

2018-2019 Budget Description Work Papers

Account	Original Budget	Amended Budget	Actual Revenues & Expenditures As Of 3/18	Estimated Revenues & Expenditures	2018-2019	2018-2019	Explanation Of Budget
Number	2017-2018	2017-20178		2017-2018	2018-2019	2018-2019	
ESTIMATED REVENUES							
40000	2		DRAFT WORKING COPY				
40100	County Property Taxes						
40110	3,756,297	3,756,297	3,567,107	3,756,297	3,756,840		2014-15-57.30 x 62,964.14 =3,607,845 2015-16 -57.26 X 65,560.00=3,753,966.00 Linda changed from 57.630 @ 65,517.64 = 3,754,160.77 -Property Reappraised 2016-2017 - 65,230.44 @57.26 = \$3,735,094.99 2017-18- \$65,610.20 @57.26= 3,756,840.05
40120	142,000	142,000	142,366	143,400	142,000		
40125	7,700	7,700	1,636	6,300	7,700		
40130	75,000	75,000	22,044	75,000	75,000		
40140	28,200	28,200	14,885	28,200	28,200		
40161	10,800	10,800	7,200	10,800	10,800		
40162	37,300	37,300	24,366	37,300	37,300		
40163	189,700	189,700	189,304	189,700	189,700		
40200							
40210	7,980,169	7,980,169	4,965,159	7,980,169	7,979,626		To Balance MOE For Local Taxes
40275	10,000	10,000	6,322	10,000	10,000		
40300							
40320	30,600	30,600	30,600	30,600	30,600		
	TOTAL LOCAL TAXES	12,267,766	8,970,988	12,267,766	12,267,766		
43000	CHARGES FOR CURRENT SERVICES						
43370	Telephone Commissions **Cannot Use Per State Added To Acct #44170						
43500	Education Charges						
43517	100,800	100,800	50,588	100,800	100,800		Day Care
43570	100,000	100,000	72,032	100,000	105,000		
	TOTAL CHARGES FOR CURRENT SERVICES	200,800	122,620	200,800	205,800		
44000	OTHER LOCAL REVENUES						
44100							
44146	40,000	40,000	15,333	24,270	30,000		
44170	83,700	83,700	15,436	18,000	83,700		
44520							
44530	25,000	25,000	13,167	25,000	25,000		
44550	0	0	12,600	12,600	0		
44560	500	500	0	500	500		
44570	310,000	435,643	338,934	340,000	340,000		Morrison Donor & Miscellaneous
	TOTAL OTHER LOCAL REVENUES	459,200	395,470	420,370	479,200		
46000	STATE OF TENNESSEE						
46175	0	0	0	0	0		
46500	State Education Funds						
46511	35,154,000	35,154,000	24,809,973	35,329,000	35,666,000		
46515	700,000	700,000	301,364	700,000	788,691		Pre-K Grant
46530	0	0	0	0	0		
46550	30,000	30,000	0	30,000	30,000		
46590	258,200	258,200	152,201	258,200	471,730		Grants-Safe Schools 71,580 -- Safe Schools One Time 178,950 -- CSHP-170,000 -- Family Resource 29,700 -- ConnectTN -Funds 17,000
46610	169,500	169,500	72,813	150,000	169,500		
46790	300	300	0	300	300		

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Revenue Estimate & Appropriations Requests - Buses Contracted #1 Rough Draft							
46800	Other State Revenues						
46851	285,100	285,100	142,838	285,100	285,100		
46980	5,000	5,000	0	0	5,000		(Art Subsidy Grants)
46990	500	500	0	500	500		
	TOTAL STATE OF TENNESSEE	36,602,600	36,602,600	25,479,189	36,753,100	37,416,821	
47000	FEDERAL GOVERNMENT						
47100	Federal Through State						
47143	0	0	0	0	0		Excess Cost
47590	521,000	521,000	0	0	70,770		Transition to Work 70768.71
47600	Direct Federal Revenue						
47640	81,400	81,400	43,714	81,400	81,400		
	TOTAL FEDERAL GOVERNMENT	602,400	602,400	43,714	81,400	152,170	
48000	OTHER GOVERNMENT & CITIZENS GROUPS						
48100	OTHER GOVERNMENTS						
48130	0	0	0	0	0		
	TOTAL OTHER GOVERNMENT & CITIZENS GROUPS	0	0	0	0	0	
	TOTAL ESTIMATED REVENUES	50,132,766	50,258,409	35,011,981	49,723,436	50,521,757	
49000	Estimated Other Sources						
49200	0	0	0	0	0		
49800	0	0	0	0	0		
	TOTAL ESTIMATED OTHER SOURCES	0	0	0	0	0	
	TOTAL ESTIMATED REVENUES	50,132,766	50,258,409	35,011,981	49,723,436	50,521,757	
ESTIMATED EXPENDITURES							
71100	REGULAR INSTRUCTION PROGRAM						
116	17,100,000	17,101,175	11,449,881	17,192,500	17,100,000		C- 370 Positions
117	125,200	125,200	45,000	90,000	125,200		C - Positions Already Counted
128	102,000	102,000	13,610	30,000	102,000		C- Up 4,700
140	0	402,000	382,595	382,595	292,500		Coaching Supplements (17-18 this line was used for the bonus) +
163	943,300	943,300	581,884	875,000	993,500		NC - 59 Positions
188	0	0	0	0	66,300		Bonus for NC Employees (Not including Daycare - Pre-K Seperate)
189	290,000	290,000	130,991	290,000	290,000		Sick Leave & Some Extra Supplements & Extra Pay (1-C-Position)
195	0	6,048	0	6,048	0		For R2BR Coaching
201	1,150,800	1,150,800	725,290	1,071,000	1,176,400		SS-6.20%
204	1,703,500	1,703,500	1,135,387	1,683,000	1,991,600		C-10.46% (increased from 9.08) - NC-11%
207	1,652,500	1,652,500	1,119,521	1,703,000	1,806,000		4% INCREASE UP 68200
210	35,000	35,000	14,258	15,000	35,000		
212	269,200	269,200	170,492	253,000	275,200		MC-1.45%
369	410,000	410,000	223,200	410,000	410,000		
370	55,000	55,000	6,258	55,000	55,000		
429	190,000	190,000	115,986	190,000	190,000		Per State Requirements Based On # Of All Certified Personnel All Schools Get \$200 For Each Certified Person

\$800 C & \$520 NC
Increase from 17-18 - \$300 Bonus for NC - Insurance
Increase Approx 4% - Retirement C
Increase 10.46%

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Account Number	Revenue Estimate & Appropriations Requests - Buses Contracted #1 Rough Draft	2017-2018	2017-20178		2017-2018	2018-2019	2018-2019
449	Textbooks	600,000	600,000	160,859	600,000	600,000	
499	Other Supplies & Materials	25,000	37,529	17,080	30,000	30,000	BLTV & BEECH Expenses
599	Other Charges	105,000	122,423	88,892	122,423	105,000	Allocations For Art-Music-Kindergarten-Dr Ed
722	Regular Instruction Equipment	330,000	401,370	339,203	400,000	330,000	Furniture \$50,000- Dr Ed \$60,000 Misc \$20,000- Chromebooks \$200,000 = \$330,000
	TOTAL REGULAR INSTRUCTION PROGRAM	25,086,500	25,597,045	16,720,387	25,398,566	25,973,700	
71150	ALTERNATIVE SCHOOL PROGRAM						
116	Teachers	332,400	332,400	187,430	282,000	285,000	C - 6 Positions
163	Educational Assistants	70,600	70,600	43,085	64,000	74,000	NC - 5 Positions
201	Social Security	25,000	25,000	13,040	20,000	22,300	SS-6.20%
204	State Retirement	38,000	38,000	20,546	31,000	38,000	C-10.46% - NC-11%
207	Medical Insurance	17,000	17,000	29,676	46,000	47,900	4% INCREASE UP \$1900
210	Unemployment Compensation	700	700	283	400	700	
212	Employer Medicare	5,900	5,900	3,050	4,800	5,300	MC-1.45%
	TOTAL ALTERNATIVE SCHOOL PROGRAM	489,600	489,600	297,110	448,200	473,200	
71200	SPECIAL EDUCATION PROGRAM						
116	Teachers	2,129,400	2,129,400	1,344,262	2,020,406	2,235,000	C- 47 Positions - Transition to Work Grant
117	Career Ladder Program	10,000	10,000	4,000	8,000	10,000	C-Positions Already Counted
128	Homebound Teachers	20,000	20,000	10,040	15,000	20,000	C- Already Counted Extra Work
163	Educational Assistants	448,900	448,900	338,378	517,000	497,900	NC- 28 Positions - Transition to Work Grant
171	Speech Pathologist	229,800	229,800	171,189	257,000	221,000	C-5 Positions
201	Social Security	176,000	176,000	106,395	161,000	185,100	SS-6.20%
204	State Retirement	266,400	266,400	170,136	257,000	314,900	C-10.46% - NC-11%
207	Medical Insurance	284,000	284,000	201,343	311,000	323,700	4% Increase Up \$12700
210	Unemployment Compensation	4,700	4,700	2,370	2,600	4,700	
212	Employer Medicare	41,200	41,200	24,893	38,500	43,350	MC-1.45%
369	Contracts For Sub Teachers-Certified	36,000	36,000	22,248	36,000	36,000	
370	Contracts For Sub Teachers-Non-Certified	35,500	35,500	13,656	30,000	30,000	
429	Instructional Supplies & Materials	43,000	43,000	41,523	42,000	43,000	
725	Special Education Equipment	15,000	15,000	4,072	5,000	15,000	
	TOTAL SPECIAL EDUCATION PROGRAM	3,739,900	3,739,900	2,454,505	3,700,506	3,979,650	
71300	VOCATIONAL EDUCATION PROGRAM						
116	Teachers	1,159,500	1,159,500	721,747	1,080,000	1,209,000	C-29 Positions
117	Career Ladder Program	4,000	4,000	1,000	2,000	4,000	C-Positions Already Counted
189	Other Salaries & Wages	39,800	39,800	30,108	39,800	40,230	NC 1 Position
201	Social Security	77,600	77,600	42,726	68,200	77,800	SS-6.20%
204	State Retirement	110,100	110,100	68,835	102,000	131,400	C-10.46% - NC-11%
207	Medical Insurance	125,100	125,100	81,058	123,000	130,200	4% Increase Up 5,100
210	Unemployment Compensation	2,000	2,000	810	1,000	2,000	
212	Employer Medicare	17,900	17,900	9,992	15,000	18,200	MC-1.45%
369	Contracts For Sub Teachers-Certified	32,000	32,000	12,420	25,000	32,000	
429	Instructional Supplies & Materials	37,000	37,000	28,096	30,000	37,000	
448	T & I Construction Materials	28,000	28,000	0	0	28,000	
730	Vocational Instruction Equipment	15,000	140,000	124,725	125,000	15,000	

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Number	Revenue Estimate & Appropriations Requests - Buses Contracted #1 Rough Draft	2017-2018	2017-20178		2017-2018	2018-2019	2018-2019
	TOTAL VOCATIONAL EDUCATION PROGRAM	1,648,000	1,773,000	1,121,517	1,611,000	1,724,830	
72000	SUPPORT SERVICES						
72110	ATTENDANCE						
105	Supervisor / Director	71,200	71,200	53,580	71,440	72,050	C- 1 Position
117	Career Ladder Program	1,000	1,000	500	1,000	1,000	C- Position Already Counted
162	Clerical Personnel	32,100	32,100	23,984	32,000	32,600	NC - 1 Position
189	Other Salaries & Wages	304,900	304,900	188,285	281,000	300,000	NC- 14 Positions (all 11mo - 19,250.50 increase)
201	Social Security	25,400	25,400	15,550	23,000	25,200	SS-6.20%
204	State Retirement	43,700	43,700	28,070	41,600	44,350	C-10.46% - NC 11%
207	Medical Insurance	31,300	31,300	21,782	31,300	32,600	4% Increase Up 1,300
210	Unemployment Compensation	1,200	1,200	480	600	1,200	
212	Employer Medicare	6,000	6,000	3,637	5,400	5,900	MC-1.45%
355	Travel	3,000	3,000	1,836	2,000	3,000	NC - Position
399	Other Contracted Services	60,000	60,000	19,429	55,000	60,000	Attendance Software Support Skyward Renews In July Plus Messenger
499	Other Supplies & Materials	21,000	21,000	8,500	21,000	21,000	Roll Books - Attendance Cards & Certificates
704	Attendance Equipment	25,000	25,000	343	15,000	25,000	
	TOTAL ATTENDANCE	625,800	625,800	365,976	580,340	623,900	
72120	HEALTH SERVICES						
131	Medical Personnel	515,000	515,000	330,917	486,000	540,000	NC - 20 Positions (Some PRN)
189	Other Salaries & Wages (All Grant Positions)	245,000	245,000	162,871	233,000	154,700	NC - 4 Positions (CSHP Grant)
201	Social Security	47,200	47,200	29,537	43,000	43,100	SS-6.20%
204	State Retirement	83,600	83,600	42,259	64,000	76,500	All -NC-11%
207	Medical Insurance	16,300	16,300	15,272	25,000	26,000	4% Increase UP 1,000
210	Unemployment Compensation	1,500	1,500	620	800	1,500	
212	Employer Medicare	11,200	11,200	6,908	10,200	10,100	MC-1.45%
355	Travel	18,000	18,000	12,516	18,000	25,000	12k HS 13k CSH
399	Other Contracted Services	7,000	7,000	3,600	7,000	7,000	
413	Drugs & Medial Supplies	18,000	18,000	1,843	15,000	18,000	
499	Other Supplies & Materials	15,000	15,000	13,366	15,000	15,000	
599	Other Charges (All CSH Grant Expenditures)	55,000	55,000	13,042	55,000	30,000	CSH Grant
735	Health Equipment	10,000	33,742	27,004	33,742	10,000	
	TOTAL HEALTH SERVICES	1,042,800	1,066,542	659,755	1,005,742	956,900	
72130	OTHER STUDENT SUPPORT						
117	Career Ladder Program	5,000	5,000	1,000	2,000	5,000	C -Positions Already Counted
123	Guidance Personnel	718,700	778,700	460,562	686,000	700,000	C- 14 Positions
189	Other Salaries & Wages	98,900	98,900	76,375	108,400	99,400	NC 3 Positions (BLTV)- C- Two (1/2) PositionsFamily Resource Ctr Grant retired
201	Social Security	51,000	55,000	27,786	41,600	49,900	SS-6.20%
204	State Retirement	75,600	81,600	42,423	70,000	77,700	C-10.46% - NC 11%
207	Medical Insurance	76,800	76,800	39,827	63,000	79,900	4% Increase Up 3,100
210	Unemployment Compensation	2,300	2,300	568	1,000	2,300	
212	Employer Medicare	12,000	13,000	7,369	12,000	11,700	MC-1.45%
309	Contracts With Government Agencies	612,000	612,000	152,616	612,000	676,500	SRO Officers We Reimburse The County Approx 2% Increase 12,300 + 1 New SRO WCHS
322	Evaluation & Testing	45,000	45,000	34,271	45,000	45,000	Testing For Students

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Number	2017-2018	2017-2018	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019
\$800 C & \$520 NC Increase from 17-18 - \$300 Bonus for NC - Insurance Increase Approx 4% - Retirement C Increase 10.46%							
Revenue Estimate & Appropriations Requests - Buses Contracted #1 Rough Draft							
399	Other Contracted Services	160,000	160,000	154,922	160,000	160,000	Copy Machines For All Schools & Dept. Locations (New Lease XMC-Xerox 15 Machines Plus DEX Machines (Residential Mental Health Reimbursements \$5,000)
599	Other Charges	75,000	75,000	67,095	75,000	75,000	Sick Leave & Miscellaneous Expenses 70,000.00 & Drug Testing -5,000.00
790	Other Equipment	125,000	125,000	79,269	125,000	125,000	Moved All Athletics 100,000 & 25,000 Misc.
TOTAL OTHER STUDENT SUPPORT		2,057,300	2,128,300	1,144,083	2,001,000	2,107,400	
72210	REGULAR INSTRUCTION PROGRAM						
105	Supervisors / Directors	331,400	331,400	248,124	331,000	254,900	C-4 Positions NC-1
117	Career Ladder Program	7,000	7,000	1,500	3,000	7,000	C- Positions Already Counted
129	Librarians	412,300	412,300	277,411	416,500	468,000	C-9 Positions
189	Other Salaries & Wages	30,800	30,800	23,057	30,800	31,300	NC-1 Position
201	Social Security	48,500	48,500	31,931	47,000	47,200	SS-6.20%
204	State Retirement	72,300	72,300	50,715	60,000	79,900	C-10.46% - NC 11%
207	Medical Insurance	66,700	66,700	48,438	68,000	70,800	4% Increase Up 2800
210	Unemployment Compensation	1,300	1,300	535	950	1,300	
212	Employer Medicare	11,400	11,400	7,468	11,000	11,100	MC-1.45%
355	Travel	50,000	50,000	25,515	35,000	50,000	Travel Allocations For Schools & Central Office Staff For Meetings
432	Library Books / Media	90,000	90,000	68,150	80,000	90,000	Library Allocations For Each School
499	Other Supplies & Materials	5,000	5,000	2,242	5,000	5,000	Supplies For Meetings
524	In-Service / Staff Development	30,000	30,000	15,741	30,000	30,000	Professional Development Registrations
599	Other Charges	24,000	24,000	17,173	24,000	24,000	Teachers Center Allocation 15,000.00
790	Other Equipment	35,000	35,000	482	35,000	35,000	
TOTAL REGULAR INSTRUCTION PROGRAM		1,215,700	1,215,700	818,482	1,177,250	1,205,500	
72215	ALTERNATIVE SCHOOL SUPPORT						
105	Supervisor / Director	72,900	72,900	54,132	72,200	72,800	C- 1 Position
161	Secretary (s)	21,800	21,800	14,342	21,600	22,400	NC - 1 Position
201	Social Security	6,000	6,000	4,245	5,900	6,000	SS-6.20%
204	State Retirement	9,100	9,100	6,493	9,000	10,150	C-10.46% - NC 11%
207	Medical Insurance	4,100	4,100	0	0	4,300	4% 200 INCREASE
210	Unemployment Compensation	500	500	61	300	500	
212	Employer Medicare	1,400	1,400	993	1,400	1,400	MC-1.45%
499	Other Supplies & Materials	5,900	5,900	0	3,000	5,900	Supplies
TOTAL ALTERNATIVE SCHOOL SUPPORT		121,700	121,700	80,266	113,400	123,450	
72220	SPECIAL EDUCATION PROGRAM						
105	Supervisor / Director	70,900	70,900	52,499	70,200	71,000	C- 1 Position
117	Career Ladder Program	1,000	1,000	500	1,000	1,000	C -Position Already Counted
124	Psychological Personnel	235,300	235,300	161,679	240,000	237,000	C- 4 Positions
189	Other Salaries & Wages	65,000	65,000	40,510	63,000	142,000	Homebound 27K , C- 1 Position NC-2 Positions
201	Social Security	23,600	23,600	14,780	21,500	28,000	SS-6.20%
204	State Retirement	34,600	34,600	23,794	34,000	47,700	C-10.46% - NC 11%
207	Medical Insurance	46,400	46,400	27,720	43,000	48,300	4% Increase Up 1900
210	Unemployment Compensation	800	800	175	400	800	
212	Employer Medicare	5,600	5,600	3,457	5,400	6,600	MC-1.45%
355	Travel	14,000	14,000	8,433	14,000	14,000	

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Number	Revenue Estimate & Appropriations Requests - Buses Contracted #1 Rough Draft	2017-2018	2017-20178		2017-2018	2018-2019	2018-2019		
399	Other Contracted Services	19,000	19,000	16,948	19,000	19,000			
524	In-Service / Staff Development	3,400	3,400	97	3,400	3,400			
790	Other Equipment	3,000	3,000	0	3,000	3,000			
	TOTAL SPECIAL EDUCATION PROGRAM	522,600	522,600	350,592	517,900	621,800			
72230	VOCATIONAL EDUCATION PROGRAM								
105	Supervisor / Director	75,600	75,600	56,883	75,900	76,850			C- 1 Position
117	Career Ladder Program	1,000	1,000	500	1,000	1,000			C-Positons Alredy Counted
201	Social Security	4,800	4,800	3,404	4,700	4,900			SS-6.20%
204	State Retirement	7,000	7,000	5,210	7,000	8,200			C-10.46%
207	Medical Insurance	4,800	4,800	3,399	4,700	5,000			4% Increase Up 200
210	Unemployment Compensation	200	200	32	100	200			
212	Employer Medicare	1,200	1,200	796	1,200	1,200			MC-1.45%
355	Travel	3,500	3,500	136	3,500	3,500			
599	Other Charges	12,000	12,000	11,238	12,200	12,000			Support Charges For Vocational Teachers
790	Other Equipment	15,000	15,000	2,312	10,000	15,000			
	TOTAL VOCATIONAL EDUCATION PROGRAM	125,100	125,100	83,910	120,300	127,850			
72250	EDUCATION TECHNOLOGY								
105	Supervisor/Director	81,400	81,400	61,303	81,600	82,400			C-1 Position
189	Other Salaries & Wages	205,600	205,600	158,043	209,000	206,800			NC - 7 Positions
201	Social Security	17,800	17,800	13,016	17,800	18,100			6.20%
204	State Retirement	30,100	30,100	22,261	30,000	31,500			C-10.46% NC-11%
207	Medical Insurance	22,700	22,700	13,534	20,000	23,700			4% Increase UP 1000
210	Unemployment Compensation	1,600	1,600	295	800	1,600			
212	Employer Medicare	4,200	4,200	3,044	4,200	4,300			1.45%
350	Internet Connectivity	100,000	100,000	80,623	100,000	100,000			ENA-(67,621.21)-(16/17)Web Hosting-Survey Monkey-Brain Pop- Follett- Sky Alert- Go Guardian Plus Misc
355	Travel	7,000	7,000	2,590	5,000	7,000			
399	Contracted Services	5,000	5,000	4,250	5,000	5,000			
499	Other Supplies & Materials	8,000	8,000	2,305	8,000	8,000			
524	In/Service / Staff Development	8,000	8,000	525	5,000	8,000			
790	Other Equipment	330,000	330,000	229,435	308,000	320,000			E-Rate Added (30k erate) -Dean Prince -Equipment
	TOTAL TECHNOLOGY EDUCATION	821,400	821,400	591,224	794,400	816,400			
72310	BOARD OF EDUCATION								
118	Board Secretary	36,700	36,700	27,066	36,200	37,000			NC 1-Position
189	Other Salaries & Wages	69,700	69,700	51,572	69,000	69,800			C- 1 Position
191	Board & Committee Members Fees	30,000	30,000	14,685	25,000	30,000			NC 6 Positions
201	Social Security	8,500	8,500	5,523	8,000	8,600			SS-6.20%
204	State Retirement	13,800	13,800	9,998	13,500	15,100			NC-11%
207	Medical Insurance	7,000	7,000	6,627	9,400	9,800			4% Increase Up 400
210	Unemployment Compensation	600	600	65	300	600			
212	Employer Medicare	2,000	2,000	1,327	1,900	2,000			MC-1.45%
305	Audit Services	7,500	7,500	7,000	7,000	7,500			School Audits
320	Dues & Memberships	8,000	8,000	7,413	8,000	8,000			TASBO dues
331	Legal Services	10,000	10,000	6,054	10,000	10,000			

2018-2019 Budget Description Work Papers

Account	Original Budget	Amended Budget	Actual Revenues & Expenditures As Of 3/18	Estimated Revenues & Expenditures	2018-2019	2018-2019	Explanation Of Budget
Number	2017-2018	2017-20178		2017-2018	2018-2019	2018-2019	
\$800 C & \$520 NC Increase from 17- 18 - \$300 Bonus for NC - Insurance Increase Approx 4% - Retirement C Increase 10.46%							
Revenue Estimate & Appropriations Requests - Buses Contracted #1 Rough Draft							
355	Travel	27,000	27,000	13,410	25,000	27,000	
506	Liability Insurance	65,000	65,000	1,012	63,000	65,000	Warren County Self- Insurance
508	Premiums On Corporate Surety Bonds	3,000	3,000	1,005	3,000	3,000	Notary Bonds & Surety Bonds For Employee Dishonesty Bonds
510	Trustee's Commission	345,000	345,000	241,490	340,000	345,000	
513	Worker's Compensation Insurance	210,000	210,000	0	210,000	210,000	Warren County Self- Insurance
599	Other Charges	25,000	25,000	9,918	25,000	25,000	Employee Of the Month Awards & Plaques & Board Supplies
701	Administration Equipment	10,000	10,000	1,699	5,000	10,000	
TOTAL BOARD OF EDUCATION		878,800	878,800	405,864	859,300	883,400	
72320 OFFICE OF THE SUPERINTENDENT							
101	County Official / Administrative Officer	107,800	107,800	79,321	106,000	108,200	C 1 Positon Up 2% from 106,000
117	Career Ladder Program	1,000	1,000	0	1,000	1,000	C- Position Already Counted
201	Social Security	6,800	6,800	4,528	6,300	6,800	SS-6.20%
204	State Retirement	9,900	9,900	7,202	9,800	11,500	C-10.46%
207	Medical Insurance	10,100	10,100	7,443	10,100	10,550	4% Increase Up 450
210	Unemployment Compensation	300	300	32	50	300	
212	Employer Medicare	1,700	1,700	1,059	1,600	1,700	MC-1.45%
307	Communication	59,100	59,100	27,569	52,000	59,100	Phone Bills Central Office & New Phones For Some Schools
320	Dues & Memberships	4,200	4,200	3,750	4,200	4,200	TOSS dues
348	Postal Charges	5,000	5,000	4,466	5,000	5,000	
355	Travel	7,000	7,000	5,111	7,000	7,000	
599	Other Charges	2,000	2,000	268	1,000	2,000	Bankcard Gas Charges, Chamber Membership, misc
TOTAL OFFICE OF THE SUPERINTENDENT		214,900	214,900	140,749	204,050	217,350	
72410 OFFICE OF THE PRINCIPAL							
104	Principals	720,000	720,000	538,558	717,500	728,000	C-10 Positions
117	Career Ladder Program	8,000	8,000	3,500	7,000	8,000	C-Positions Already Counted
139	Assistant Principals	400,800	401,975	283,108	423,000	403,500	C-7 Positions
161	Secretary (s)	482,000	482,000	303,027	455,000	452,700	NC -20 Positions
189	Other Salaries & Wages	10,000	10,000	41	10,000	10,000	NC -Positions Already Counted
201	Social Security	100,500	100,500	66,230	96,000	99,450	SS 6.20%
204	State Retirement	156,700	156,700	108,262	155,000	170,200	N-10.46% NC -11%
207	Medical Insurance	112,500	112,500	78,232	117,000	121,700	4% Increase Up 4,700
210	Unemployment Compensation	2,700	2,700	1,153	2,000	2,700	
212	Employer Medicare	23,600	23,600	15,489	23,000	23,350	MC -1.45%
307	Communication	290,000	290,000	185,966	280,000	290,000	Phone System Upgrades If Needed & Additional Wiring & Monthly Bills
320	Dues & Memberships	2,000	2,000	0	2,000	2,000	SACS Fees Southern Assoc Of Schools & Colleges Only WCHS
355	Travel	2,000	2,000	0	2,000	2,000	
499	Other Supplies & Materials	2,500	2,500	102	500	2,500	
701	Administration Equipment	60,000	60,000	839	20,000	60,000	Computers & Equipment For Principals/Bookkeepers & School Offices
TOTAL OFFICE OF THE PRINCIPAL		2,373,300	2,374,475	1,584,507	2,310,000	2,376,100	
72510 FISCAL SERVICES							
113	Internal Audit Personnel	218,600	218,600	173,643	229,500	231,700	NC - 6 Positions

2018-2019 Budget Description

Work Papers

Account	Revenue Estimate & Appropriations Requests - Buses Contracted #1 Rough Draft	Original Budget	Amended Budget	Actual Revenues & Expenditures As Of 3/18	Estimated Revenues & Expenditures	\$800 C & \$520 NC Increase from 17-18 - \$300 Bonus for NC - Insurance Increase Approx 4% - Retirement C Increase 10.46%	Explanation Of Budget
Number		2017-2018	2017-20178		2017-2018	2018-2019	2018-2019
201	Social Security	13,600	13,600	9,798	13,300	14,400	SS - 6.20%
204	State Retirement	24,100	24,100	16,826	23,000	25,500	R-11%
207	Medical Insurance	12,000	12,000	8,387	11,500	12,480	4% Increase Up 480
210	Unemployment Compensation	800	800	221	400	800	
212	Employer Medicare	3,200	3,200	2,403	3,164	3,400	MC-1.45%
355	Travel	1,500	1,500	1,099	1,800	4,500	(took some equip funds and put in travel)
399	Other Contracted Services	25,700	25,700	21,751	25,000	25,700	Local Government Software & Hardware Expenses & Internet Expenses
435	Office Supplies	10,000	10,000	7,038	8,500	10,000	
599	Other Charges	5,000	5,000	599	1,000	5,000	Copier Charges For Compliance Depts.
701	Administration Equipment	20,000	20,000	12,098	13,000	17,000	Compliance Dept Equipment (put some in travel)
	TOTAL FISCAL SERVICES	334,500	334,500	253,863	330,164	350,480	
72610	OPERATION OF PLANT						
105	Supervisor/Director	116,200	116,200	60,677	81,000	117,800	NC - 3 Positions
166	Custodial Personnel	1,137,700	1,137,700	761,510	1,025,000	1,123,600	NC-54 Positions
189	Other Salaries & Wages	10,000	10,000	444	5,000	10,000	Extra Work
201	Social Security	78,400	78,400	48,421	67,000	77,700	SS-6.20%
204	State Retirement	139,200	139,200	80,670	113,000	138,800	R-11%
207	Medical Insurance	119,700	119,700	91,531	127,500	132,600	4% -Up 5100
210	Unemployment Compensation	4,000	4,000	1,774	2,500	4,000	
212	Employer Medicare	18,400	18,400	11,363	16,000	18,250	MC-1.45%
351	Rentals	5,000	5,000	0	5,000	5,000	Civic Center Rentals For Sports
399	Other Contracted Services	111,400	111,400	57,773	90,000	111,400	Pest Control & Other needed Contracted Such As Painting Energy Management Projects
410	Custodial Supplies	235,000	235,000	104,208	210,000	235,000	
415	Electricity	1,512,000	1,512,000	1,064,044	1,500,000	1,587,800	Up 5% -75,800
434	Natural Gas	162,700	162,700	176,653	215,000	173,500	Up 5% - 10,800
454	Water & Sewer	168,900	168,900	83,236	122,000	177,400	Up 5% - 8,500
499	Other Supplies & Materials	45,000	45,000	37,765	45,000	45,000	Mats & Mops
502	Building & Contents Insurance	145,000	145,000	0	145,000	145,000	Warren County Self-Insurance Fund
599	Other Charges	35,000	35,000	103	15,000	35,000	Batteries & Extra Supplies Needed For All Departments - Uniforms
720	Plant Operation Equipment	40,000	40,000	0	30,000	40,000	
	TOTAL OPERATION OF PLANT	4,083,600	4,083,600	2,580,172	3,814,000	4,177,850	
72620	MAINTENANCE OF PLANT						
105	Supervisors / Directors	88,000	88,000	60,740	81,000	125,700	NC - 3 Positions
161	Secretary (s)	31,800	31,800	23,817	31,800	32,300	NC - 1 Position
189	Other Salaries & Wages	470,200	470,200	390,102	522,000	446,100	NC - 14 Positions
201	Social Security	36,600	36,600	28,050	38,000	37,550	SS-6.20%
204	State Retirement	64,900	64,900	52,221	70,000	66,550	R-11%
207	Medical Insurance	35,900	35,900	44,396	60,500	63,000	4% Increase Up 2,500
210	Unemployment Compensation	1,700	1,700	537	1,000	1,700	
212	Employer Medicare	8,600	8,600	6,560	8,900	8,850	MC-1.45%
399	Other Contracted Services	458,100	458,100	452,253	458,100	458,100	Mowing & Contracted Services
425	Gasoline	70,000	70,000	70,000	70,000	72,000	Gasoline For All Vehicles All Departments
499	Other Supplies & Materials	365,000	391,000	272,291	372,000	365,000	
599	Other Charges	52,000	52,000	7,164	10,000	52,000	Maintenance Software & Support
701	Administration Equipment (Safe Schools Grant)	55,000	55,000	1	43,000	250,530	Safe Schools Grants 250530
717	Maintenance Equipment	50,000	50,000	0	20,000	50,000	Maintenance Equipment

2018-2019 Budget Description

Work Papers

Account	Revenue Estimate & Appropriations Requests - Buses Contracted #1 Rough Draft	Original Budget	Amended Budget	Actual Revenues & Expenditures As Of 3/18	Estimated Revenues & Expenditures	\$800 C & \$520 NC Increase from 17- 18 - \$300 Bonus for NC - Insurance Increase Approx 4% - Retirement C Increase 10.46%	Explanation Of Budget
Number		2017-2018	2017-20178		2017-2018	2018-2019	2018-2019
	TOTAL MAINTENANCE OF PLANT	1,787,800	1,813,800	1,408,132	1,786,300	2,029,380	
72710	TRANSPORTATION						
312	Contract With Private Agency (Transportation Co. Durham)	1,895,200	1,895,200	1,295,110	1,895,200	1,952,100	UP 3 % Per Contract Special Ed Bus Attendants & Drivers Included
	TOTAL TRANSPORTATION	1,895,200	1,895,200	1,295,110	1,895,200	1,952,100	
73300	COMMUNITY SERVICES - DAY CARE PLUS 2017-18 LEAPS GRANT ADDED TO CATEGORY PER STATE DEPT OF EDUCAITON						
105	Supervisor/Director	30,000	30,000	0	0	0	C-LEAPS Grant (Wasn't Awarded)
116	Teachers	365,400	365,400	0	0	0	C-LEAPS Grant (Wasn't Awarded)
169	Part-Time Personnel	7,400	7,400	0	0	0	C-LEAPS Grant (Wasn't Awarded)
189	Other Salaries & Wages (Day Care)	80,000	80,000	48,103	65,200	80,000	NC - Day Care Employees Only
201	Social Security	30,000	30,000	2,805	3,800	5,000	SS-6.20%
204	State Retirement	45,400	45,400	0	0	0	LEAPS GRANT WASN'T AWARDED
207	Medical Insurance	0	0	0	0	0	
210	Unemployment Compensation	800	800	169	300	600	
212	Employer Medicare	7,100	7,100	698	1,000	1,300	MC-1.45%
299	Other Fringe Benefits	1,700	1,700	0	0	0	LEAPS Grant (Wasn't Awarded)
355	Travel	1,400	1,400	761	1,300	1,400	Day Care Travel Only
399	Other Contracted Services	1,800	1,800	0	0	0	LEAPS Grant (Wasn't Awarded)
422	Food Supplies	800	800	0	0	0	LEAPS Grant (Wasn't Awarded)
429	Instructional Supplies & Materials	15,800	15,800	0	0	0	LEAPS Grant (Wasn't Awarded)
499	Other Supplies & Materials	12,500	12,500	7,793	11,000	12,500	Day Care Supplies Only
524	In-Service & Staff Development	7,800	7,800	0	0	0	LEAPS Grant (Wasn't Awarded)
599	Other Charges	25,400	25,400	0	0	0	LEAPS Grant (Wasn't Awarded)
	TOTAL COMMUNITY SERVICES	633,300	633,300	60,329	82,600	100,800	Day Care (LEAPS GRANT OFF)
73400	EARLY CHILDHOOD EDUCATION (Pre-K Grant)						
105	Supervisor/Director	51,700	51,700	25,419	42,000	50,100	C- 1 Position
116	Teachers	369,400	369,400	240,346	357,000	418,000	C- 9 Positions
163	Educational Assistants	141,700	141,700	93,366	141,000	162,800	NC - 9 Positions
188	Bonus Payments	0	0	0	0	2,700	NC - 9 x 300 Bonus
189	Other Salaries & Wages	7,000	7,000	0	5,500	7,000	
201	Social Security	34,900	34,900	20,008	32,000	39,800	SS-6.20%
204	State Retirement	53,900	53,900	33,495	50,000	68,000	N-10.46% NC -11%
207	Medical Insurance	71,300	71,300	46,772	71,300	82,900	4% INCREASE UP 3200 (2 NEW EMPLOYEES)
210	Unemployment Compensation	1,400	1,400	496	800	1,500	
212	Employer Medicare	8,200	8,200	4,690	7,500	9,350	MC - 1.45%
355	Travel	12,000	12,000	14,351	16,500	16,000	
429	Instructional Supplies	31,000	31,000	13,664	31,000	32,000	
524	In-Service/Staff Development	8,000	8,000	929	4,000	1,500	
599	Other Charges	45,700	45,700	27,890	45,700	36,000	Family Engagement, Audio Experts
722	Regular Instruction Equipment	0	0	0	0	5,000	
790	Other Equipment	18,600	18,600	2,535	18,600	4,000	Non instructional equipment
	TOTAL EARLY CHILDHOOD EDUCATION	854,800	854,800	523,961	822,900	936,650	Pre-K Grant
76000	CAPITAL OUTLAY						
76100	REGULAR CAPITAL OUTLAY						

2018-2019 Budget Description Work Papers

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Revenue Estimate & Appropriations Requests - Buses Contracted #1 Rough Draft						
707	900,000	900,000	710,257	900,000	1,187,000	900,000 + 287,000 for West Project
	900,000	900,000	710,257	900,000	1,187,000	
99100						
590	0	0	0	0	0	
99300						
590	0	0	0	0	0	
	0	0	0	0	0	
	51,452,600	52,210,062	33,650,751	50,473,118	52,945,690	
39000				(749,682)	(2,423,933)	
	7,500,824					
	1,090,774					
	6,410,050					
	49,723,436					
	50,473,118					
	5,660,368					
	50,521,757					
	52,945,690					
	3,236,435					