         | 50,000           | 72,000         | 75,000          |
| 524    | In-Service/Staff Development        | 1,394          | 14,000           | 6,000          | 14,000          |
|        | TOTAL BOARD OF EDUCATION            | 413,343        | 332,445          | 298,935        | 317,443         |



# General Purpose School Fund

# Line Item Detail

| Acct #                                  | Account Name                    | FY 2017 Actual | FY 2018 Forecast | FY 2018 Budget | FY 2019 Request |
|---|---------------------------------|----------------|------------------|----------------|-----------------|
| OFFICE OF THE DIRECTOR OF SCHOOLS 72320 |                                 |                |                  |                |                 |
| 101                                     | Director of Schools             | 137,817        | 138,000          | 138,000        | 157,129         |
| 161                                     | Secretary(s)                    | 41,394         | 50,561           | 50,561         | 50,561          |
| 162                                     | Clerical Personnel              | 29,523         | 37,708           | 40,500         | 38,000          |
| 189                                     | Other Salaries & Wages          | 0              | 12,800           | 0              | 0               |
| 201                                     | Social Security                 | 11,777         | 14,997           | 14,203         | 14,047          |
| 204                                     | State Retirement                | 18,823         | 21,824           | 20,662         | 22,352          |
| 206                                     | Life Insurance                  | 651            | 939              | 939            | 793             |
| 207                                     | Medical Insurance               | 27,223         | 33,751           | 29,011         | 43,801          |
| 208                                     | Dental Insurance                | 885            | 0                | 0              | 936             |
| 212                                     | Employer Medicare               | 2,961          | 3,507            | 3,321          | 3,285           |
| 299                                     | Other Fringe Benefits           | 4,800          | 4,800            | 4,800          | 4,800           |
| 320                                     | Dues & Membership               | 2,357          | 4,320            | 4,320          | 4,320           |
| 348                                     | Postal Charges                  | 1,949          | 2,000            | 2,000          | 2,500           |
| 355                                     | Travel                          | 2,092          | 0                | 3,600          | 0               |
| 399                                     | Other Contracted Services       | 21,918         | 10,000           | 10,000         | 10,000          |
| 435                                     | Office Supplies                 | 5,941          | 4,000            | 4,000          | 5,000           |
| 499                                     | Other Supplies & Materials      | 0              | 500              | 500            | 700             |
| 524                                     | In-Service/Staff Development    | 585            | 4,600            | 1,000          | 5,000           |
| 599                                     | Other Charges                   | 3,345          | 4,000            | 4,000          | 4,000           |
| TOTAL OFFICE OF THE DIRECTOR OF SCHOOLS |                                 | 314,041        | 348,306          | 331,417        | 367,224         |
| OFFICE OF PRINCIPAL 72410               |                                 |                |                  |                |                 |
| 104                                     | Principals                      | 419,807        | 423,805          | 423,805        | 423,806         |
| 117                                     | Career Ladder Program           | 7,000          | 7,000            | 7,000          | 6,000           |
| 119                                     | Accountant/Bookkeeper           | 0              | 137,008          | 133,264        | 130,564         |
| 139                                     | Assistant Principals            | 503,088        | 568,149          | 566,088        | 570,038         |
| 161                                     | Secretary(s)                    | 163,420        | 32,228           | 31,228         | 128,036         |
| 162                                     | Clerical Personnel              | 292,956        | 310,465          | 299,257        | 202,855         |
| 189                                     | Other Salaries & Wages          | 48,283         | 70,070           | 49,770         | 49,336          |
| 201                                     | Social Security                 | 82,934         | 94,904           | 93,645         | 93,287          |
| 204                                     | State Retirement                | 129,261        | 138,988          | 137,145        | 147,909         |
| 206                                     | Life Insurance                  | 4,283          | 6,193            | 6,193          | 5,058           |
| 207                                     | Medical Insurance               | 140,036        | 179,328          | 141,584        | 213,998         |
| 212                                     | Employer Medicare               | 19,396         | 22,196           | 21,902         | 21,918          |
| 307                                     | Communication                   | 0              | 650              | 650            | 2,250           |
| 320                                     | Dues & Membership               | 1,010          | 4,080            | 3,945          | 4,275           |
| 336                                     | Maintenance & Repair Equipment  | 200            | 0                | 0              | 150             |
| 348                                     | Postal Charge                   | 2,946          | 4,440            | 2,740          | 2,940           |
| 355                                     | Travel                          | 0              | 0                | 1,000          | 0               |
| 399                                     | Other Contracted Services (SRO) | 149            | 1,470            | 1,470          | 1,620           |
| 435                                     | Office Supplies                 | 8,295          | 10,500           | 10,500         | 9,500           |
| 499                                     | Other Supplies & Materials      | 162            | 950              | 950            | 1,050           |
| 524                                     | In-Service/Staff Development    | 0              | 3,900            | 2,900          | 5,000           |
| 599                                     | Other Charges                   | 0              | 3,700            | 3,800          | 2,700           |
| 701                                     | Administrative Equipment        | 5,718          | 14,350           | 11,450         | 3,000           |
| TOTAL OFFICE OF PRICIPAL                |                                 | 1,828,943      | 2,034,374        | 1,950,286      | 2,025,290       |





# General Purpose School Fund

## Line Item Detail

| Acct #                 | Account Name                              | FY 2017 Actual | FY 2018 Forecast | FY 2018 Budget | FY 2019 Request |
|------------------------|---|----------------|------------------|----------------|-----------------|
| FISCAL SERVICES 72510  |   |                |                  |                |                 |
| 105                    | Supervisor/Director                       | 77,500         | 79,050           | 79,050         | 85,000          |
| 119                    | Accountant/Bookkeeper                     | 78,100         | 65,000           | 105,500        | 65,000          |
| 122                    | Purchasing Personnel                      | 54,807         | 139,803          | 83,348         | 128,849         |
| 201                    | Social Security                           | 12,425         | 16,609           | 16,609         | 17,289          |
| 204                    | State Retirement                          | 18,685         | 23,923           | 23,923         | 24,397          |
| 206                    | Life Insurance                            | 576            | 1,098            | 1,098          | 976             |
| 207                    | Medical Insurance                         | 21,012         | 37,185           | 31,961         | 42,416          |
| 212                    | Employer Medicare                         | 2,906          | 3,885            | 3,885          | 4,043           |
| 320                    | Dues & Membership                         | 100            | 150              | 150            | 150             |
| 355                    | Travel                                    | 2,435          | 0                | 3,500          | 0               |
| 399                    | Other Contracted Services                 | 143,371        | 30,038           | 21,038         | 30,038          |
| 435                    | Office Supplies                           | 794            | 1,600            | 600            | 600             |
| 499                    | Other Supplies & Material                 | 1,655          | 1,600            | 1,600          | 1,600           |
| 524                    | In-Service/Staff Development              | 1,540          | 6,000            | 2,000          | 5,500           |
| TOTAL FISCAL SERVICES  |   | 415,904        | 405,941          | 374,262        | 405,858         |
| HUMAN RESOURCES 72520  |   |                |                  |                |                 |
| 105                    | Supervisor/Director                       | 67,529         | 71,910           | 71,910         | 85,000          |
| 162                    | Clerical Personnel                        | 84,815         | 85,696           | 85,696         | 83,349          |
| 201                    | Social Security                           | 8,352          | 9,773            | 9,773          | 10,438          |
| 204                    | State Retirement                          | 13,558         | 14,074           | 14,074         | 16,342          |
| 206                    | Life Insurance                            | 467            | 646              | 646            | 589             |
| 207                    | Medical Insurance                         | 20,387         | 21,406           | 21,406         | 27,272          |
| 210                    | Unemployment Compensation                 | 0              | 1,000            | 0              | 0               |
| 212                    | Employer Medicare                         | 1,953          | 2,285            | 2,285          | 2,441           |
| 302                    | Advertising                               | 733            | 800              | 800            | 800             |
| 320                    | Dues & Membership                         | 300            | 340              | 340            | 340             |
| 355                    | Travel                                    | 2,759          | 0                | 2,500          | 0               |
| 399                    | Other Contracted Services                 | 47,369         | 18,500           | 18,500         | 18,500          |
| 435                    | Office Supplies                           | 3,855          | 6,000            | 6,000          | 6,000           |
| 524                    | Staff Development                         | 699            | 4,500            | 2,000          | 2,000           |
| 599                    | Other Charges                             | 111            | 800              | 800            | 800             |
| 701                    | Administrative Equipment                  | 0              | 1,000            | 2,000          | 0               |
| TOTAL HUMAN SERVICES   |   | 252,887        | 238,730          | 238,730        | 253,871         |
| PLANT OPERATIONS 72610 |   |                |                  |                |                 |
| 105                    | Supervisor/Director                       | 70,000         | 71,400           | 71,400         | 71,400          |
| 161                    | Secretary(s)                              | 10,086         | 40,500           | 40,500         | 40,501          |
| 166                    | Custodial Personnel                       | 210,460        | 225,619          | 211,446        | 209,412         |
| 201                    | Social Security                           | 17,006         | 20,047           | 20,047         | 19,921          |
| 204                    | State Retirement                          | 25,617         | 29,002           | 29,002         | 28,726          |
| 206                    | Life Insurance                            | 822            | 1,325            | 1,325          | 1,126           |
| 207                    | Medical Insurance                         | 25,301         | 29,365           | 34,967         | 34,148          |
| 212                    | Employer Medicare                         | 3,977          | 4,689            | 4,689          | 4,659           |
| 320                    | Dues & Membership                         | 0              | 0                | 0              | 100             |
| 328                    | Janitorial Services                       | 488,556        | 454,992          | 501,484        | 465,843         |
| 336                    | Maintenance & Repair Services - Equipment | 0              | 250              | 250            | 500             |
| 355                    | Travel                                    | 2,741          | 229              | 2,000          | 0               |
| 399                    | Other Contracted Services                 | 27,183         | 28,840           | 28,840         | 28,840          |



# General Purpose School Fund

## Line Item Detail

| Acct # | Account Name                            | FY 2017 Actual | FY 2018 Forecast | FY 2018 Budget | FY 2019 Request |
|--------|---|----------------|------------------|----------------|-----------------|
| 410    | Custodial Supplies                      | 578            | 1,500            | 1,500          | 2,550           |
| 415    | Electricity                             | 579,641        | 729,000          | 679,000        | 665,000         |
| 454    | Water & Sewer                           | 35,956         | 71,400           | 61,400         | 34,000          |
| 499    | Other Supplies & Material               | 33             | 1,800            | 1,800          | 2,800           |
| 502    | Building & Content Insurance            | 94,387         | 81,000           | 106,000        | 95,000          |
| 524    | Staff Development                       | 361            | 2,171            | 400            | 2,500           |
| 720    | Plant Operation Equipment               | 1,905          | 2,000            | 2,000          | 1,000           |
|        | TOTAL PLANT OPERATIONS                  | 1,594,611      | 1,795,129        | 1,798,050      | 1,708,026       |
|        | PLANT MAINTENANCE 72620                 |                |                  |                |                 |
| 167    | Maintenance Personnel                   | 80,904         | 89,500           | 89,500         | 110,000         |
| 201    | Social Security                         | 4,834          | 5,549            | 5,549          | 6,820           |
| 204    | State Retirement                        | 4,465          | 4,554            | 4,554          | 8,135           |
| 206    | Life Ins                                | 150            | 209              | 209            | 319             |
| 207    | Health Insurance                        | 4,571          | 4,800            | 4,800          | 14,768          |
| 212    | Medicare                                | 1,131          | 1,298            | 1,298          | 1,595           |
| 335    | Maintenance & Repair Services Buildings | 98,142         | 120,500          | 100,500        | 106,500         |
| 336    | Maint & Repair Services - Equipment     | 45,805         | 71,100           | 51,100         | 61,100          |
| 338    | Maint Repair Veh                        | 401            | 1,000            | 1,000          | 1,300           |
| 399    | Other Contracted Services               | 41,582         | 55,360           | 55,360         | 58,100          |
| 418    | Equipment & Machinery Parts             | 5,999          | 6,000            | 6,000          | 3,000           |
| 425    | Gasoline                                | 2,381          | 2,900            | 2,900          | 5,600           |
| 499    | Other Supplies & Material               | 1,421          | 3,900            | 3,650          | 2,250           |
| 511    | Veh & Equip Ins                         | 0              | 0                | 800            | 0               |
| 599    | Other Charges                           | 485            | 3,500            | 3,500          | 1,500           |
| 701    | Administrative Equipment                | 577            | 650              | 650            | 675             |
| 717    | Maintenance Equipment                   | 482            | 1,750            | 1,750          | 750             |
|        | TOTAL PLANT MAINTENANCE                 | 293,330        | 372,570          | 333,120        | 382,412         |
|        | PUPIL TRANSPORTATION 72710              |                |                  |                |                 |
| 311    | Contracts Other School Systems          | 24,142         | 0                | 0              | 0               |
| 312    | Contract Private Agencies               | 1,000,585      | 1,030,000        | 1,100,000      | 1,100,000       |
| 355    | Travel                                  | 0              | 0                | 500            | 0               |
| 399    | Other Contracted Services               | 0              | 4,800            | 4,800          | 4,800           |
| 412    | Diesel Fuel                             | 78,728         | 110,000          | 110,000        | 100,000         |
| 435    | Office Supplies                         | 0              | 300              | 300            | 300             |
| 524    | In-Service/Staff Development            | 0              | 650              | 150            | 150             |
|        | TOTAL PUPIL TRANSPORTATION              | 1,103,455      | 1,145,750        | 1,215,750      | 1,205,250       |
|        | CENTRAL AND OTHER 72810                 |                |                  |                |                 |
| 105    | Supervisor/Director                     | 2,400          | 0                | 0              | 0               |
| 120    | Computer Programmer                     | 1,800          | 0                | 0              | 0               |
| 201    | Social Security                         | 232            | 0                | 0              | 0               |
| 212    | Employer Medicare                       | 54             | 0                | 0              | 0               |
| 307    | Communications                          | 66,870         | 112,260          | 82,260         | 115,000         |
| 336    | Maint & Repair Services - Equipment     | 859            | 1,000            | 1,000          | 1,000           |
| 599    | Other Charges                           | 397            | 1,000            | 1,000          | 1,000           |
| 701    | Administrative Equipment                | 9,990          | 5,000            | 5,000          | 5,000           |
| 709    | Data Processing Equip                   | 10,716         | 5,000            | 5,000          | 5,000           |
| 790    | Other Equipment                         | 9,989          | 5,000            | 5,000          | 5,000           |



| Acct # | Account Name                                      | FY 2017 Actual    | FY 2018 Forecast   | FY 2018 Budget    | FY 2019 Request   |
|--------|---|-------------------|--------------------|-------------------|-------------------|
|        | TOTAL CENTRAL AND OTHER                           | 103,307           | 129,260            | 99,260            | 132,000           |
|        | <b>Total Instructional Support</b>                | <b>9,045,866</b>  | <b>9,814,069</b>   | <b>9,656,666</b>  | <b>9,781,305</b>  |
|        | EARLY CHILDHOOD EDUCATION 73400                   |                   |                    |                   |                   |
| 116    | Teachers  | 231,120           | 217,056            | 235,120           | 217,056           |
| 163    | Educational Assistants                            | 74,868            | 76,059             | 76,945            | 94,486            |
| 189    | Other Salaries & Wages                            | 6,565             | 5,000              | 6,000             | 5,000             |
| 201    | Social Security                                   | 17,971            | 18,105             | 19,348            | 19,311            |
| 204    | State Retirement                                  | 27,624            | 26,402             | 28,278            | 31,308            |
| 206    | Life Insurance                                    | 905               | 1,196              | 1,280             | 1,151             |
| 207    | Medical Insurance                                 | 22,499            | 27,055             | 23,625            | 35,654            |
| 212    | Employer Medicare Liability                       | 4,291             | 4,307              | 4,612             | 4,574             |
| 355    | Travel  | 0                 | 0                  | 500               | 0                 |
| 369    | Contracted Substitutes                            | 5,149             | 11,000             | 3,000             | 11,000            |
| 370    | Contracts for Substitute Teachers - Non-Certified | 2,508             | 5,000              | 1,500             | 5,000             |
| 399    | Other Contracted Services                         | 101,760           | 103,639            | 101,760           | 103,639           |
| 429    | Instructional Supplies & Material                 | 15,865            | 5,240              | 9,973             | 5,609             |
| 499    | Other Supplies & Materials                        | 4,300             | 1,500              | 2,000             | 1,500             |
| 524    | In Service & Staff Dev                            | 1,064             | 5,500              | 1,500             | 5,500             |
| 599    | Other Charges                                     | 56                | 2,500              | 0                 | 2,500             |
|        | TOTAL EARLY CHILDHOOD EDUCATION                   | 516,545           | 509,560            | 515,441           | 543,288           |
| 76100  | CAPITAL OUTLAY                                    | 20,903            | 716,554            | 0                 | 0                 |
|        | DEBT RELATED EXPENDITURES                         |                   |                    |                   |                   |
| 604    | Interest on Loans/Notes                           | 0                 | 0                  | 326,000           | 122,523           |
| 699    | Debt Issuance                                     | 230,219           | 230,219            | 230,219           | 230,219           |
|        | Total Debt Related Expenditures                   | 230,219           | 230,219            | 556,219           | 352,742           |
|        | OTHER FINANCING SOURCES (USES)                    |                   |                    |                   |                   |
| 99100  | Transfer to Other Funds                           | 1,950,000         | 3,000,000          | 0                 | 1,000,000         |
|        | <b>Total Expenditures</b>                         | <b>24,290,867</b> | <b>27,667,735</b>  | <b>23,760,280</b> | <b>24,665,894</b> |
|        | <b>Surplus/(Deficit)</b>                          | <b>619,033</b>    | <b>(3,000,000)</b> | <b>0</b>          | <b>0</b>          |
|        | <b>Fund Balance as of June 30</b>                 | <b>4,991,399</b>  | <b>1,991,399</b>   | <b>4,991,399</b>  | <b>1,991,399</b>  |
|        | <b>Full time Employees</b>                        | <b>259</b>        | <b>268</b>         | <b>268</b>        | <b>268</b>        |



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**Operating Budget**

| Category                   | FY 2017<br>Actual | FY 2018<br>Forecast | FY 2018<br>Budget | FY 2019<br>Request |
|----------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues                   | 2,358,854         | 2,389,943           | 2,389,943         | 2,112,505          |
| Operations and Transfers   | 2,358,853         | 2,389,943           | 2,389,943         | 2,112,505          |
| <b>Net From Operations</b> | <u>0</u>          | <u>0</u>            | <u>0</u>          | <u>0</u>           |

| Account Name                           | FY 2017<br>Actual | FY 2018<br>Forecast | FY 2018<br>Budget | FY 2019<br>Request |
|--|-------------------|---------------------|-------------------|--------------------|
| Revenues                               |                   |                     |                   |                    |
| 47131 CTE Perkins Basic                | 0                 | 0                   | 0                 | 46,248             |
| 47141 Title I                          | 1,285,130         | 1,287,009           | 1,287,009         | 1,149,860          |
| 47143 IDEA Discretionary               | 21,572            | 17,077              | 17,077            | 0                  |
| 47143 IDEA Discretionary Supplement    | 4,048             | 8,448               | 8,448             | 0                  |
| 47143 IDEA Discretionary (Transition)  | 4,988             | 8,400               | 8,400             | 0                  |
| 47143 IDEA Part B                      | 616,459           | 657,465             | 657,465           | 615,943            |
| 47145 Special Ed Pre-school            | 6,238             | 10,720              | 10,720            | 7,273              |
| 47146 Title III                        | 0                 | 10,893              | 10,893            | 0                  |
| 47147 Title IV                         | 0                 | 31,066              | 31,066            | 31,179             |
| 47189 Title II Part A                  | 126,111           | 113,848             | 113,848           | 89,943             |
| 47590 Consolidated Administration      | 18,506            | 20,755              | 20,755            | 20,655             |
| 47590 Read To Be Ready Summer          | 46,308            | 66,000              | 66,000            | 0                  |
| 47590 Pre-School Development           | 229,492           | 158,263             | 158,263           | 151,404            |
| <b>Total Revenue</b>                   | <b>2,358,854</b>  | <b>2,389,943</b>    | <b>2,389,943</b>  | <b>2,112,505</b>   |
| Operating Expenditures                 |                   |                     |                   |                    |
| Consolidated Administration            |                   |                     |                   |                    |
| 161 Secretary(s)                       | 16,466            | 18,360              | 18,360            | 18,360             |
| 212 Employer Medicare                  | 246               | 266                 | 266               | 266                |
| 499 Other Supplies & Materials         | 545               | 800                 | 800               | 700                |
| 504 Indirect Costs                     | 1,249             | 1,329               | 1,329             | 1,329              |
| Sub-Total                              | 18,506            | 20,755              | 20,755            | 20,655             |
| TITLE 1 Part A                         |                   |                     |                   |                    |
| 71100 Regular Instruction              |                   |                     |                   |                    |
| 116 Teachers                           | 373,647           | 344,303             | 344,303           | 348,303            |
| 163 Educational Assistants             | 32,380            | 36,312              | 36,312            | 36,312             |
| 201 Social Security                    | 18,307            | 23,598              | 23,598            | 23,846             |
| 204 State Retirement                   | 29,976            | 30,814              | 30,814            | 35,415             |
| 206 Life Insurance                     | 1,005             | 1,391               | 1,391             | 1,408              |
| 207 Medical Insurance                  | 25,580            | 43,840              | 43,840            | 51,512             |
| 212 Employer Medicare                  | 5,659             | 5,519               | 5,519             | 5,577              |
| 311 Contracts W Otr School Systems     | 13,111            | 5,001               | 5,001             | 5,236              |
| 369 Contracted Substitutes Certified   | 7,137             | 11,824              | 11,824            | 7,824              |
| 399 Other Contracted Services          | 52,332            | 61,617              | 61,617            | 56,617             |
| 429 Instructional Supplies & Materials | 37,306            | 36,366              | 36,366            | 15,162             |
| 499 Other Supplies & Materials         | 8,472             | 8,017               | 8,017             | 5,195              |
| 722 Reg Inst Equipment                 | 170,374           | 141,646             | 141,646           | 32,000             |
| 72130 OTHER STUDENT SUPPORT            |                   |                     |                   |                    |
| 499 Other Supplies & Materials         | 18,690            | 12,251              | 12,251            | 11,682             |
| 72210 REGULAR INSTRUCTION SUPPORT      |                   |                     |                   |                    |
| 189 Other Salaries & Wages             | 334,072           | 351,876             | 351,876           | 350,876            |
| 201 Social Security                    | 17,785            | 21,816              | 21,816            | 21,754             |
| 204 State Retirement                   | 27,557            | 28,999              | 28,999            | 33,302             |
| 206 Life Insurance                     | 746               | 1,309               | 1,309             | 1,305              |
| 207 Medical Insurance                  | 4,756             | 4,961               | 4,961             | 5,829              |

| Account Name                      |                                    | FY 2017<br>Actual | FY 2018<br>Forecast | FY 2018<br>Budget | FY 2019<br>Request |
|-----------------------------------|------------------------------------|-------------------|---------------------|-------------------|--------------------|
| 212                               | Employer Medicare                  | 4,775             | 5,102               | 5,102             | 5,088              |
| 432                               | Library Books/Media                | 7,165             | 5,000               | 5,000             | 5,000              |
| 499                               | Other Supplies & Materials         | 184               | 271                 | 271               | 271                |
| 524                               | In-Service/Staff Development       | 18,856            | 12,000              | 12,000            | 11,000             |
| 599                               | Other Charges                      | 0                 | 11,528              | 11,528            | 7,347              |
| TRANSFER TO OTHER FUNDS 99100     |                                    |                   |                     |                   |                    |
| 504                               | Indirect Cost                      | 75,260            | 81,647              | 81,647            | 72,000             |
| Sub-Total                         |                                    | 1,285,130         | 1,287,009           | 1,287,009         | 1,149,860          |
| Title II Part A                   |                                    |                   |                     |                   |                    |
| 71100 REGULAR INSTRUCTION         |                                    |                   |                     |                   |                    |
| 116                               | Teachers                           | 45,413            | 0                   | 0                 | 0                  |
| 201                               | Social Security                    | 2,670             | 0                   | 0                 | 0                  |
| 204                               | State Retirement                   | 4,087             | 0                   | 0                 | 0                  |
| 206                               | Life Insurance                     | 137               | 0                   | 0                 | 0                  |
| 207                               | Medical Insurance                  | 4,571             | 0                   | 0                 | 0                  |
| 212                               | Employer Medicare                  | 625               | 0                   | 0                 | 0                  |
| 369                               | Contracted Substitutes Certified   | 468               | 0                   | 0                 | 0                  |
| 72210 REGULAR INSTRUCTION SUPPORT |                                    |                   |                     |                   |                    |
| 189                               | Other Salaries & Wages             | 44,300            | 65,000              | 65,000            | 54,000             |
| 201                               | Social Security                    | 2,711             | 4,030               | 4,030             | 3,348              |
| 204                               | State Retirement                   | 4,001             | 5,902               | 5,902             | 5,648              |
| 212                               | Employer Medicare                  | 634               | 943                 | 943               | 783                |
| 369                               | Contracted Substitutes Certified   | 0                 | 2,340               | 2,340             | 1,170              |
| 524                               | In-Service/Staff Development       | 11,894            | 29,833              | 29,833            | 19,193             |
| TRANSFER TO OTHER FUNDS 99100     |                                    |                   |                     |                   |                    |
| 504                               | Indirect Cost                      | 4,600             | 5,800               | 5,800             | 5,800              |
| Sub-Total                         |                                    | 126,111           | 113,848             | 113,848           | 89,943             |
| Title III                         |                                    |                   |                     |                   |                    |
| 72210 Regular Instruction Support |                                    |                   |                     |                   |                    |
| 399                               | Other Contracted Services          | 0                 | 1,157               | 1,157             | 0                  |
| 429                               | Instructional Supplies & Materials | 0                 | 3,000               | 3,000             | 0                  |
| 524                               | In-Service/Staff Development       | 0                 | 3,000               | 3,000             | 0                  |
| TRANSFER TO OTHER FUNDS 99100     |                                    |                   |                     |                   |                    |
| 504                               | Indirect Cost                      | 0                 | 100                 | 100               | 0                  |
| Sub-Total                         |                                    | 0                 | 10,893              | 10,893            | 0                  |
| Title IV                          |                                    |                   |                     |                   |                    |
| 71100 REGULAR INSTRUCTION         |                                    |                   |                     |                   |                    |
| 429                               | Instructional Supplies & Materials | 0                 | 12,250              | 12,250            | 7,500              |
| 72210 Regular Instruction Support |                                    |                   |                     |                   |                    |
| 369                               | Contracted Substitutes Certified   | 0                 | 0                   | 0                 | 7,700              |
| 524                               | In-Service/Staff Development       | 0                 | 18,816              | 18,816            | 15,979             |
| Sub-Total                         |                                    | 0                 | 31,066              | 31,066            | 31,179             |
| Idea Part B                       |                                    |                   |                     |                   |                    |
| 71200 SPECIAL EDUCATION PROGRAM   |                                    |                   |                     |                   |                    |
| 116                               | Teachers                           | 231,525           | 235,525             | 235,525           | 221,125            |
| 163                               | Education Assistants               | 184,566           | 209,013             | 209,013           | 211,013            |



| Account Name                              | FY 2017<br>Actual | FY 2018<br>Forecast | FY 2018<br>Budget | FY 2019<br>Request |
|---|-------------------|---------------------|-------------------|--------------------|
| 201 Social Security                       | 23,351            | 27,685              | 27,685            | 26,793             |
| 204 State Retirement                      | 36,017            | 40,546              | 40,546            | 40,546             |
| 206 Life Insurance                        | 1,185             | 1,831               | 1,831             | 1,831              |
| 207 Medical Insurance                     | 49,864            | 50,351              | 50,351            | 50,350             |
| 212 Employer Medicare                     | 5,461             | 6,475               | 6,475             | 6,475              |
| 369 Contracted Substitutes Certified      | 5,499             | 3,046               | 3,046             | 10,000             |
| 370 Contracted Substitutes Non-Certified  | 4,233             | 6,395               | 6,395             | 5,000              |
| 399 Other Contracted Services             | 74,483            | 21,868              | 21,868            | 24,912             |
| 429 Instructional Supplies & Materials    | 0                 | 2,000               | 2,000             | 2,000              |
| 72220 Special Education Support           |                   |                     |                   |                    |
| 124 Psychological Personnel               | 0                 | 18,000              | 18,000            | 0                  |
| 201 Social Security                       | 0                 | 1,116               | 1,116             | 0                  |
| 212 Employer Medicare                     | 0                 | 261                 | 261               | 0                  |
| 399 Other Contracted Services             | 0                 | 28,353              | 28,353            | 10,898             |
| 499 Other Supplies & Materials            | 0                 | 1,000               | 1,000             | 1,000              |
| 524 In-Service/Staff Development          | 0                 | 2,000               | 2,000             | 2,000              |
| 72710 PUPIL TRANSPORTATION                |                   |                     |                   |                    |
| 312 Contracts with Private Agencies       | 274               | 2,000               | 2,000             | 2,000              |
| Sub-Total                                 | 616,459           | 657,465             | 657,465           | 615,943            |
| Idea Preschool                            |                   |                     |                   |                    |
| 71200 SPECIAL EDUCATION PROGRAM           |                   |                     |                   |                    |
| 369 Contracted Substitutes Certified      | 0                 | 948                 | 948               | 1,000              |
| 399 Other Contracted Services             | 0                 | 2,325               | 2,325             | 3,000              |
| 429 Instructional Supplies & Materials    | 1,837             | 1,967               | 1,967             | 1,000              |
| 725 Special Education Equipment           | 3,322             | 1,481               | 1,481             | 0                  |
| 72220 SPECIAL EDUCATION SUPPORT           |                   |                     |                   |                    |
| 399 Other Contracted Services             | 0                 | 1,000               | 1,000             | 0                  |
| 499 Other Supplies & Materials            | 0                 | 500                 | 500               | 573                |
| 524 In-Service/Staff Development          | 1,079             | 2,499               | 2,499             | 1,700              |
| Sub-Total                                 | 6,238             | 10,720              | 10,720            | 7,273              |
| IDEA Discretionary (Statewide Assessment) |                   |                     |                   |                    |
| 72220 SPECIAL EDUCATION SUPPORT           |                   |                     |                   |                    |
| 189 Other Salaries & Wages                | 10,331            | 10,350              | 10,350            | 0                  |
| 201 Social Security                       | 570               | 642                 | 642               | 0                  |
| 204 State Retirement                      | 931               | 935                 | 935               | 0                  |
| 212 Employer Medicare                     | 133               | 150                 | 150               | 0                  |
| 72710 PUPIL TRANSPORTATION                |                   |                     |                   |                    |
| 312 Contracts with Private Agencies       | 9,607             | 5,000               | 5,000             | 0                  |
| Sub-Total                                 | 21,572            | 17,077              | 17,077            | 0                  |
| IDEA Discretionary (Transition)           |                   |                     |                   |                    |
| 72710 PUPIL TRANSPORTATION                |                   |                     |                   |                    |
| 312 Contracts with Private Agencies       | 4,988             | 8,400               | 8,400             | 0                  |
| Sub-Total                                 | 4,988             | 8,400               | 8,400             | 0                  |
| IDEA Discretionary Supplementary          |                   |                     |                   |                    |
| 72220 SPECIAL EDUCATION SUPPORT           |                   |                     |                   |                    |
| 499 Other Supplies & Materials            | 2,298             | 2,448               | 2,448             | 0                  |

| Account Name                          | FY 2017<br>Actual | FY 2018<br>Forecast | FY 2018<br>Budget | FY 2019<br>Request |
|---------------------------------------|-------------------|---------------------|-------------------|--------------------|
| 524 In-Service/Staff Development      | 1,750             | 6,000               | 6,000             | 0                  |
| Sub-Total                             | 4,048             | 8,448               | 8,448             | 0                  |
| Read to be Ready - Summer Grant       |                   |                     |                   |                    |
| 71100 REGULAR INSTRUCTION             |                   |                     |                   |                    |
| 105 Supervisor/Director               | 2,700             | 0                   | 0                 | 0                  |
| 116 Teachers                          | 20,025            | 30,096              | 30,096            | 0                  |
| 189 Other Salaries & Wages            | 1,520             | 0                   | 0                 | 0                  |
| 201 Social Security                   | 1,503             | 1,866               | 1,866             | 0                  |
| 204 State Retirement                  | 2,186             | 2,733               | 2,733             | 0                  |
| 212 Employer Medicare                 | 352               | 436                 | 436               | 0                  |
| 369 Contracted Substitutes Certified  | 0                 | 2,808               | 2,808             | 0                  |
| 429 Instructional Supplies & Material | 9,229             | 13,035              | 13,035            | 0                  |
| 599 Other Charges                     | 6,798             | 768                 | 768               | 0                  |
| 72210 Regular Instruction Support     |                   |                     |                   |                    |
| 105 Supervisor/Director               | 0                 | 5,760               | 5,760             | 0                  |
| 201 Social Security                   | 0                 | 357                 | 357               | 0                  |
| 204 State Retirement                  | 0                 | 523                 | 523               | 0                  |
| 212 Employer Medicare                 | 0                 | 84                  | 84                | 0                  |
| 422 Food Supplies                     | 1,995             | 0                   | 0                 | 0                  |
| 524 In-Service/Staff Development      | 0                 | 2,070               | 2,070             | 0                  |
| 72710 PUPIL TRANSPORTATION            |                   |                     |                   |                    |
| 312 Contracts with Private Agencies   | 0                 | 5,463               | 5,463             | 0                  |
| Sub-Total                             | 46,308            | 65,999              | 65,999            | 0                  |
| CTE Perkins Basic                     |                   |                     |                   |                    |
| 71300 VOCATIONAL ED                   |                   |                     |                   |                    |
| 599 Other Charges                     | 0                 | 0                   | 0                 | 12,000             |
| 730 Vocational Equipment              | 0                 | 0                   | 0                 | 20,000             |
| 72130 OTHER STUDENT SUP               |                   |                     |                   |                    |
| 524 In-Service/Staff Development      | 0                 | 0                   | 0                 | 2,998              |
| 355 Travel                            | 0                 | 0                   | 0                 | 9,250              |
| 72230 Sup Srvs Vo Ed                  |                   |                     |                   |                    |
| 524 In-Service/Staff Development      | 0                 | 0                   | 0                 | 2,000              |
| Sub-Total                             | 0                 | 0                   | 0                 | 46,248             |
| 73400 EARLY CHILDHOOD EDUCATION       |                   |                     |                   |                    |
| 105 Supervisor/Director               | 25,000            | 0                   | 0                 | 0                  |
| 116 Teachers                          | 57,113            | 58,113              | 58,113            | 59,113             |
| 162 Clerical Personnel                | 2,025             | 2,065               | 2,065             | 2,097              |
| 163 Educational Assistants            | 17,245            | 18,115              | 18,115            | 18,115             |
| 189 Other Salaries & Wages            | 25,690            | 15,000              | 15,000            | 5,000              |
| 201 Social Security                   | 5,465             | 4,726               | 4,726             | 4,726              |
| 204 State Retirement                  | 9,008             | 6,894               | 6,894             | 6,894              |
| 206 Life Insurance                    | 227               | 313                 | 313               | 313                |
| 207 Medical Insurance                 | 11,740            | 11,605              | 11,605            | 11,605             |
| 212 Employer Medicare                 | 1,690             | 1,353               | 1,353             | 1,353              |
| 355 Travel                            | 208               | 0                   | 0                 | 0                  |

| Account Name                     |                                      | FY 2017<br>Actual | FY 2018<br>Forecast | FY 2018<br>Budget | FY 2019<br>Request |
|----------------------------------|--------------------------------------|-------------------|---------------------|-------------------|--------------------|
| 369                              | Contracted Substitutes Certified     | 5,335             | 3,000               | 3,000             | 3,000              |
| 370                              | Contracted Substitutes Non-certified | 2,171             | 1,000               | 1,000             | 1,500              |
| 399                              | Other Contracted Services            | 25,440            | 24,960              | 24,960            | 24,960             |
| 429                              | Instructional Supplies & Material    | 13,228            | 5,819               | 5,819             | 7,428              |
| 449                              | Textbooks                            | 4,500             | 0                   | 0                 | 0                  |
| 499                              | Other Supplies & Materials           | 3,182             | 1,000               | 1,000             | 2,000              |
| 524                              | In-Service/Staff Development         | 7,215             | 2,500               | 2,500             | 1,500              |
| 599                              | Other Charges                        | 868               | 1,200               | 1,200             | 1,000              |
| 722                              | Reg Inst Equipment                   | 0                 | 600                 | 600               | 800                |
| TRANSFER TO OTHER FUNDS 99100    |                                      |                   |                     |                   |                    |
| 504                              | Indirect Cost                        | 12,143            | 0                   | 0                 | 0                  |
| Sub-Total                        |                                      | 229,493           | 158,263             | 158,263           | 151,404            |
| Total Expenditures               |                                      | 2,265,602         | 2,301,067           | 2,301,067         | 2,033,376          |
| Total Transfers                  |                                      | 93,252            | 88,876              | 88,876            | 79,129             |
| Total Expenditures and Transfers |                                      | 2,358,853         | 2,389,943           | 2,389,943         | 2,112,505          |
| Net From Operations              |                                      | 0                 | 0                   | 0                 | 0                  |



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**Operating Budget**

| Category                   | FY 2017<br>Actual | FY 2018<br>Forecast | FY 2018<br>Budget | FY 2019<br>Request |
|----------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues                   | 1,713,945         | 1,634,383           | 1,667,787         | 1,505,829          |
| Operations                 | 1,581,330         | 1,581,443           | 1,667,787         | 1,505,829          |
| <b>Net From Operations</b> | <b>132,615</b>    | <b>52,939</b>       | <b>0</b>          | <b>0</b>           |

| Acct #                         | Account Name                     | FY 2017 Actual   | FY 2018 Forecast | FY 2018 Budget   | FY 2019 Request  |
|--------------------------------|----------------------------------|------------------|------------------|------------------|------------------|
| Revenues                       |                                  |                  |                  |                  |                  |
| 43522                          | Lunch Payments - Adults          | 27,162           | 22,600           | 24,600           | 34,500           |
| 43525                          | Ala Carte                        | 59,658           | 55,900           | 58,900           | 66,320           |
| 44110                          | Bank Interest                    | 109              | 108              | 100              | 100              |
| 44570                          | Contributions & Gifts            | 270              | 1,450            | 0                | 1,000            |
| 46520                          | Food Service from State          | 15,569           | 15,738           | 15,600           | 15,000           |
| 47111                          | USDA School Lunch Program        | 1,403,959        | 1,345,000        | 1,375,000        | 1,263,564        |
| 47112                          | USGA Commodities                 | 136,342          | 132,037          | 132,037          | 125,345          |
| 47114                          | USDA Other                       | 70,876           | 61,550           | 61,550           | 0                |
| <b>Total Revenue</b>           |                                  | <b>1,713,945</b> | <b>1,634,383</b> | <b>1,667,787</b> | <b>1,505,829</b> |
| OPERATING EXPENDITURES         |                                  |                  |                  |                  |                  |
| Food Service 73100             |                                  |                  |                  |                  |                  |
| 105                            | Cafeteria Managers               | 40,927           | 197,000          | 200,234          | 196,707          |
| 165                            | Nutrition Employees              | 478,503          | 345,000          | 349,417          | 341,574          |
| 201                            | Social Security                  | 29,013           | 32,800           | 34,078           | 33,373           |
| 204                            | TCRS                             | 29,477           | 30,700           | 31,331           | 29,457           |
| 206                            | Life Insurance                   | 994              | 1,200            | 1,438            | 1,155            |
| 207                            | Medical Insurance                | 74,158           | 74,157           | 74,157           | 73,393           |
| 212                            | Employer Medicare                | 6,785            | 7,850            | 7,970            | 7,805            |
| 336                            | Maintenance & repair - Equipment | 2,984            | 8,000            | 16,000           | 5,000            |
| 399                            | Other Contracted Services        | 35,407           | 15,000           | 16,000           | 8,720            |
| 422                            | Food Supplies                    | 666,469          | 650,000          | 694,335          | 608,000          |
| 451                            | Uniforms                         | 0                | 2,294            | 2,360            | 0                |
| 469                            | USGA Commodities                 | 136,342          | 132,037          | 132,037          | 125,345          |
| 499                            | Other Supplies & Material        | 67,560           | 53,000           | 65,930           | 57,900           |
| 524                            | Inservice/Staff Development      | 3,143            | 2,000            | 3,968            | 2,400            |
| 599                            | Other Charges                    | 0                | 32               | 32               | 0                |
| 710                            | Food Service Equipment           | 9,568            | 30,373           | 38,500           | 15,000           |
| <b>Total Expenditures</b>      |                                  | <b>1,581,330</b> | <b>1,581,443</b> | <b>1,667,787</b> | <b>1,505,829</b> |
| <b>Net Budget</b>              |                                  | <b>132,615</b>   | <b>52,939</b>    | <b>0</b>         | <b>0</b>         |
| Full Time Equivalent Employees |                                  |                  |                  |                  |                  |
|                                |                                  | 14               | 14               | 14               | 14               |





| Category             | FY 2018<br>Forecast | FY 2018<br>Budget  | FY 2019<br>Request |
|----------------------|---------------------|--------------------|--------------------|
| Revenues             | <u>1,175,000</u>    | <u>3,594,605</u>   | <u>6,304,289</u>   |
| Capital Expenditures | <u>2,290,316</u>    | <u>6,594,605</u>   | <u>7,304,289</u>   |
| Transfers            | <u>(3,000,000)</u>  | <u>(3,000,000)</u> | <u>(1,000,000)</u> |
| Net Income (Loss)    | <u>1,884,684</u>    | <u>0</u>           | <u>0</u>           |

This Fund accounts for the financing of capital asset purchases for the Millington Municipal Schools. A one year budget and a five year plan is developed each fiscal year. Projects begun and funded in a prior year, but not completed as of year end, will roll forward into the next year's budget with their funding. Grants and general obligation debt are the primary source of funding these projects.

# School Capital Projects Fund

## Line Item Detail

| Acct #                    | Account Name                            | FY 2018 Forecast | FY 2018 Budget   | FY 2019 Proposed | FY 2020 Proposed    | FY 2021 Proposed   | FY 2022 Proposed   | FY 2023 Proposed   |
|---------------------------|---|------------------|------------------|------------------|---------------------|--------------------|--------------------|--------------------|
| Revenues                  |   |                  |                  |                  |                     |                    |                    |                    |
| 44990                     | Other Local Revenue                     | 1,175,000        | 1,175,000        | 0                | 0                   | 0                  | 0                  | 0                  |
| 49100                     | Bond Issue                              | 0                | 0                | 2,000,000        | 0                   | 0                  | 0                  | 0                  |
|                           | Planned Use of Fund Balance             | 0                | 2,419,605        | 4,304,289        | 0                   | 0                  | 0                  | 0                  |
|                           | <b>Total Revenues</b>                   | <b>1,175,000</b> | <b>3,594,605</b> | <b>6,304,289</b> | <b>0</b>            | <b>0</b>           | <b>0</b>           | <b>0</b>           |
| <b>Expenditures 91300</b> |   |                  |                  |                  |                     |                    |                    |                    |
| 304                       | Architects                              | 162,545          | 215,000          | 88,000           | 0                   | 0                  | 0                  | 0                  |
| 321                       | Engineering Services                    | 20,837           | 100,000          | 50,000           | 0                   | 0                  | 0                  | 0                  |
| 706                       | Building Construction                   | 525,796          | 6,159,295        | 6,051,289        | 0                   | 0                  | 0                  | 0                  |
| 707                       | Building Improvements                   | 1,519,058        | 1,847,411        | 0                | 170,000             | 150,000            | 0                  | 100,000            |
| 799                       | Other Capital Outlay                    | 62,080           | 69,399           | 0                | 0                   | 0                  | 0                  | 0                  |
|                           | Demolition of Civic Center              | 0                | 0                | 350,000          | 0                   | 0                  | 0                  | 0                  |
|                           | Resurface Parking Lots                  | 0                | 0                | 205,000          | 235,000             | 110,000            | 0                  | 0                  |
|                           | Intercom Upgrade (excludes E A Harrold) | 0                | 0                | 50,000           | 0                   | 0                  | 0                  | 0                  |
|                           | Fire & Security Upgrades                | 0                | 0                | 75,000           | 0                   | 75,000             | 0                  | 0                  |
|                           | Roof Repairs                            | 0                | 0                | 60,000           | 60,000              | 60,000             | 60,000             | 60,000             |
|                           | HVAC Phased Replacement                 | 0                | 0                | 300,000          | 300,000             | 300,000            | 300,000            | 300,000            |
|                           | Technology Upgrades                     | 0                | 0                | 75,000           | 250,000             | 150,000            | 0                  | 150,000            |
|                           | Elementary School Construction          | 0                | 0                | 0                | 15,000,000          | 0                  | 0                  | 0                  |
|                           | Turn lane off Bethuel                   | 0                | 0                | 0                | 275,000             | 0                  | 0                  | 0                  |
|                           | Gym Upgrade                             | 0                | 0                | 0                | 500,000             | 0                  | 0                  | 0                  |
|                           | Facelift - Automotive Building          | 0                | 0                | 0                | 0                   | 500,000            | 0                  | 0                  |
|                           | LED Lighting Upgrade                    | 0                | 0                | 0                | 0                   | 0                  | 300,000            | 0                  |
|                           | Roof replacements                       | 0                | 0                | 0                | 0                   | 0                  | 500,000            | 1,000,000          |
|                           | Restricted Capital Projects             | 0                | (1,796,500)      | 0                | 0                   | 0                  | 0                  | 0                  |
|                           | <b>Total Capital Expenditures</b>       | <b>2,290,316</b> | <b>6,594,605</b> | <b>7,304,289</b> | <b>16,790,000</b>   | <b>1,345,000</b>   | <b>1,160,000</b>   | <b>1,610,000</b>   |
| <b>Transfers</b>          |   |                  |                  |                  |                     |                    |                    |                    |
|                           | Transfer in Fund 141                    | (3,000,000)      | (3,000,000)      | (1,000,000)      | 0                   | 0                  | 0                  | 0                  |
|                           | <b>Net Budget</b>                       | <b>1,884,684</b> | <b>0</b>         | <b>0</b>         | <b>(16,790,000)</b> | <b>(1,345,000)</b> | <b>(1,160,000)</b> | <b>(1,610,000)</b> |
|                           | <b>Fund Balance as of June 30</b>       | <b>4,304,289</b> | <b>0</b>         | <b>0</b>         |                     |                    |                    |                    |

