Regular Board Meeting

August 10, 2026 6:00 PM
MCBOE

1. Agenda	Julie Keny Cathey
2. Recognitions	
3. Public Comment	
4. Virtual School Update	
1. Monthly Withdrawal Report	
2. Virtual enrollment by class and grade	
5. Committee Reports/Schedule Committee Meetings	
6. Consent Agenda	
1. Minutes	
7. Bids	Justin Perry, Savannah Gold, Tres Beasley, Jeremy Austin
1. Gas and Diesel Bids	
2. Propane Bids	
8. Federal Original Budgets 2026-2027	Justin Perry, Savannah Gold
1. Behavioral Partnership Support Grant 2026-2027	
2. Preschool Access For All Network Grant 2026-2027	
9. New Business	
10. Director's Report	Justin Perry
11. Adjourn	Julie Keny Cathey
12. FYI	
1. Approved Fundraisers	
2. Monthly Financial Reports	
3. Opening enrollment figures	
4. Travel Requests	
5. Use of Facility Requests	

Marshall County Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in September	**Agendas**	**1.403**	**07/12/21**
		Rescinds: **1.403**	Issued: **11/09/20**

The Executive Committee of the Board shall be responsible for developing an agenda for each board meeting. Any board member may recommend items to be placed on the agenda for discussion. The particular order may vary from meeting to meeting in keeping with the business at hand.

The agenda (which shall include the consent agenda), together with supporting materials, shall be given to board members at least one (1) day prior to the scheduled date of the meeting. The agenda shall be available for public inspection when it is distributed to the board members. At the beginning of each meeting the Board shall, by a majority vote, approve changes in the agenda for the meeting, which may involve the addition to or deletion of items previously included on the agenda. The Board, however, may not revise board policies or adopt new ones, unless such action has been scheduled.

Staff members or citizens of the district may suggest items for the agenda by presenting proposed items to the director of schools or the chairman of the Board.

For items to be considered on the agenda, they must be received in the director of schools' office at least seven (7) business days prior to the scheduled date of the meeting. The person(s) requesting an item on the agenda shall forward any background information to the director of schools' office so that the material will be included in the delivery to the board members prior to the meeting.

Citizens wishing to address the Board must follow guidelines set forth in policy *Appeals to and Appearances Before the Board* (1.404)

CONSENT AGENDA

While developing the agenda, the chair and director of schools shall identify routine or non-controversial items to be placed on the consent agenda, which shall become a part of the regular agenda. If any member objects to including an item on the consent agenda, that item shall be moved to the regular agenda as an action item requiring discussion. The remaining consent items may be adopted in a single vote without discussion.

Marshall County Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in September	**Appeals to and Appearances Before the Board**	**1.404**	**07/10/23**
		Rescinds: **1.404**	Issued: **10/08/12**

APPEALS TO THE BOARD

Any matter relating to the operation of the school system may be appealed to the Board. However, the Board desires that all matters be settled at the lowest level of responsibility and will not hear complaints or concerns which have not advanced through the proper administrative procedure from the point of origin.

If all administrative channels have been pursued and there is still a desire to appeal to the Board, the matter shall be referred in writing and the Board shall determine whether to hear the appeal.

APPEARING BEFORE THE BOARD

The executive committee may place individuals on the agenda. Other individuals desiring to appear before the Board must submit a written request with descriptive materials to the office of the director of schools seven (7) business days before the meeting. If the request is approved by the Executive Committee, the item will be placed on the agenda. Individuals placed on the agenda will be recognized at the meeting and given three minutes to speak. The public may address the board about any concerns except personnel matters, which are the responsibility of the director of schools.

The Board may, at its discretion, waive the seven day rule in case of a situation which makes such notice impractical or impossible.

Delegations must select only one individual to speak on their behalf unless otherwise determined by the Board.

Guidelines for individuals who address the Board:

1. Those requesting to speak to the Board must have documented evidence that they have followed the chain of command in addressing this issue.
2. Each person speaking shall state his/her name, address, and subject of remarks.
3. Individuals speaking to the Board will address their remarks to the chair.
4. Individuals may address the Board only on items that the Board can take action on.
5. No response is necessary by the Board or any board member.
6. If appropriate, the Board or the director of schools will respond at a later date.
7. Time is not transferable to another individual.
8. Name calling, personal attacks, profanity, threats, verbal abuse, or disruption of the orderly meeting process will result in the individual or group being asked to leave the meeting.

Individuals desiring additional information about any item on the agenda shall direct such inquiries to the office of the director of schools.

Public Comment Period [2]

There shall be a public comment period for each meeting with actionable items on the agenda, with the exception of teacher disciplinary hearings. Comments shall be limited to topics listed on the agenda. The total public comment period shall be for no more than ten (10) minutes. If an individual wishes to address the Board during the public comment period, he/she must contact the director the Wednesday prior to the school board meeting. If Wednesday is a holiday, then sign-ups will be Thursday prior to the meeting. Each speaker shall be given no more than two (2) minutes. Delegations shall select only one (1) individual to speak on their behalf unless otherwise determined by the Board.

Legal References:

1. TCA 39-17-306
2. Public Acts of 2023, Chapter No. 300

Cross References:

School Board Meetings 1.400
Public Hearings 1.401
Agendas 1.403
Discrimination/Harassment of Employees 5.500
Complaints and Grievances 5.501
Student Discrimination, Harassment, Bullying, Cyber-bullying, and Intimidation 6.304
Student Concerns 6.305

Virtual Program Enrollment Fall 2026

FORREST	LMS	MCHS	CHS	Homeschool
7th Grade	7th Grade	N/A	7th Grade	7th Grade
1				2
8th Grade	8th Grade	N/A	8th Grade	8th Grade
7	1		3	3
9th Grade	N/A	9th Grade	9th Grade	9th Grade
5		2	0	2
10th Grade	N/A	10th Grade	10th Grade	10th Grade
4		3	1	2 out of district
11th Grade	N/A	11th Grade	11th Grade	11th Grade
4		2	4	0
12th Grade	N/A	12th Grade	12th Grade	12th Grade
5		3	1	0
TOTAL: 26	TOTAL: 1	TOTAL: 10	TOTAL: 9	TOTAL: 9

GRAND TOTAL AS OF 8/7/2026: 55

Marshall County Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in September	**Board Committees**	**1.300**	**10/12/99**
		Rescinds: **BBC**	Issued: **08/13/93**

The Board shall operate without standing committees, except for the Executive Committee; however, special committees composed of board members may be appointed by the chairman at the direction of the Board and as the needs of the Board shall require.[1] Such committees shall be discharged when the work is finished or earlier by a majority vote of the entire Board. All reports by special committees shall be made directly to the Board.

1. Special committees shall be appointed by the chairman serving in an advisory capacity shall ordinarily consist of less than a quorum of board members;

2. The committee will be advisory only unless specifically authorized to transact designated business;

3. General issues to be discussed by the committee must be approved in advance by the entire Board;

4. A committee shall serve no longer than the annual organization meeting of the Board unless reappointed to finish a designated task; and

5. Committee meetings shall be held in accordance with the Open Meetings law.[2]

Legal References:

1. TCA 49-2-205(2)
2. TCA 8-44-102(b)

Cross References:

School Board Meetings 1.400
Public Hearings 1.401

Committees for 2025-2026

September 8, 2025

Executive Committee
Julie Keny Cathey, Chairman of the Board
Justin Perry, Director of Schools

Policy
*Andy Woodard
*(*The entire board will make up this committee)

Budget/Education
*Kristen Gold
(The entire board will make up this committee*)*

Curriculum/Instruction
*(*Includes Technology & Attendance*)*
*Julie Keny Cathey
Betsy Bishop
Harvey Jones
Kristen Gold
Heidi McElhaney
Tresha Grissom
Mike Herron

Acquisition/Maintenance/Transportation
*Harvey Jones
(The entire board will make up this committee)

Safety Committee
*John Daniel Allen & Julie Keny Cathey
(The entire board will make up this committee)

Five-Year Strategic Plan
*Kristen Gold
*(*The entire board will make up this committee)

Enrollment Retention & Virtual Committee
*Mike Herron
(The entire board will make up this committee*)*

***Chairman of Committee**

Please note: Any board member can attend any committee meeting that they are not a part of but cannot take part in the voting process in that committee meeting.

Revised 9/2/2025 to add the entire board to the maintenance committee

Marshall County Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in September	**Agendas**	**1.403**	**07/12/21**
		Rescinds: **1.403**	Issued: **11/09/20**

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Marshall County Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in September	**Minutes**	**1.406**	**08/12/19**
		Rescinds: **1.406**	Issued: **10/12/99**

The director of schools shall keep, or cause to be kept, complete and accurate minutes of all meetings of the Board.[1] The draft of the minutes of the previous meeting shall be sent to all board members with the agenda for the subsequent meeting. Following their approval by the Board, the minutes shall be signed by the chair and director of schools.[2] The minutes shall become permanent records of the Board and shall be made available to interested citizens and the news media upon request.[2,3] A copy shall be provided to all board members, the president of the local education association, and to each of the schools no more than thirty (30) days after the approval by the Board.[4]

The minutes shall include:

1. The nature of the meeting (regular or special), time, place, date, board members present or absent, and the approval of the minutes of the preceding meeting;[2]

2. A record of all motions, proposals, and resolutions passed or denied by the Board, together with the names of the members making and seconding the motions, and a record of the members voting "aye" and "nay" in the event of a roll call vote;[2]

3. Names of persons addressing the Board and the purpose of their remarks; and

4. A brief account of those items discussed, and whether or not any motions were made regarding those items.

Legal References:

1. TCA 49-2-301(b)(1)(C)-(D)
2. TCA 8-44-104(a)
3. TCA 10-7-503(a)(1)(B), (a)(2)(B)
4. TCA 49-2-203(a)(11); Public Acts of 2019, Chapter No. 248

Cross References:

Duties of Officers 1.201

July 20, 2026

The Marshall County Board of Education met in regular session on Monday, July 20, 2026, at 6:00 p.m., in the Board Conference Room at Jones School.

Members present were John Daniel Allen, Betsy Bishop, Julie Keny Cathey, Kristen Gold, Ashley Harris, Mike Herron, Harvey Jones and Andy Woodard. Tresha Grissom was absent.

Pledge/Prayer

Mr. Herron made a motion, with a second by Mr. Woodard, to approve the agenda. The motion passed 8-0.

There was no public comment.

Ashley Johnson presented a Virtual Update.

There will be a Curriculum Committee meeting, a Policy Committee meeting and a closed Safety meeting immediately following the regularly scheduled Board meeting August 10, 2026.

Due to fall break the October Board meeting has been moved to October 19, 2026 at 6:00 p.m.

Presented under Consent Agenda: June 8, 2026, board meeting minutes, June 11, 2026, Special Called minutes and June 29, 2026, executive session minutes; Personnel Hearing Officers; Student Disciplinary Hearing Authority; LMS Out of State Travel Request and the updated Organizational Chart. Mr. Allen made a motion, with a second by Ms. Harris, to approve the consent agenda. The motion passed 8-0.

Mr. Jones made a motion, with a second by Mr. Herron, for the high school athletic organizations to wear the same school colors as the previous year. Also, after the August election and after all new and re-elected board members are in place for the September regular board meeting the board will schedule a policy committee meeting or work session to start creating a policy regarding school colors, names and mascots. Yay-Ms. Bishop, Ms. Cathey, Ms. Harris, Mr. Herron and Mr. Jones. Nay-Mr. Allen, Mr. Woodard and Ms. Gold. The motion passed 5-3.

Mr. Herron made a motion, with a second by Mr. Jones to suspend the rules for Ms. Tracy Harris to speak regarding the TN Together Survey. Mr. Herron made a motion, with a second by Ms. Bishop to approve the TN Together Survey survey. The motion passed 8-0.

Mr. Jones made a motion, with a second by Mr. Allen, to approve the low bid of MG Roofing for the Central Office roofing project. Mr. Ward was present for the meeting and discussed the bids. The motion passed 8-0.

Ms. Harris made a motion, with a second by Ms. Bishop, to approve Resolution No. Budget Additional Revenues General Purpose School Fund (141) and Resolution No. Budget Amendment General Purpose School Fund (141). The motion passed 8-0.

Mr. Herron made a motion, with a second by Mr. Jones, to approve the following Federal Original Budgets: Perkins Basic Original Budget 2026-2027 and Perkins Reserve Original Budget 2026-2027. The motion passed 8-0.

There was no new business.

During the Director's Report Dr. Perry thanked First Commerce Bank for the furniture they donated to the District. He also thanked Dwayne, Tres, Chris along with all of the maintenance department for the work performed over the summer getting the buildings ready for students. Dr. Perry also recognized the principals, supervisors, teachers and everyone in the district for proficiency gains in grades 3-12 English, Math and Social Studies.

The meeting adjourned at 6:27 p.m.

Respectfully Submitted,

_____

Julie Keny Cathey, Chair

_____

Justin Perry, Director

July 20, 2026

The Marshall County Board of Education met in a special called meeting on Monday, July 20, 2026, at 6:560 p.m. in the Board Conference Room at Jones School.

Members present were John Daniel Allen, Betsy Bishop, Julie Keny Cathey, Kristen Gold, Tresha Grissom, Ashley Harris, Mike Herron, Harvey Jones, and Andy Woodard. Tresha Grissom was absent.

There was no public comment.

Mr. Allen made a motion, with a second by Ms. Cathey, to approve the following policy updates: The motion passed 8-0.

1.403 Agendas
1.404 Appeals to and Appearances Before the Board
4.213 Family Life Education
4.215 Instructional Use of Digital Devices
5.106 Application and Employment
5.200 Separation Practices for Tenured Teachers
5.201 Separation Practices for Non-Tenured Teachers
5.302 Sick Leave
5.303 Personal and Professional Leave
6.200 Attendance
6.303 Interrogations and Searches
6.306 Interference/Disruption of School Activities
6.4053 Outside Applied Behavior Analysis Therapy

The meeting adjourned at 6:51 p.m.

Respectfully Submitted,

_____
Julie Keny Cathey, Chair

_____
Justin Perry, Director

Finch, Pam <pam.finch@mcstn.net>

bid Gasoline and Diesel

Haley, Jen <jen.haley@mcstn.net> Wed, Aug 5, 2026 at 12:51 PM
To: Pamela Finch <pam.finch@mcstn.net>
Cc: Angie Barnes <ANGIE.BARNES@mcstn.net>, Jeremy Austin <jeremy.austin@mcstn.net>, Savannah Gold <savannah.gold@mcstn.net>, Jennifer Haley <jen.haley@mcstn.net>

Today Marshall County Board of Education received one bid for Gasoline and Diesel from Barber Oil Co.
Gas per gallon $0.04
Diesel per gallon $0.045
Transportation cost Gas $0.05
Transportation cost Diesel $0.055 plus any additional cost for small truck delivery $0.16

Thank you,
--
Jen Haley

Federal Projects Bookkeeper

Marshall County Schools

700 Jones Circle

Lewisburg, TN 37091

931-359-1581 ext 2005

Marshall County Schools is an equal opportunity employer and provider.

08052026 bid Gas and Diesel Barber Oil.pdf
192K

INVITATION TO BID

Gasoline and Diesel

The Marshall County Board of Education is accepting bids on non-ethanol gasoline and diesel fuel. Bids must be 89 octane quality or higher. Price is to include delivery within 48 hours and being pumped into tanks owned by the school system. The quantity to be used is approximately 10,000 gallons per month for at least nine months annually. Owners has two 10,000 gallon tanks for diesel fuel, and one 3,000 gallon tank for gasoline located at the school bus garage. Owner has one 1,000 gallon and one 550 gallon tank for diesel and one 550 gallon tank for gas at Forrest School in Chapel Hill. Owner has one 1,000 gallon tank at Cornersville High School. The bidder shall service these tanks. Bidder must supply pumps for the three locations. Possible penalties are applicable for late deliveries. Proof of rack average for day of fill up must be supplied with each invoice. Diesel is to be pure and not Bio-Diesel. If agreed upon by both parties (School System and Contractor), the contract can be extended for two additional years providing there are no price increases.

Bids must be submitted in a sealed envelope marked "Bid -- Gasoline/Diesel" and returned to the Office of the Director of Schools by 10:00 a.m. on August 5, 2026, for a bid opening at that time. Successful bidder must file through their office Federal Excise Tax Rebate for any fuel purchase. Bid sheet is available at 700 Jones Circle. For further questions please contact Jeremy Austin at 931-359-4866. Marshall County Board of Education reserves the right to reject any and all bids and waive formalities.

Marshall County Schools

Gas and Diesel Bid

August 5, 2026

Company: Barber Oil

Price Gas: See attached per gallon # 0.04

Price Diesel: See attached per Gallon # 0.045

Company:

Price Gas:

Price Diesel:

Company:

Price Gas:

Price Diesel:

Company:

Price Gas:

Price Diesel:

Signature: Savannah Gold Savannah Gold

Signature: Jen Haley Jen Haley

Gasoline and Diesel

Spec Sheet

Please bid on the following:

Gasoline and Diesel

	Non-Ethanol 89 Octane	Pure Diesel No. 2
Price Per Gallon	Rack Avg. $ .04	Rack Avg. $ .045
Transportation Cost	Rack Avg. $ .05	Rack Avg. $ .055
Total Cost	$ .09	$ .10

Any additional cost for small truck delivery: $ .16

Company Name: Barber Oil Co.

Mailing Address: 659 W. Main St. Hohenwald, TN 38462

Signature & Title of Bidder: Don Barber

Date:

Name and Telephone #: Ted Wray 931-446-2946

***Vendor is required to show documentation for cost on each day of invoice.**

4-5-2026

Finch, Pam <pam.finch@mcstn.net>

Propane Gas bid

Haley, Jen <jen.haley@mcstn.net> Wed, Aug 5, 2026 at 12:46 PM
To: Pamela Finch <pam.finch@mcstn.net>
Cc: Robert Robinson <dwayne.robinson@mcstn.net>, Savannah Gold <savannah.gold@mcstn.net>, Jennifer Haley <jen.haley@mcstn.net>, Hope Dillard <hope.dillard@mcstn.net>

Today Marshall County BOE received one bid proposal from DCC Propane/UPG for propane for the 2026-2027 school year:
$1.539 per gallon Fixed, with no fees, no charge for setting tanks. As needed service is $125./hour for one person and $150/hour for two people.

Please see attached.

--
Jen Haley

Federal Projects Bookkeeper

Marshall County Schools

700 Jones Circle

Lewisburg, TN 37091

931-359-1581 ext 2005

Marshall County Schools is an equal opportunity employer and provider.

08052026 bid Propane DCC UPG.pdf
190K

Marshall County Schools

Annual Propane Bid

August 5, 2026

Company: UPG / DCC Propane + parts 1 pan $125/hr. 2 people $150/hr.

Price: $ 1.539

Company:

Price:

Company:

Price:

Company:

Price:

Signature: Savannah Gold Savannah Gold

Signature: Jen Haley Jen Haley

DCC owns.

Propane Gas

Bid Form

PRICES MUST BE SUBMITTED AS A FIXED PRICE ON THIS FORM

Date: 8-5-26

Our price for propane gas is $ 1.539 per gallon (FIXED).

NO FEES

Charge for setting tanks FREE No

_____ Yes _____ price

Charge for maintaining tanks NO COST ON OUR TANKS No

YES IF NOT OWNED BY US Yes LABOR PLUS PARTS price

Company Name: DCC PROPANE / UPG

Authorized Signature: [signature]

NO PRICE INCREASES ARE ALLOWED POST BID.

NO ADDITIONAL FEES OR CHARGES WILL BE PAID POST BID. (This includes Fuel Surcharges, HazMat fees.)

THIS IS AN ANNUAL CONTRACT. NO AUTO RENEW OR TERMINATION FEES WILL BE CONSIDERED.

MARSHALL COUNTY SCHOOLS ARE TAX EXEMPT.

Original Budget

Behavioral Partnership Support Grant
2026-2027

August 2026

Account Number/Line Item Number	Other Student Support	Behavioral Partnership	Increase	Decrease	Total
72130	**Line item Description**	**Current**			
72130/312	Contracts with Private Agencies	$50,000.00			$50,000.00
72130	**Subtotal Other Student Support**	**$50,000.00**	**$0.00**	**$0.00**	**$50,000.00**

Total Appropriations for Behavioral Partnership Support Grant	**$50,000.00**	**$0.00**	**$0.00**	**$50,000.00**

Behavioral Partnership Support Grant

2026-2027 Justifications

72130 312 Contracts with Private Agencies- these funds will be used for a contracted Board Certified Behavior Analysts.

Original Budget | Preschool Access for All Network Grant (AALN Preschool) 2026-2027 | August 2026

Account Number/Line Item Number	Special Education Program	Preschool	Increase	Decrease	Total
71200	**Line item Description**				
71200/116	Teachers				$0.00
71200/117	Career Ladder				$0.00
71200/127	Career Ladder Extended contracts				$0.00
71200/128	Homebound Teachers				$0.00
71200/162	Clerical Personnel				$0.00
71200/163	Educational Assistants				$0.00
71200/171	Speech Pathologist				$0.00
71200/189	Other Salaries & Wages				$0.00
71200/195	Certified Sub teachers				$0.00
71200/198	Non Certified teachers				$0.00
71200/201	Social Security				$0.00
71200/204	State Retirement				$0.00
71200/206	Life insurance				$0.00
71200/207	Medical Insurance				$0.00
71200/208	Dental Insurance				$0.00
71200/210	Unemployment Comp.				$0.00
71200/212	Employer Medicare				$0.00
71200/299	Other Fringe Benefits				$0.00
71200/310	Contracts with Other School Systems				$0.00
71200/330	Operating lease payments				$0.00
71200/336	Maintenance & Repair Equipment				$0.00
71200/356	Tuition				$0.00
71200/369	Contracts w/certified sub.				$0.00
71200/370	contracts w/ non certified sub				$0.00
71200/399	Other contracted services				$0.00
71200/429	Instructional Materials & Supplies	$660.00			$660.00
71200/449	Textbooks				$0.00
71200/499	Other Materials & Supplies				$0.00
71200/353	Fee waivers				$0.00
71200/599	Other Charges				$0.00
71200/725	Special Education Equipment				$0.00
71200	**Subtotal Special Education Program**	**$660.00**			**$660.00**

Original Budget

Preschool Access for All Network Grant
(AALN Preschool) 2026-2027

August 2026

Account Number/Line Item Number	Support Services/ Special Education Program	Preschool	Increase	Decrease	Total
72220	**Line item Description**				
72220/105	Supervisor/ Director				$0.00
72220/117	Career Ladder Program				$0.00
	Material Supervisor(s)				$0.00
	Instructional Computer Personnel				$0.00
72220/161	Secretary(s)				$0.00
72220/162	Clerical Personnel				$0.00
72220/163	Educational Assistants				$0.00
72220/188	Bonus Payments				$0.00
72220/189	Other Salaries & Wages	$7,980.00			$7,980.00
72220/195	Certified Sub teachers				$0.00
	In Service Training				$0.00
72220/198	Non Certified Subs				$0.00
72220/201	Social Security	$495.00			$495.00
72220/204	Retirement	$719.00			$719.00
72220/206	Life Insurance				$0.00
72220/207	Medical Insurance				$0.00
72220/208	Dental Insurance				$0.00
72220/210	Unemployment Comp.	$30.00			$30.00
72220/212	Employer Medicare	$116.00			$116.00
72220/299	Other Fringe Benefits				$0.00
	Communication				$0.00
	Consultants				$0.00
72220/312	Contracts with Private Agencies				$0.00
72220/322	Evaluation & Testing				$0.00
72220/336	Maintenance & Repair Services				$0.00
	Postal Charges				$0.00
72220/355	Travel				$0.00
72220/399	Other Contracted Services				$0.00
72220/370	Contracts for Non Certified Sub Teachers				$0.00
72220/399	Other Contracted Services				$0.00
	Library Books / Media				$0.00
	Periodicals				$0.00
72220/499	Other Supplies & Materials				$0.00
72220/524	In Service/ Staff Development				$0.00
72220/790	Other Equipment				$0.00
72220	**Subtotal Support Services/Special Education Program**	**$9,340.00**			**$9,340.00**
	Total Appropriations	**$10,000.00**			**$10,000.00**

AALN Preschool Grant

Original Budget Justifications

2026-2027

71200 429 Instructional Materials & Supplies- to purchase materials and supplies for Pre-K classrooms such as, literacy, math, art, music, and dance materials, social and emotional learning materials, storage bins, shelving, rugs, flexible seating and soft furniture.

72220 189 Other Salaries & Wages- stipends for 5 preschool teachers for collaborative planning after contract hours.

72220 201 Social Security- fixed charges on above stipends.

72220 204 Retirement- fixed charges on above stipends.

72220 210 Unemployment- fixed charges on above stipends.

72220 212 Employer Medicare- fixed charges on above stipends.

Marshall County Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in April	**Student Solicitations/Fundraising Activities**	**2.601**	**08/12/19**
		Rescinds: **2.601**	Issued: **12/12/16**

The schools shall avoid exploiting students, whether by advertising or otherwise promoting products or services, soliciting funds or information, or securing participation in non-school related activities and functions. At the same time, schools shall inform and assist students in learning about programs, activities or information which may be of help or service to them. To attempt a fair balance, the following general guidelines will apply:[1]

1. Fundraising activities are permitted in the individual schools and each activity shall be for the purpose of supplementing funds for established school programs and not for supplanting funds which are the responsibility of the public.

2. No fundraising activities will be conducted without the approval of the director of schools or his/her designee. No teacher or coach shall be contacted by salesmen during school hours, without prearrangement through the principal. Student organizations will not conduct fundraising campaigns without first the approval of the principal, then the director of schools or his/her designee. Fundraising activities must be requested on a form provided by the director of schools at least 60 days prior to the proposed fundraiser.

3. Any commission payable by companies shall be paid in the form of reduced prices to the students or paid into the activity fund of the school for use by the school. No school employee shall personally benefit from any fundraising activity.

4. The principal must obtain written approval from the director of schools or designee for all fundraising activities, including online fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort. All other fundraising activities, including online fundraising activities, must have written approval from the principal and comply with all administrative procedures issued by the director of schools. The authorization request shall contain the following information: [2]

    1) The proposed fundraising activity(ies);
    2) Purpose of the fundraising activity;
    3) Proposed uses of funds raised;
    4) Expected student involvement in fundraising activity (school-wide or individual class or club); and
    5) Margin of profit and how it is to be paid to the school.

5. The director of schools shall determine whether or not the activity will benefit the school, contribute to the welfare of the student body and supplement, not replace, funds necessary to fulfill the board's required contributions.

6. Students will not be excused from class to participate in a fundraising activity. No grade in a subject or course will be affected by a student's participation in a fundraising activity.

7. No quotas will be imposed on students involved and their efforts will be voluntary. Students who do not participate in fundraising activities will not be punished or discriminated against in any way.

8. Community Service Projects: The Board wishes to encourage the involvement of students in civic and charitable endeavors for the betterment of our community. Therefore, community service projects are permitted if they are student PTO/PTA/Booster club led. The principal must approve all community service projects initiated. Some examples of these might be Angel Tree, can drives, blood drives, environmental community projects, etc.

9. Dismissal from school for participation in fundraisers is not allowed.

10. The Marshall County Board of Education does not endorse door-to-door solicitations.

This policy shall not be construed as preventing a teacher from using instructional or informational materials even though the materials might include reference to a brand, product or a service.

LOTTERIES

No fundraising activity shall be conducted which distributes prizes or makes awards to winners from among purchasers of chances by means of tickets or otherwise through a random drawing or other random selection process.[3]

ONLINE FUNDRAISING

Individual schools may establish school-wide online fundraising accounts. The accounts must meet all fundraising requirements established by the board and the *Internal School Uniform Accounting Policy Manual.* The principal/designee of each school shall have access to the established fundraising account to ensure all funds are properly accounted for, and the information is recorded in the school's accounting records by the designated personnel. Online fundraising shall not be used on behalf and for the benefit of an outside party.

Employees shall not engage in online fundraising in their official capacity as district employees nor make any reference to non-school sponsored fundraisers, online or otherwise, that would lead another to believe such activity is an approved school fundraiser.

FUNDRAISING FOR NONEDUCATIONAL PURPOSES[4]

On approval of the principal, an employee may be authorized to raise and use funds for the following noneducational purposes:

1. Bereavement support;
2. Award recognition;
3. Employee morale;
4. Banquets; or

5. Other situations at the principal's discretion.

These funds shall be derived from vending machine revenue, donations or employee-staffed concession stands.

The Director of Schools shall develop administrative procedures regarding the receipt, disbursement, accounting, and auditing of these noneducational funds. The Director of Schools shall ensure that the procedures are consistent with board policy and state law and disseminate them to all employees.

Legal References:

1. *Tennessee Internal School Uniform Accounting Policy Manual;* Section 4-30, 4-31
2. *Tennessee Internal School Uniform Accounting Policy Manual,* Section 4-32
3. Tenn. Op. Att'y Gen. No. 03-049 (Apr. 22, 2003)
4. Public Acts of 2019, Chapter No. 134

Cross References:

Revenues 2.400
School Support Organization 2.404
Audits 2.703
Vendor Relations 2.809
Student Activity Funds Management 2.900
Staff Gifts and Solicitations 5.605

Fnd T Acct Obj Prj Loc Prg	Account Level Description	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Unexpended Balance	May 2025-26 Monthly Activity
141 R 40110 000 000 00000 000	CURRENT PROPERTY TAX	9,225,853.00	9,225,853.00	9,234,392.62	-8,539.62	42,901.04
141 R 40120 000 000 00000 000	TRUSTEE'S COLLECTIONS	149,934.00	149,934.00	189,293.80	-39,359.80	
141 R 40125 000 000 00000 000	TRUSTEE'S COLLECTIONS	5,000.00	5,000.00	92.57	4,907.43	9.99
141 R 40130 000 000 00000 000	CIR CLK/CLK & MASTER	51,676.00	51,676.00	42,556.24	9,119.76	11,390.55
141 R 40140 000 000 00000 000	INTEREST AND PENALTY	30,513.00	30,513.00	35,446.32	-4,933.32	1,827.55
141 R 40210 000 000 00000 000	LOCAL OPTION SALES TA	4,900,000.00	4,900,000.00	4,517,893.06	382,106.94	484,074.74
141 R 40275 000 000 00000 000	MIXED DRINK TAX	20,000.00	20,000.00	13,113.48	6,886.52	1,742.17
141 R 40275 000 000 30002 000	MIXED DRINK TAX			8,669.83	-8,669.83	
141 R 41110 000 000 00000 000	MARRIAGE LICENSES	2,000.00	2,000.00	2,213.50	-213.50	228.00
141 R 43517 000 000 00000 000	TUITION-OTHER	125,000.00	125,000.00		125,000.00	
141 R 43517 000 000 02104 000	TUITION-WES AFTER SCHOOL			19,186.52	-19,186.52	2,050.00
141 R 43517 000 000 02105 000	CVES-TUITION AFTER SCHOOL			141,593.99	-141,593.99	28,641.25
141 R 43517 000 000 02106 000				1,170.00	-1,170.00	140.00
141 R 43570 000 000 00000 000	RECEIPTS FROM INDIVID	75,000.00	75,000.00	35,116.16	39,883.84	8,627.06
141 R 43570 000 000 40200 000				70,446.51	-70,446.51	14,001.21
141 R 43583 000 000 00000 000	TBI CRIMINAL BACKGROU	500.00	500.00	148.60	351.40	37.15
141 R 43990 000 000 00000 000	OTHER CHARGES FOR SER	40,000.00	40,000.00	125.00	39,875.00	
141 R 43990 000 000 40100 000	OTHER CHARGES FOR SERVICES			35,849.13	-35,849.13	2,789.24
141 R 44130 000 000 00000 000	SALE OF MATERIALS AND	3,000.00	3,000.00	20,692.30	-17,692.30	462.40
141 R 44170 000 000 00000 000	MISCELLANEOUS REFUNDS	80,000.00	80,000.00	73,634.89	6,365.11	4,189.44
141 R 44170 000 000 30008 000	MISC REFUNDS-STELLER			743.21	-743.21	
141 R 44530 000 000 00000 000	SALE OF EQUIPMENT	3,000.00	3,000.00		3,000.00	
141 R 44560 000 000 00000 000	DAMAGES RECOVERED FRO	1,000.00	1,000.00	1,687.50	-687.50	
141 R 44570 000 000 00000 000	CONTRIBUTIONS & GIFTS			9,600.00	-9,600.00	2,100.00
141 R 46510 000 000 00000 000	TISA	40,619,000.00	40,619,000.00	36,835,650.46	3,783,349.54	
141 R 46515 000 000 00000 000	EARLY CHILDHOOD EDUCA	193,519.00	193,519.00	146,614.44	46,904.56	15,660.88
141 R 46515 000 000 40600 000			51,738.66	41,048.24	10,690.42	4,132.49
141 R 46550 000 000 00000 000	DRIVER EDUCATION	15,662.00	15,662.00	21,073.96	-5,411.96	
141 R 46590 000 000 00000 000	OTHER STATE EDUCATION		894,294.00		894,294.00	
141 R 46590 000 000 02103 000			85,000.00	62,380.11	22,619.89	20,363.75
141 R 46590 000 000 30014 000				896,627.00	-896,627.00	
141 R 46590 000 000 40087 000			714,673.77		714,673.77	
141 R 46590 000 000 40111 000			74,600.00		74,600.00	
141 R 46590 000 000 40112 000			9,500.00		9,500.00	
141 R 46596 000 000 00000 000			185,998.61	185,998.61		
141 R 46610 000 000 00000 000	CAREER LADDER PROGRAM	53,512.00	53,512.00	46,467.04	7,044.96	
141 R 46790 000 000 00000 000	OTHER VOCATIONAL	134,060.00	134,060.00		134,060.00	
141 R 46790 000 000 40400 000	ISM GRANT		2,779,774.74	797,997.16	1,981,777.58	328,274.92
141 R 46851 000 000 00000 000	STATE REVENUE SHARING	190,000.00	190,000.00	190,000.00		
141 R 46980 000 000 40500 000			126,856.88	44,189.08	82,667.80	

Fnd T Acct Obj Prj Loc Prg	Account Level Description	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Unexpended Balance	May 2025-26 Monthly Activity
141 R 48130 000 000 40097 000			34,959.50	35,959.50	-1,000.00	
141 R 49700 000 000 00000 000	INSURANCE RECOVERY	2,000.00	64,284.43	74,506.85	-10,222.42	
141 R ----- --- --- ----- ---		55,920,229.00	60,939,909.59	53,832,177.68	7,107,731.91	973,643.83
141 - ----- --- --- ----- ---		55,920,229.00	60,939,909.59	53,832,177.68	7,107,731.91	973,643.83
Grand Revenue Totals		55,920,229.00	60,939,909.59	53,832,177.68	7,107,731.91	973,643.83

Number of Accounts: 42

********** End of report **********

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
71100	REGULAR INSTRUCTION PROGRAM								
116	TEACHERS	18,946,169.00	19,302,119.00	15,729,650.91	0.00	3,527,468.09	81.49	1,630,159.85	0.00
117	CAREER LADDER PROGRAM	30,800.00	30,800.00	26,217.90	0.00	4,582.10	85.12	13,100.00	0.00
128	HOMEBOUND TEACHERS	10,000.00	13,000.00	7,265.10	0.00	5,734.90	55.89	725.10	0.00
163	EDUCATIONAL ASSISTANTS	735,976.00	770,570.00	523,352.83	0.00	247,217.17	67.92	6,690.93	0.00
186	LONGEVITY PAY	200,425.00	208,475.00	205,875.00	0.00	-5,450.00	98.75	11,300.00	0.00
188	BONUS PAYMENTS	0.00	716,000.00	716,000.00	0.00	0.00	100.00	0.00	0.00
189	OTHER SALARIES & WAGES	772,348.00	987,519.00	714,302.21	0.00	128,216.79	72.33	130,222.61	0.00
195	CERTIFIED SUBSTITUTE TEACHERS	30,000.00	44,100.00	38,687.35	0.00	9,812.65	87.73	5,400.00	0.00
198	NON-CERTIFIED SUBSTITUTE TEACH	280,000.00	465,998.61	372,003.46	0.00	93,995.15	79.83	52,337.50	0.00
201	SOCIAL SECURITY	1,302,355.00	1,308,691.53	1,031,948.21	0.00	336,743.32	78.85	103,733.65	0.00
204	PENSIONS	1,210,516.00	1,450,812.40	1,189,760.95	0.00	259,501.45	82.01	117,518.25	0.00
207	MEDICAL INSURANCE	4,248,364.00	4,225,364.00	3,499,135.80	0.00	761,228.20	82.81	359,427.59	0.00
208	DENTAL INSURANCE	14,728.00	14,728.00	11,785.32	0.00	2,942.68	80.02	1,184.04	0.00
210	UNEMPLOYMENT COMPENSATION	9,846.00	10,396.00	9,190.33	0.00	1,205.67	88.40	313.87	0.00
212	EMPLOYER MEDICARE	304,583.00	320,096.39	250,004.77	0.00	70,091.62	78.10	25,225.41	0.00
217	RETIREMENT-HYBRID STABILIZATIO	83,208.00	91,708.00	75,626.45	0.00	16,081.55	82.46	7,135.95	0.00
336	MAINTENANCE AND REPAIR SERVICE	135,675.00	40,675.00	28,661.68	6,008.06	101,005.26	85.24	0.00	4,817.98
355	TRAVEL	0.00	2,000.00	1,507.07	0.00	-1,507.07	75.35	184.75	0.00
356	TUITION	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00
399	OTHER CONTRACTED SERVICES	363,110.00	386,110.00	350,963.40	23,249.88	-11,103.28	96.92	5,624.00	0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	301,949.00	641,777.19	396,873.23	36,138.14	-23,084.18	67.47	67,775.02	6,708.50
449	TEXTBOOKS	200,000.00	268,000.00	816,056.67	1,067.82	-617,124.49	304.90	199,701.82	550,886.47
499	OTHER SUPPLIES AND MATERIALS	0.00	50,000.00	3,873.57	21,593.84	-5,467.41	50.93	1,865.03	0.00
599	OTHER CHARGES	0.00	45,075.00	10,416.00	1,400.00	259.00	26.21	10,416.00	0.00
722	REGULAR INSTRUCTION EQUIPMENT	103,000.00	141,000.00	87,011.87	44,971.20	-28,983.07	93.61	11,978.20	2,152.80
---	REGULAR INSTRUCTION PROGRAM	29,298,052.00	31,550,015.12	26,096,170.08	134,428.94	4,888,366.10	83.14	2,762,019.57	564,565.75

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
71150	ALTERNATIVE INSTRUCTION PROGRA								
116	TEACHERS	139,544.00	139,549.00	116,231.14	0.00	23,317.86	83.29	11,573.02	0.00
186	LONGEVITY PAY	1,650.00	1,650.00	1,650.00	0.00	0.00	100.00	0.00	0.00
198	NON-CERTIFIED SUBSTITUTE TEACH	1,000.00	2,000.00	1,260.00	0.00	740.00	63.00	0.00	0.00
201	SOCIAL SECURITY	8,816.00	8,816.00	6,736.81	0.00	2,079.19	76.42	651.73	0.00
204	PENSIONS	8,147.00	8,257.00	6,849.04	0.00	1,407.96	82.95	667.77	0.00
207	MEDICAL INSURANCE	38,935.00	38,955.00	32,350.08	0.00	6,604.92	83.04	3,298.42	0.00
208	DENTAL INSURANCE	109.00	119.00	91.20	0.00	27.80	76.64	9.12	0.00
210	UNEMPLOYMENT COMPENSATION	63.00	63.00	44.57	0.00	18.43	70.75	0.00	0.00
212	EMPLOYER MEDICARE	2,062.00	2,062.00	1,575.57	0.00	486.43	76.41	152.42	0.00
399	OTHER CONTRACTED SERVICES	3,000.00	3,000.00	303.22	0.00	2,696.78	10.11	0.00	0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	800.00	800.00	400.00	0.00	400.00	50.00	0.00	0.00
722	REGULAR INSTRUCTION EQUIPMENT	3,000.00	3,000.00	321.00	0.00	2,679.00	10.70	0.00	0.00
---	ALTERNATIVE INSTRUCTION PROGRA	207,126.00	208,271.00	167,812.63	0.00	40,458.37	80.57	16,352.48	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
71200	SPECIAL EDUCATION PROGRAM								
116	TEACHERS	1,517,504.00	1,534,704.00	1,274,763.90	0.00	254,940.10	83.06	129,740.10	0.00
117	CAREER LADDER PROGRAM	3,180.00	3,180.00	3,000.00	0.00	180.00	94.34	1,500.00	0.00
128	HOMEBOUND TEACHERS	6,000.00	6,450.00	4,770.00	0.00	1,230.00	73.95	1,305.00	0.00
163	EDUCATIONAL ASSISTANTS	663,638.00	749,048.00	624,808.58	0.00	129,239.42	83.41	59,300.06	0.00
171	SPEECH PATHOLOGIST	340,124.00	260,124.00	210,727.25	0.00	129,396.75	81.01	20,853.49	0.00
186	LONGEVITY PAY	27,025.00	27,025.00	25,825.00	0.00	1,200.00	95.56	1,500.00	0.00
188	BONUS PAYMENTS	0.00	48,000.00	46,000.00	0.00	2,000.00	95.83	0.00	0.00
195	CERTIFIED SUBSTITUTE TEACHERS	3,500.00	3,500.00	900.00	0.00	2,600.00	25.71	350.00	0.00
198	NON-CERTIFIED SUBSTITUTE TEACH	24,000.00	56,000.00	43,037.50	0.00	2,962.50	76.85	6,475.00	0.00
201	SOCIAL SECURITY	160,268.00	154,479.00	124,515.04	0.00	39,963.96	80.60	12,046.84	0.00
204	PENSIONS	159,047.00	194,086.80	150,138.05	0.00	28,948.75	77.36	14,398.84	0.00
207	MEDICAL INSURANCE	795,354.00	827,757.00	681,094.89	0.00	146,662.11	82.28	69,526.56	0.00
208	DENTAL INSURANCE	2,780.00	2,875.00	2,393.04	0.00	481.96	83.24	239.76	0.00
210	UNEMPLOYMENT COMPENSATION	1,742.00	2,132.00	1,590.00	0.00	542.00	74.58	83.79	0.00
212	EMPLOYER MEDICARE	37,482.00	38,468.00	29,547.57	0.00	8,920.43	76.81	2,918.77	0.00
217	RETIREMENT-HYBRID STABILIZATIO	6,732.00	7,932.00	6,485.24	0.00	246.76	81.76	646.29	0.00
310	CONTRACTS WITH OTHER PUBLIC AG	0.00	175,000.00	117,539.84	0.00	37,460.16	67.17	14,469.15	0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	7,000.00	7,000.00	6,600.00	0.00	400.00	94.29	0.00	0.00
790	OTHER EQUIPMENT	1,000.00	650.00	0.00	0.00	1,000.00	0.00	0.00	0.00
---	SPECIAL EDUCATION PROGRAM	3,756,376.00	4,098,410.80	3,353,735.90	0.00	788,374.90	81.83	335,353.65	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
71300	CAREER AND TECHNICAL EDUCATION								
116	TEACHERS	1,291,424.00	1,304,445.00	1,075,195.23	0.00	79,249.77	82.43	113,137.71	0.00
117	CAREER LADDER PROGRAM	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
186	LONGEVITY PAY	9,450.00	9,450.00	7,750.00	0.00	1,700.00	82.01	0.00	0.00
188	BONUS PAYMENTS	0.00	16,000.00	16,000.00	0.00	0.00	100.00	0.00	0.00
189	OTHER SALARIES & WAGES	76,759.00	86,138.55	70,421.47	0.00	44,717.08	81.75	6,338.73	0.00
195	CERTIFIED SUBSTITUTE TEACHERS	1,000.00	1,000.00	350.00	0.00	650.00	35.00	0.00	0.00
198	NON-CERTIFIED SUBSTITUTE TEACH	8,000.00	8,000.00	5,520.00	0.00	2,480.00	69.00	820.00	0.00
201	SOCIAL SECURITY	86,033.00	83,911.84	68,443.46	0.00	24,868.38	81.57	7,003.75	0.00
204	PENSIONS	80,875.00	102,182.66	84,458.05	0.00	6,724.61	82.65	8,659.93	0.00
207	MEDICAL INSURANCE	303,936.00	307,341.00	255,760.32	0.00	12,580.68	83.22	25,454.15	0.00
208	DENTAL INSURANCE	996.00	1,088.40	904.20	0.00	164.20	83.08	90.84	0.00
210	UNEMPLOYMENT COMPENSATION	531.00	531.00	504.44	0.00	26.56	95.00	2.46	0.00
212	EMPLOYER MEDICARE	20,121.00	21,862.68	15,800.09	0.00	6,062.59	72.27	1,637.97	0.00
217	RETIREMENT-HYBRID STABILIZATIO	6,487.00	8,657.00	7,077.73	0.00	279.27	81.76	753.59	0.00
336	MAINTENANCE AND REPAIR SERVICE	2,500.00	2,500.00	1,718.29	0.00	781.71	68.73	0.00	0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	34,800.00	36,466.00	31,668.97	480.96	34,316.07	88.16	72.56	0.00
449	TEXTBOOKS	2,000.00	11,400.00	11,348.77	0.00	-9,348.77	99.55	0.00	0.00
599	OTHER CHARGES	500.00	500.00	141.87	0.00	358.13	28.37	0.00	0.00
730	VOCATIONAL INSTRUCTION EQUIPME	30,000.00	125,869.53	9,662.71	21,647.21	694,559.61	24.87	720.00	0.00
---	CAREER AND TECHNICAL EDUCATION	1,956,412.00	2,128,343.66	1,662,725.60	22,128.17	901,169.89	79.16	164,691.69	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72110	ATTENDANCE								
105	SUPERVISOR/DIRECTOR	89,351.00	91,391.00	81,904.90	0.00	41,146.10	89.62	7,445.90	0.00
117	CAREER LADDER PROGRAM	1,600.00	1,600.00	1,600.00	0.00	0.00	100.00	800.00	0.00
130	SOCIAL WORKERS	218,893.00	163,958.00	143,046.36	0.00	30,846.64	87.25	10,572.10	0.00
162	CLERICAL PERSONNEL	67,582.00	67,582.00	61,949.64	0.00	6,560.76	91.67	5,631.88	0.00
186	LONGEVITY PAY	8,550.00	10,600.00	10,600.00	0.00	-2,050.00	100.00	2,050.00	0.00
201	SOCIAL SECURITY	23,931.00	17,831.00	15,990.54	0.00	10,087.42	89.68	1,401.26	0.00
204	PENSIONS	28,903.00	26,748.00	18,870.65	0.00	12,629.48	70.55	1,607.67	0.00
207	MEDICAL INSURANCE	41,415.00	52,065.00	46,578.95	0.00	4,336.05	89.46	3,884.52	0.00
208	DENTAL INSURANCE	274.00	274.00	235.76	0.00	38.24	86.04	20.84	0.00
210	UNEMPLOYMENT COMPENSATION	189.00	189.00	129.26	0.00	59.74	68.39	0.00	0.00
212	EMPLOYER MEDICARE	5,597.00	5,597.00	4,137.49	0.00	1,961.62	73.92	367.71	0.00
355	TRAVEL	2,500.00	2,500.00	91.96	0.00	2,408.04	3.68	0.00	0.00
399	OTHER CONTRACTED SERVICES	39,340.00	39,340.00	38,470.11	0.00	869.89	97.79	0.00	0.00
499	OTHER SUPPLIES AND MATERIALS	3,000.00	3,000.00	2,621.49	0.00	378.51	87.38	1,146.59	254.78
524	STAFF DEVELOPMENT	4,000.00	4,000.00	2,283.08	0.00	1,716.92	57.08	58.58	0.00
704	ATTENDANCE EQUIPMENT	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00
---	ATTENDANCE	539,125.00	490,675.00	428,510.19	0.00	114,989.41	87.33	34,987.05	254.78

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72120	HEALTH SERVICES								
105	SUPERVISOR/DIRECTOR	88,351.00	88,351.00	81,054.90	0.00	7,296.10	91.74	7,295.90	0.00
131	MEDICAL PERSONNEL	349,830.00	359,050.00	287,634.09	0.00	68,915.91	80.11	32,258.41	0.00
186	LONGEVITY PAY	4,400.00	4,400.00	4,350.00	0.00	50.00	98.86	0.00	0.00
189	OTHER SALARIES & WAGES	0.00	200.00	200.00	0.00	0.00	100.00	0.00	0.00
201	SOCIAL SECURITY	27,440.00	27,856.64	21,757.05	0.00	6,099.59	78.10	2,322.76	0.00
204	PENSIONS	33,194.00	33,698.00	27,652.39	0.00	6,045.61	82.06	2,702.88	0.00
207	MEDICAL INSURANCE	70,119.00	82,879.00	68,639.34	0.00	14,679.66	82.82	6,398.47	0.00
208	DENTAL INSURANCE	328.00	348.00	278.16	0.00	59.84	79.93	27.36	0.00
210	UNEMPLOYMENT COMPENSATION	273.00	293.00	268.31	0.00	4.69	91.57	9.12	0.00
212	EMPLOYER MEDICARE	6,417.00	6,514.44	5,099.49	0.00	1,414.95	78.28	544.53	0.00
217	RETIREMENT-HYBRID STABILIZATIO	3,305.00	3,305.00	2,632.22	0.00	672.78	79.64	257.96	0.00
355	TRAVEL	1,000.00	1,000.00	515.80	0.00	484.20	51.58	0.00	0.00
399	OTHER CONTRACTED SERVICES	40,000.00	40,000.00	40,000.00	0.00	0.00	100.00	0.00	0.00
499	OTHER SUPPLIES AND MATERIALS	16,000.00	44,709.50	38,075.19	1,228.24	5,406.07	87.91	0.00	2,952.00
524	STAFF DEVELOPMENT	2,000.00	8,690.00	8,690.00	0.00	-440.00	100.00	0.00	0.00
599	OTHER CHARGES	5,000.00	5,000.00	440.00	0.00	4,560.00	8.80	0.00	0.00
735	HEALTH EQUIPMENT	2,000.00	2,000.00	1,537.61	49.94	412.45	79.38	0.00	0.00
---	HEALTH SERVICES	649,657.00	708,294.58	588,824.55	1,278.18	115,661.85	83.31	51,817.39	2,952.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72130	OTHER STUDENT SUPPORT								
117	CAREER LADDER PROGRAM	1,000.00	1,000.00	1,000.00	0.00	0.00	100.00	500.00	0.00
123	GUIDANCE PERSONNEL	813,800.00	813,800.00	671,407.82	0.00	142,392.18	82.50	68,258.67	0.00
163	EDUCATIONAL ASSISTANTS	68,509.00	71,809.00	59,807.70	0.00	12,001.30	83.29	5,980.77	0.00
186	LONGEVITY PAY	11,200.00	11,200.00	10,850.00	0.00	350.00	96.88	0.00	0.00
189	OTHER SALARIES & WAGES	2,000.00	2,000.00	1,307.50	0.00	692.50	65.38	225.00	0.00
201	SOCIAL SECURITY	55,584.00	55,584.00	42,251.47	0.00	13,332.53	76.01	3,959.07	0.00
204	PENSIONS	52,849.00	57,469.00	48,493.55	0.00	8,955.45	84.38	4,482.44	0.00
207	MEDICAL INSURANCE	214,146.00	205,796.00	162,469.18	0.00	51,676.82	78.95	15,377.41	0.00
208	DENTAL INSURANCE	612.00	612.00	487.92	0.00	124.08	79.73	45.60	0.00
210	UNEMPLOYMENT COMPENSATION	363.00	363.00	340.81	0.00	22.19	93.89	0.67	0.00
212	EMPLOYER MEDICARE	12,999.00	12,999.00	10,049.65	0.00	2,949.35	77.31	1,016.98	0.00
217	RETIREMENT-HYBRID STABILIZATIO	2,876.00	2,876.00	2,364.21	0.00	511.79	82.20	195.14	0.00
322	EVALUATION AND TESTING	15,000.00	15,000.00	1,890.00	0.00	13,110.00	12.60	1,890.00	0.00
399	OTHER CONTRACTED SERVICES	20,000.00	27,800.00	27,800.00	0.00	-7,000.00	100.00	0.00	0.00
499	OTHER SUPPLIES AND MATERIALS	4,125.00	4,125.00	3,872.70	0.00	252.30	93.88	0.65	0.00
524	STAFF DEVELOPMENT	2,000.00	3,350.00	3,350.00	0.00	-1,350.00	100.00	0.00	0.00
599	OTHER CHARGES	16,000.00	16,000.00	6,054.30	4,306.43	5,639.27	64.75	0.00	0.00
---	OTHER STUDENT SUPPORT	1,293,063.00	1,301,783.00	1,053,796.81	4,306.43	243,659.76	81.28	101,932.40	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72210	REGULAR INSTRUCTION PROGRAM								
105	SUPERVISOR/DIRECTOR	461,786.00	495,486.00	418,719.73	0.00	43,066.27	84.51	38,065.43	0.00
117	CAREER LADDER PROGRAM	4,000.00	4,000.00	3,000.00	0.00	1,000.00	75.00	1,500.00	0.00
129	LIBRARIANS	648,440.00	648,440.00	482,216.30	0.00	166,223.70	74.37	48,221.63	0.00
161	SECRETARY(S)	85,591.00	121,591.00	74,765.77	0.00	116,825.23	61.49	6,762.86	0.00
186	LONGEVITY PAY	17,000.00	17,600.00	15,775.00	0.00	1,825.00	89.63	0.00	0.00
189	OTHER SALARIES & WAGES	80,270.00	82,870.00	70,171.89	0.00	12,698.11	84.68	6,470.84	0.00
195	CERTIFIED SUBSTITUTE TEACHERS	0.00	200.00	100.00	0.00	-100.00	50.00	0.00	0.00
201	SOCIAL SECURITY	80,419.00	82,508.40	61,415.53	0.00	19,003.47	74.44	5,799.65	0.00
204	PENSIONS	77,186.00	91,213.50	67,687.47	0.00	20,998.53	74.21	6,466.44	0.00
207	MEDICAL INSURANCE	267,736.00	270,736.00	219,813.88	0.00	90,922.12	81.19	23,058.23	0.00
208	DENTAL INSURANCE	768.00	938.00	670.32	0.00	267.68	71.46	68.40	0.00
210	UNEMPLOYMENT COMPENSATION	420.00	450.00	361.13	0.00	88.87	80.25	1.10	0.00
212	EMPLOYER MEDICARE	18,808.00	19,296.65	14,430.20	0.00	4,377.80	74.78	1,356.38	0.00
217	RETIREMENT-HYBRID STABILIZATIO	2,962.00	2,962.00	2,003.09	0.00	958.91	67.63	198.34	0.00
355	TRAVEL	5,000.00	5,000.00	1,742.90	0.00	3,257.10	34.86	242.41	0.00
399	OTHER CONTRACTED SERVICES	10,200.00	10,200.00	0.00	0.00	10,200.00	0.00	0.00	0.00
432	LIBRARY BOOKS/MEDIA	23,650.00	23,650.00	23,084.48	0.00	565.52	97.61	4,591.45	0.00
499	OTHER SUPPLIES AND MATERIALS	8,750.00	8,750.00	4,219.13	0.00	4,530.87	48.22	0.00	0.00
524	STAFF DEVELOPMENT	50,000.00	49,400.00	20,342.94	13,213.44	16,443.62	67.93	1,049.80	6,820.30
790	OTHER EQUIPMENT	2,000.00	2,600.00	0.00	2,597.83	-597.83	99.92	0.00	0.00
---	REGULAR INSTRUCTION PROGRAM	1,844,986.00	1,937,891.55	1,480,519.76	15,811.27	512,554.97	77.21	143,852.96	6,820.30

141 GENERAL PURPOSE SCHOOL
72220 SPECIAL EDUCATION PROGRAM

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
105	SUPERVISOR/DIRECTOR	89,351.00	89,351.00	81,876.02	0.00	7,474.98	91.63	7,474.78	0.00
124	PHSYCOLOGICAL PERSONNEL	107,793.00	793.00	0.00	0.00	107,793.00	0.00	0.00	0.00
186	LONGEVITY PAY	1,500.00	1,500.00	1,500.00	0.00	0.00	100.00	0.00	0.00
201	SOCIAL SECURITY	12,316.00	5,816.00	4,707.87	0.00	7,608.13	80.95	441.72	0.00
204	PENSIONS	11,472.00	11,472.00	4,821.13	0.00	6,650.87	42.03	431.29	0.00
207	MEDICAL INSURANCE	27,344.00	20,344.00	18,396.95	0.00	8,947.05	90.43	1,709.80	0.00
210	UNEMPLOYMENT COMPENSATION	63.00	63.00	21.00	0.00	42.00	33.33	0.00	0.00
212	EMPLOYER MEDICARE	2,880.00	2,880.00	1,101.07	0.00	1,778.93	38.23	103.31	0.00
310	CONTRACTS WITH OTHER PUBLIC AG	80,000.00	357,500.00	301,178.94	0.00	-221,178.94	84.25	41,248.50	0.00
355	TRAVEL	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
399	OTHER CONTRACTED SERVICES	0.00	21,560.66	21,490.42	0.00	-12,429.76	99.67	11,528.77	0.00
524	STAFF DEVELOPMENT	1,000.00	1,000.00	15.10	0.00	984.90	1.51	0.00	0.00
---	SPECIAL EDUCATION PROGRAM	334,219.00	512,779.66	435,108.50	0.00	-91,828.84	84.85	62,938.17	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72230	CAREER AND TECHNICAL EDUCATION								
105	SUPERVISOR/DIRECTOR	104,058.00	112,716.00	94,562.09	0.00	18,153.91	83.89	8,956.84	0.00
161	SECRETARY(S)	33,970.00	33,970.00	28,308.00	0.00	5,662.00	83.33	2,830.80	0.00
186	LONGEVITY PAY	1,000.00	1,000.00	1,000.00	0.00	0.00	100.00	0.00	0.00
201	SOCIAL SECURITY	8,620.00	9,240.00	7,282.88	0.00	1,957.12	78.82	664.86	0.00
204	PENSIONS	8,614.00	9,391.00	7,904.74	0.00	1,286.26	84.17	729.12	0.00
207	MEDICAL INSURANCE	40,365.00	42,165.00	35,166.27	0.00	5,198.73	83.40	3,419.60	0.00
208	DENTAL INSURANCE	109.00	119.00	95.76	0.00	13.24	80.47	9.12	0.00
210	UNEMPLOYMENT COMPENSATION	42.00	57.00	42.00	0.00	15.00	73.68	0.00	0.00
212	EMPLOYER MEDICARE	2,016.00	2,161.00	1,703.27	0.00	457.73	78.82	155.49	0.00
307	COMMUNICATION	3,200.00	3,200.00	596.92	0.00	2,603.08	18.65	191.50	0.00
355	TRAVEL	500.00	500.00	129.19	0.00	370.81	25.84	0.00	0.00
399	OTHER CONTRACTED SERVICES	4,000.00	4,000.00	2,813.35	0.00	1,186.65	70.33	725.79	0.00
599	OTHER CHARGES	500.00	500.00	146.95	0.00	353.05	29.39	0.00	0.00
---	CAREER AND TECHNICAL EDUCATION	206,994.00	219,019.00	179,751.42	0.00	37,257.58	82.07	17,683.12	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72250	TECHNOLOGY								
105	SUPERVISOR/DIRECTOR	96,383.00	96,383.00	88,350.79	0.00	8,032.21	91.67	8,031.89	0.00
121	DATA PROCESSING PERSONNEL	243,448.00	243,453.00	223,037.49	0.00	20,410.51	91.61	20,287.37	0.00
186	LONGEVITY PAY	2,150.00	2,150.00	2,150.00	0.00	0.00	100.00	0.00	0.00
201	SOCIAL SECURITY	21,203.00	21,203.00	18,365.36	0.00	2,837.64	86.62	1,656.98	0.00
204	PENSIONS	25,649.00	26,149.00	23,950.00	0.00	2,199.00	91.59	2,163.30	0.00
207	MEDICAL INSURANCE	60,970.00	70,470.00	64,413.81	0.00	6,056.19	91.41	5,985.96	0.00
208	DENTAL INSURANCE	274.00	274.00	223.44	0.00	50.56	81.55	18.24	0.00
210	UNEMPLOYMENT COMPENSATION	147.00	147.00	105.00	0.00	42.00	71.43	0.00	0.00
212	EMPLOYER MEDICARE	4,959.00	4,959.00	4,295.07	0.00	663.93	86.61	387.52	0.00
217	RETIREMENT-HYBRID STABILIZATIO	1,004.00	1,004.00	895.86	0.00	108.14	89.23	81.12	0.00
307	COMMUNICATION	20.00	20.00	0.00	0.00	20.00	0.00	0.00	0.00
336	MAINTENANCE AND REPAIR SERVICE	110,000.00	110,000.00	101,826.11	5,025.00	3,148.89	97.14	1,045.00	1,290.00
350	INTERNET CONNECTIVITY	125,000.00	115,235.00	110,731.80	0.00	14,268.20	96.09	0.00	0.00
399	OTHER CONTRACTED SERVICES	11,500.00	11,500.00	1,088.34	0.00	10,411.66	9.46	0.00	0.00
471	SOFTWARE	30,000.00	30,000.00	5,956.56	0.00	24,043.44	19.86	0.00	6,484.43
524	STAFF DEVELOPMENT	2,000.00	2,000.00	965.01	0.00	1,034.99	48.25	0.00	0.00
---	TECHNOLOGY	734,707.00	734,947.00	646,354.64	5,025.00	93,327.36	88.63	39,657.38	7,774.43

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72310	BOARD OF EDUCATION								
191	BOARD AND COMMITTEE MEMBERS FE	40,794.00	40,794.00	35,711.84	0.00	5,082.16	87.54	2,644.04	0.00
201	SOCIAL SECURITY	2,529.00	2,529.00	1,842.96	0.00	686.04	72.87	130.00	0.00
207	MEDICAL INSURANCE	7,770.00	13,770.00	12,284.82	0.00	1,485.18	89.21	1,316.38	0.00
208	DENTAL INSURANCE	55.00	55.00	50.16	0.00	4.84	91.20	4.56	0.00
210	UNEMPLOYMENT COMPENSATION	21.00	21.00	0.00	0.00	21.00	0.00	0.00	0.00
212	EMPLOYER MEDICARE	589.00	589.00	475.93	0.00	113.07	80.80	33.94	0.00
320	DUES AND MEMBERSHIPS	7,175.00	7,535.00	7,529.00	0.00	-354.00	99.92	0.00	0.00
331	LEGAL SERVICES	15,000.00	23,000.00	11,786.40	0.00	3,213.60	51.25	7,380.00	0.00
355	TRAVEL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
399	OTHER CONTRACTED SERVICES	16,250.00	16,250.00	13,500.00	0.00	2,750.00	83.08	1,050.00	0.00
499	OTHER SUPPLIES AND MATERIALS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
506	LIABILITY INSURANCE	158,993.00	158,993.00	152,934.00	0.00	6,059.00	96.19	0.00	0.00
510	TRUSTEE'S COMMISSION	340,000.00	345,000.00	288,243.66	0.00	51,756.34	83.55	6,318.30	0.00
513	WORKMAN'S COMPENSATION INSURAN	208,325.00	202,965.00	192,092.00	0.00	16,233.00	94.64	0.00	0.00
524	STAFF DEVELOPMENT	7,000.00	7,000.00	2,708.56	2,965.00	1,326.44	81.05	0.00	2,325.00
533	CRIMINAL INVESTIGATION OF APPL	8,000.00	16,000.00	12,047.60	8,560.45	-12,608.05	128.80	408.65	5,599.40
599	OTHER CHARGES	8,000.00	8,000.00	3,544.37	100.00	4,355.63	45.55	216.92	843.86
---	BOARD OF EDUCATION	822,501.00	844,501.00	734,751.30	11,625.45	82,124.25	88.38	19,502.79	8,768.26

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72320	DIRECTOR OF SCHOOLS								
101	COUNTY OFFICIAL/ADMINISTRATIVE	160,000.00	167,500.00	150,056.07	0.00	13,943.93	89.59	13,798.49	0.00
161	SECRETARY(S)	54,640.00	54,650.00	50,086.74	0.00	4,563.26	91.65	4,553.34	0.00
186	LONGEVITY PAY	250.00	250.00	250.00	0.00	0.00	100.00	0.00	0.00
189	OTHER SALARIES & WAGES	0.00	1,000.00	1,000.00	0.00	-1,000.00	100.00	1,000.00	0.00
201	SOCIAL SECURITY	13,323.00	13,623.00	11,909.22	0.00	1,413.78	87.42	1,142.28	0.00
204	PENSIONS	13,349.00	13,979.00	12,491.18	0.00	1,087.82	89.36	1,195.37	0.00
207	MEDICAL INSURANCE	40,365.00	40,365.00	35,025.63	0.00	5,339.37	86.77	3,189.69	0.00
208	DENTAL INSURANCE	391.00	391.00	100.32	0.00	290.68	25.66	9.12	0.00
210	UNEMPLOYMENT COMPENSATION	63.00	63.00	42.00	0.00	21.00	66.67	0.00	0.00
212	EMPLOYER MEDICARE	3,105.00	3,205.00	2,785.26	0.00	319.74	86.90	267.15	0.00
307	COMMUNICATION	600.00	1,300.00	1,094.27	0.00	-494.27	84.17	109.54	0.00
320	DUES AND MEMBERSHIPS	4,040.00	8,040.00	8,038.00	0.00	-3,998.00	99.98	0.00	0.00
355	TRAVEL	1,000.00	1,000.00	637.87	0.00	362.13	63.79	0.00	0.00
435	OFFICE SUPPLIES	500.00	500.00	29.99	0.00	470.01	6.00	0.00	0.00
524	STAFF DEVELOPMENT	4,000.00	2,600.00	2,700.79	0.00	1,299.21	103.88	58.58	500.00
599	OTHER CHARGES	1,500.00	1,500.00	1,015.18	226.56	258.26	82.78	0.00	0.00
701	ADMINISTRATION EQUIPMENT	1,000.00	2,400.00	2,386.79	0.00	-1,386.79	99.45	0.00	0.00
---	DIRECTOR OF SCHOOLS	298,126.00	312,366.00	279,649.31	226.56	22,490.13	89.60	25,323.56	500.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72410	OFFICE OF THE PRINCIPAL								
104	PRINCIPALS	998,427.00	998,427.00	911,532.27	0.00	86,894.73	91.30	83,012.63	0.00
117	CAREER LADDER PROGRAM	6,000.00	6,000.00	6,000.00	0.00	0.00	100.00	3,000.00	0.00
139	ASSISTANT PRINCIPALS	1,060,211.00	1,064,211.00	975,482.43	0.00	88,728.57	91.66	88,339.68	0.00
162	CLERICAL PERSONNEL	782,720.00	783,648.40	649,260.45	0.00	133,459.55	82.85	64,621.40	0.00
186	LONGEVITY PAY	36,300.00	37,700.00	37,700.00	0.00	-600.00	100.00	600.00	0.00
201	SOCIAL SECURITY	178,787.00	178,844.56	149,850.47	0.00	28,936.53	83.79	13,895.49	0.00
204	PENSIONS	180,162.00	192,431.63	162,012.29	0.00	18,149.71	84.19	15,115.21	0.00
207	MEDICAL INSURANCE	595,671.00	645,671.00	539,734.06	0.00	55,936.94	83.59	52,534.85	0.00
208	DENTAL INSURANCE	1,872.00	2,042.00	1,705.44	0.00	166.56	83.52	164.16	0.00
210	UNEMPLOYMENT COMPENSATION	1,029.00	1,029.00	1,017.06	0.00	11.94	98.84	3.65	0.00
212	EMPLOYER MEDICARE	41,813.00	41,826.46	35,067.65	0.00	6,745.35	83.84	3,249.77	0.00
217	RETIREMENT-HYBRID STABILIZATIO	906.00	986.00	817.96	0.00	88.04	82.96	74.36	0.00
320	DUES AND MEMBERSHIPS	2,300.00	2,300.00	0.00	0.00	2,300.00	0.00	0.00	0.00
355	TRAVEL	1,000.00	1,000.00	80.00	0.00	920.00	8.00	80.00	0.00
399	OTHER CONTRACTED SERVICES	17,100.00	17,100.00	16,250.00	0.00	850.00	95.03	0.00	0.00
435	OFFICE SUPPLIES	6,875.00	6,875.00	6,480.84	0.00	394.16	94.27	222.91	0.00
599	OTHER CHARGES	150,000.00	150,000.00	128,120.07	50.00	21,829.93	85.45	5,482.73	0.00
701	ADMINISTRATION EQUIPMENT	13,969.00	13,969.00	11,333.72	0.00	2,635.28	81.13	0.00	0.00
---	OFFICE OF THE PRINCIPAL	4,075,142.00	4,144,061.05	3,632,444.71	50.00	447,447.29	87.66	330,396.84	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72510	FISCAL SERVICES								
105	SUPERVISOR/DIRECTOR	96,383.00	96,383.00	88,350.79	0.00	8,032.21	91.67	8,031.89	0.00
119	ACCOUNTANTS/BOOKKEEPERS	234,260.00	256,260.00	228,284.79	0.00	21,975.21	89.08	24,382.31	0.00
186	LONGEVITY PAY	1,450.00	1,450.00	1,450.00	0.00	0.00	100.00	0.00	0.00
201	SOCIAL SECURITY	20,590.00	21,590.00	17,072.68	0.00	3,517.32	79.08	1,675.76	0.00
204	PENSIONS	24,907.00	24,907.00	21,604.25	0.00	3,302.75	86.74	2,111.59	0.00
207	MEDICAL INSURANCE	66,805.00	46,805.00	41,708.33	0.00	25,096.67	89.11	3,881.08	0.00
208	DENTAL INSURANCE	164.00	164.00	141.36	0.00	22.64	86.20	18.24	0.00
210	UNEMPLOYMENT COMPENSATION	147.00	157.00	154.97	0.00	2.03	98.71	0.00	0.00
212	EMPLOYER MEDICARE	4,815.00	5,375.00	4,428.17	0.00	446.83	82.38	453.66	0.00
317	DATA PROCESSING SERVICES	61,317.00	61,317.00	53,576.01	10.00	7,730.99	87.39	0.00	0.00
355	TRAVEL	500.00	500.00	32.62	0.00	467.38	6.52	0.00	0.00
399	OTHER CONTRACTED SERVICES	1,000.00	2,900.00	2,731.67	0.00	-1,731.67	94.20	0.00	0.00
411	DATA PROCESSING SUPPLIES	4,400.00	4,400.00	3,845.73	0.00	554.27	87.40	620.87	0.00
435	OFFICE SUPPLIES	5,000.00	15,000.00	14,559.49	50.58	-9,610.07	97.40	260.95	0.00
524	STAFF DEVELOPMENT	4,000.00	2,100.00	1,317.28	0.00	2,682.72	62.73	204.16	0.00
701	ADMINISTRATION EQUIPMENT	5,000.00	5,000.00	378.99	0.00	4,621.01	7.58	0.00	0.00
---	FISCAL SERVICES	530,738.00	544,308.00	479,637.13	60.58	67,110.29	88.13	41,640.51	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72520	HUMAN SERVICES/PERSONNEL								
105	SUPERVISOR/DIRECTOR	96,383.00	96,393.00	88,350.79	0.00	8,042.21	91.66	8,031.89	0.00
162	CLERICAL PERSONNEL	61,460.00	61,465.00	56,338.37	0.00	5,121.63	91.66	5,121.67	0.00
186	LONGEVITY PAY	1,500.00	1,500.00	1,500.00	0.00	0.00	100.00	0.00	0.00
201	SOCIAL SECURITY	9,879.00	9,879.00	8,493.88	0.00	1,385.12	85.98	762.31	0.00
204	PENSIONS	11,951.00	11,951.00	10,964.22	0.00	986.78	91.74	986.52	0.00
207	MEDICAL INSURANCE	34,952.00	34,952.00	31,852.08	0.00	3,099.92	91.13	2,959.78	0.00
208	DENTAL INSURANCE	109.00	119.00	100.32	0.00	18.68	84.30	9.12	0.00
210	UNEMPLOYMENT COMPENSATION	63.00	63.00	42.00	0.00	21.00	66.67	0.00	0.00
212	EMPLOYER MEDICARE	2,310.00	2,310.00	1,986.47	0.00	323.53	85.99	178.28	0.00
355	TRAVEL	750.00	750.00	170.57	0.00	579.43	22.74	0.00	0.00
435	OFFICE SUPPLIES	2,000.00	2,000.00	1,700.16	0.00	299.84	85.01	908.41	500.00
499	OTHER SUPPLIES AND MATERIALS	2,000.00	2,000.00	254.78	0.00	1,745.22	12.74	0.00	338.46
524	STAFF DEVELOPMENT	1,500.00	1,500.00	682.89	43.91	773.20	48.45	0.00	0.00
599	OTHER CHARGES	9,800.00	9,800.00	3,408.50	0.00	6,391.50	34.78	351.00	2,232.00
701	ADMINISTRATION EQUIPMENT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
---	HUMAN SERVICES/PERSONNEL	236,657.00	236,682.00	205,845.03	43.91	30,788.06	86.99	19,308.98	3,070.46

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72610	OPERATION OF PLANT								
105	SUPERVISOR/DIRECTOR	1,296,891.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
166	CUSTODIAL PERSONNEL	0.00	1,249,291.00	1,136,341.86	0.00	122,949.14	90.96	104,561.65	0.00
186	LONGEVITY PAY	22,050.00	22,050.00	17,500.00	0.00	4,550.00	79.37	0.00	0.00
201	SOCIAL SECURITY	81,774.00	71,922.80	63,676.09	0.00	18,246.71	88.53	5,747.66	0.00
204	PENSIONS	98,921.00	89,101.00	76,156.09	0.00	22,944.91	85.47	7,055.12	0.00
207	MEDICAL INSURANCE	387,921.00	362,921.00	329,026.11	0.00	33,894.89	90.66	31,212.15	0.00
208	DENTAL INSURANCE	1,044.00	1,044.00	890.33	0.00	153.67	85.28	84.59	0.00
210	UNEMPLOYMENT COMPENSATION	1,260.00	1,660.00	1,072.95	0.00	587.05	64.64	45.42	0.00
212	EMPLOYER MEDICARE	19,125.00	19,159.80	15,477.44	0.00	3,682.36	80.78	1,398.82	0.00
359	DISPOSAL FEES	109,524.00	109,524.00	83,576.58	0.00	25,947.42	76.31	15,086.66	0.00
399	OTHER CONTRACTED SERVICES	11,000.00	11,000.00	0.00	0.00	11,000.00	0.00	0.00	0.00
410	CUSTODIAL SUPPLIES	170,000.00	181,200.00	173,130.60	15,745.41	-18,876.01	104.24	18,011.82	9,349.14
415	ELECTRICITY	1,245,000.00	1,229,827.50	1,130,955.82	0.00	114,044.18	91.96	99,745.48	0.00
434	NATURAL GAS	115,000.00	98,827.50	94,755.67	0.00	20,244.33	95.88	3,738.48	0.00
454	WATER AND SEWER	190,500.00	210,610.00	189,136.49	0.00	1,363.51	89.80	16,375.78	0.00
499	OTHER SUPPLIES AND MATERIALS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
501	BOILER INSURANCE	10,719.00	10,719.00	9,693.00	0.00	1,026.00	90.43	0.00	0.00
502	BUILDING AND CONTENTS INSURANC	420,794.00	420,794.00	407,701.00	0.00	13,093.00	96.89	0.00	0.00
524	STAFF DEVELOPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
599	OTHER CHARGES	0.00	35.00	30.45	0.00	-30.45	87.00	0.00	0.00
720	PLANT OPERATION EQUIPMENT	5,000.00	5,000.00	2,898.31	0.00	2,101.69	57.97	0.00	2,194.43
---	OPERATION OF PLANT	4,189,523.00	4,097,686.60	3,732,018.79	15,745.41	379,922.40	91.46	303,063.63	11,543.57

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72620	MAINTENANCE OF PLANT								
105	SUPERVISOR/DIRECTOR	96,383.00	96,383.00	88,350.79	0.00	8,032.21	91.67	8,031.89	0.00
162	CLERICAL PERSONNEL	42,140.00	44,640.00	36,846.82	0.00	7,793.18	82.54	4,619.28	0.00
167	MAINTENANCE PERSONNEL	659,672.00	659,672.00	552,402.94	0.00	107,269.06	83.74	46,707.26	0.00
186	LONGEVITY PAY	8,000.00	8,000.00	7,275.00	0.00	725.00	90.94	0.00	0.00
189	OTHER SALARIES & WAGES	41,500.00	41,640.00	41,638.00	0.00	-138.00	100.00	22,400.00	0.00
201	SOCIAL SECURITY	52,557.00	52,557.00	42,349.62	0.00	10,207.38	80.58	4,760.30	0.00
204	PENSIONS	63,577.00	63,577.00	51,232.23	0.00	12,344.77	80.58	5,264.67	0.00
207	MEDICAL INSURANCE	150,958.00	170,758.00	154,079.54	0.00	12,178.46	90.23	16,204.09	0.00
208	DENTAL INSURANCE	492.00	512.00	460.56	0.00	41.44	89.95	45.60	0.00
210	UNEMPLOYMENT COMPENSATION	336.00	396.00	349.28	0.00	-13.28	88.20	43.94	0.00
212	EMPLOYER MEDICARE	12,292.00	12,292.00	9,904.40	0.00	2,387.60	80.58	1,113.33	0.00
217	RETIREMENT-HYBRID STABILIZATIO	100.00	130.00	83.81	0.00	16.19	64.47	41.91	0.00
307	COMMUNICATION	3,500.00	4,500.00	4,027.33	0.00	-527.33	89.50	340.00	0.00
320	DUES AND MEMBERSHIPS	300.00	480.00	475.00	0.00	-175.00	98.96	0.00	0.00
335	MAINTENANCE AND REPAIR SERVICE	310,000.00	474,175.00	429,943.59	91,751.67	-211,695.26	110.02	-2,322.60	42,051.90
336	MAINTENANCE AND REPAIR SERVICE	240,000.00	87,415.35	70,357.43	22,976.48	196,821.44	106.77	1,931.24	1,940.30
355	TRAVEL	500.00	825.00	-824.00	0.00	1,324.00	-99.88	27,543.55	0.00
399	OTHER CONTRACTED SERVICES	260,243.00	296,493.00	317,087.98	22,890.64	-79,735.62	114.67	29,792.45	99,616.05
499	OTHER SUPPLIES AND MATERIALS	1,000.00	3,555.00	2,577.49	2,282.40	-3,859.89	136.71	54.70	1,308.16
524	STAFF DEVELOPMENT	1,000.00	1,435.00	902.52	0.00	97.48	62.89	0.00	0.00
599	OTHER CHARGES	4,000.00	1,820.00	0.00	0.00	4,000.00	0.00	0.00	0.00
717	MAINTENANCE EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00
790	OTHER EQUIPMENT	0.00	66,056.88	43,389.08	0.00	82,667.80	65.68	0.00	0.00
---	MAINTENANCE OF PLANT	1,953,550.00	2,092,312.23	1,852,909.41	139,901.19	154,761.63	95.24	166,571.61	144,916.41

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72710	TRANSPORTATION								
105	SUPERVISOR/DIRECTOR	96,383.00	96,383.00	88,350.79	0.00	8,032.21	91.67	8,031.89	0.00
142	MECHANIC(S)	159,538.00	171,538.00	151,381.90	0.00	18,156.10	88.25	15,738.58	0.00
146	BUS DRIVERS	1,031,252.00	1,096,177.00	876,888.34	0.00	139,288.66	80.00	86,987.30	0.00
162	CLERICAL PERSONNEL	42,140.00	42,140.00	36,641.42	0.00	5,498.58	86.95	3,730.67	0.00
186	LONGEVITY PAY	25,375.00	27,525.00	26,225.00	0.00	-550.00	95.28	550.00	0.00
189	OTHER SALARIES & WAGES	101,356.00	107,356.00	77,556.52	0.00	29,799.48	72.24	7,107.44	0.00
201	SOCIAL SECURITY	90,275.00	93,432.35	67,304.02	0.00	26,128.33	72.04	6,443.58	0.00
204	PENSIONS	108,105.00	111,924.38	87,758.98	0.00	24,165.40	78.41	8,450.50	0.00
207	MEDICAL INSURANCE	545,724.00	582,724.00	485,404.98	0.00	60,319.02	83.30	48,574.07	0.00
208	DENTAL INSURANCE	1,860.00	1,860.00	1,547.99	0.00	312.01	83.23	153.77	0.00
210	UNEMPLOYMENT COMPENSATION	1,386.00	1,386.00	1,147.04	0.00	238.96	82.76	37.07	0.00
212	EMPLOYER MEDICARE	21,113.00	21,851.41	16,318.09	0.00	5,533.32	74.68	1,575.50	0.00
307	COMMUNICATION	2,000.00	2,000.00	1,700.08	0.00	299.92	85.00	81.70	0.00
340	MEDICAL AND DENTAL SERVICES	8,000.00	12,000.00	6,090.00	4,260.00	-2,350.00	86.25	750.00	0.00
355	TRAVEL	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
399	OTHER CONTRACTED SERVICES	31,000.00	39,180.00	39,077.33	0.00	-8,077.33	99.74	0.00	0.00
412	DIESEL FUEL	250,000.00	378,400.00	247,767.60	75,400.48	-34,768.08	85.40	45,996.78	78,791.74
425	GASOLINE	65,000.00	65,000.00	56,566.74	3,030.29	5,402.97	91.69	-90.90	15,000.00
450	TIRES AND TUBES	30,000.00	75,000.00	39,697.68	15,500.12	-10,197.80	73.60	7,598.79	15,072.64
453	VEHICLE PARTS	70,000.00	85,629.08	86,347.47	11,999.97	-16,218.36	114.85	1,101.13	15,258.35
511	VEHICLE AND EQUIPMENT INSURANC	96,850.00	96,850.00	93,836.00	0.00	3,014.00	96.89	0.00	0.00
524	STAFF DEVELOPMENT	1,000.00	4,500.00	2,657.60	17.84	-1,675.44	59.45	1,400.44	1,175.00
599	OTHER CHARGES	27,200.00	27,920.00	38,504.32	9,436.98	-20,741.30	171.71	2,012.00	22,747.23
729	TRANSPORTATION EQUIPMENT	5,000.00	35,000.00	11,719.90	15,675.11	-22,395.01	78.27	7,157.50	0.00
---	TRANSPORTATION	2,811,057.00	3,176,276.22	2,540,489.79	135,320.79	209,715.64	84.24	253,387.81	148,044.96

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72810	CENTRAL AND OTHER								
162	CLERICAL PERSONNEL	43,820.00	48,120.00	42,832.20	0.00	1,587.80	89.01	5,255.08	0.00
186	LONGEVITY PAY	600.00	600.00	600.00	0.00	0.00	100.00	0.00	0.00
201	SOCIAL SECURITY	2,754.00	2,754.00	2,414.08	0.00	339.92	87.66	200.51	0.00
204	PENSIONS	3,332.00	3,387.00	3,118.61	0.00	258.39	92.08	255.28	0.00
206	LIFE INSURANCE	19,000.00	19,000.00	13,268.16	0.00	5,731.84	69.83	1,479.60	0.00
207	MEDICAL INSURANCE	146,650.00	146,650.00	142,421.86	0.00	4,228.14	97.12	13,196.96	0.00
208	DENTAL INSURANCE	0.00	35.00	27.36	0.00	7.64	78.17	4.56	0.00
210	UNEMPLOYMENT COMPENSATION	21.00	41.00	31.66	0.00	-0.66	77.22	5.55	0.00
212	EMPLOYER MEDICARE	644.00	669.00	591.41	0.00	52.59	88.40	73.74	0.00
299	OTHER FRINGE BENEFITS	70,000.00	87,250.00	80,943.07	0.00	-10,943.07	92.77	0.00	0.00
307	COMMUNICATION	13,000.00	6,620.00	1,763.04	0.00	11,236.96	26.63	170.06	0.00
348	POSTAL CHARGES	10,000.00	10,000.00	7,930.31	1,243.83	825.86	91.74	2,685.11	0.00
435	OFFICE SUPPLIES	5,000.00	5,000.00	2,101.23	31.10	2,867.67	42.65	0.00	0.00
599	OTHER CHARGES	15,000.00	20,830.00	19,422.33	0.00	-4,422.33	93.24	1,241.71	0.00
---	CENTRAL AND OTHER	329,821.00	350,956.00	317,465.32	1,274.93	11,770.75	90.82	24,568.16	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
73100	FOOD SERVICE								
105	SUPERVISOR/DIRECTOR	0.00	4,175.00	0.00	0.00	4,175.00	0.00	0.00	0.00
162	CLERICAL PERSONNEL	0.00	5,758.50	0.00	0.00	5,758.50	0.00	0.00	0.00
201	SOCIAL SECURITY	0.00	670.88	46.50	0.00	619.38	6.93	0.00	0.00
204	PENSIONS	0.00	810.02	56.25	0.00	748.77	6.94	0.00	0.00
212	EMPLOYER MEDICARE	0.00	160.04	10.87	0.00	144.17	6.79	0.00	0.00
422	FOOD SUPPLIES	0.00	15,226.00	0.00	0.00	15,226.00	0.00	0.00	0.00
---	FOOD SERVICE	0.00	26,800.44	113.62	0.00	26,671.82	0.42	0.00	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
73300	COMMUNITY SERVICES								
105	SUPERVISOR/DIRECTOR	0.00	27,370.00	20,835.22	0.00	3,434.78	76.12	-329.60	0.00
116	TEACHERS	0.00	42,005.00	38,039.50	0.00	710.50	90.56	5,866.50	0.00
163	EDUCATIONAL ASSISTANTS	0.00	1,241.60	512.79	0.00	728.81	41.30	67.50	0.00
201	SOCIAL SECURITY	0.00	4,834.18	3,445.26	0.00	538.92	71.27	307.54	0.00
204	PENSIONS	0.00	5,524.58	4,003.16	0.00	816.42	72.46	412.30	0.00
210	UNEMPLOYMENT COMPENSATION	0.00	35.00	28.72	0.00	-28.72	82.06	0.24	0.00
212	EMPLOYER MEDICARE	0.00	1,131.78	805.78	0.00	126.00	71.20	71.94	0.00
217	RETIREMENT-HYBRID STABILIZATIO	0.00	300.00	226.88	0.00	-226.88	75.63	30.41	0.00
399	OTHER CONTRACTED SERVICES	0.00	50.00	50.00	0.00	-50.00	100.00	0.00	0.00
422	FOOD SUPPLIES	0.00	4,195.00	2,907.25	0.00	4,592.75	69.30	542.89	0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	0.00	1,502.86	1,564.37	0.00	-61.51	104.09	0.00	183.92
599	OTHER CHARGES	0.00	2,000.00	890.00	0.00	1,110.00	44.50	0.00	0.00
---	COMMUNITY SERVICES	0.00	90,190.00	73,308.93	0.00	11,691.07	81.28	6,969.72	183.92

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
73400	EARLY CHILDHOOD EDUCATION								
116	TEACHERS	119,324.00	139,874.00	116,571.80	0.00	11,752.20	83.34	11,630.18	0.00
163	EDUCATIONAL ASSISTANTS	37,948.00	38,248.00	31,950.22	0.00	5,997.78	83.53	3,129.16	0.00
186	LONGEVITY PAY	350.00	350.00	350.00	0.00	0.00	100.00	0.00	0.00
195	CERTIFIED SUBSTITUTE TEACHERS	0.00	400.00	250.00	0.00	150.00	62.50	50.00	0.00
198	NON-CERTIFIED SUBSTITUTE TEACH	1,500.00	1,500.00	965.00	0.00	535.00	64.33	0.00	0.00
201	SOCIAL SECURITY	9,866.00	10,416.00	8,696.47	0.00	1,169.53	83.49	857.31	0.00
204	PENSIONS	9,757.00	11,057.00	9,232.64	0.00	924.36	83.50	905.75	0.00
207	MEDICAL INSURANCE	33,017.00	40,797.00	33,883.92	0.00	3,633.08	83.05	3,454.46	0.00
208	DENTAL INSURANCE	164.00	224.00	182.40	0.00	21.60	81.43	18.24	0.00
210	UNEMPLOYMENT COMPENSATION	105.00	105.00	83.16	0.00	21.84	79.20	2.55	0.00
212	EMPLOYER MEDICARE	2,307.00	2,457.00	2,035.24	0.00	271.76	82.83	200.51	0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	2,800.00	2,800.00	797.44	0.00	2,002.56	28.48	0.00	0.00
524	STAFF DEVELOPMENT	1,500.00	4,600.00	4,570.00	0.00	30.00	99.35	0.00	0.00
---	EARLY CHILDHOOD EDUCATION	218,638.00	252,828.00	209,568.29	0.00	26,509.71	82.89	20,248.16	0.00

141 GENERAL PURPOSE SCHOOL
76100 REGULAR CAPITAL OUTLAY

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
706		0.00	1,579,984.20	618,114.65	921,869.55	40,000.00	97.47	15,348.00	35,085.93
707	BUILDING IMPROVEMENTS	0.00	279,454.48	83,514.85	175,139.63	20,800.00	92.56	0.00	0.00
790	OTHER EQUIPMENT	0.00	40,000.00	0.00	0.00	40,000.00	0.00	0.00	0.00
799	OTHER CAPITAL OUTLAY	250,000.00	2,597,314.00	777,960.64	1,778,803.65	346,214.71	98.44	99,147.01	1,039,976.63
---	REGULAR CAPITAL OUTLAY	250,000.00	4,496,752.68	1,479,590.14	2,875,812.83	447,014.71	96.86	114,495.01	1,075,062.56

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
99100									
590	TRANSFERS TO OTHER FUNDS	215,000.00	215,000.00	215,000.00	0.00	0.00	100.00	0.00	0.00
---		215,000.00	215,000.00	215,000.00	0.00	0.00	100.00	0.00	0.00
---	GENERAL PURPOSE SCHOOL	56,751,470.00	64,771,150.59	51,846,101.85	3,363,039.64	9,562,009.10	85.24	5,056,762.64	1,974,457.40

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	May 2025-26 Monthly Activity	2025-26 Enc Carry Forward
	Grand Expense Totals	56,751,470.00	64,771,150.59	51,846,101.85	3,363,039.64	9,562,009.10	85.24	5,056,762.64	1,974,457.40

Number of Accounts: 705

********** End of report **********

SCHOOL	03/'04	04/'05	05/'06	06/'07	07/'08	08/'09	09/'10	10/'11	11/'12	12/'13	13/'14	14/'15	15/'16	16/'17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26
Marshall Elementary	451	484	524	495	497	478	456	541	469	481	428	466	485	447	463	461	447	420	400	393	418	415	399
Westhills Elementary	544	532	547	560	558	567	595	552	569	583	668	671	623	709	696	715	682	685	669	622	582	582	601
Oak Grove Elementary	500	461	434	467	520	506	530	506	566	620	552	480	499	523	511	473	447	477	498	472	480	477	476
Cornersville Elementary	373	440	450	459	464	466	485	478	477	460	440	389	401	381	423	432	436	431	436	458	477	478	474
Chapel Hill Elementary	614	620	665	807	751	728	762	759	729	702	691	696	486	504	521	525	552	523	544	541	563	578	547
Delk-Henson													343	360	398	418	422	409	409	440	461	435	433
Lewisburg Middle	471	447	448	428	456	413	395	426	449	468	463	460	464	442	431	437	464	475	419	439	440	437	388
Marshall County High	693	744	853	818	814	826	800	749	798	819	827	858	884	909	924	865	868	852	858	851	824	835	837
Cornersville High	493	451	444	489	483	462	447	414	455	425	440	454	469	466	441	453	454	458	463	444	438	400	392
Forrest High	666	738	773	675	813	855	837	810	811	877	908	911	803	804	787	773	769	770	812	814	853	828	814
MCVA																							
System Total	4,805	4,917	5,138	5,198	5,356	5,301	5,307	5,235	5,323	5,435	5,417	5,385	5,457	5,545	5,595	5,552	5,541	5,500	5,508	5,474	5,536	5,465	5361
OGES and WES added 6th grade in 2003-2004																							
CES added 6th grade in 2004-2005.																							
Chapel Hill Elementary added 6th grade in 2006-2007.																							
Forrest added 6th grade in 2007-2008.																							

Enrollment Per School

SCHOOL	03/'04	04/'05	05/'06	06/'07	07/'08	08/'09	09/'10	10/'11	11/'12	12/'13	13/'14	14/'15	15/'16	16/'17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	
Marshall Elementary	451	484	524	495	497	478	456	541	469	481	428	466	485	447	463	461	447	420	400	393	418	415	399	401	MES
Westhills Elementary	544	532	547	560	558	567	595	552	569	583	668	671	623	709	696	715	682	685	669	622	582	582	601	625	WES
Oak Grove Elementary	500	461	434	467	520	506	530	506	566	620	552	480	499	523	511	473	447	477	498	472	480	477	476	447	OGES
Cornersville Elementary	373	440	450	459	464	466	485	478	477	460	440	389	401	381	423	432	436	431	436	458	477	478	474	487	CES
Chapel Hill Elementary	614	620	665	807	751	728	762	759	729	702	691	696	486	504	521	525	552	523	544	541	563	578	547	535	CHES
Delk-Henson													343	360	398	418	422	409	409	440	461	435	433	414	DHIS
Lewisburg Middle	471	447	448	428	456	413	395	426	449	468	463	460	464	442	431	437	464	475	419	439	440	437	388	363	LMS
Marshall County High	693	744	853	818	814	826	800	749	798	819	827	858	884	909	924	865	868	852	858	851	824	835	837	827	MCHS
Cornersville High	493	451	444	489	483	462	447	414	455	425	440	454	469	466	441	453	454	458	463	444	438	400	392	355	CVS
Forrest High	666	738	773	675	813	855	837	810	811	877	908	911	803	804	787	773	769	770	812	814	853	828	814	782	FHS
MCVA																								56	MCVA
System Total	4805	4917	5138	5198	5356	5301	5307	5235	5323	5435	5417	5385	5457	5545	5595	5552	5541	5500	5508	5474	5536	5465	5361	5292	
Change in Total		112	221	60	158	-55	6	-72	88	112	-18	-32	72	88	50	-43	-11	-41	8	-34	62	-71	-104	-69	

OGES and WES added 6th grade in 2003-2004

CES added 6th grade in 2004-2005.

Chapel Hill Elementary added 6th grade in 2006-2007.

Forrest added 6th grade in 2007-2008.

MCVA established in 2026-2027.

Enrollment Per City

CITY	03/'04	04/'05	05/'06	06/'07	07/'08	08/'09	09/'10	10/'11	11/'12	12/'13	13/'14	14/'15	15/'16	16/'17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27
Lewisburg	2,659	2,668	2,806	2,768	2,845	2,790	2,776	2,774	2,851	2,971	2,938	2,935	2,955	3,030	3,025	2,951	2,908	2,909	2,844	2,777	2,744	2,746	2,701	2,663
Cornersville	866	891	894	948	947	928	932	892	932	885	880	843	870	847	864	885	890	889	899	902	915	878	866	842
Chapel Hill	1,280	1,358	1,438	1,482	1,564	1,583	1,599	1,569	1,540	1,579	1,599	1,607	1,632	1,668	1,706	1,716	1,743	1,702	1,765	1,795	1,877	1,841	1,794	1,731
Virtual Academy																								56
Total	4,805	4,917	5,138	5,198	5,356	5,301	5,307	5,235	5,323	5,435	5,417	5,385	5,457	5,545	5,595	5,552	5,541	5,500	5,508	5,474	5,536	5,465	5,361	5,292

Percentage Change In Enrollment

CITY	03/'04	04/'05	05/'06	06/'07	07/'08	08/'09	09/'10	10/'11	11/'12	12/'13	13/'14	14/'15	15/'16	16/'17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	Cumulative
Lewisburg		0.34%	5.17%	-1.35%	2.78%	-1.93%	-0.50%	-0.07%	2.78%	4.21%	-1.11%	-0.10%	0.68%	2.54%	-0.17%	-2.45%	-1.46%	0.03%	-2.23%	-2.36%	-1.19%	0.07%	-1.64%	-1.41%	3.68%
Cornersville		2.89%	0.34%	6.04%	-0.11%	-2.01%	0.43%	-4.29%	4.48%	-5.04%	-0.56%	-4.20%	3.20%	-2.64%	2.01%	2.43%	0.56%	-0.11%	1.12%	0.33%	1.44%	-4.04%	-1.37%	-2.77%	2.27%
Chapel Hill		6.09%	5.89%	3.06%	5.53%	1.21%	1.01%	-1.88%	-1.85%	2.53%	1.27%	0.50%	1.56%	2.21%	2.28%	0.59%	1.57%	-2.35%	3.70%	1.70%	4.57%	-1.92%	-2.55%	-3.51%	37.28%

Marshall County Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in November	**Field Trips and Excursions**	**4.302**	**11/09/20**
		Rescinds: **4.302**	Issued: **01/11/00**

Field trips designed to stimulate student interest and inquiry and to provide opportunities for social growth and development are considered appropriate extensions of the classroom.

To be educationally beneficial, a field trip requires thoughtful selection, careful advance preparation of the class, and opportunities for students to summarize the experience at the conclusion of the trip. To this end, teachers and principals will be expected to consider the following factors in selecting field trips:

1. Relationship of the field trip activity to a particular aspect of classroom instruction;
2. Distance traveled in terms of the age level of the students;
3. Mode and availability of transportation; and
4. Cost.

The following guidelines shall be followed in planning and conducting field trips and excursions:

1. Any teacher desiring to take a group of students on an educational field trip must obtain advance approval of the principal;
2. The trip must have a definite purpose and reflect careful planning. Students should be prepared by general class discussion and/or research;
3. If bus transportation is required, the principal or his/her designee shall make the necessary arrangements. A fee will be charged to the school for mileage when school system buses are used;
4. Signed parental permission forms must be obtained for every student making an off-campus trip beyond the immediate vicinity of the school. The principal shall ensure that these forms are kept on file for the remainder of the school year. The form for parental permission must include: purpose, date, time of departure and return, travel plans, destination, number of chaperones, personal expense involved, rules of conduct and penalties for violation, and other facts necessary for parents to be fully informed. This information is to be completed by the school before the form is signed by the parent;
5. Overnight educational trips and chaperones must be approved by the principal and the director of schools in advance. These groups must be accompanied by at least one regular staff member and others from the school who are appropriate for adequate supervision and shall be responsible for student conduct while away. Whenever possible, a group should be accompanied by at least one female and one male chaperone if the trip is for a mixed group;

6. Students shall not be penalized for participating in approved school-sponsored trips and activities. Teachers shall permit students to make up class assignments missed because of a trip or activity.

7. All accidents that occur on a school-sponsored trip must be reported by the teacher to the principal immediately upon returning to school. Serious accidents involving personal injury must be reported immediately to the principal and/or director of schools. An emergency shall be dealt with promptly by the teacher or other members of the school staff by taking appropriate action, including sending the student to the hospital or summoning medical aid or ambulance. In cases where it is necessary to send the student to the hospital, reasonable effort must be made to notify the parents.

8. Any school-sponsored trip not meeting the "educationally beneficial" criteria as defined in this section must have prior approval of the director of schools or his/her designee;

9. Any school-sponsored trip which is both out-of-state and overnight must have prior approval by the Board.

INDEPENDENTLY PLANNED TRIPS

Trips privately planned by school district employees, acting outside the scope of their employment, are not authorized by the school district.

These trips are not approved by the Board and are not considered a part of the curriculum. Total responsibility for privately planned trips rests with the chaperone(s) as well as with the parent(s)/guardian(s) of the students participating in the trip. The following restrictions shall apply:

1. Board funds or resources shall not be used;
2. School district materials shall not be used;
3. The Board shall not assume any liability;
4. Employees are not authorized to act on behalf of the school district;
5. Recruitment efforts made by an employee shall not occur during the instruction school day; and
6. Absences caused by participation in privately planned trips shall be considered unexcused.

Cross References:

Advertising and Distribution of Materials in the Schools 1.806
Special Use of School Vehicles 3.402
Extracurricular Activities 4.300
Attendance 6.200

Marshall County Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in October	**Community Use of School Facilities**	**3.206**	**08/14/23**
		Rescinds: **3.206**	Issued: **02/14/22**

When not in use for school purposes, school buildings and grounds or portions thereof may be used for public, governmental, charitable, civic, recreational, cultural, and such other purposes that promote the welfare of the community, as approved by the director of schools.[1]

1. Requests for the use of school facilities shall be made first at the office of the principal.
   a. If approved by the principal, a *Use of School Facility* form will be signed by the principal and given to the group requesting use of facilities.
   b. The group must secure liability insurance to cover the use of facilities at the minimum of $1,000,000.
   c. Proof of insurance and the *Use of School Facility* form must be presented at the central office for final approval by the director of schools.
2. Student clubs and activities, parent-teacher associations, and other organizations affiliated with the schools shall be permitted reasonable use of school facilities without charge or insurance coverage.
3. School facilities may not be used for private profit, except for after-school tutoring/lessons provided by a certified employee of the Marshall County School System to enhance the educational process. Any for-profit group who wishes to use school facilities for one-time performances or other programs must have special Board approval;[2]
4. Unused facilities may be leased for private day-care centers which provide educational and child care services to the community;[2]
5. All activities must be under competent adult supervision and approved by the building principal. In all cases, an assigned school employee will be present. The group using the facilities will be responsible for any damage to the building or equipment and payment of supervision and clean up at the rate of time and a half the hourly rate of the personnel used;
6. Groups receiving permission for building use are restricted to the dates and hours approved and to the building area and facilities specified;
7. Groups receiving permission for building use are responsible for the observance of all fire and safety regulations at all times;
8. The use of alcoholic beverages, drugs, profane language, or gambling in any form is not permitted in school buildings. Smoking within the building is not permitted;
9. The Board will cooperate with recognized agencies, such as the Red Cross, National Guard and Civil Defense, and will make suitable facilities available without charge during community emergencies;
10. When school kitchens are used, a member(s) of the cafeteria staff must be present to supervise the use of the equipment. Compensation must be paid to cafeteria member(s) at the rate of time and one-half of their hourly rate.
11. When a third-party vendor uses a facility and a custodian is used, a fee of $25 per hour plus the fixed Medicare, Social Security, and retirement rates must be paid to the Central Office.

12. When a third-party vendor uses facility and other school personnel are used, a fee of $30 per hour plus the fixed charges Medicare, Social Security, and retirement rates must be paid to the Central Office.
13. Groups are responsible for servicing an AED, should it be used. The AED is to be used at one's own risk.

Legal References

1. TCA 49-50-201; TCA 49-2-203(b)(4); TCA 49-2-405
2. TCA 49-2-203(b)(4)(B)

Cross References

Board-Community Relations 1.500
Tobacco-Free Schools 1.803
Emergency Preparedness Plan 3.202
Tutoring for Pay 5.608
Care of School Property 6.311