



Operating Budget

Category	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
Revenues - Others	24,927,481	23,896,418	22,946,070	23,260,280
Revenues - City Funding	500,000	500,000	500,000	500,000
Total Revenues	25,427,481	24,396,418	23,446,070	23,760,280
Operations	23,722,523	25,596,418	23,333,070	23,760,280
Net From Operations	1,704,959	(1,200,000)	113,000	(0)

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
Revenues					
40110	Current Property Tax	6,532,406	6,463,364	6,463,364	6,463,364
40120	Prior Years Collections - Trustee	118,862	258,689	258,689	258,689
40130	Prior Years Collections - Circuit Court	91,998	82,213	82,213	82,213
40163	Payments in Lieu of Taxes	131,269	138,734	138,734	138,734
40210	County Shared Sales Tax	2,757,288	2,500,000	2,500,000	2,450,000
40240	Wheel Tax	247,877	400,000	0	490,248
40275	Mixed Drink Tax	33,035	28,000	28,000	28,000
	TOTAL LOCAL TAXES	9,912,735	9,871,000	9,471,000	9,911,248
43990	Other Charges for Services	2	0	0	0
44110	Investment Income	3,976	2,500	2,500	3,500
44120	Lease/Rentals	17,245	8,500	8,500	8,500
44130	Sales of Materials & Supplies	1,585	0	0	0
44146	E-Rate Funding	509,480	272,416	272,416	225,000
44170	Miscellaneous Refunds	3,924	0	0	0
44560	Damages Recovered from Individuals	3,782	0	0	0
44990	Other Local Revenue	214,960	214,960	214,960	214,960
	TOTAL OTHER LOCAL REVENUE	754,952	498,376	498,376	451,960
46511	Basic Education Program	12,182,000	12,622,000	12,182,000	12,300,000
46515	Early Childhood Education	267,059	267,844	267,844	267,844
46570	Literacy Coordination	0	5,000	0	0
46590	Other State Education Funds	1,500	0	0	0
46591	Coordinated School Health	77,180	80,000	80,000	80,000
46610	Career Ladder Program	45,322	34,400	34,400	34,400
46612	Career Ladder-Extended Contracts	612	0	0	0
46981	Safe School Grant	13,680	13,330	13,680	13,330
46990	Other (Family Resource Center & IT Grant)	172,171	29,612	29,612	29,612
	TOTAL STATE OF TENNESSEE	12,759,524	13,052,186	12,607,536	12,725,186
47143	Special Education Grant to State-IDEA	13,053	49,627	13,053	25,000
47640	ROTC Reimbursement	97,924	96,886	96,886	96,886
	TOTAL FEDERAL GOVERNMENT	110,977	146,513	109,939	121,886
48130	Citizen Group Donation	34,325	0	0	0
49810	City General Fund Transfers	500,000	500,000	500,000	500,000
	TOTAL OTHER SOURCES	534,325	500,000	500,000	500,000
49400	Refunding Debt Issued	230,219	230,219	230,219	0
49800	Operating Transfers/Federal Projects	24,748	98,124	29,000	50,000
39000	Planned Use of Fund Balance	1,100,000	0	0	0
	TOTAL OTHER SOURCES (NON-REVENUE)	1,354,967	328,343	259,219	50,000
	Total Revenue	25,427,481	24,396,418	23,446,070	23,760,280
OPERATING EXPENDITURES					
REGULAR INSTRUCTION 71100					
116	Teachers	6,862,247	7,013,090	7,243,767	7,255,544

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
117	Career Ladder Program	20,990	20,000	20,000	20,000
163	Educational Assistant	54,794	56,051	56,294	115,757
189	Other Salaries & Wages	119,813	160,000	160,000	160,000
201	Social Security	412,748	449,446	463,765	468,181
204	State Retirement	633,856	654,265	675,140	685,658
206	Life Insurance	28,116	28,983	29,930	30,960
207	Medical Insurance	574,171	633,507	631,475	711,377
212	Employer Medicare Liability	96,530	105,113	108,461	109,494
336	Maint & Repair Svs - Equipment	0	2,200	2,200	6,000
369	Contract for Substitute Teachers - Cert	279,126	225,000	225,000	225,000
370	Contract for Substitute Teachers - Non Cert	0	4,000	0	2,335
399	Other Contracted Services	0	2,500	2,500	0
429	Instructional Supplies & Material	52,841	120,870	120,870	124,200
449	Textbooks	197,218	203,000	203,000	115,095
499	Other Supplies & Material	12,253	15,000	15,000	16,000
535	Fee Waiver	1,173	20,000	20,000	20,000
599	Other Charges	42,203	36,800	34,800	42,400
722	Regular Instruction Equipment	26,078	197,655	197,655	177,000
	TOTAL REGULAR INSTRUCTION	9,414,157	9,947,480	10,209,857	10,285,001
ALTERNATIVE SCHOOL 71150					
116	Teacher	64,561	63,314	63,314	64,314
128	Homebound Teacher	463	15,000	15,000	15,000
163	Education Assistant	17,841	22,285	22,383	22,730
201	Social Security	4,460	6,237	6,243	6,327
204	State Retirement	7,316	9,070	9,078	9,266
206	Life Insurance	280	412	413	418
207	Medical Insurance	13,604	20,479	12,050	21,503
212	Employer Medicare	1,043	1,459	1,460	1,480
369	Contracts for Substitute Teachers - Certified	0	1,000	0	0
370	Contracts for Substitute Teachers - Non-Certified	0	2,000	0	0
399	Other Contracted Services	4,829	15,000	15,000	15,000
429	Instructional Supplies & Material	600	500	500	500
	TOTAL ALTERNATIVE SCHOOL	114,997	156,756	145,441	156,538
SPECIAL EDUCATION PROGRAM 71200					
116	Teacher	770,397	874,036	831,321	844,623
117	Career Ladder Program	0	1,000	1,000	0
128	Homebound Teacher	183	3,000	0	3,000
163	Ed Assistant Salary	211,161	251,064	233,120	213,457
189	Other Salaries	0	4,000	7,000	4,000
201	Social Security	55,653	70,253	66,492	66,035
204	State Retirement	86,792	100,355	96,692	96,709
206	Life Insurance	3,991	4,612	4,364	4,367
207	Medical Insurance	109,544	169,099	124,257	163,710
212	Employer Medicare	13,016	16,430	15,551	15,444
336	Maintenance & Repair Equipment	0	1,100	1,100	1,100
369	Contract Substitute Teachers (Cert)	1,719	13,989	2,574	14,234
370	Contract Substitute Teachers (Non-Cert)	811	1,394	1,394	1,394
399	Other Contracted Services	175,575	169,000	159,000	169,000

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
429	Instructional Supplies & Material	6,183	4,766	4,766	4,700
499	Other Supplies and Materials	0	1,500	1,500	1,500
	TOTAL SPECIAL EDUCATION	1,435,025	1,685,598	1,550,131	1,603,272
	VOCATIONAL EDUCATION 71300				
116	Teacher	775,046	779,608	831,693	791,107
201	Social Security	47,283	48,336	51,565	49,049
204	State Retirement	70,047	70,476	75,185	71,833
206	Life Insurance	3,170	3,196	3,410	3,244
207	Medical Insurance	21,824	46,705	23,242	49,040
212	Employer Medicare	11,058	11,304	12,060	11,471
369	Contracts for Substitute Teachers - Certified	0	5,000	0	0
429	Instructional Supplies & Material	3,200	3,200	3,200	2,400
449	Textbooks	1,324	3,000	3,000	2,000
499	Other Supplies & Material	7,999	3,000	3,000	7,000
535	Fee Waiver	0	500	500	0
	TOTAL VOCATIONAL EDUCATION	940,951	974,325	1,006,855	987,143
	TOTAL INSTRUCTIONAL	11,905,130	12,764,159	12,912,284	13,031,954
	INSTRUCTIONAL SUPPORT 72000				
	HEALTH SERVICES 72120				
189	Other Salaries (Coordinated Sch Health)	54,547	55,047	55,047	56,148
201	Social Security	3,358	3,413	3,413	3,481
204	State Retirement	4,440	4,916	4,916	5,098
206	Life Insurance	223	226	226	230
212	Employer Medicare	785	798	798	814
355	Travel	1,412	1,500	1,500	1,500
399	Other Contracted Services	138,976	154,350	154,350	154,350
499	Other Supplies & Material	4,915	5,000	5,000	5,000
524	In-Service/Staff Development	2,413	3,984	5,000	4,000
599	Other Charges	6,889	5,334	4,318	5,000
735	Health Equipment	5,087	5,116	5,116	3,729
	TOTAL HEALTH CARE SERVICES	223,045	239,684	239,684	239,351
	OTHER STUDENT SUPPORT 72130				
123	Guidance Personnel	416,809	423,118	423,118	430,118
130	Social Worker	39,810	43,400	43,400	43,500
201	Social Security	26,432	28,925	28,924	29,364
204	State Retirement	41,262	42,125	42,126	43,005
206	Life Insurance	1,860	1,913	1,913	1,942
207	Medical Insurance	44,564	39,179	43,966	41,138
212	Employer Medicare	6,181	6,765	6,765	6,867
309	Safe School	13,680	13,330	13,680	13,330
348	Postal Charges	0	0	0	320
355	Travel	0	1,000	1,000	1,750
499	Other Supplies & Material	101	2,420	2,420	5,250
524	In-Service/Staff Development	0	500	500	785
599	Other Charges	0	0	0	8,100
790	Other Equipment	0	0	0	3,080
	TOTAL OTHER STUDENT SERVICES	590,699	602,675	607,812	628,550

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
REGULAR INSTRUCTIONAL SUPPORT 72210					
105	Supervisor	111,414	234,000	199,000	277,000
117	Career Ladder Program	5,372	8,100	5,400	5,400
127	Career Ladder Extended Contracts	525	0	0	0
129	Librarian	257,249	263,242	263,242	267,242
189	Other Salaries & Wages	0	4,300	0	0
201	Social Security	22,153	31,598	28,994	34,078
204	State Retirement	28,091	46,054	42,112	49,907
206	Life Insurance	1,260	2,039	1,424	2,254
207	Medical Insurance	24,259	47,440	39,303	54,012
212	Employer Medicare	5,181	7,390	6,781	7,970
336	Maintenance & Repair Services - Equipment	0	0	0	500
348	Postal Charges	0	0	0	100
355	Travel	3,622	3,500	3,500	2,975
369	Contracts for Substitute Teachers - Certified	0	4,000	0	4,870
399	Other Contracted Services	133,130	255,320	228,874	186,845
432	Library Books/Media	17,973	18,000	18,000	20,800
437	Periodicals	2,663	5,000	5,000	3,702
499	Other Supplies & Material	25,503	25,000	25,000	25,325
524	In-Service/Staff Development	3,862	3,500	3,500	3,650
599	Other Charges	13,063	25,000	25,000	20,280
790	Other Equipment	0	0	0	1,500
TOTAL REGULAR INSTRUCTIONAL SUPPORT		655,320	983,483	895,130	968,409
ALTERNATIVE EDUCATION SUPPORT 72215					
105	Supervisor	44,500	47,000	47,000	47,500
201	Social Security	2,481	2,914	2,914	2,945
204	State Retirement	4,023	4,249	4,249	4,268
206	Life Insurance	181	193	193	195
207	Medical Insurance	5,657	6,031	5,657	6,333
212	Employer Medicare	580	682	682	689
355	Travel	1,439	1,500	1,500	1,500
499	Other Supplies & Materials	0	500	500	200
524	In-Service Staff Development	1,117	500	500	500
TOTAL ALTERNATIVE EDUCATION SUPPORT		59,978	63,569	63,195	64,129
SPECIAL EDUCATION SUPPORT 72220					
105	Supervisor	44,500	47,000	47,000	47,500
124	Psychological	70,124	71,024	71,024	72,037
161	Secretary	5,037	18,500	18,500	18,870
162	Clerical Salary	130,977	122,156	122,156	124,038
201	Social Security	14,460	16,038	16,038	15,102
204	State Retirement	19,521	21,500	21,500	21,822
206	Life Insurance	957	985	985	999
207	Medical Insurance	26,823	28,346	28,567	29,763
212	Employer Medicare	3,382	3,751	3,751	3,805
348	Postal Charges	31	300	300	300
355	Travel	3,149	3,500	3,500	3,500
399	Other Contracted Services	66,800	87,770	67,770	87,770
499	Other Supplies & Material	2,979	3,000	3,000	3,000

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
524	In-Service/Staff Development	3,943	5,000	5,000	5,000
790	Other Equipment	5,529	6,574	5,000	5,000
	TOTAL SPECIAL EDUCATION SUPPORT	398,212	435,444	414,091	438,506
	VOCATIONAL EDUCATION SUPPORT 72230				
399	Contracts Services	11,436	10,662	10,662	25,860
	TOTAL VOCATIONAL EDUCATION SUPPORT	11,436	10,662	10,662	25,860
	TECHNOLOGY 72250				
105	Supervisor	0	85,000	85,000	88,400
120	IT Salary	0	119,000	94,000	139,590
201	Social Security	0	12,648	11,098	14,135
204	State Retirement	0	18,311	16,078	20,492
206	Life Insurance	0	837	734	935
207	Medical Insurance	0	27,803	22,484	33,393
212	Employer Medicare	0	2,958	2,596	3,306
308	Consultants	0	4,800	4,800	4,800
336	Maint & Repair Services - Equipment	0	16,078	16,078	16,000
350	Internet Connectivity	0	262,740	262,740	250,500
355	Travel	0	2,500	2,500	2,500
399	Other Contracted Services	0	17,814	5,314	0
470	Cabling	0	5,000	5,000	5,000
471	Software	0	63,000	63,000	63,000
499	Other Supplies & Material	0	6,000	6,000	4,000
524	In-Service/Staff Development	0	2,000	2,000	1,000
790	Other Equipment	0	50,000	50,000	5,000
	TOTAL TECHNOLOGY	0	696,489	649,422	652,051
	BOARD OF EDUCATION 72310				
191	Board and Committee Member Fees	17,400	23,400	23,400	24,400
201	Social Security	1,079	1,451	1,451	1,513
204	State Retirement	1,026	2,090	2,090	2,179
206	Retiree Life Insurance	1,025	615	0	0
207	Retiree Medical Insurance	9,429	9,427	10,042	6,889
212	Employer Medicare	252	339	339	354
215	OPEB	50,000	200,000	100,000	50,000
305	Audit Services	36,250	41,000	43,000	43,000
320	Dues & Membership	10,323	8,000	8,000	8,000
331	Legal Services	32,149	50,000	50,000	40,000
355	Travel	3,711	8,000	8,000	8,000
399	Other Contracted Svcs	2,000	10,000	10,000	10,000
499	Other Supplies & Material	71	500	500	600
506	Liability Insurance	21,636	26,000	26,000	26,000
513	Workers Compensation Insurance	69,537	72,000	72,000	72,000
524	In-Service/Staff Development	4,800	6,000	6,000	6,000
	TOTAL BOARD OF EDUCATION	260,688	458,822	360,822	298,935
	OFFICE OF THE DIRECTOR OF SCHOOLS 72320				
101	Director of Schools	124,400	137,000	124,500	138,000
161	Secretary Salary	45,515	50,500	50,500	50,561

Acct #	Account Name	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
162	Clerical	21,329	35,500	35,500	40,500
201	Social Security	11,261	13,826	13,051	14,202
204	State Retirement	17,360	20,065	18,935	20,662
206	Life Insurance	761	914	863	939
207	Medical Insurance	23,384	28,199	29,224	29,011
212	Employer Medicare	2,715	3,234	3,052	3,321
299	Other Fringe Benefits	5,712	4,800	4,800	4,800
320	Dues & Membership	4,320	4,320	4,320	4,320
348	Postal Charges	2,000	2,000	2,000	2,000
355	Travel	3,788	4,000	4,000	3,600
399	Other Contracted Services	9,918	17,097	9,097	10,000
435	Office Supplies	6,451	8,000	8,000	4,000
499	Other Supplies & Materials	403	500	500	500
524	In-Service/Staff Development	285	1,000	1,000	1,000
599	Other Charges	3,611	4,000	4,000	4,000
701	Administrative Equipment	1,110	3,000	3,000	0
	TOTAL OFFICE OF THE DIRECTOR OF SCHOOLS	284,323	337,955	316,342	331,417
	OFFICE OF PRINCIPAL 72410				
104	Principals	416,207	419,807	419,807	423,807
117	Career Ladder Program	7,000	7,000	7,000	7,000
119	Accountant/Bookkeeper	0	131,184	131,184	133,264
139	Assistant Principal	498,488	503,089	503,088	566,087
161	Secretary	159,155	0	0	31,228
162	Clerical	280,339	330,447	330,448	299,257
189	Other Salaries	47,282	48,599	48,599	49,770
201	Social Security	81,908	89,288	89,288	93,646
204	State Retirement	126,094	129,680	129,680	137,146
206	Life Insurance	5,668	5,876	5,876	6,193
207	Medical Insurance	131,368	136,088	136,666	141,583
212	Employer Medicare	19,156	20,882	20,882	21,901
307	Communication	0	0	0	650
320	Dues & Membership	115	1,214	1,214	3,945
336	Maintenance & Repair Equipment	0	200	200	0
348	Postal Charge	0	3,045	3,045	2,740
355	Travel	0	500	500	1,000
399	Other Contracted Services (SRO)	0	84	84	1,470
435	Office Supplies	94	10,325	10,500	10,500
499	Other Supplies & Materials	0	250	250	950
524	In-Service/Staff Development	365	0	0	2,900
599	Other Charges	2,000	0	0	3,800
701	Administrative Equipment	3,310	8,750	8,750	11,450
	TOTAL OFFICE OF PRICIPAL	1,778,549	1,846,308	1,847,061	1,950,286
	FISCAL SERVICES 72510				
105	Supervisor	72,500	77,500	77,500	79,050
119	Bookkeeper	45,570	75,500	52,500	105,500
122	Purchasing	39,645	67,007	42,000	83,348
201	Social Security	9,511	13,640	10,664	16,610
204	State Retirement	13,199	19,647	15,360	23,923

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
206	Life Insurance	644	902	705	1,098
207	Medical Insurance	17,368	27,208	19,462	31,961
212	Employer Medicare	2,224	3,190	2,494	3,885
320	Dues & Membership	125	150	150	150
355	Travel	1,353	3,000	3,000	3,500
399	Other Contracted Services	51,347	113,155	50,975	21,038
435	Office Supplies	251	400	400	600
499	Other Supplies & Material	1,600	1,600	1,600	1,600
524	In-Service/Staff Development	1,180	1,600	1,600	2,000
	TOTAL FISCAL SERVICES	256,517	404,499	278,410	374,263
	HUMAN SERVICES 72520				
105	Supervisor	70,000	70,500	70,500	71,910
162	Clerical	67,477	84,016	84,000	85,696
201	Social Security	7,632	9,580	9,579	9,772
204	State Retirement	11,191	13,798	13,797	14,074
206	Life Insurance	570	634	633	646
207	Medical Insurance	15,929	20,387	20,534	21,406
210	Unemployment Compensation	8,539	10,000	10,000	0
212	Employer Medicare	1,785	2,240	2,240	2,285
302	Advertising	272	800	800	800
320	Dues & Membership	340	340	340	340
355	Travel	2,385	2,500	2,500	2,500
399	Other Contracted Services	46,402	52,985	52,985	18,500
435	Office Supplies	3,424	6,000	6,000	6,000
524	Staff Development	200	2,000	2,000	2,000
599	Other Charges	706	800	800	800
701	Administrative Equipment	0	0	0	2,000
	TOTAL HUMAN SERVICES	236,852	276,580	276,708	238,730
	PLANT OPERATIONS 72610				
105	Supervisor	67,500	70,000	70,000	71,400
161	Secretary(s)	0	20,000	0	40,500
166	Plant Manager	203,579	207,300	207,300	211,446
201	Social Security	15,892	18,432	17,192	20,047
204	State Retirement	22,066	26,550	24,763	29,002
206	Life Insurance	1,109	1,219	1,137	1,326
207	Medical Insurance	25,879	28,301	25,636	34,966
212	Employer Medicare	3,717	4,312	4,022	4,689
328	Janitorial Services	493,748	485,931	500,000	501,484
336	Maintenance & Repair Services - Equipment	0	0	0	250
355	Travel	1,303	2,000	2,000	2,000
399	Other Contracted Services	0	28,000	28,000	28,840
410	Custodial Supplies	950	1,600	1,600	1,500
415	Electricity	571,820	714,062	714,062	679,000
454	Water & Sewer	28,993	25,000	25,000	61,400
499	Other Supplies & Material	381	500	500	1,800
502	Building & Content Insurance	78,456	93,069	79,000	106,000
524	Staff Development	0	400	400	400
599	Other Charges (Sanitation)	29,255	0	0	0

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
720	Plant Operation Equipment	45	5,000	5,000	2,000
	TOTAL PLANT OPERATIONS	1,544,693	1,731,676	1,705,612	1,798,051
	PLANT MAINTENANCE 72620				
167	Maintenance Personnel PT	47,416	88,500	88,500	89,500
201	Social Security	2,634	5,487	5,487	5,549
204	TCRS	3,100	7,903	7,903	4,554
206	Life Ins	153	363	363	209
207	Health Insurance	6,331	4,571	8,500	4,800
212	Medicare	616	1,283	1,283	1,298
335	Maintenance & Repair Services Buildings	96,737	100,000	100,000	100,500
336	Maint & Repair Services - Equipment	74,802	50,000	50,000	51,100
338	Maint Repair Veh	45	200	200	1,000
399	Other Contracted Services	93,491	53,160	53,160	55,360
418	Equipment & Machinery Parts	2,129	7,000	7,000	6,000
425	Gasoline	2,102	2,000	2,000	2,900
499	Other Supplies & Material	104	2,000	2,000	3,650
511	Veh & Equip Ins	0	400	400	800
599	Other Charges	323	500	500	3,500
701	Administrative Equipment	0	1,000	1,000	650
717	Maintenance Equipment	3,920	5,000	5,000	1,750
	TOTAL PLANT MAINTENANCE	333,903	329,367	333,296	333,120
	PUPIL TRANSPORTATION 72710				
311	Contracts Other School Systems	24,912	28,000	28,000	0
312	Contract Private Agencies	1,026,182	1,200,000	1,200,000	1,100,000
355	Travel	0	0	0	500
399	Other Contracted Services	0	0	0	4,800
412	Diesel Fuel	66,536	110,000	110,000	110,000
412	Diesel Fuel	0	0	0	300
524	In-Service/Staff Development	0	0	0	150
	TOTAL PUPIL TRANSPORTATION	1,117,630	1,338,000	1,338,000	1,215,750
	CENTRAL AND OTHER 72810				
105	Supervisor	86,522	0	0	0
120	IT Salary	94,800	0	0	0
201	Social Security	10,191	0	0	0
204	State Retirement	15,175	0	0	0
206	Life Insurance	722	0	0	0
207	Medical Insurance	22,484	0	0	0
212	Employer Medicare	2,383	0	0	0
307	Communications	568,354	82,260	82,260	82,260
336	Maint & Repair Services - Equipment	14,332	1,000	1,000	1,000
355	Travel	1,382	0	0	0
399	Other Contracted Services	54,275	0	0	0
435	Office Supplies	197	0	0	0
499	Other Supplies & Material	1,000	0	0	0
524	In-Service/Staff Development	4,534	0	0	0
599	Other Charges	1,100	1,000	1,000	1,000
701	Administrative Equipment	6,346	10,000	5,000	5,000

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
709	Data Processing Equip	214,923	10,000	5,000	5,000
790	Other Equipment	17,129	10,000	5,000	5,000
	TOTAL CENTRAL AND OTHER	1,115,849	114,260	99,260	99,260
	Total Instructional Support	8,867,694	9,869,473	9,435,507	9,656,666
	EARLY CHILDHOOD EDUCATION 73400				
116	Teachers	231,030	231,120	234,630	235,120
163	Educational Assistant	72,279	75,602	74,371	76,945
189	Other Salaries & Wages	100	6,000	1,000	6,000
201	Social Security	17,956	19,017	19,220	19,348
204	State Retirement	26,757	27,645	27,941	28,278
206	Life Insurance	1,237	1,251	1,271	1,280
207	Medical Insurance	16,817	22,500	17,909	23,625
212	Employer Medicare Liability	4,199	4,535	4,495	4,612
355	Travel	0	500	0	500
369	Contracted Substitutes	3,718	3,574	2,340	3,000
370	Contracts for Substitute Teachers - Non-Certified	0	2,000	0	1,500
399	Other Contracted Services	103,469	101,760	103,760	101,760
429	Instructional Supplies & Material	19,020	9,023	13,123	9,973
449	Textbooks - Bound	0	900	0	0
499	Other Supplies & Materials	3,216	3,807	1,000	2,000
524	In Service & Staff Dev	282	1,500	2,000	1,500
599	Other Charges	5,181	0	1,000	0
790	Other Equipment	1,814	0	1,000	0
999	Indirect Cost	0	4,430	0	0
	TOTAL EARLY CHILDHOOD EDUCATION	507,075	515,164	505,060	515,441
76100	CAPITAL OUTLAY	216,485	243,403	-	-
	DEBT RELATED EXPENDITURES				
604	Interest on Loans	0	0	0	326,000
606	Debt Issuance	0	24,000	0	0
699	Debt Issuance	230,219	230,219	230,219	230,219
	Total Debt Related Expenditures	230,219	254,219	230,219	556,219
	OTHER FINANCING SOURCES (USES)				
99100	Transfer to Other Funds	1,995,920	1,950,000	250,000	0
	Total Expenditures	23,722,523	25,596,418	23,333,070	23,760,280
	Surplus/(Deficit)	1,704,959	(1,200,000)	113,000	(0)
	Fund Balance as of June 30	4,372,366	3,172,366	4,485,366	3,172,366
	Full time Employees	258	264	259	268

Operating Budget

Category	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
Revenues	2,318,098	2,551,263	2,313,164	2,153,311
Operations	2,318,098	2,551,263	2,313,164	2,153,311
Net From Operations	(0)	0	(0)	(0)

Account Name	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
Revenues				
Consolidated Administration	17,747	20,690	20,690	20,555
Title I Part A	1,295,175	1,412,773	1,296,434	1,176,081
Title II Part A (Stipends/Staff Development)	121,607	161,297	102,463	93,933
IDEA Part B	639,692	673,903	641,683	601,628
IDEA Preschool	7,177	9,220	7,282	7,273
IDEA Discretionary (Statewide Assessment)	12,390	17,887	13,128	17,078
IDEA Discretionary (Transition)	0	11,880	0	8,400
IDEA Discretionary Supplement	6,826	8,298	8,121	0
Pre-School Development Grant	217,484	235,315	223,363	228,363
Total Revenue	2,318,098	2,551,263	2,313,164	2,153,311
Operating Expenditures				
Consolidated Administration				
72210				
161 Secretary(s)	14,448	18,000	18,000	18,360
201 Social Security	896	0	1,116	0
212 Employer Medicare	210	261	261	266
499 Other Supplies & Materials	949	1,100	1,007	600
790 Other Equipment	969	0	0	0
Sub-Total	17,472	19,361	20,384	19,226
TITLE 1 Part A				
71100 REGULAR INSTRUCTION				
116 Teachers	309,578	382,516	387,171	348,302
163 Educational Assistants	35,595	35,600	38,100	36,312
201 Social Security	20,472	24,486	26,367	23,846
204 State Retirement	25,327	34,029	34,630	31,177
206 Life Insurance	1,159	1,545	1,586	1,408
207 Medical Insurance	23,104	24,406	36,330	32,934
212 Employer Medicare	4,788	7,236	6,167	7,319
311 Contracts W Otr School Systems	12,588	16,992	14,512	5,159
369 Contracted Substitutes Certified	11,449	12,561	12,561	11,824
399 Other Contracted Services	63,953	71,062	65,949	62,617
429 Instructional Supplies & Materials	59,075	63,824	51,083	38,844
499 Other Supplies & Materials	14,895	19,152	20,654	9,021
599 Other Charges	0	5,526	0	9,307
722 Reg Inst Equipment	272,334	173,944	115,585	37,113
72130 OTHER STUDENT SUPPORT				
499 Other Supplies & Materials	0	0	0	12,200
599 Other Charges	18,229	18,767	15,300	0
72210 REGULAR INSTRUCTION SUPPORT				
189 Other Salaries & Wages	322,878	348,876	359,858	351,876
201 Social Security	19,723	21,630	22,311	21,816
204 State Retirement	27,018	25,753	26,647	28,999
206 Life Insurance	992	1,297	1,342	1,310
207 Medical Insurance	4,461	4,756	4,729	4,961

Account Name		FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
212	Employer Medicare	4,613	5,059	5,218	5,102
432	Library Books/Media	6,039	7,335	6,335	5,000
499	Other Supplies & Materials	0	271	0	271
524	In-Service/Staff Development	16,282	22,771	19,000	12,363
599	Other Charges	0	2,000	0	2,000
790	Other Equipment	1,672	0	2,000	0
TRANSFER TO OTHER FUNDS 99100					
504	Indirect Cost	18,951	81,379	23,000	75,000
Sub-Total		1,295,175	1,412,773	1,296,434	1,176,081
Title II Part A					
71100 REGULAR INSTRUCTION					
116	Teachers	27,929	46,900	46,900	0
201	Social Security	1,396	2,908	2,908	0
204	State Retirement	2,525	4,240	3,818	0
206	Life Insurance	111	192	192	0
207	Medical Insurance	6,789	12,063	11,315	0
212	Employer Medicare	327	680	680	0
369	Contracted Substitutes Certified	585	1,170	585	0
72210 REGULAR INSTRUCTION SUPPORT					
189	Other Salaries & Wages	55,300	51,000	5,100	56,000
201	Social Security	3,349	3,162	316	3,472
204	State Retirement	4,995	4,610	415	5,085
212	Employer Medicare	783	740	74	812
369	Contracted Substitutes Certified	4,446	4,914	1,755	1,755
524	In-Service/Staff Development	10,943	22,435	21,501	20,609
Sub-Total		119,478	155,013	95,559	87,733
Idea Part B					
71200 SPECIAL EDUCATION PROGRAM					
116	Teachers	228,025	236,524	231,524	235,525
163	Education Assistants	194,967	209,096	209,096	211,013
189	Other Salaries & Wages	956	10,000	0	0
201	Social Security	24,004	27,442	27,442	27,685
204	State Retirement	35,423	38,131	38,131	40,546
206	Life Insurance	1,676	1,815	1,815	1,831
207	Medical Insurance	47,155	49,984	49,984	52,351
212	Employer Medicare	5,614	6,418	6,418	6,475
336	Maintenance/Repair - Equipment	468	0	0	0
369	Contracted Substitutes Certified	3,919	3,936	936	2,846
370	Contracted Substitutes Non-Certified	1,500	3,853	1,853	1,395
399	Other Contracted Services	76,292	74,484	74,484	21,961
429	Instructional Supplies & Materials	9,184	5,000	0	0
499	Other Supplies & Materials	4,968	0	0	0
725	Special Education Equipment	3,374	0	0	0
72220 Special Education Support					
196	In-Service Training	100	0	0	0
524	In-Service/Staff Development	659	0	0	0

Account Name	FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
72710 PUPIL TRANSPORTATION				
312 Contracts with Private Agencies	0	7,220	0	0
399 Other Contracted Services	1,408	0	0	0
Sub-Total	639,692	673,903	641,683	601,628
Idea Preschool				
71200 SPECIAL EDUCATION PROGRAM				
369 Contracted Substitutes Certified	0	585	585	948
399 Other Contracted Services	0	606	0	3,325
429 Instructional Supplies & Materials	3,005	3,560	2,000	1,500
725 Special Education Equipment	2,737	3,390	2,618	0
72220 SPECIAL EDUCATION SUPPORT				
425 In-Service/Staff Development	1,435	1,079	2,079	1,500
Sub-Total	7,177	9,220	7,282	7,273
IDEA Discretionary (Statewide Assessment)				
72220 SPECIAL EDUCATION SUPPORT				
189 Other Salaries & Wages	10,675	10,615	11,250	10,350
201 Social Security	609	659	698	642
204 State Retirement	964	960	1,017	936
212 Employer Medicare	142	163	163	150
72710 PUPIL TRANSPORTATION				
312 Contracts with Private Agencies	0	5,490	0	5,000
Sub-Total	12,390	17,887	13,128	17,078
IDEA Discretionary (Transition)				
72710 PUPIL TRANSPORTATION				
312 Contracts with Private Agencies	0	11,880	0	8,400
Sub-Total	0	11,880	0	8,400
IDEA Discretionary Supplementary				
72220 SPECIAL EDUCATION SUPPORT				
499 Other Supplies & Materials	1,985	2,298	2,121	0
524 In-Service/Staff Development	4,841	6,000	6,000	0
Sub-Total	6,826	8,298	8,121	0
Preschool Development Grant				
73400 EARLY CHILDHOOD EDUCATION				
105 Supervisor/Director	25,000	25,000	25,000	25,000
116 Teachers	50,203	57,113	86,713	58,113
162 Clerical Personnel	1,917	2,065	2,065	2,065
163 Educational Assistants	19,886	17,760	20,694	18,115
189 Other Salaries & Wages	400	27,600	0	33,600
201 Social Security	5,377	6,192	8,337	6,276
204 State Retirement	8,453	9,009	11,947	9,164
206 Life Insurance	375	226	551	313
207 Medical Insurance	16,773	11,740	16,450	12,327
212 Employer Medicare	1,258	1,879	1,950	1,985
355 Travel	0	2,500	0	1,000
369 Contracted Substitutes Certified	3,744	7,000	5,000	4,000
370 Contracted Substitutes Non-certified	843	2,886	1,000	2,000

Account Name		FY 2016 Actual	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
399	Other Contracted Services	25,440	25,000	25,000	37,083
429	Instructional Supplies & Material	45,355	12,310	9,687	5,822
449	Textbooks	0	4,500	0	0
499	Other Supplies & Materials	1,173	3,000	200	2,000
524	In-Service/Staff Development	7,100	9,000	4,000	5,000
599	Other Charges	795	1,000	1,000	500
Sub-Total		214,092	225,780	219,594	224,363
Other Financing Sources (Uses)					
99100					
504	TRANSFER TO OTHER FUNDS	275	1,329	306	1,329
504	Indirect Cost	3,392	9,535	3,769	4,000
505	Indirect Cost	2,129	6,284	6,904	6,200
Total Expenditures		2,318,098	2,551,263	2,313,164	2,153,311
Net From Operations		0	0	0	0
Employees		23		27	26



Category	FY 2017 Forecast	FY 2017 Budget	FY 2018 Request
Revenues	12,854	5,412,854	6,939,399
Capital Expenditures	1,495,563	7,362,854	6,939,399
Transfers	(1,950,000)	(1,950,000)	0
Net Income (Loss)	467,291	0	0

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.

The Board of Education did not adopt a five year capital plan prior to the city's adoption of the FY18 Budget. The Board of Education will develop a plan in the coming months and submit it to the Board of Mayor and Aldermen for approval.

Schools Capital Improvement Program Fund

Line Item Detail

Account Name		FY 2017 Forecast	FY 2017 Budget	FY 2018 Proposed	FY 2019 Proposed	FY 2020 Proposed	FY 2021 Proposed	FY 2022 Proposed
Revenues								
USDA Food Service Equipment Grant		12,854	12,854	0	0	0	0	0
Bond Issue		0	4,000,000	5,000,000	0	0	0	0
Planned Use of Fund Balance			1,400,000	1,939,399	0	0	0	0
Total Revenues		12,854	5,412,854	6,939,399	0	0	0	0
Expenditures								
91300								
304	Architects	320,000	350,000	120,000	0	0	0	0
308	Consultants	2,548	2,548	0	0	0	0	0
321	Engineering Services	30,000	400,000	0	0	0	0	0
706	Building Construction	0	5,450,000	6,700,000	0	0	0	0
707	Building Improvements	524,000	541,291	50,000	0	0	0	0
710	Food Service Equipment	12,854	12,854	0	0	0	0	0
799	Other Capital Outlay	606,161	606,161	69,399	0	0	0	0
Total Capital Expenditures		1,495,563	7,362,854	6,939,399	0	0	0	0
Transfers								
Transfer in Fund 141		(1,950,000)	(1,950,000)	0	0	0	0	0
Net Budget		467,291	0	0	0	0	0	0

