

HICKMAN COUNTY BOARD OF EDUCATION
HCBOE Working Meeting---May 20, 2019

The Hickman county Board of Education met on May 20, 2019, at 6:00 PM in Room 203 of the Central Office Building.

Call To Order

2019-2020 141 General Purpose Budget

2019-2020 142 Federal Budget

2019-2020 143 Central Cafeteria Budget

Adjourn

**Hickman County, Tennessee
 General Purpose School Fund 141
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2020**

Account No.	Description	Actual 2017-2018	Original Estimate 2018-2019	Amended Estimate 2018-2019	Estimate 2019-2020	Difference 2019-2020
ESTIMATED REVENUES						
40000	<u>Local Taxes</u>					
40100	<u>County Property Taxes</u>					
40110	Current Property Taxes	3,029,981	2,938,522	2,938,522	3,490,321	551,799
40120	Trustee's Collection - Prior Year	99,904	100,000	100,000	100,000	0
40130	Circuit/Clerk & Master Collections - Prior Years	61,768	55,000	55,000	55,000	0
40140	Interest and Penalty	20,029	21,000	21,000	21,000	0
40161	Payments in Lieu of Taxes - TVA	3,615	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	1,490,514	1,410,000	1,410,000	1,420,000	10,000
40270	Business Tax	35,140	30,000	30,000	30,000	0
40300	<u>Statutory Local Taxes</u>					
40320	Bank Excise Tax	0	0	0	30,000	30,000
40350	Interstate Telecommunication Tax	0	1,500	1,500	1,500	0
	Total Local Taxes	4,746,951	4,566,022	4,566,022	5,157,821	591,799
41000	<u>Licenses and Permits</u>					
41100	<u>Licenses</u>					
41110	Marriage Licenses	1,454	1,300	1,300	1,300	0
	Total Licenses and Permits	1,454	1,300	1,300	1,300	0
43000	<u>Charges for Current Services</u>					
43500	<u>Education Charges</u>					
43513	Tuition - Summer School	3,596	1,000	1,000	1,000	0
43517	Tuition - Other	0	1,000	1,000	1,000	0
43570	Receipts from Individual Schools	50,907	60,000	60,000	60,000	0
43582	Community Service Fees Adults	198	200	200	200	0
	Total Charges for Current Services	54,701	62,200	62,200	62,200	0
44000	<u>Other Local Revenues</u>					
44100	<u>Recurring Items</u>					
44120	Lease/Rentals	2,570	1,000	1,000	1,000	0
44146	Refund of Telecommunication/Internet Fees (E-Rate)	16,168	20,000	20,000	15,000	(5,000)
44170	Miscellaneous Refunds	38,389	50,000	50,000	25,000	(25,000)
44500	<u>Nonrecurring Items</u>					
44512	Gain on Retirement of Debt (Gasb 54)	170,173	0	0	0	0
44530	Sale of Equipment	3,931	10,000	10,000	5,000	(5,000)
44560	Damages Recovered from Individuals	603	3,000	3,000	3,000	0
44570	Contributions and Gifts	8,610	30,000	30,000	15,000	(15,000)
44990	Other Local Revenues	33,405	0	0	0	0
	Total Other Local Revenues	273,849	114,000	114,000	64,000	(50,000)
	Total Local Revenue	5,076,955	4,743,522	4,743,522	5,285,321	541,799

CY	PY	
MOE Total	MOE Total	
5,410,121	4,833,322	576,799

Net Penny	Rate	Property Tax	
38,734	0.7856	3,042,940	Proposed
38,734	0.9011	3,490,317	Current
38,734	0.1155	447,377	Increase

CY	PY
MOE Total	MOE Total
5,410,121	4,833,322

576,799

Account No.	Description	Actual 2017-2018	Original Estimate 2018-2019	Amended Estimate 2018-2019	Estimate 2019-2020	Difference 2019-2020
46000	<u>State of Tennessee</u>					
46175	On-Behalf Contributions for OPEB	76,008	0	0	0	0
46500	<u>State Education Funds</u>					
46511	Basic Education Program	21,911,878	22,071,000	22,071,000	22,360,000	289,000
46515	Early Childhood Education	436,511	434,000	434,000	419,362	(14,638)
46520	School Food Service	20,252	22,000	22,000	22,000	0
46550	Driver Education	5,939	13,000	13,000	10,000	(3,000)
46590	Other State Education Funds	68,791	275,000	275,000	250,000	(25,000)
46591	Coordinated School Health	90,000	90,000	90,000	90,000	0
46594	Family Resource Centers	59,223	54,000	54,000	59,223	5,223
46595	SSMS ARRA	0	0	0	0	0
46610	Career Ladder Program	73,185	75,000	75,000	60,000	(15,000)
46640	Vocational Equipment	149,991	0	0		0
46800	<u>Other State Revenues</u>					
46851	State Revenue Sharing - TVA	222,695	265,000	265,000	250,000	(15,000)
46980	Other State Grants	0	50,000	50,000	50,000	0
46981	Safe Schools	22,030	44,000	44,000	44,000	0
46990	Other State Revenues	625	10,000	15,000	20,000	10,000
	Total State of Tennessee	23,137,128	23,403,000	23,408,000	23,634,585	231,585
47000	<u>Federal Government</u>					
47100	<u>Federal Through State</u>					
47590	Other Federal Through State	1,430	0	0		0
47600	<u>Direct Federal Revenue</u>					
47640	ROTC Reimbursement	57,210	50,000	50,000	65,000	15,000
	Total Federal Government	58,640	50,000	50,000	65,000	15,000
48000	<u>Other Governments and Citizens Groups</u>					
48990	Other		0	0	30,000	30,000
	Total Other Governments and Citizens Groups	0	0	0	30,000	30,000
	Total Estimated Revenues	28,272,723	28,196,522	28,201,522	29,014,906	818,384
49000	<u>OTHER SOURCES (NON-REVENUE)</u>					
49700	Insurance Recovery	0	10,000	10,000	10,000	0
49800	Transfers In	25,673	25,000	25,000	25,000	0
	Total Other Sources	25,673	35,000	35,000	35,000	0
	Total Estimated Revenues & Other Sources	28,298,396	28,231,522	28,236,522	29,049,906	818,384

Account No.	Description	Actual	Original	Amended	Estimate	Difference	CY	PY	576,799
		2017-2018	Estimate 2018-2019	Estimate 2018-2019	Estimate 2019-2020	2019-2020	MOE Total 5,410,121	MOE Total 4,833,322	
<u>ESTIMATED EXPENDITURES</u>									
71000	<u>Instruction</u>								
71100	<u>Regular Instruction Program</u>								
116	Teachers	8,281,258	8,818,000	8,818,000	8,639,010	(178,990)			
117	Career Ladder Program	65,500	75,500	75,500	60,000	(15,500)			
128	Homebound Teachers	0	12,000	12,000	12,000	0			
140	Salary Supplements	305,526	336,342	336,342	342,515	6,173			
163	Educational Assistants	295,239	332,001	332,001	332,000	(1)			
188	Bonus Payments	0	0	0	361,700	361,700			
189	Other Salaries and Wages	311,652	438,434	438,434	400,000	(38,434)			
198	Non-Certified Substitute Teachers	120,730	140,000	143,000	146,000	6,000			
201	Social Security	695,830	776,649	776,649	787,432	10,783			
204	State Retirement	785,582	1,049,745	1,049,745	1,072,142	22,397			
207	Medical Insurance	1,441,393	1,900,000	1,900,000	1,400,000	(500,000)			
336	Maint and Repair Service - Equipment	0	2,000	2,000	8,000	6,000			
399	Other Contracted Services	29,148	35,000	35,000	32,500	(2,500)			
429	Instructional Supplies and Materials	97,004	125,000	127,000	117,000	(8,000)			
449	Textbooks	221,339	200,000	200,000	200,000	0			
499	Other Supplies and Materials	241	8,000	8,000	8,000	0			
722	Regular Instructional Equipment	149,931	165,000	165,000	100,000	(65,000)			
	Total Instructional Program	12,800,373	14,413,671	14,418,671	14,018,299	(395,372)			
71150	<u>Alternative Instruction Program</u>								
116	Teachers	92,200	144,812	144,812	99,939	(44,873)			
163	Educational Assistants	16,980	17,798	17,798	18,500	702			
188	Bonus Payments	0	0	0	9,100	9,100			
201	Social Security	7,323	12,440	12,440	9,757	(2,683)			
204	State Retirement	10,424	17,564	17,564	14,140	(3,424)			
207	Medical Insurance	18,486	28,300	28,300	18,000	(10,300)			
429	Instructional Supplies and Materials	0	500	500	500	0			
499	Other Supplies and Materials	0	500	500	500	0			
	Total Alternative Schools	145,413	221,914	221,914	170,436	(51,478)			
71200	<u>Special Education Program</u>								
116	Teachers	1,487,665	1,677,823	1,677,823	1,601,850	(75,973)			
124	Psychological Personnel	0	60,000	60,000	60,000				
128	Homebound Teachers	16,913	20,000	20,000	22,900	2,900			
163	Educational Assistants	188,995	194,732	194,732	210,000	15,268			
171	Speech Pathologist	101,482	145,000	145,000	188,970	43,970			
188	Bonus Payments	0	0	0	78,800	78,800			
201	Social Security	128,437	156,699	156,699	165,433	8,734			
204	State Retirement	164,365	220,333	220,333	236,449	16,116			
207	Medical Insurance	275,000	290,000	290,000	330,000	40,000			
399	Other Contracted Services	204,230	200,000	200,000	180,000	(20,000)			
	Total Special Educational Program	2,567,087	2,964,587	2,964,587	3,074,402	109,815			

Account No.	Description	Actual	Original	Amended	Estimate	Difference	CY	PY	576,799
		2017-2018	Estimate 2018-2019	Estimate 2018-2019	Estimate 2019-2020	2019-2020	MOE Total 5,410,121	MOE Total 4,833,322	
71300	<u>Vocational Education Program</u>								
116	Teachers	657,330	751,709	751,709	741,790	(9,919)			
140	Supplements	0	12,000	12,000	12,000				
188	Bonus Payments	0	0	0	38,100				
198	Non-Certified Substitute Teachers	14,976	15,000	15,000	15,000	0			
201	Social Security	49,790	59,265	59,265	61,727	2,462			
204	State Retirement	59,686	80,123	80,123	84,178	4,055			
207	Medical Insurance	87,316	101,000	101,000	101,000	0			
399	Other Contracted Services	0	15,000	15,000	7,500	(7,500)			
499	Other Supplies and Materials	14,125	15,000	15,000	13,500	(1,500)			
730	Vocational Instruction Equipment	149,991	0	0	30,000	30,000			
790	Other Equipment	23,712	35,000	35,000	0	(35,000)			
	Total Vocational Education Program	1,056,926	1,084,097	1,084,097	1,104,795	20,698			
	Total Instruction	16,569,799	18,684,269	18,689,269	18,367,932	(316,337)			
72000	<u>Support Services</u>								
72110	<u>Attendance</u>								
105	Supervisor/Director	61,435	63,409	63,409	74,500	11,091			
189	Other Salaries & Wages	23,813	30,348	30,348	31,500	1,152			
201	Social Security	6,701	7,172	7,172	8,109	937			
204	State Retirement	10,054	10,754	10,754	11,088	334			
207	Medical Insurance	10,782	13,600	13,600	11,850	(1,750)			
355	Travel	2,754	5,000	5,000	5,000	0			
399	Other Contracted Services	8,888	12,000	12,000	12,000	0			
499	Other Supplies and Materials	1,471	2,000	2,000	2,000	0			
524	In Service/Staff Development	920	1,000	1,000	1,000	0			
722	Regular Instruction Equipment	0	0	0	0	0			
	Total Attendance	126,818	145,283	145,283	157,047	11,764			
72120	<u>Health Services</u>								
131	Medical Personnel	134,116	149,060	149,060	150,600	1,540			
189	Other Salaries & Wages	98,902	105,945	105,945	102,339	(3,606)			
201	Social security	17,250	19,508	19,508	19,350	(158)			
204	State Retirement	21,168	29,862	29,862	26,457	(3,405)			
207	Medical Insurance	33,344	40,800	40,800	40,000	(800)			
355	Travel	1,397	2,000	5,500	3,500	1,500			
399	Other Contracted Services	2,988	4,500	4,500	4,000	(500)			
413	Drugs and Medical Supplies	3,350	4,000	4,000	3,000	(1,000)			
499	Other Supplies and Materials	20,857	2,500	4,725	3,000	500			
524	Inservice	599	1,000	1,000	1,500	500			
735	Health Equipment	20,547	0	193	9,000	9,000			
	Total Health Service	354,518	359,175	365,093	362,746	3,571			

Account No.	Description	Actual	Original	Amended	Estimate	Difference	CY	PY	576,799
		2017-2018	Estimate 2018-2019	Estimate 2018-2019	Estimate 2019-2020	2019-2020	MOE Total 5,410,121	MOE Total 4,833,322	
72130	<u>Other Student Support</u>								
123	Guidance Personnel	518,621	575,000	575,000	547,680	(27,320)			
188	Bonus Payments	0	0	0	13,750				
189	Other Salaries and Wages	0	73,400	73,400	76,650	3,250			
201	Social Security	37,983	49,603	49,603	48,813	(790)			
204	State Retirement	47,091	67,823	67,823	67,828	5			
207	Medical Insurance	62,264	93,000	93,000	65,000	(28,000)			
322	Evaluating and Testing	12,106	20,000	20,000	20,000	0			
344	Payments to Schools - Other	2,000	80,000	80,000	72,000	(8,000)			
355	Travel	2,470	2,500	2,500	2,500	0			
399	Other Contracted Services	21,566	22,000	22,000	23,000	1,000			
499	Other Supplies and Materials	398	5,000	5,000	4,000	(1,000)			
524	Inservice	0	3,000	3,000	3,000	0			
	Total Other Student Support	704,499	991,326	991,326	944,221	(47,105)			
72210	<u>Regular Instruction Program</u>								
105	Supervisor/Director	68,507	75,000	75,000	76,650	1,650			
129	Librarians	373,600	390,870	390,870	405,650	14,780			
161	Secretary(s)	188,105	179,063	179,063	182,000	2,937			
162	Clerical Personnel	173,544	175,000	175,000	205,000	30,000			
188	Bonus Payments	0	0	0	24,000	24,000			
189	Other Salaries and Wages	34,002	35,952	35,952	38,325	2,373			
201	Social Security	62,148	65,475	65,475	71,269	5,794			
204	State Retirement	93,066	100,572	100,572	111,222	10,650			
207	Medical Insurance	132,214	193,800	193,800	158,000	(35,800)			
336	Maint and Repair Services - Equipment	0	2,500	2,500	2,500	0			
355	Travel	4,024	6,000	6,000	5,000	(1,000)			
399	Other Contracted Services	200	12,000	12,000	12,000	0			
432	Library Books and Media	4,000	4,000	4,000	4,000	0			
499	Other Supplies and Materials	283	4,000	4,000	3,600	(400)			
524	In-Service/Staff Development	198	2,000	2,000	2,000	0			
722	Regular Instruction Equipment	0	10,000	10,000	7,500	(2,500)			
	Total Regular Instruction Program	1,133,891	1,256,232	1,256,232	1,308,716	52,484			
72215	<u>Alternative Instruction Program</u>								
355	Travel	0	0	0	0	0			
	Total Alternative Instruction Program	0	0	0	0	0			
72220	<u>Special Education Program</u>								
105	Supervisor/Director	67,859	71,326	71,326	72,933	1,607			
189	Other Salaries and Wages	3,853	39,888	39,888	5,000	(34,888)			
196	In-Service Training	2,111	3,500	3,500	3,500	0			
201	Social Security	5,484	8,776	8,776	6,230	(2,546)			
204	State Retirement	6,884	7,461	7,461	8,800	1,339			
207	Medical Insurance	3,400	15,800	15,800	7,900	(7,900)			
336	Maint and Repair Services - Equipment	4,174	6,000	6,000	5,000	(1,000)			
355	Travel	5,557	6,000	6,000	6,000	0			
	Total Special Education Program	99,322	158,751	158,751	115,363	(43,388)			

CY	PY
MOE Total 5,410,121	MOE Total 4,833,322

576,799

Account No.	Description	Actual 2017-2018	Original Estimate 2018-2019	Amended Estimate 2018-2019	Estimate 2019-2020	Difference 2019-2020
72230	<u>Vocational Education Program</u>					
105	Supervisor/Director	71,720	72,920	72,920	83,425	10,505
201	Social Security	5,414	5,578	5,578	6,382	804
204	State Retirement	6,512	7,627	7,627	8,726	1,099
207	Medical Insurance	6,800	7,900	7,900	7,900	0
336	Maint and Repair Services - Equipment	150	2,500	2,500	3,000	500
355	Travel	401	2,500	2,500	2,500	0
499	Other Supplies and Materials	1,201	3,000	3,000	3,000	0
	Total Vocational Education Program	92,198	102,025	102,025	114,933	12,908
72250	<u>Technology</u>					
105	Supervisor	0	55,750	55,750	60,000	4,250
189	Other Salaries and Wages	84,634	32,000	32,000	10,120	(21,880)
201	Social Security	6,290	6,713	6,713	5,364	(1,349)
204	State Retirement	11,055	11,917	11,917	7,665	(4,252)
207	Medical Insurance	13,400	15,800	15,800	7,900	(7,900)
336	Maint and Repair Services - Equipment	1,096	10,000	10,000	5,000	(5,000)
355	Travel	840	2,000	2,000	2,000	0
399	Other Contracted Services	83,398	140,000	140,000	140,000	0
499	Other Supplies and Materials	0	2,000	2,000	2,000	0
722	Regular Instruction Equipment	29,246	45,000	45,000	35,000	(10,000)
	Total Technology	229,959	321,180	321,180	275,049	(46,131)
72290	<u>Other Programs</u>					
215	On-Behalf Payments for OPEB	76,008	0	0	0	0
	Total Other Programs	76,008	0	0	0	0
72310	<u>Board of Education</u>					
191	Board and Committee Members Fees	5,358	13,000	13,000	13,000	0
196	In-Service Training	3,010	12,000	12,000	12,000	0
201	Social Security	377	1,000	1,000	1,000	0
305	Audit Services	25,000	35,000	35,000	35,000	0
320	Dues and Memberships	18,350	30,000	30,000	32,000	2,000
331	Legal Services	33,041	40,000	40,000	40,000	0
399	Other Contracted Services	0	0	0	0	0
505	Judgments	0	0	0	0	0
506	Liability Insurance	77,779	150,000	150,000	150,000	0
510	Trustees Commission	116,794	125,000	125,000	125,000	0
513	Workers Compensation Insurance	195,177	250,000	250,000	250,000	0
534	Refund to Applicant for Criminal Investigation	0	2,000	2,000	2,000	0
599	Other Charges	4,850	12,000	12,000	10,000	(2,000)
	Total Board of Education	479,736	670,000	670,000	670,000	0
72320	<u>Director of Schools</u>					
101	County Official/Administrative Officer	100,000	105,000	105,000	109,000	4,000
117	Career Ladder Program	0	0	0	1,000	1,000
161	Secretary(s)	80,944	84,947	84,947	88,000	3,053
188	Bonus Payments	0	0	0	0	0
189	Other Salaries and Wages	0	0	0	0	0
201	Social Security	13,688	14,531	14,531	15,147	616
204	State Retirement	20,325	22,519	22,519	23,632	1,113

CY	PY
MOE Total	MOE Total
5,410,121	4,833,322

576,799

Account No.	Description	Actual 2017-2018	Original Estimate 2018-2019	Amended Estimate 2018-2019	Estimate 2019-2020	Difference 2019-2020
207	Medical Insurance	11,900	20,400	20,400	11,900	(8,500)
307	Communication	397	6,000	6,000	3,000	(3,000)
336	Maint and Repair Services - Equipment	15,336	15,000	15,000	15,000	0
348	Postal Charges	0	2,000	2,000	2,000	0
355	Travel	2,089	5,000	5,000	4,000	(1,000)
399	Other Contracted Service	2,661	3,000	3,000	2,500	(500)
435	Office Supplies	518	3,000	3,000	2,500	(500)
499	Other Supplies and Materials	3,644	5,000	5,000	4,500	(500)
	Total Office of the Superintendent	251,502	286,397	286,397	282,179	(4,218)
72410	<u>Office of the Principal</u>					
104	Principals	617,164	640,000	640,000	704,000	64,000
139	Assistant Principals	411,597	515,000	515,000	493,365	(21,635)
201	Social Security	77,316	88,358	88,358	91,598	3,240
204	State Retirement	93,411	120,813	120,813	127,280	6,467
207	Medical Insurance	90,616	108,800	108,800	126,000	17,200
348	Postal Charges	0	1,600	1,600	1,600	0
355	Travel	870	3,000	3,000	3,000	0
399	Other Contracted Services	62,136	100,000	100,000	160,000	60,000
790	Other Equipment	499	10,000	10,000	0	(10,000)
	Total Office of the Principal	1,353,609	1,587,571	1,587,571	1,706,843	119,272
72510	<u>Fiscal Services</u>					
105	Supervisor/Director	66,073	0	0	0	0
201	Social Security	4,758	0	0	0	0
204	State Retirement	6,545	0	0	0	0
207	Medical Insurance	3,400	0	0	0	0
399	Other Contracted Services	1,119	3,000	3,000	45,000	42,000
	Total Fiscal Services	81,895	3,000	3,000	45,000	42,000
72610	<u>Operation of Plant</u>					
307	Communication	44,711	60,000	60,000	60,000	0
399	Other Contracted Services	560,034	650,000	650,000	650,000	0
410	Custodial Supplies	21,737	30,000	30,000	30,000	0
415	Electricity	847,553	875,000	875,000	915,000	40,000
434	Natural Gas	102,453	95,000	95,000	125,000	30,000
454	Water and Sewer	195,060	250,000	250,000	250,000	0
499	Other Supplies and Materials	1,712	3,000	3,000	3,000	0
501	Boiler Insurance	2,395	5,000	5,000	5,000	0
502	Building and Contents Insurance	139,350	180,000	180,000	180,000	0
720	Plant Operation Equipment	3,934	5,000	5,000	15,000	10,000
	Total Operation of Plant	1,918,939	2,153,000	2,153,000	2,233,000	80,000
72620	<u>Maintenance of Plant</u>					
105	Supervisor/Director	60,843	67,109	67,109	63,000	(4,109)
161	Secretary(s)	9,947	11,760	11,760	11,900	140
189	Other Salaries and Wages	146,176	160,368	160,368	165,200	4,832
201	Social Security	14,713	18,302	18,302	19,124	822
204	State Retirement	29,898	34,974	34,974	33,086	(1,888)
207	Medical Insurance	40,000	48,000	48,000	35,000	(13,000)

CY	PY
MOE Total	MOE Total
5,410,121	4,833,322

576,799

Account No.	Description	Actual 2017-2018	Original Estimate 2018-2019	Amended Estimate 2018-2019	Estimate 2019-2020	Difference 2019-2020
335	Maint & Repair Services - Building	200,557	250,000	250,000	200,000	(50,000)
336	Maint & Repair Services - Equipment	232,180	250,000	250,000	225,000	(25,000)
355	Travel	2,881	5,000	5,000	6,000	1,000
399	Other Contracted Services	60,588	65,000	65,000	182,000	117,000
418	Equipment and Machinery Parts	0	10,000	10,000	9,000	(1,000)
425	Gasoline	0	1,000	1,000	0	(1,000)
499	Other Supplies and Materials	32	2,500	2,500	0	(2,500)
707	Building Improvements	15,063	30,000	30,000	121,000	91,000
717	Maintenance Equipment	0	55,000	55,000	27,000	(28,000)
	Total Maintenance of Plant	812,878	1,009,013	1,009,013	1,097,310	88,297
72710	<u>Transportation</u>					
105	Supervisor/Director	57,435	62,011	62,011	56,000	(6,011)
142	Mechanic(s)	73,091	88,492	88,492	91,100	2,608
146	Bus Drivers	592,713	585,960	585,960	665,960	80,000
161	Secretary(s)	9,947	11,719	11,719	11,800	81
201	Social Security	54,094	57,236	57,236	63,102	5,866
204	State Retirement	99,617	109,376	109,376	113,666	4,290
207	Medical Insurance	93,000	125,000	125,000	116,000	(9,000)
299	Other Fringe Benefits	8,078	53,000	53,000	53,000	0
338	Maintenance and Repair Services - Vehicles	65	25,000	25,000	25,000	0
355	Travel	1,702	0	0	2,500	2,500
399	Other Contracted Services	52,929	50,000	50,000	52,500	2,500
412	Diesel Fuel	150,418	260,000	260,000	234,000	(26,000)
418	Equipment and Machinery Parts	0	2,000	2,000	1,800	(200)
424	Garage Supplies	496	3,000	3,000	3,150	150
425	Gasoline	16,587	35,000	35,000	30,000	(5,000)
433	Lubricants	1,850	14,000	14,000	12,000	(2,000)
450	Tires and Tubes	17,837	40,000	40,000	30,000	(10,000)
453	Vehicles Parts	49,928	100,000	100,000	85,000	(15,000)
511	Vehicle and Equipment Insurance	22,518	45,000	45,000	45,000	0
524	In Service/Staff Development	250	0	0	500	500
720	Plant Operation Equipment	0	25,000	25,000	0	(25,000)
729	Transportation Equipment	352,567	400,000	400,000	420,000	20,000
	Total Transportation	1,655,122	2,091,794	2,091,794	2,112,078	20,284
72810	<u>Central and Other</u>					
201	Social Security	1,293	0	0	2,000	
207	Medical Insurance	0	0	0	0	0
210	Unemployment Compensation	6,115	35,000	35,000	35,000	0
299	Other Fringe Benefits	17,840	5,000	5,000	5,000	0
316	Contributions	155,775	185,000	185,000	362,500	177,500
399	Other Contracted Services	20,365	30,000	30,000	30,000	0
499	Other Supplies and Materials	22,156	30,000	30,000	30,000	0
	Total Central and Other	223,544	285,000	285,000	464,500	179,500
	Total Support Services	9,594,438	11,419,747	11,425,665	11,888,985	469,238

CY	PY
MOE Total	MOE Total
5,410,121	4,833,322

576,799

Account No.	Description	Actual 2017-2018	Original Estimate 2018-2019	Amended Estimate 2018-2019	Estimate 2019-2020	Difference 2019-2020
73000	<u>Operation of Non-Instructional Services</u>					
73100	<u>Food Service</u>					
105	Supervisor/Director	22,880	23,521	23,521	23,800	279
201	Social Security	1,750	1,799	1,799	1,821	22
204	State Retirement	0	0	0	2,489	2,489
	Total Food Service	24,630	25,320	25,320	28,110	2,790
73300	<u>Community Services</u>					
105	Supervisor/Director	29,267	31,004	31,004	31,500	496
189	Other Salaries and Wages	53,388	55,959	55,959	56,662	703
201	Social security	6,107	6,653	6,653	6,744	91
204	State Retirement	11,046	11,810	11,810	12,149	339
207	Medical Insurance	7,438	20,400	20,400	18,000	(2,400)
499	Other Supplies and Materials	4,999	5,000	5,000	5,000	0
524	Inservice	0	250	250	250	0
719	Office Equipment	0	0	0	0	0
	Total Community Services	112,245	131,076	131,076	130,305	(771)
73400	<u>Early Childhood Education</u>					
105	Supervisor/Director	36,588	36,968	36,968	38,325	1,357
116	Teachers	172,700	177,536	177,536	177,100	(436)
163	Educational Assistants	64,913	67,195	67,195	69,200	2,005
188	Bonus Payments	0	0	0	9,250	
189	Other Salaries and Wages	32,046	32,944	30,783	12,000	(20,944)
198	Non-Certified Substitute Teachers	4,000	5,000	5,000	5,000	0
201	Social Security	22,771	24,453	24,453	23,782	(671)
204	Retirement	32,173	36,036	36,036	37,036	1,000
207	Medical Insurance	41,850	48,000	48,000	48,000	0
355	Travel	0	500	500	500	0
399	Other Contracted Services	395	2,000	2,000	2,000	0
429	Instructional Supplies and Materials	24,221	10,500	10,500	10,500	0
499	Other Supplies and Materials	10,445	10,500	10,500	10,500	0
524	Inservice	0	500	1,161	1,161	661
790	Other Equipment	1,924	2,500	4,000	4,000	1,500
	Total Early Childhood Education	444,026	454,632	454,632	448,354	(6,278)
	Total Operation of Non-Instructional Services	580,901	611,028	611,028	606,769	(4,259)
76000	<u>Capital Outlay</u>					
76100	<u>Regular Capital Outlay</u>					
799	Other Capital Outlay	861,077	390,000	390,000	331,000	(59,000)
	Total Regular Capital Outlay	861,077	390,000	390,000	331,000	(59,000)
82300	<u>Other Debt Service</u>					
82330	<u>Education</u>					
620	Debt Service Contribution to Primary Government	136,070	0	0	0	
	Total Regular Capital Outlay	136,070	0	0	0	
	Total Estimated Expenditures	27,742,285	31,105,044	31,115,962	31,194,686	89,642

Account No.	Description	Actual 2017-2018	Original Estimate 2018-2019	Amended Estimate 2018-2019	Estimate 2019-2020	Difference 2019-2020	CY	PY	576,799
							MOE Total 5,410,121	MOE Total 4,833,322	
99000	<u>ESTIMATED OTHER USES</u>								
99100	<u>Transfers Out</u>								
590	Transfers to Other Funds	0	165,000	165,000	165,000	0			
	Total Estimated Other Uses	0	165,000	165,000	165,000	0			
	Total Estimated Expenditures and Other Uses	27,742,285	31,270,044	31,280,962	31,359,686	89,642			
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	556,111	(3,038,522)	(3,044,440)	(2,309,780)	728,742			
	Estimated Beginning Fund Balances July 1	7,791,348	8,347,459	8,347,459	8,040,971	(306,488)			
	Fund Balance Audit Adjustment								
	Estimated Ending Fund Balances June 30	8,347,459	5,308,937	5,303,019	5,731,191	422,254			

FY 2019-20
HICKMAN COUNTY SCHOOLS - BUDGET SPREADSHEET
FUND 142 - FEDERAL PROGRAMS
as of May 12, 2019
(Carryover not included)

Program Object	Description	Amount	Notes
Consolidated Admin Pool			
Revenue			
47141	010 Revenue	163,000.00	
Expenditures			
72210 - Support Services/Regular Instruction Program			
72210	105 010 Supervisor/Director	80,750.00	
72210	161 010 Secretary(S)	33,750.00	
72210	201 010 Social Security	8,759.25	
72210	204 010 State Retirement	13,097.20	
72210	207 010 Medical Insurance	11,800.00	
72210	210 010 Unemployment Insurance	500.00	
72210	336 010 Maintenance & Repair Services - Equipment	3,000.00	
72210	355 010 Travel	3,000.00	
72210	499 010 Other Supplies and Materials	3,300.00	
72210	524 010 In-Service/Staff Development	1,743.55	
72210	790 010 Other Equipment	2,000.00	
99100	504 010 Indirect Cost	1,300.00	
Total Expenditures - Con Adm Pool (010)		163,000.00	

FY 2019-20
HICKMAN COUNTY SCHOOLS - BUDGET SPREADSHEET
FUND 142 - FEDERAL PROGRAMS
as of May 12, 2019
(Carryover not included)

Program Object		Description	Amount	Notes
TITLE I-A				
Revenue				
47141	101	Revenue	909,208.00	
Expenditures				
71100	116	101	Teachers	644,000.00 14 Interventionist (14 FTE)
71100	198	101	Substitute Teachers	12,000.00
71100	201	101	Social Security	50,184.00
71100	204	101	State Retirement	68,457.20
71100	207	101	Medical Insurance	70,000.00
71100	429	101	Instructional Supplies & Materials	4,952.80
72130	307	101	Communication	1,000.00
72130	355	101	Travel	700.00
72130	499	101	Other Supplies & Materials	19,000.00
72130	599	101	Other Charges	9,000.00
72210	189	101	Other Salaries & Wages	5,000.00 5 Mentors @ Title I Schools
72210	201	101	Social Security	382.50
72210	204	101	State Retirement	531.50
72210	336	101	Maintenance & Repair Services - Equipment	3,000.00
72210	524	101	In-Service/Staff Development	4,000.00
72710	599	101	Other Charges	8,000.00
99100	504	101	Indirect Cost	9,000.00
Total Expenditures - Title I-A (101)			909,208.00	

FY 2019-20
HICKMAN COUNTY SCHOOLS - BUDGET SPREADSHEET
FUND 142 - FEDERAL PROGRAMS
as of May 12, 2019
(Carryover not included)

Program Object		Description	Amount	Notes
TITLE II-A				
Revenue				
47189	201	Revenue	106,597.07	
Expenditures				
72210	189	201	Other Salaries & Wages	75,400.00 Educational Facilitator (1FTE), Math Coach (.5 FTE)
72210	198	201	Substitute Teachers	100.00
72210	201	201	Social Security	5,775.75
72210	204	201	State Retirement	8,025.65
72210	207	201	Medical Insurance	5,958.60
72210	355	201	Travel	4,000.00
72210	499	201	Other Supplies & Materials	250.00
72210	524	201	In-service/Staff Development	1,580.60
72210	599	201	Other Charges	4,060.00
99100	504	201	Indirect Cost	1,446.47
Total Expenditures - Title II-A (201)			106,597.07	

FY 2019-20
HICKMAN COUNTY SCHOOLS - BUDGET SPREADSHEET
FUND 142 - FEDERAL PROGRAMS
as of May 12, 2019
(Carryover not included)

Program Object	Description	Amount	Notes
TITLE IV			
Revenue			
47146	Revenue	76,584.00	
Expenditures			
71100	429 401 Instructional Supplies & Materials	36,858.44	
72210	138 401 Instructional Computer Personnel	18,000.00	Instructional Computer Personnel (.3 FTE)
72210	198 401 Non-certified substitutes	4,500.00	
72210	201 401 Social Security	1,721.25	
72210	204 401 State Retirement	1,913.40	
72210	399 401 Other Contracted Services	6,000.00	
72210	524 401 In-service/Staff Development	3,993.62	
72210	599 401 Other Charges	2,500.00	
99100	504 401 Indirect Cost	1,097.29	
Total Expenditures - TITLE IV (401)		76,584.00	

FY 2019-20
HICKMAN COUNTY SCHOOLS - BUDGET SPREADSHEET
FUND 142 - FEDERAL PROGRAMS
as of May 12, 2019
(Carryover not included)

Program Object	Description	Amount	Notes
TITLE V			
Revenue			
47148	Revenue	57,237.25	
Expenditures			
71100 116 601	Teachers	15,650.00	Homeless Liaison (.2 FTE)
71100 201 601	Social Security	1,197.23	
71100 204 601	State Retirement	1,663.60	
71100 429 601	Instructional Supplies & Materials	6,999.98	
71100 722 601	Regular Instruction Equipment	365.24	
72130 307 601	Communication	8,044.27	
72210 189 601	Other Salaries and Wages	4,000.00	4 Mentor Teachers
72210 196 601	In-Service Training	1,500.00	
72210 201 601	Social Security	420.75	
72210 204 601	State Retirement	584.65	
72210 499 601	Other Supplies and Materials	7,290.79	
72210 524 601	In-Service/Staff Development	8,000.00	
99100 504 601	Indirect Cost	1,520.74	
Total Expenditures -TITLE V (601)		57,237.25	

FY 2019-20
HICKMAN COUNTY SCHOOLS - BUDGET SPREADSHEET
FUND 142 - FEDERAL PROGRAMS
as of May 12, 2019
(Carryover not included)

Program Object	Description	Amount	Notes
IDEA PART B			
Revenue			
47143	Revenue	827,273.00	
Expenditures			
71200 163 901	Educational Assistants	356,972.21	24 Educational Assistants (24 FTE)
71200 189 901	Other Salaries & Wages	10,500.00	
71200 198 901	Substitute Teachers	23,000.00	
71200 201 901	Social Security	34,700.00	
71200 204 901	State Retirement	58,300.00	
71200 207 901	Medical Insurance	40,092.00	
71200 210 901	Unemployment Compensation	2,400.00	
71200 429 901	Instructional Supplies & Materials	7,000.00	
71200 725 901	Special Education Equipment	8,500.00	
72220 105 901	Supervisor/Director	7,100.00	
72220 124 901	Psychological Personnel	129,800.00	2 School Psychologist (2 FTE)
72220 162 901	Clerical Personnel	43,100.00	
72220 201 901	Social Security	13,500.00	
72220 204 901	State Retirement	20,100.00	
72220 207 901	Medical Insurance	20,451.00	
72220 210 901	Unemployment Insurance	300.00	
72220 399 901	Other Contracted Services	25,000.00	
72220 499 901	Other Supplies and Materials	11,000.00	
72220 790 901	Other Equipment	8,400.00	
99100 504 901	Indirect Cost	7,057.79	
Total Expenditures - IDEA PART B (901)		827,273.00	

FY 2019-20
HICKMAN COUNTY SCHOOLS - BUDGET SPREADSHEET
FUND 142 - FEDERAL PROGRAMS
as of May 12, 2019
(Carryover not included)

Program Object		Description	Amount	Notes
IDEA PRESCHOOL				
Revenue				
47145	911	Revenue	22,383.00	
Expenditures				
71200	163	911	Educational Assistants	16,700.00 Educational Assistant (1 FTE)
71200	201	911	Social Security	1,295.00
71200	204	911	State Retirement	2,560.00
71200	207	911	Medical Insurance	100.00
71200	210	911	Unemployment Compensation	100.00
71200	499	911	Other Supplies and Materials	714.41
99100	504	911	Indirect Cost	913.59
Total Expenditures - IDEA PRESCHOOL (911)			22,383.00	

FY 2019-20
HICKMAN COUNTY SCHOOLS - BUDGET SPREADSHEET
FUND 142 - FEDERAL PROGRAMS
as of May 12, 2019
(Carryover not included)

Program Object	Description	Amount	Notes
CTE Perkins Basic			
Revenue		138,045.34	
Expenditures			
71300	163 801	19,000.00	
71300	201 801	1,453.50	
71300	204 801	2,618.20	
71300	207 801	1,500.00	
71300	210 801		
71300	399 801	2,275.00	
71300	499 801	3,211.23	
71300	730 801	23,941.54	
72130	355-C 801	11,000.00	
72130	524-PD 801	4,023.20	
Total Expenditures - CTE Perkins Basic (801)		69,022.67	

Hickman County Tennessee
Central Cafeteria Fund 143
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2020

Account No.	Description	Actual 2017-2018	Original Estimated 2018-2019	Amended Estimated 2018-2019	Estimated 2019-2020	Difference 2019-2020
<u>ESTIMATED REVENUES</u>						
43000	<u>CHARGES FOR CURRENT SERVICES</u>					
43500	<u>Education Charges</u>					
43521	Lunch Payments Children	0	0	0	0	0
43522	Lunch Payments Adults	59,624	55,000	55,000	65,000	10,000
43523	Income from Breakfast	2,118	3,000	3,000	4,500	1,500
43525	A la Carte Sales	146,488	145,000	145,000	145,000	0
	Total Charges for Current Services	208,230	203,000	203,000	214,500	11,500
44000	<u>OTHER LOCAL REVENUES</u>					
44100	<u>Recurring Items</u>					
44110	Investment Income	148	200	200	200	0
44500	<u>Non-Recurring Items</u>					
44170	Miscellaneous Refunds	11	0	0		
44530	Sale of Equipment	47	1,000	1,000		(1,000)
	Total Other Local Revenues	206	1,200	1,200	200	(1,000)
47000	<u>FEDERAL GOVERNMENT</u>					
47100	<u>Federal Through State</u>					
47111	USDA School Lunch Program	1,153,546	1,250,000	1,250,000	1,305,000	55,000
47112	USDA-Commodities	149,499	0	0		0
47113	Breakfast	497,678	520,000	520,000	580,000	60,000
47114	USDA-Other	6,466	4,000	4,000	15,000	11,000
	Total Federal Government	1,807,189	1,774,000	1,774,000	1,900,000	126,000
	Total Estimated Revenues	2,015,625	1,978,200	1,978,200	2,114,700	136,500
49000	<u>ESTIMATED OTHER SOURCES(NON-REVENUE)</u>					
49800	Transfer In	0	0	0		0
	TOTAL ESTIMATE OTHER SOURCES	0	0	0	0	0
	TOTAL ESTIMATED REVENUE AND OTHER SC	2,015,625	1,978,200	1,978,200	2,114,700	136,500

Account No.	Description	Actual 2017-2018	Estimated 2018-2019	Estimated 2018-2019	Estimated 2019-2020	Difference 2019-2020
<u>ESTIMATED EXPENDITURES</u>						
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>					
73100	<u>Food Services</u>					
105	Supervisor/Director	29,744	30,840	30,840	33,000	2,160
119	Accountants/Bookkeeper	111,280	105,884	105,884	116,071	10,187
165	Cafeteria Personnel	493,599	498,580	498,580	514,850	16,270
201	Social Security	47,389	48,601	48,601	50,790	2,189
204	State Retirement	77,328	83,000	83,000	91,488	8,488
207	Medical Insurance	0	30,000	30,000	35,000	5,000
210	Unemployment Compensation	0	6,500	6,500	6,500	0
307	Communication	7,314	7,000	7,000	6,000	(1,000)
336	Maint & Repair Services - Equipment	46,952	50,000	50,000	46,000	(4,000)
354	Transportation - Other than Students	4,126	6,000	6,000	6,000	0
355	Travel	1,787	2,000	2,000	2,000	0
399	Other Contracted Services	40,633	65,000	65,000	48,000	(17,000)
422	Food Supplies	916,360	900,000	900,000	1,010,000	110,000
452	Utilities	2,186	4,000	4,000	4,000	0
469	USDA-Commodities	149,499	0	0	0	0
499	Other Supplies and Materials	87,565	95,000	95,000	95,000	0
599	Other Charges	10,135	20,000	20,000	15,000	(5,000)
710	Food Service Equipment	2,769	25,000	25,000	35,000	10,000
	Total Food Service	2,028,666	1,977,405	1,977,405	2,114,699	137,294
	Total Estimated Expenditures	2,028,666	1,977,405	1,977,405	2,114,699	137,294
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	(13,041)	795	795	1	(794)
	Estimated Beginning Fund Balance July 1	468,220	455,179	455,179	500,000	44,821
	Estimated Ending Fund Balance June 30	455,179	455,974	455,974	500,001	44,027

500,000 OF FUND BALANCE BELONGS TO GPS FUND(141)