

HICKMAN COUNTY BOARD OF EDUCATION  
SPECIAL CALLED BOARD MEETING---May 20, 2024

The Hickman county Board of Education met on May 20, 2024, at 6:00 PM in Central Office - Room 203.

**Present:** Sherri Baker, Ronald Gammons, Tim Hobbs, Doug Lane, Christy Mays,

**Absent:** Jim Hudgins, Vance Willis.

John Mullins, Superintendent

**Present:** Jim Hudgins.

John Mullins, Superintendent

I. Call To Order  
**This will be a voting session**

II. Moment of Silence

III. Pledge of Allegiance

IV. Agenda for May 20, 2024

Motion to approve the agenda.  
Motion made by Ronald Gammons.  
Motion seconded by Tim Hobbs.  
Motion Result: Passed

Jim Hudgins: Absent

Vance Willis: Absent

Sherri Baker: Yea

Ronald Gammons: Yea

Tim Hobbs: Yea

Doug Lane: Yea

Christy Mays: Yea

Yea: 5, Nay: 0, Absent: 2

V. Items Requiring Board Action

A. 2024-2025 141 Revised Budget

Motion to approve the budget as amended. Budget is not passed.  
Motion made by Tim Hobbs.  
Motion seconded by Christy Mays.  
Motion Result: Failed

Jim Hudgins: Absent

Vance Willis: Absent

Sherri Baker: Nay

Ronald Gammons: Nay

Tim Hobbs: Yea

Doug Lane: Yea

Christy Mays: Yea

Yea: 3, Nay: 2, Absent: 2

Motion to reconsider the 2024-25 budget for the Hickman County school district.

Motion made by Doug Lane.

HICKMAN COUNTY BOARD OF EDUCATION  
SPECIAL CALLED BOARD MEETING---May 20, 2024

Motion seconded by Tim Hobbs.

Motion Result: Passed

Vance Willis: Absent

Sherri Baker: Nay

Ronald Gammons: Nay

Tim Hobbs: Yea

Jim Hudgins: Yea

Doug Lane: Yea

Christy Mays: Yea

Yea: 4, Nay: 2, Absent: 1

Motion to approve the 24-25 budget.

Motion made by Tim Hobbs.

Motion seconded by Christy Mays.

Motion Result: Passed

Vance Willis: Absent

Sherri Baker: Nay

Ronald Gammons: Nay

Tim Hobbs: Yea

Jim Hudgins: Yea

Doug Lane: Yea

Christy Mays: Yea

Yea: 4, Nay: 2, Absent: 1

VI. Adjourn

Motion to adjourn.

Motion made by Doug Lane.

Motion seconded by Tim Hobbs.

Motion Result: Passed

Vance Willis: Absent

Sherri Baker: Yea

Ronald Gammons: Yea

Tim Hobbs: Yea

Jim Hudgins: Yea

Doug Lane: Yea

Christy Mays: Yea

Yea: 6, Nay: 0, Absent: 1



**DOUG LANE**  
2059 Lake Drive, Centerville, TN 37033

**RONALD GAMMONS**  
6419 Rice Ln., Lyles, TN 37098

**TIM HOBBS**  
9220 Old Bon Aqua Rd., Bon Aqua, TN 37025

**JIM HUDGINS**  
1297 E. Grinders Switch Rd., Centerville, TN 37033

**CHRISTY MAYS**  
450 Hwy. 50, Centerville, TN 37033

**SHERRI BAKER**  
9037 E 40 Rd., Bon Aqua, TN 37025

**VANCE WILLIS**  
2868 Hwy 48 N., Nunnally, TN 37137

**John Mullins**  
Superintendent of Schools  
115 MURPHREE AVENUE  
CENTERVILLE, TN 37033

The Hickman County Board of Education will meet in Special Called Session on Monday, May 20, 2024 at 6:00 p.m. in Room 203 of the Hickman County Board of Education Complex.

- I. Call To Order  
This will be a voting session
- II. Moment of Silence
- III. Pledge of Allegiance
- IV. Agenda for May 20, 2024
- V. Items Requiring Board Action
  - A. 2024-2025 141 Revised Budget
- VI. Adjourn

Hickman County, Tennessee  
 General Purpose School Fund 141  
 Statement of Proposed Operations  
 For the Fiscal Year Ending June 30, 2025

| Account No.               | Description                                      | Actual<br>2022-2023 | Original<br>Estimate<br>2023-2024 | Amended<br>Estimate<br>2023-2024 | Estimate<br>2024-2025 | Difference<br>2024-2025 | CY                     | PY                     | 137,938             | 2.64     |
|---------------------------|--|---------------------|-----------------------------------|----------------------------------|-----------------------|-------------------------|------------------------|------------------------|---------------------|----------|
|                           |  |                     |                                   |                                  |                       |                         | MOE Total<br>5,981,625 | MOE Total<br>5,843,687 |                     |          |
| <b>ESTIMATED REVENUES</b> |  |                     |                                   |                                  |                       |                         |                        |                        |                     |          |
| 40000                     | <u>Local Taxes</u>                               |                     |                                   |                                  |                       |                         | <b>Net Penny</b>       | <b>Rate</b>            | <b>Property Tax</b> |          |
| 40100                     | <u>County Property Taxes</u>                     |                     |                                   |                                  |                       |                         | 52,287                 | 0.5668                 | 2,962,583           | Current  |
| 40110                     | Current Property Taxes                           | 3,144,196           | 2,974,879                         | 2,974,879                        | 3,032,648             | 57,769                  | 52,287                 | 0.0134                 | 70,065              | Increase |
| 40120                     | Trustee's Collection - Prior Year                | 63,996              | 65,000                            | 65,000                           | 65,000                | 0                       |                        |                        |                     |          |
| 40125                     | Trustee's Collection - Bankruptcy                | 641                 | 500                               | 500                              | 500                   | 0                       |                        |                        |                     |          |
| 40130                     | Circuit/Clerk & Master Collections - Prior Years | 33,469              | 47,000                            | 47,000                           | 47,000                | 0                       |                        |                        |                     |          |
| 40140                     | Interest and Penalty                             | 14,071              | 15,000                            | 15,000                           | 15,000                | 0                       |                        |                        |                     |          |
| 40161                     | Payments in Lieu of Taxes - TVA                  | 3,495               | 4,000                             | 4,000                            | 4,000                 | 0                       |                        |                        |                     |          |
| 40162                     | Payments in Lieu of Taxes - Local Utilities      | 6,000               | 6,000                             | 6,000                            | 6,000                 | 0                       |                        |                        |                     |          |
| 40200                     | <u>County Local Option Taxes</u>                 |                     |                                   |                                  |                       |                         |                        |                        |                     |          |
| 40210                     | Local Option Sales Tax                           | 2,869,529           | 2,455,008                         | 2,455,008                        | 2,535,177             | 80,169                  |                        |                        | 3,032,648           | Total    |
| 40270                     | Business Tax                                     | 50,007              | 35,000                            | 35,000                           | 35,000                | 0                       |                        |                        |                     |          |
| 40300                     | <u>Statutory Local Taxes</u>                     |                     |                                   |                                  |                       |                         |                        |                        |                     |          |
| 40320                     | Bank Excise Tax                                  | 0                   | 0                                 | 0                                | 0                     | 0                       |                        |                        |                     |          |
| 40350                     | Interstate Telecommunication Tax                 | 0                   | 0                                 | 0                                | 0                     | 0                       |                        |                        |                     |          |
|                           | <b>Total Local Taxes</b>                         | <b>6,185,404</b>    | <b>5,602,387</b>                  | <b>5,602,387</b>                 | <b>5,740,325</b>      | <b>137,938</b>          |                        |                        |                     |          |
| 41000                     | <u>Licenses and Permits</u>                      |                     |                                   |                                  |                       |                         |                        |                        |                     |          |
| 41100                     | <u>Licenses</u>                                  |                     |                                   |                                  |                       |                         |                        |                        |                     |          |
| 41110                     | Marriage Licenses                                | 1,672               | 1,300                             | 1,300                            | 1,300                 | 0                       |                        |                        |                     |          |
|                           | <b>Total Licenses and Permits</b>                | <b>1,672</b>        | <b>1,300</b>                      | <b>1,300</b>                     | <b>1,300</b>          | <b>0</b>                |                        |                        |                     |          |
| 43000                     | <u>Charges for Current Services</u>              |                     |                                   |                                  |                       |                         |                        |                        |                     |          |
| 43500                     | <u>Education Charges</u>                         |                     |                                   |                                  |                       |                         |                        |                        |                     |          |
| 43517                     | Tuition - Other                                  | 1,000               | 2,000                             | 2,000                            | 0                     | (2,000)                 |                        |                        |                     |          |
| 43570                     | Receipts from Individual Schools                 | 22,820              | 30,000                            | 30,000                           | 30,000                | 0                       |                        |                        |                     |          |
| 43582                     | Community Service Fees Adults                    | 279                 | 200                               | 200                              | 200                   | 0                       |                        |                        |                     |          |
|                           | <b>Total Charges for Current Services</b>        | <b>24,099</b>       | <b>32,200</b>                     | <b>32,200</b>                    | <b>30,200</b>         | <b>(2,000)</b>          |                        |                        |                     |          |
| 44000                     | <u>Other Local Revenues</u>                      |                     |                                   |                                  |                       |                         |                        |                        |                     |          |
| 44100                     | <u>Recurring Items</u>                           |                     |                                   |                                  |                       |                         |                        |                        |                     |          |
| 44110                     | Investment Income                                | 298,729             | 0                                 | 0                                | 0                     | 0                       |                        |                        |                     |          |
| 44120                     | Lease/Rentals                                    | 9,258               | 10,000                            | 10,000                           | 10,000                | 0                       |                        |                        |                     |          |
| 44170                     | Miscellaneous Refunds                            | 73,181              | 30,000                            | 30,000                           | 30,000                | 0                       |                        |                        |                     |          |

| Account No. | Description                                  | Actual<br>2022-2023 | Original<br>Estimate<br>2023-2024 | Amended<br>Estimate<br>2023-2024 | Estimate<br>2024-2025 | Difference<br>2024-2025 | CY                     | PY                     | 137,938 | 2.64 |
|-------------|--|---------------------|-----------------------------------|----------------------------------|-----------------------|-------------------------|------------------------|------------------------|---------|------|
|             |  |                     |                                   |                                  |                       |                         | MOE Total<br>5,981,625 | MOE Total<br>5,843,687 |         |      |
| 44500       | <u>Nonrecurring Items</u>                    |                     |                                   |                                  |                       |                         |                        |                        |         |      |
| 44530       | Sale of Equipment                            | 9,332               | 15,000                            | 15,000                           | 15,000                | 0                       |                        |                        |         |      |
| 44560       | Damages Recovered from Individuals           | 1,324               | 3,000                             | 3,000                            | 3,000                 | 0                       |                        |                        |         |      |
| 44570       | Contributions and Gifts                      | 11,657              | 15,000                            | 15,000                           | 15,000                | 0                       |                        |                        |         |      |
| 44990       | Other Local Revenues                         | 0                   | 0                                 | 0                                | 0                     | 0                       |                        |                        |         |      |
|             | Total Other Local Revenues                   | 403,481             | 73,000                            | 73,000                           | 73,000                | 0                       |                        |                        |         |      |
|             | Total Local Revenue                          | 6,614,656           | 5,708,887                         | 5,708,887                        | 5,844,825             | 135,938                 |                        |                        |         |      |
| 46000       | <u>State of Tennessee</u>                    |                     |                                   |                                  |                       |                         |                        |                        |         |      |
| 46175       | On-Behalf Contributions for OPEB             | 63,566              | 35,000                            | 35,000                           | 35,000                | 0                       |                        |                        |         |      |
| 46500       | <u>State Education Funds</u>                 |                     |                                   |                                  |                       |                         |                        |                        |         |      |
| 46510       | Tennessee Investment in Student Achievemen   | 0                   | 23,886,562                        | 23,886,562                       | 24,228,618            | 342,056                 |                        |                        |         |      |
| 46511       | Basic Education Program                      | 23,055,227          | 0                                 | 0                                | 0                     | 0                       |                        |                        |         |      |
| 46515       | Early Childhood Education                    | 417,763             | 417,796                           | 493,047                          | 490,275               | 72,479                  |                        |                        |         |      |
| 46520       | School Food Service                          |                     | 22,000                            | 22,000                           | 22,000                | 0                       |                        |                        |         |      |
| 46550       | Driver Education                             | 828                 | 5,000                             | 5,000                            | 5,000                 | 0                       |                        |                        |         |      |
| 46590       | Other State Education Funds                  | 465,122             | 240,000                           | 240,000                          | 240,000               | 0                       |                        |                        |         |      |
| 46591       | Coordinated School Health                    | 90,000              | 0                                 | 0                                | 0                     | 0                       |                        |                        |         |      |
| 46594       | Family Resource Centers                      | 59,223              | 0                                 | 0                                | 0                     | 0                       |                        |                        |         |      |
| 46790       | Other Vocational                             | 0                   | 0                                 | 3,000,000                        |                       | 0                       |                        |                        |         |      |
| 46610       | Career Ladder Program                        | 53,340              | 45,000                            | 45,000                           | 45,000                | 0                       |                        |                        |         |      |
| 46800       | <u>Other State Revenues</u>                  |                     |                                   |                                  |                       |                         |                        |                        |         |      |
| 46851       | State Revenue Sharing - TVA                  | 227,133             | 230,000                           | 230,000                          | 230,000               | 0                       |                        |                        |         |      |
| 46980       | Other State Grants                           | 95,158              | 0                                 | 124,847                          | 124,847               | 124,847                 |                        |                        |         |      |
| 46981       | Safe Schools                                 | 43,000              | 0                                 | 0                                | 0                     | 0                       |                        |                        |         |      |
| 46990       | Other State Revenues                         | 0                   | 0                                 | 0                                | 258,804               | 258,804                 |                        |                        |         |      |
|             | Total State of Tennessee                     | 24,570,360          | 24,881,358                        | 28,081,456                       | 25,679,544            | 798,186                 |                        |                        |         |      |
| 47000       | <u>Federal Government</u>                    |                     |                                   |                                  |                       |                         |                        |                        |         |      |
| 47100       | <u>Federal Through State</u>                 |                     |                                   |                                  |                       |                         |                        |                        |         |      |
| 47590       | Other Federal Through State                  | 102,023             | 0                                 | 0                                | 0                     | 0                       |                        |                        |         |      |
| 47600       | <u>Direct Federal Revenue</u>                |                     |                                   |                                  |                       |                         |                        |                        |         |      |
| 47640       | ROTC Reimbursement                           | 39,766              | 70,000                            | 70,000                           | 70,000                | 0                       |                        |                        |         |      |
| 47990       | Other Direct Federal Revenue                 | 166,806             | 0                                 | 0                                | 0                     | 0                       |                        |                        |         |      |
|             | Total Federal Government                     | 308,595             | 70,000                            | 70,000                           | 70,000                | 0                       |                        |                        |         |      |
| 48000       | <u>Other Governments and Citizens Groups</u> |                     |                                   |                                  |                       |                         |                        |                        |         |      |
| 48610       | Donations                                    | 198,000             | 0                                 | 0                                | 0                     | 0                       |                        |                        |         |      |
| 48990       | Other  | 197,892             | 258,804                           | 278,304                          | 161,000               | (97,804)                |                        |                        |         |      |

| Account No. | Description                                 | Actual<br>2022-2023 | Original<br>Estimate<br>2023-2024 | Amended<br>Estimate<br>2023-2024 | Estimate<br>2024-2025 | Difference<br>2024-2025 |
|-------------|---|---------------------|-----------------------------------|----------------------------------|-----------------------|-------------------------|
|             | Total Other Governments and Citizens Groups | 395,892             | 258,804                           | 278,304                          | 161,000               | (97,804)                |
|             | Total Estimated Revenues                    | 31,889,503          | 30,919,049                        | 34,138,647                       | 31,755,369            | 836,320                 |
| 49000       | OTHER SOURCES (NON-REVENUE)                 |                     |                                   |                                  |                       |                         |
| 49700       | Insurance Recovery                          | 193,594             | 10,000                            | 10,000                           | 10,000                | 0                       |
| 49800       | Transfers In                                | 8,259               | 25,000                            | 25,000                           | 25,000                | 0                       |
|             | Total Other Sources                         | 201,853             | 35,000                            | 35,000                           | 35,000                | 0                       |
|             | Total Estimated Revenues & Other Sources    | 32,091,356          | 30,954,049                        | 34,173,647                       | 31,790,369            | 836,320                 |

| CY                     | PY                     |
|------------------------|------------------------|
| MOE Total<br>5,981,625 | MOE Total<br>5,843,687 |

137,938

2.64

**ESTIMATED EXPENDITURES**

|       |  |            |            |            |            |           |
|-------|--|------------|------------|------------|------------|-----------|
| 71000 | <u>Instruction</u>                     |            |            |            |            |           |
| 71100 | <u>Regular Instruction Program</u>     |            |            |            |            |           |
| 116   | Teachers                               | 9,006,758  | 10,065,910 | 10,044,910 | 10,273,253 | 207,343   |
| 117   | Career Ladder Program                  | 42,000     | 45,000     | 45,000     | 45,000     | 0         |
| 128   | Homebound Teachers                     | 0          | 10,797     | 10,797     | 12,000     | 1,203     |
| 140   | Salary Supplements                     | 334,741    | 414,200    | 414,200    | 460,000    | 45,800    |
| 163   | Educational Assistants                 | 347,585    | 402,000    | 423,000    | 460,000    | 58,000    |
| 189   | Other Salaries and Wages               | 437,806    | 405,000    | 405,000    | 420,000    | 15,000    |
| 198   | Non-Certified Substitute Teachers      | 182,692    | 185,000    | 185,000    | 175,000    | (10,000)  |
| 201   | Social Security                        | 752,931    | 1,095,393  | 1,095,394  | 906,162    | (189,231) |
| 204   | State Retirement                       | 787,535    | 972,254    | 972,254    | 1,016,744  | 44,490    |
| 207   | Medical Insurance                      | 1,517,010  | 2,270,840  | 2,270,840  | 2,000,000  | (270,840) |
| 212   | Employer Medicare                      | 2,947      | 0          | 0          | 0          | 0         |
| 215   | On-behalf Payments to OPEB             | 20,490     | 0          | 0          | 0          | 0         |
| 336   | Maint and Repair Service - Equipment   | 16,000     | 16,000     | 16,000     | 12,000     | (4,000)   |
| 399   | Other Contracted Services              | 69,599     | 85,000     | 45,000     | 55,000     | (30,000)  |
| 429   | Instructional Supplies and Materials   | 147,908    | 125,000    | 125,000    | 125,000    | 0         |
| 449   | Textbooks                              | 181,914    | 175,000    | 245,000    | 175,000    | 0         |
| 499   | Other Supplies and Materials           | 8,105      | 10,000     | 10,000     | 8,000      | (2,000)   |
| 599   | Other Charges                          | 850        | 0          | 0          | 0          | 0         |
| 722   | Regular Instructional Equipment        | 168,656    | 100,000    | 70,000     | 50,000     | (50,000)  |
|       | Total Instructional Program            | 14,025,527 | 16,377,394 | 16,377,395 | 16,193,159 | (184,235) |
| 71150 | <u>Alternative Instruction Program</u> |            |            |            |            |           |
| 116   | Teachers                               | 114,800    | 190,000    | 189,925    | 195,000    | 5,000     |
| 163   | Educational Assistants                 | 19,811     | 22,900     | 22,975     | 25,000     | 2,100     |
| 201   | Social Security                        | 9,968      | 16,287     | 16,287     | 16,830     | 543       |
| 204   | State Retirement                       | 17,523     | 19,811     | 19,811     | 19,656     | (155)     |

| Account No. | Description                                   | Actual<br>2022-2023 | Original<br>Estimate<br>2023-2024 | Amended<br>Estimate<br>2023-2024 | Estimate<br>2024-2025 | Difference<br>2024-2025 | CY                     |                              | 137,938 | 2.64 |
|-------------|---|---------------------|-----------------------------------|----------------------------------|-----------------------|-------------------------|------------------------|------------------------------|---------|------|
|             |   |                     |                                   |                                  |                       |                         | MOE Total<br>5,981,625 | PY<br>MOE Total<br>5,843,687 |         |      |
| 207         | Medical Insurance                             | 26,334              | 33,812                            | 33,812                           | 36,179                | 2,367                   |                        |                              |         |      |
| 355         | Travel  | 0                   | 3,000                             | 3,000                            | 1,500                 | (1,500)                 |                        |                              |         |      |
| 429         | Instructional Supplies and Materials          | 981                 | 1,500                             | 1,500                            | 1,500                 | 0                       |                        |                              |         |      |
| 499         | Other Supplies and Materials                  | 808                 | 1,500                             | 1,500                            | 1,500                 | 0                       |                        |                              |         |      |
|             | Total Alternative Schools                     | 190,225             | 288,810                           | 288,810                          | 297,165               | 8,355                   |                        |                              |         |      |
| 71200       | <u>Special Education Program</u>              |                     |                                   |                                  |                       |                         |                        |                              |         |      |
| 116         | Teachers                                      | 1,639,984           | 1,908,233                         | 1,905,733                        | 1,980,000             | 71,767                  |                        |                              |         |      |
| 124         | Psychological Personnel                       | 67,344              | 77,203                            | 77,203                           | 0                     | (77,203)                |                        |                              |         |      |
| 128         | Homebound Teachers                            | 4,016               | 15,000                            | 15,000                           | 15,000                | 0                       |                        |                              |         |      |
| 163         | Educational Assistants                        | 340,991             | 406,000                           | 441,500                          | 510,000               | 104,000                 |                        |                              |         |      |
| 171         | Speech Pathologist                            | 189,303             | 260,000                           | 260,000                          | 300,000               | 40,000                  |                        |                              |         |      |
| 201         | Social Security                               | 164,432             | 201,971                           | 204,017                          | 214,583               | 12,612                  |                        |                              |         |      |
| 204         | State Retirement                              | 213,202             | 237,779                           | 241,687                          | 256,948               | 19,169                  |                        |                              |         |      |
| 207         | Medical Insurance                             | 322,667             | 359,725                           | 371,575                          | 399,706               | 39,981                  |                        |                              |         |      |
| 212         | Employer Medicare                             | 0                   | 0                                 | 479                              | 0                     | 0                       |                        |                              |         |      |
| 399         | Other Contracted Services                     | 214,770             | 250,000                           | 250,000                          | 180,000               | (70,000)                |                        |                              |         |      |
| 429         | Instructional Supplies and Materials          | 0                   | 0                                 | 8,000                            | 7,000                 | 7,000                   |                        |                              |         |      |
| 499         | Other Supplies and Materials                  | 0                   | 5,000                             | 5,000                            | 5,000                 | 0                       |                        |                              |         |      |
| 725         | Special Education Equipment                   | 0                   | 0                                 | 15,968                           | 5,404                 | 5,404                   |                        |                              |         |      |
|             | Total Special Educational Program             | 3,156,709           | 3,720,911                         | 3,796,162                        | 3,873,641             | 152,730                 |                        |                              |         |      |
| 71300       | <u>Career and Technical Education Program</u> |                     |                                   |                                  |                       |                         |                        |                              |         |      |
| 116         | Teachers                                      | 735,588             | 862,530                           | 862,530                          | 900,000               | 37,470                  |                        |                              |         |      |
| 140         | Supplements                                   | 12,000              | 12,000                            | 12,000                           | 6,000                 | (6,000)                 |                        |                              |         |      |
| 189         | Other Salaries and Wages                      | 1,200               | 14,000                            | 14,000                           | 14,000                | 0                       |                        |                              |         |      |
| 198         | Non-Certified Substitute Teachers             | 15,938              | 20,000                            | 20,000                           | 18,000                | (2,000)                 |                        |                              |         |      |
| 201         | Social Security                               | 56,702              | 68,992                            | 68,992                           | 71,757                | 2,765                   |                        |                              |         |      |
| 204         | State Retirement                              | 65,453              | 75,277                            | 75,277                           | 79,598                | 4,321                   |                        |                              |         |      |
| 207         | Medical Insurance                             | 103,140             | 121,439                           | 121,439                          | 121,487               | 48                      |                        |                              |         |      |
| 307         | Communications                                | 0                   | 15,000                            | 10,771                           | 0                     | (15,000)                |                        |                              |         |      |
| 355         | Travel  | 1,088               | 5,500                             | 2,500                            | 2,000                 | (3,500)                 |                        |                              |         |      |
| 399         | Other Contracted Services                     | 10,000              | 20,000                            | 20,000                           | 0                     | (20,000)                |                        |                              |         |      |
| 429         | Instructional Supplies and Materials          | 2,886               | 15,500                            | 16,500                           | 11,000                | (4,500)                 |                        |                              |         |      |
| 449         | Text Books                                    | 11,154              | 7,000                             | 7,000                            | 7,000                 | 0                       |                        |                              |         |      |
| 471         | Software                                      | 0                   | 0                                 | 378,560                          | 139,850               | 139,850                 |                        |                              |         |      |
| 499         | Other Supplies and Materials                  | 36,986              | 48,000                            | 91,088                           | 25,000                | (23,000)                |                        |                              |         |      |
| 524         | Inservice                                     | 63                  | 3,000                             | 0                                | 0                     | (3,000)                 |                        |                              |         |      |
| 589         | Other Charges                                 | 5,538               | 9,000                             | 17,229                           | 3,500                 | (5,500)                 |                        |                              |         |      |
| 730         | Vocational Instruction Equipment              | 3,157               | 30,000                            | 1,253,708                        | 430,970               | 400,970                 |                        |                              |         |      |
| 790         | Vocational Other Equipment                    | 0                   | 10,000                            | 10,000                           | 10,000                | 0                       |                        |                              |         |      |

| Account No. | Description                        | Actual<br>2022-2023 | Original<br>Estimate<br>2023-2024 | Amended<br>Estimate<br>2023-2024 | Estimate<br>2024-2025 | Difference<br>2024-2025 | MOE Total |    | 137,938 | 2,64 |
|-------------|------------------------------------|---------------------|-----------------------------------|----------------------------------|-----------------------|-------------------------|-----------|----|---------|------|
|             |                                    |                     |                                   |                                  |                       |                         | CY        | PY |         |      |
|             | Total Vocational Education Program | 1,060,893           | 1,337,238                         | 2,981,574                        | 1,840,162             | 502,924                 |           |    |         |      |
|             | Total Instruction                  | 18,433,354          | 21,724,353                        | 23,443,941                       | 22,204,127            | 479,774                 |           |    |         |      |
| 72000       | <u>Support Services</u>            |                     |                                   |                                  |                       |                         |           |    |         |      |
| 72110       | <u>Attendance</u>                  |                     |                                   |                                  |                       |                         |           |    |         |      |
| 105         | Supervisor/Director                | 79,240              | 85,000                            | 76,855                           | 92,000                | 7,000                   |           |    |         |      |
| 189         | Other Salaries & Wages             | 34,126              | 36,857                            | 45,002                           | 56,000                | 19,143                  |           |    |         |      |
| 201         | Social Security                    | 8,653               | 9,218                             | 9,218                            | 11,322                | 2,104                   |           |    |         |      |
| 204         | State Retirement                   | 10,927              | 8,312                             | 8,312                            | 12,482                | 4,170                   |           |    |         |      |
| 207         | Medical Insurance                  | 11,442              | 17,244                            | 17,244                           | 18,451                | 1,207                   |           |    |         |      |
| 355         | Travel                             | 2,578               | 3,000                             | 3,000                            | 3,000                 | 0                       |           |    |         |      |
| 399         | Other Contracted Services          | 8,407               | 20,000                            | 20,000                           | 20,000                | 0                       |           |    |         |      |
| 499         | Other Supplies and Materials       | 1,635               | 3,000                             | 3,000                            | 2,000                 | (1,000)                 |           |    |         |      |
| 524         | In Service/Staff Development       | 0                   | 1,000                             | 1,000                            | 1,000                 | 0                       |           |    |         |      |
| 719         | Office Equipment                   | 0                   | 6,000                             | 6,000                            | 5,000                 | (1,000)                 |           |    |         |      |
|             | Total Attendance                   | 157,008             | 189,631                           | 189,631                          | 221,255               | 31,624                  |           |    |         |      |
| 72120       | <u>Health Services</u>             |                     |                                   |                                  |                       |                         |           |    |         |      |
| 105         | Supervisor/Director                | 68,253              | 71,000                            | 71,253                           | 75,000                | 4,000                   |           |    |         |      |
| 130         | Social Workers                     | 0                   | 0                                 | 0                                | 96,000                | 96,000                  |           |    |         |      |
| 131         | Medical Personnel                  | 163,424             | 360,000                           | 360,000                          | 380,000               | 20,000                  |           |    |         |      |
| 189         | Other Salaries & Wages             | 51,020              | 56,000                            | 55,747                           | 57,000                | 1,000                   |           |    |         |      |
| 201         | Social security                    | 21,085              | 37,248                            | 37,248                           | 46,512                | 9,264                   |           |    |         |      |
| 204         | State Retirement                   | 27,811              | 47,354                            | 47,354                           | 54,720                | 7,366                   |           |    |         |      |
| 207         | Medical Insurance                  | 22,942              | 53,588                            | 53,588                           | 57,339                | 3,751                   |           |    |         |      |
| 355         | Travel                             | 4,503               | 5,000                             | 5,000                            | 4,000                 | (1,000)                 |           |    |         |      |
| 399         | Other Contracted Services          | 4,215               | 6,000                             | 6,000                            | 56,821                | 50,821                  |           |    |         |      |
| 413         | Drugs and Medical Supplies         | 3,819               | 5,500                             | 5,500                            | 5,500                 | 0                       |           |    |         |      |
| 499         | Other Supplies and Materials       | 2,720               | 3,500                             | 3,500                            | 3,500                 | 0                       |           |    |         |      |
| 524         | Inservice                          | 488                 | 5,000                             | 5,000                            | 4,000                 | (1,000)                 |           |    |         |      |
| 599         | Other Charges                      | 9,068               | 5,000                             | 5,000                            | 5,000                 | 0                       |           |    |         |      |
| 735         | Health Equipment                   | 9,577               | 5,500                             | 5,500                            | 5,500                 | 0                       |           |    |         |      |
|             | Total Health Service               | 388,925             | 660,690                           | 660,690                          | 850,892               | 190,202                 |           |    |         |      |
| 72130       | <u>Other Student Support</u>       |                     |                                   |                                  |                       |                         |           |    |         |      |
| 123         | Guidance Personnel                 | 531,343             | 667,000                           | 607,000                          | 685,000               | 18,000                  |           |    |         |      |
| 189         | Other Salaries and Wages           | 86,190              | 96,184                            | 181,084                          | 190,000               | 93,816                  |           |    |         |      |
| 201         | Social Security                    | 46,374              | 57,566                            | 59,471                           | 66,938                | 9,372                   |           |    |         |      |
| 204         | State Retirement                   | 61,507              | 57,650                            | 59,891                           | 74,885                | 17,235                  |           |    |         |      |
| 207         | Medical Insurance                  | 65,836              | 78,790                            | 78,790                           | 84,305                | 5,515                   |           |    |         |      |

| Account No. | Description                              | Actual<br>2022-2023 | Original<br>Estimate<br>2023-2024 | Amended<br>Estimate<br>2023-2024 | Estimate<br>2024-2025 | Difference<br>2024-2025 | CY                     |                              | 137,938 | 2.64 |
|-------------|--|---------------------|-----------------------------------|----------------------------------|-----------------------|-------------------------|------------------------|------------------------------|---------|------|
|             |  |                     |                                   |                                  |                       |                         | MOE Total<br>5,981,625 | PY<br>MOE Total<br>5,843,687 |         |      |
| 212         | Employer Medicare                        | 11                  | 0                                 | 0                                | 0                     | 0                       |                        |                              |         |      |
| 322         | Evaluating and Testing                   | 40,000              | 40,000                            | 40,000                           | 20,000                | (20,000)                |                        |                              |         |      |
| 344         | Payments to Schools - Other              | 80,000              | 80,000                            | 80,000                           | 80,000                | 0                       |                        |                              |         |      |
| 355         | Travel                                   | 2,690               | 5,000                             | 8,000                            | 8,000                 | 3,000                   |                        |                              |         |      |
| 399         | Other Contracted Services                | 24,412              | 25,000                            | 25,000                           | 25,000                | 0                       |                        |                              |         |      |
| 499         | Other Supplies and Materials             | 4,000               | 4,000                             | 4,000                            | 4,000                 | 0                       |                        |                              |         |      |
| 524         | Inservice                                | 0                   | 3,000                             | 3,000                            | 3,000                 | 0                       |                        |                              |         |      |
| 599         | Other Charges                            | 1,740               | 10,000                            | 7,000                            | 7,000                 | (3,000)                 |                        |                              |         |      |
|             | <b>Total Other Student Support</b>       | <b>944,103</b>      | <b>1,124,190</b>                  | <b>1,153,236</b>                 | <b>1,248,128</b>      | <b>123,938</b>          |                        |                              |         |      |
| 72210       | <u>Regular Instruction Program</u>       |                     |                                   |                                  |                       |                         |                        |                              |         |      |
| 105         | Supervisor/Director                      | 42,100              | 45,100                            | 65,100                           | 119,000               | 73,900                  |                        |                              |         |      |
| 129         | Librarians                               | 426,777             | 475,000                           | 455,000                          | 485,000               | 10,000                  |                        |                              |         |      |
| 161         | Secretary(s)                             | 201,768             | 220,000                           | 220,000                          | 235,000               | 15,000                  |                        |                              |         |      |
| 162         | Clerical Personnel                       | 215,804             | 255,000                           | 255,000                          | 272,000               | 17,000                  |                        |                              |         |      |
| 189         | Other Salaries and Wages                 | 21,069              | 20,000                            | 20,000                           | 20,000                | 0                       |                        |                              |         |      |
| 201         | Social Security                          | 66,364              | 78,803                            | 78,803                           | 86,522                | 7,719                   |                        |                              |         |      |
| 204         | State Retirement                         | 85,188              | 103,692                           | 103,692                          | 113,047               | 9,355                   |                        |                              |         |      |
| 207         | Medical Insurance                        | 154,660             | 177,615                           | 177,615                          | 190,048               | 12,433                  |                        |                              |         |      |
| 212         | Employer Medicare                        | 23                  | 0                                 | 0                                | 0                     | 0                       |                        |                              |         |      |
| 336         | Maint and Repair Services - Equipment    | 4,000               | 4,000                             | 4,000                            | 4,000                 | 0                       |                        |                              |         |      |
| 355         | Travel                                   | 1,081               | 5,000                             | 5,000                            | 2,500                 | (2,500)                 |                        |                              |         |      |
| 399         | Other Contracted Services                | 14,680              | 16,000                            | 16,000                           | 16,000                | 0                       |                        |                              |         |      |
| 432         | Library Books and Media                  | 8,000               | 8,000                             | 8,000                            | 8,000                 | 0                       |                        |                              |         |      |
| 499         | Other Supplies and Materials             | 3,168               | 6,000                             | 6,000                            | 5,000                 | (1,000)                 |                        |                              |         |      |
| 524         | In-Service/Staff Development             | 276                 | 2,000                             | 2,000                            | 2,000                 | 0                       |                        |                              |         |      |
| 701         | Administration Equipment                 | 0                   | 0                                 | 54,847                           | 0                     | 0                       |                        |                              |         |      |
| 722         | Regular Instruction Equipment            | 10,000              | 10,000                            | 10,000                           | 0                     | (10,000)                |                        |                              |         |      |
| 790         | Other Equipment                          | 6,790               | 50,000                            | 120,000                          | 0                     | (50,000)                |                        |                              |         |      |
|             | <b>Total Regular Instruction Program</b> | <b>1,261,748</b>    | <b>1,476,210</b>                  | <b>1,601,057</b>                 | <b>1,558,117</b>      | <b>81,907</b>           |                        |                              |         |      |
| 72220       | <u>Special Education Program</u>         |                     |                                   |                                  |                       |                         |                        |                              |         |      |
| 105         | Supervisor/Director                      | 72,938              | 84,088                            | 84,088                           | 96,742                | 12,654                  |                        |                              |         |      |
| 124         | Psychological Personnel                  | 0                   | 0                                 | 0                                | 80,000                | 80,000                  |                        |                              |         |      |
| 131         | Medical Personnel                        | 0                   | 0                                 | 0                                | 65,335                | 65,335                  |                        |                              |         |      |
| 189         | Other Salaries and Wages                 | 5,000               | 5,000                             | 5,000                            | 5,000                 | 0                       |                        |                              |         |      |
| 196         | In-Service Training                      | 425                 | 2,000                             | 2,000                            | 2,000                 | 0                       |                        |                              |         |      |
| 201         | Social Security                          | 5,843               | 6,968                             | 6,968                            | 19,054                | 12,086                  |                        |                              |         |      |
| 204         | State Retirement                         | 6,338               | 7,742                             | 7,742                            | 19,683                | 11,941                  |                        |                              |         |      |
| 207         | Medical Insurance                        | 7,900               | 8,100                             | 8,100                            | 8,667                 | 567                     |                        |                              |         |      |
| 336         | Maint and Repair Services - Equipment    | 794                 | 5,000                             | 5,000                            | 5,000                 | 0                       |                        |                              |         |      |
| 355         | Travel                                   | 7,045               | 7,500                             | 7,500                            | 7,500                 | 0                       |                        |                              |         |      |

| Account No. | Description                                   | Actual<br>2022-2023 | Original<br>Estimate<br>2023-2024 | Amended<br>Estimate<br>2023-2024 | Estimate<br>2024-2025 | Difference<br>2024-2025 | CY                     |                              | 137,938 | 2.64 |
|-------------|---|---------------------|-----------------------------------|----------------------------------|-----------------------|-------------------------|------------------------|------------------------------|---------|------|
|             |   |                     |                                   |                                  |                       |                         | MOE Total<br>5,981,625 | PY<br>MOE Total<br>5,843,687 |         |      |
| 524         | In-Service Training                           | 2,231               | 7,000                             | 7,000                            | 4,000                 | (3,000)                 |                        |                              |         |      |
|             | Total Special Education Program               | 108,514             | 133,398                           | 133,398                          | 312,981               | 179,583                 |                        |                              |         |      |
| 72230       | <u>Career and Technical Education Program</u> |                     |                                   |                                  |                       |                         |                        |                              |         |      |
| 105         | Supervisor/Director                           | 167,860             | 173,500                           | 173,500                          | 89,613                | (83,887)                |                        |                              |         |      |
| 189         | Other Salaries and Wages                      | 2,000               | 2,000                             | 121,230                          | 81,937                | 79,937                  |                        |                              |         |      |
| 201         | Social Security                               | 7,488               | 13,426                            | 22,547                           | 13,075                | (351)                   |                        |                              |         |      |
| 204         | State Retirement                              | 7,204               | 7,531                             | 19,880                           | 13,633                | 6,102                   |                        |                              |         |      |
| 207         | Medical Insurance                             | 7,542               | 8,100                             | 32,400                           | 24,867                | 16,767                  |                        |                              |         |      |
| 336         | Maint and Repair Services - Equipment         | 0                   | 3,000                             | 3,000                            | 3,000                 | 0                       |                        |                              |         |      |
| 355         | Travel  | 766                 | 2,000                             | 2,000                            | 2,000                 | 0                       |                        |                              |         |      |
| 399         | Other Contracted Services                     | 0                   | 0                                 | 5,000                            | 3,000                 | 3,000                   |                        |                              |         |      |
| 499         | Other Supplies and Materials                  | 1,094               | 3,000                             | 45,700                           | 0                     | (3,000)                 |                        |                              |         |      |
| 524         | In-Service Training                           | 0                   | 0                                 | 34,400                           | 0                     | 0                       |                        |                              |         |      |
| 790         | Other Equipment                               | 0                   | 0                                 | 47,458                           | 0                     | 0                       |                        |                              |         |      |
|             | Total Vocational Education Program            | 193,954             | 212,557                           | 507,115                          | 231,125               | 18,568                  |                        |                              |         |      |
| 72250       | <u>Technology</u>                             |                     |                                   |                                  |                       |                         |                        |                              |         |      |
| 105         | Supervisor                                    | 68,253              | 73,713                            | 73,713                           | 74,816                | 1,103                   |                        |                              |         |      |
| 189         | Other Salaries and Wages                      | 5,167               | 10,000                            | 10,000                           | 70,659                | 60,659                  |                        |                              |         |      |
| 201         | Social Security                               | 5,589               | 6,197                             | 6,197                            | 11,129                | 4,932                   |                        |                              |         |      |
| 204         | State Retirement                              | 8,198               | 9,582                             | 9,582                            | 14,511                | 4,929                   |                        |                              |         |      |
| 207         | Medical Insurance                             | 7,900               | 8,100                             | 8,100                            | 8,667                 | 567                     |                        |                              |         |      |
| 336         | Maint and Repair Services - Equipment         | 1,350               | 10,000                            | 10,000                           | 10,000                | 0                       |                        |                              |         |      |
| 350         | Internet Connectivity                         | 92,786              | 105,000                           | 100,000                          | 105,000               | 0                       |                        |                              |         |      |
| 355         | Travel  | 354                 | 2,000                             | 2,000                            | 2,000                 | 0                       |                        |                              |         |      |
| 399         | Other Contracted Services                     | 97,633              | 105,000                           | 115,000                          | 90,000                | (15,000)                |                        |                              |         |      |
| 499         | Other Supplies and Materials                  | 1,870               | 2,000                             | 2,000                            | 2,000                 | 0                       |                        |                              |         |      |
| 722         | Regular Instruction Equipment                 | 31,505              | 120,000                           | 115,000                          | 75,000                | (45,000)                |                        |                              |         |      |
|             | Total Technology                              | 320,605             | 451,592                           | 451,592                          | 463,782               | 12,190                  |                        |                              |         |      |
| 72290       | <u>Other Programs</u>                         |                     |                                   |                                  |                       |                         |                        |                              |         |      |
| 215         | On-Behalf Payments for OPEB                   | 63,566              | 35,000                            | 35,000                           | 35,000                | 0                       |                        |                              |         |      |
|             | Total Other Programs                          | 63,566              | 35,000                            | 35,000                           | 35,000                | 0                       |                        |                              |         |      |
| 72310       | <u>Board of Education</u>                     |                     |                                   |                                  |                       |                         |                        |                              |         |      |
| 191         | Board and Committee Members Fees              | 9,059               | 16,800                            | 16,800                           | 16,800                | 0                       |                        |                              |         |      |
| 196         | In-Service Training                           | 3,381               | 12,000                            | 12,000                           | 12,000                | 0                       |                        |                              |         |      |
| 201         | Social Security                               | 547                 | 2,203                             | 2,203                            | 2,203                 | 0                       |                        |                              |         |      |
| 204         | Medical Insurance                             | 0                   | 0                                 | 0                                | 15,800                | 15,800                  |                        |                              |         |      |

| Account No. | Description                                    | Actual<br>2022-2023 | Original<br>Estimate<br>2023-2024 | Amended<br>Estimate<br>2023-2024 | Estimate<br>2024-2025 | Difference<br>2024-2025 | CY                     | PY                     | 137,938 | 2.64 |
|-------------|--|---------------------|-----------------------------------|----------------------------------|-----------------------|-------------------------|------------------------|------------------------|---------|------|
|             |  |                     |                                   |                                  |                       |                         | MOE Total<br>5,981,625 | MOE Total<br>5,843,687 |         |      |
| 305         | Audit Services                                 | 27,500              | 35,000                            | 35,000                           | 35,000                | 0                       |                        |                        |         |      |
| 320         | Dues and Memberships                           | 19,220              | 32,000                            | 32,000                           | 32,000                | 0                       |                        |                        |         |      |
| 331         | Legal Services                                 | 35,426              | 40,000                            | 40,000                           | 40,000                | 0                       |                        |                        |         |      |
| 355         | Travel   | 0                   | 5,000                             | 5,000                            | 5,000                 | 0                       |                        |                        |         |      |
| 399         | Other Contracted Services                      | 16,947              | 17,000                            | 17,000                           | 17,000                | 0                       |                        |                        |         |      |
| 506         | Liability Insurance                            | 76,224              | 150,000                           | 150,000                          | 150,000               | 0                       |                        |                        |         |      |
| 510         | Trustees Commission                            | 132,008             | 140,000                           | 140,000                          | 140,000               | 0                       |                        |                        |         |      |
| 513         | Workers Compensation Insurance                 | 166,339             | 250,000                           | 250,000                          | 240,000               | (10,000)                |                        |                        |         |      |
| 515         | Liability Claims                               | 500                 | 0                                 | 0                                | 0                     | 0                       |                        |                        |         |      |
| 534         | Refund to Applicant for Criminal Investigation | 0                   | 6,200                             | 6,200                            | 1,000                 | (5,200)                 |                        |                        |         |      |
| 599         | Other Charges                                  | 7,434               | 10,000                            | 10,000                           | 10,000                | 0                       |                        |                        |         |      |
|             | <b>Total Board of Education</b>                | <b>494,585</b>      | <b>716,203</b>                    | <b>716,203</b>                   | <b>716,803</b>        | <b>600</b>              |                        |                        |         |      |
| 72320       | <b>Director of Schools</b>                     |                     |                                   |                                  |                       |                         |                        |                        |         |      |
| 101         | County Official/Administrative Officer         | 115,000             | 125,000                           | 125,000                          | 125,000               | 0                       |                        |                        |         |      |
| 117         | Career Ladder Program                          | 0                   | 1,000                             | 1,000                            | 0                     | (1,000)                 |                        |                        |         |      |
| 161         | Secretary(s)                                   | 96,768              | 108,000                           | 108,000                          | 116,000               | 8,000                   |                        |                        |         |      |
| 201         | Social Security                                | 16,062              | 17,901                            | 17,901                           | 18,437                | 536                     |                        |                        |         |      |
| 204         | State Retirement                               | 20,859              | 24,037                            | 24,037                           | 24,984                | 947                     |                        |                        |         |      |
| 207         | Medical Insurance                              | 11,900              | 14,000                            | 14,000                           | 14,980                | 980                     |                        |                        |         |      |
| 307         | Communication                                  | 244                 | 3,000                             | 3,000                            | 3,000                 | 0                       |                        |                        |         |      |
| 336         | Maint and Repair Services - Equipment          | 11,332              | 20,000                            | 20,000                           | 15,000                | (5,000)                 |                        |                        |         |      |
| 348         | Postal Charges                                 | 0                   | 1,000                             | 1,000                            | 1,000                 | 0                       |                        |                        |         |      |
| 355         | Travel   | 2,178               | 3,400                             | 3,400                            | 1,400                 | (2,000)                 |                        |                        |         |      |
| 399         | Other Contracted Service                       | 672                 | 5,000                             | 5,000                            | 5,000                 | 0                       |                        |                        |         |      |
| 435         | Office Supplies                                | 1,726               | 2,500                             | 2,500                            | 2,500                 | 0                       |                        |                        |         |      |
| 499         | Other Supplies and Materials                   | 2,725               | 3,500                             | 3,500                            | 3,500                 | 0                       |                        |                        |         |      |
| 599         | Other Charges                                  | 14,349              | 0                                 | 0                                | 0                     | 0                       |                        |                        |         |      |
|             | <b>Total Office of the Superintendent</b>      | <b>293,815</b>      | <b>328,338</b>                    | <b>328,338</b>                   | <b>330,801</b>        | <b>2,463</b>            |                        |                        |         |      |
| 72410       | <b>Office of the Principal</b>                 |                     |                                   |                                  |                       |                         |                        |                        |         |      |
| 104         | Principals                                     | 673,634             | 780,000                           | 780,000                          | 780,000               | 0                       |                        |                        |         |      |
| 139         | Assistant Principals                           | 517,280             | 570,000                           | 570,000                          | 650,000               | 80,000                  |                        |                        |         |      |
| 189         | Other Salaries and Wages                       | 89,100              | 96,184                            | 96,184                           | 101,507               | 5,323                   |                        |                        |         |      |
| 201         | Social Security                                | 95,556              | 110,504                           | 110,504                          | 117,160               | 6,656                   |                        |                        |         |      |
| 204         | State Retirement                               | 112,841             | 125,892                           | 125,892                          | 137,836               | 11,944                  |                        |                        |         |      |
| 207         | Medical Insurance                              | 134,327             | 158,612                           | 158,612                          | 169,715               | 11,103                  |                        |                        |         |      |
| 348         | Postal Charges                                 | 1,600               | 1,600                             | 1,600                            | 1,000                 | (600)                   |                        |                        |         |      |
| 355         | Travel   | 292                 | 3,600                             | 3,600                            | 3,000                 | (600)                   |                        |                        |         |      |
| 399         | Other Contracted Services                      | 135,991             | 168,000                           | 168,000                          | 130,000               | (38,000)                |                        |                        |         |      |
| 701         | Administration Equipment                       | 32,444              | 0                                 | 0                                | 0                     | 0                       |                        |                        |         |      |

| Account No. | Description                         | Actual<br>2022-2023 | Original<br>Estimate<br>2023-2024 | Amended<br>Estimate<br>2023-2024 | Estimate<br>2024-2025 | Difference<br>2024-2025 | MOE Total       |                 | 137,938 | 2.64 |
|-------------|-------------------------------------|---------------------|-----------------------------------|----------------------------------|-----------------------|-------------------------|-----------------|-----------------|---------|------|
|             |                                     |                     |                                   |                                  |                       |                         | CY<br>5,981,625 | PY<br>5,843,687 |         |      |
|             | Total Office of the Principal       | 1,793,065           | 2,014,392                         | 2,014,392                        | 2,090,218             | 75,826                  |                 |                 |         |      |
| 72510       | <u>Fiscal Services</u>              |                     |                                   |                                  |                       |                         |                 |                 |         |      |
| 399         | Other Contracted Services           | 45,000              | 50,000                            | 50,000                           | 50,000                | 0                       |                 |                 |         |      |
|             | Total Fiscal Services               | 45,000              | 50,000                            | 50,000                           | 50,000                | 0                       |                 |                 |         |      |
| 72610       | <u>Operation of Plant</u>           |                     |                                   |                                  |                       |                         |                 |                 |         |      |
| 307         | Communication                       | 39,481              | 50,000                            | 50,000                           | 50,000                | 0                       |                 |                 |         |      |
| 399         | Other Contracted Services           | 717,290             | 775,000                           | 775,000                          | 829,250               | 54,250                  |                 |                 |         |      |
| 410         | Custodial Supplies                  | 34,018              | 38,500                            | 38,500                           | 38,500                | 0                       |                 |                 |         |      |
| 415         | Electricity                         | 883,028             | 975,000                           | 975,000                          | 1,000,000             | 25,000                  |                 |                 |         |      |
| 434         | Natural Gas                         | 85,127              | 200,000                           | 185,000                          | 160,000               | (40,000)                |                 |                 |         |      |
| 454         | Water and Sewer                     | 285,921             | 315,000                           | 315,000                          | 325,000               | 10,000                  |                 |                 |         |      |
| 499         | Other Supplies and Materials        | 332                 | 3,500                             | 3,500                            | 3,500                 | 0                       |                 |                 |         |      |
| 501         | Boiler Insurance                    | 8,412               | 10,000                            | 10,000                           | 10,500                | 500                     |                 |                 |         |      |
| 502         | Building and Contents Insurance     | 177,538             | 200,000                           | 200,000                          | 250,000               | 50,000                  |                 |                 |         |      |
| 790         | Other Equipment                     | 0                   | 0                                 | 15,000                           | 15,000                | 15,000                  |                 |                 |         |      |
|             | Total Operation of Plant            | 2,231,147           | 2,567,000                         | 2,567,000                        | 2,681,750             | 114,750                 |                 |                 |         |      |
| 72620       | <u>Maintenance of Plant</u>         |                     |                                   |                                  |                       |                         |                 |                 |         |      |
| 105         | Supervisor/Director                 | 63,135              | 73,713                            | 73,713                           | 74,816                | 1,103                   |                 |                 |         |      |
| 161         | Secretary(s)                        | 12,303              | 13,489                            | 13,489                           | 23,000                | 9,511                   |                 |                 |         |      |
| 189         | Other Salaries and Wages            | 223,230             | 270,000                           | 270,000                          | 230,000               | (40,000)                |                 |                 |         |      |
| 201         | Social Security                     | 23,207              | 27,275                            | 27,275                           | 25,078                | (2,197)                 |                 |                 |         |      |
| 204         | State Retirement                    | 35,376              | 42,214                            | 42,214                           | 41,783                | (431)                   |                 |                 |         |      |
| 207         | Medical Insurance                   | 44,829              | 47,967                            | 47,967                           | 51,325                | 3,358                   |                 |                 |         |      |
| 335         | Maint & Repair Services - Building  | 461,802             | 347,600                           | 347,600                          | 375,000               | 27,400                  |                 |                 |         |      |
| 336         | Maint & Repair Services - Equipment | 178,716             | 264,000                           | 264,000                          | 275,000               | 11,000                  |                 |                 |         |      |
| 355         | Travel                              | 3,920               | 5,000                             | 5,000                            | 3,000                 | (2,000)                 |                 |                 |         |      |
| 399         | Other Contracted Services           | 141,278             | 231,000                           | 231,000                          | 250,000               | 19,000                  |                 |                 |         |      |
| 418         | Equipment and Machinery Parts       | 0                   | 10,000                            | 10,000                           | 10,000                | 0                       |                 |                 |         |      |
| 499         | Other Supplies and Materials        | 0                   | 1,000                             | 1,000                            | 1,000                 | 0                       |                 |                 |         |      |
| 701         | Administrative Equipment            | 0                   | 0                                 | 0                                | 0                     | 0                       |                 |                 |         |      |
| 707         | Building Improvements               | 44,607              | 0                                 | 0                                | 0                     | 0                       |                 |                 |         |      |
| 717         | Maintenance Equipment               | 0                   | 0                                 | 0                                | 0                     | 0                       |                 |                 |         |      |
| 718         | Motor Vehicles                      | 0                   | 0                                 | 0                                | 0                     | 0                       |                 |                 |         |      |
|             | Total Maintenance of Plant          | 1,232,403           | 1,333,258                         | 1,333,258                        | 1,360,002             | 26,744                  |                 |                 |         |      |
| 72710       | <u>Transportation</u>               |                     |                                   |                                  |                       |                         |                 |                 |         |      |
| 105         | Supervisor/Director                 | 65,000              | 70,203                            | 71,253                           | 74,816                | 4,613                   |                 |                 |         |      |

| Account No. | Description                                    | Actual     | Original              | Amended               | Estimate   | Difference | CY<br>MOE Total | PY<br>MOE Total |
|-------------|--|------------|-----------------------|-----------------------|------------|------------|-----------------|-----------------|
|             |  | 2022-2023  | Estimate<br>2023-2024 | Estimate<br>2023-2024 | 2024-2025  | 2024-2025  |                 |                 |
| 142         | Mechanic(s)                                    | 84,639     | 140,000               | 140,000               | 130,000    | (10,000)   |                 |                 |
| 146         | Bus Drivers                                    | 679,508    | 790,000               | 788,950               | 865,000    | 75,000     |                 |                 |
| 161         | Secretary(s)                                   | 12,303     | 13,489                | 13,489                | 23,000     | 9,511      |                 |                 |
| 201         | Social Security                                | 61,781     | 76,612                | 76,613                | 83,600     | 6,988      |                 |                 |
| 204         | State Retirement                               | 102,435    | 91,000                | 91,001                | 129,389    | 38,389     |                 |                 |
| 207         | Medical Insurance                              | 107,800    | 113,000               | 113,000               | 120,910    | 7,910      |                 |                 |
| 212         | Employer Medicare                              | 382        | 0                     | 0                     | 0          | 0          |                 |                 |
| 299         | Other Fringe Benefits                          | 17,445     | 37,500                | 37,500                | 25,000     | (12,500)   |                 |                 |
| 335         | Maintenance and Repair Services - Building     | 0          | 5,000                 | 5,000                 | 5,000      | 0          |                 |                 |
| 338         | Maintenance and Repair Services - Vehicles     | 9,596      | 30,000                | 30,000                | 30,000     | 0          |                 |                 |
| 355         | Travel   | 0          | 3,000                 | 3,000                 | 3,000      | 0          |                 |                 |
| 399         | Other Contracted Services                      | 39,355     | 60,000                | 60,000                | 60,000     | 0          |                 |                 |
| 412         | Diesel Fuel                                    | 153,178    | 220,000               | 220,000               | 200,000    | (20,000)   |                 |                 |
| 418         | Equipment and Machinery Parts                  | 0          | 2,000                 | 2,000                 | 2,000      | 0          |                 |                 |
| 424         | Garage Supplies                                | 0          | 4,000                 | 4,000                 | 3,000      | (1,000)    |                 |                 |
| 425         | Gasoline                                       | 39,294     | 45,000                | 45,000                | 45,000     | 0          |                 |                 |
| 433         | Lubricants                                     | 1,754      | 12,000                | 12,000                | 12,000     | 0          |                 |                 |
| 442         | Propane  | 45,611     | 75,000                | 75,000                | 70,000     | (5,000)    |                 |                 |
| 450         | Tires and Tubes                                | 17,963     | 30,000                | 30,000                | 25,000     | (5,000)    |                 |                 |
| 453         | Vehicles Parts                                 | 62,437     | 115,000               | 115,000               | 100,000    | (15,000)   |                 |                 |
| 511         | Vehicle and Equipment Insurance                | 44,384     | 50,000                | 50,000                | 65,000     | 15,000     |                 |                 |
| 599         | Other Charges                                  | 0          | 5,000                 | 5,000                 | 5,000      | 0          |                 |                 |
| 718         | Motor Vehicles                                 | 0          | 80,000                | 80,000                | 0          | (80,000)   |                 |                 |
| 729         | Transportation Equipment                       | 435,672    | 478,500               | 563,265               | 160,000    | (318,500)  |                 |                 |
| 790         | Other Equipment                                | 0          | 0                     | 0                     | 0          | 0          |                 |                 |
|             | Total Transportation                           | 1,980,537  | 2,546,304             | 2,631,071             | 2,236,715  | (309,589)  |                 |                 |
| 72810       | <u>Central and Other</u>                       |            |                       |                       |            |            |                 |                 |
| 201         | Social Security                                | 210        | 383                   | 383                   | 383        | 0          |                 |                 |
| 210         | Unemployment Compensation                      | 0          | 35,000                | 35,000                | 20,000     | (15,000)   |                 |                 |
| 299         | Other Fringe Benefits                          | 2,675      | 5,000                 | 5,000                 | 5,000      | 0          |                 |                 |
| 316         | Contributions                                  | 140,000    | 152,500               | 152,500               | 50,000     | (102,500)  |                 |                 |
| 399         | Other Contracted Services                      | 9,876      | 35,000                | 35,000                | 50,000     | 15,000     |                 |                 |
| 499         | Other Supplies and Materials                   | 13,111     | 30,000                | 28,728                | 15,000     | (15,000)   |                 |                 |
| 599         | Other Charges                                  | 47,748     | 148,980               | 150,252               | 40,000     | (108,980)  |                 |                 |
|             | Total Central and Other                        | 213,620    | 406,863               | 406,863               | 180,383    | (226,480)  |                 |                 |
|             | Total Support Services                         | 11,722,595 | 14,245,626            | 14,778,843            | 14,567,952 | 322,326    |                 |                 |
| 73000       | <u>Operation of Non-Instructional Services</u> |            |                       |                       |            |            |                 |                 |
| 73100       | <u>Food Service</u>                            |            |                       |                       |            |            |                 |                 |
| 105         | Supervisor/Director                            | 32,500     | 36,000                | 36,000                | 37,500     | 1,500      |                 |                 |

| CY        | PY        |
|-----------|-----------|
| MOE Total | MOE Total |
| 5,981,625 | 5,843,687 |

137,938

2.64

| Account No. | Description  | Actual<br>2022-2023 | Original<br>Estimate<br>2023-2024 | Amended<br>Estimate<br>2023-2024 | Estimate<br>2024-2025 | Difference<br>2024-2025 | MOE Total |    | 137,938 | 2.64 |
|-------------|--|---------------------|-----------------------------------|----------------------------------|-----------------------|-------------------------|-----------|----|---------|------|
|             |  |                     |                                   |                                  |                       |                         | CY        | PY |         |      |
| 165         | Cafeteria Personnel                                  | 16,800              | 0                                 | 0                                | 0                     | 0                       |           |    |         |      |
| 201         | Social Security                                      | 3,528               | 2,754                             | 2,754                            | 2,969                 | 115                     |           |    |         |      |
| 204         | State Retirement                                     | 5,192               | 4,262                             | 4,262                            | 4,440                 | 178                     |           |    |         |      |
| 212         | Employer Medicare                                    | 244                 | 0                                 | 0                                | 0                     | 0                       |           |    |         |      |
|             | <b>Total Food Service</b>                            | <b>58,264</b>       | <b>43,016</b>                     | <b>43,016</b>                    | <b>44,809</b>         | <b>1,793</b>            |           |    |         |      |
| 73300       | <u>Community Services</u>                            |                     |                                   |                                  |                       |                         |           |    |         |      |
| 105         | Supervisor/Director                                  | 34,126              | 36,900                            | 9,000                            | 0                     | (36,900)                |           |    |         |      |
| 189         | Other Salaries and Wages                             | 60,934              | 68,000                            | 71,000                           | 74,548                | 6,548                   |           |    |         |      |
| 201         | Social security                                      | 7,145               | 8,025                             | 6,120                            | 5,703                 | (2,322)                 |           |    |         |      |
| 204         | State Retirement                                     | 10,679              | 12,420                            | 10,179                           | 8,826                 | (3,594)                 |           |    |         |      |
| 207         | Medical Insurance                                    | 18,911              | 19,289                            | 19,289                           | 16,200                | (3,089)                 |           |    |         |      |
| 499         | Other Supplies and Materials                         | 4,997               | 5,000                             | 5,000                            | 5,000                 | 0                       |           |    |         |      |
| 719         | Office Equipment                                     | 300                 | 5,000                             | 5,000                            | 5,000                 | 0                       |           |    |         |      |
|             | <b>Total Community Services</b>                      | <b>137,092</b>      | <b>154,634</b>                    | <b>125,588</b>                   | <b>115,277</b>        | <b>(39,357)</b>         |           |    |         |      |
| 73400       | <u>Early Childhood Education</u>                     |                     |                                   |                                  |                       |                         |           |    |         |      |
| 105         | Supervisor/Director                                  | 42,100              | 45,100                            | 45,100                           | 47,100                | 2,000                   |           |    |         |      |
| 116         | Teachers   | 195,989             | 218,000                           | 218,000                          | 223,789               | 5,789                   |           |    |         |      |
| 163         | Educational Assistants                               | 66,552              | 80,000                            | 80,646                           | 84,662                | 4,662                   |           |    |         |      |
| 189         | Other Salaries and Wages                             | 10,133              | 12,000                            | 11,354                           | 12,000                | 0                       |           |    |         |      |
| 198         | Non-Certified Substitute Teachers                    | 0                   | 5,000                             | 5,000                            | 5,000                 | 0                       |           |    |         |      |
| 201         | Social Security                                      | 23,192              | 27,548                            | 27,548                           | 28,500                | 952                     |           |    |         |      |
| 204         | Retirement   | 29,301              | 32,000                            | 32,000                           | 25,678                | (6,322)                 |           |    |         |      |
| 207         | Medical Insurance                                    | 51,479              | 64,940                            | 47,034                           | 50,326                | (14,614)                |           |    |         |      |
| 355         | Travel   | 0                   | 500                               | 500                              | 500                   | 0                       |           |    |         |      |
| 399         | Other Contracted Services                            | 0                   | 2,000                             | 0                                | 0                     | (2,000)                 |           |    |         |      |
| 429         | Instructional Supplies and Materials                 | 10,642              | 10,500                            | 10,500                           | 10,500                | 0                       |           |    |         |      |
| 449         | Textbooks-Bound                                      | 1,955               | 0                                 | 0                                | 0                     | 0                       |           |    |         |      |
| 499         | Other Supplies and Materials                         | 14,849              | 10,500                            | 14,500                           | 14,500                | 4,000                   |           |    |         |      |
| 524         | Inservice  | 0                   | 2,000                             | 0                                | 2,000                 | 0                       |           |    |         |      |
| 790         | Other Equipment                                      | 10,972              | 15,000                            | 32,906                           | 15,000                | 0                       |           |    |         |      |
|             | <b>Total Early Childhood Education</b>               | <b>457,164</b>      | <b>525,088</b>                    | <b>525,088</b>                   | <b>519,555</b>        | <b>(5,533)</b>          |           |    |         |      |
|             | <b>Total Operation of Non-Instructional Services</b> | <b>652,520</b>      | <b>722,738</b>                    | <b>693,692</b>                   | <b>679,641</b>        | <b>(43,097)</b>         |           |    |         |      |
| 76000       | <u>Capital Outlay</u>                                |                     |                                   |                                  |                       |                         |           |    |         |      |
| 76100       | <u>Regular Capital Outlay</u>                        |                     |                                   |                                  |                       |                         |           |    |         |      |
| 304         | Architects   | 0                   | 0                                 | 97,072                           | 97,072                | 97,072                  |           |    |         |      |
| 399         | Other Contracted Services                            | 0                   | 0                                 | 60,000                           | 2,254                 | 2,254                   |           |    |         |      |

| Account No. | Description                                  | Actual<br>2022-2023 | Original<br>Estimate<br>2023-2024 | Amended<br>Estimate<br>2023-2024 | Estimate<br>2024-2025 | Difference<br>2024-2025 | FY        |           | 137,938 | 2.64 |
|-------------|--|---------------------|-----------------------------------|----------------------------------|-----------------------|-------------------------|-----------|-----------|---------|------|
|             |  |                     |                                   |                                  |                       |                         | Total     | MOE Total |         |      |
|             |  |                     |                                   |                                  |                       |                         | 5,981,625 | 5,845,687 |         |      |
| 706         | Building Construction                        | 0                   | 0                                 | 790,928                          | 790,928               | 790,928                 |           |           |         |      |
| 707         | Building Improvements                        | 0                   | 0                                 | 137,000                          | 137,000               | 137,000                 |           |           |         |      |
| 790         | Other Equipment                              | 0                   | 0                                 | 6,000                            | 6,000                 | 6,000                   |           |           |         |      |
| 799         | Other Capital Outlay                         | 330,015             | 2,011,000                         | 2,011,000                        | 635,000               | (1,376,000)             |           |           |         |      |
|             | Total Regular Capital Outlay                 | 330,015             | 2,011,000                         | 3,102,000                        | 1,668,254             | (342,746)               |           |           |         |      |
| 82300       | <u>Other Debt Service</u>                    |                     |                                   |                                  |                       |                         |           |           |         |      |
| 82330       | <u>Education</u>                             |                     |                                   |                                  |                       |                         |           |           |         |      |
| 620         | Debt Service Contribution to Primary Governm | 0                   | 0                                 | 0                                | 0                     | 0                       |           |           |         |      |
|             | Total Regular Capital Outlay                 | 0                   | 0                                 | 0                                | 0                     | 0                       |           |           |         |      |
|             | Total Estimated Expenditures                 | 31,138,484          | 38,703,717                        | 42,018,477                       | 39,119,974            | 416,257                 |           |           |         |      |
| 99000       | <u>ESTIMATED OTHER USES</u>                  |                     |                                   |                                  |                       |                         |           |           |         |      |
| 99100       | <u>Transfers Out</u>                         |                     |                                   |                                  |                       |                         |           |           |         |      |
| 590         | Transfers to Other Funds                     | 0                   | 0                                 | 0                                | 0                     | 0                       |           |           |         |      |
|             | Total Estimated Other Uses                   | 0                   | 0                                 | 0                                | 0                     | 0                       |           |           |         |      |
|             | Total Estimated Expenditures and Other Uses  | 31,138,484          | 38,703,717                        | 42,018,477                       | 39,119,974            | 416,257                 |           |           |         |      |
|             | Excess of Estimated Revenues Over            |                     |                                   |                                  |                       |                         |           |           |         |      |
|             | (Under) Estimated Expenditures               | 952,872             | (7,749,668)                       | (7,844,830)                      | (7,329,605)           | 420,063                 |           |           |         |      |
|             | Estimated Beginning Fund Balances July 1     | 12,115,861          | 13,068,733                        | 13,068,733                       | 11,968,733            | (1,100,000)             |           |           |         |      |
|             | Fund Balance Audit Adjustment                |                     |                                   |                                  |                       |                         |           |           |         |      |
|             | Estimated Ending Fund Balances June 30       | 13,068,733          | 5,319,065                         | 5,223,904                        | 4,639,128             | (679,937)               |           |           |         |      |