

Jackson-Madison County School Board Special Called Meeting

June 5, 2020 10:00 AM

Board of Education

Attendance Taken at 10:00 AM.

Mr. Kevin Alexander: Present
Mr. Wayne Arnold: Present
Ms. Doris Black: Present
Jim Campbell: Present
Mrs. Janice Hampton: Present
Mr. James Johnson: Present
Mr. A. J. Massey: Present
Mrs. Shannon Stewart: Present
Carol Carter Estes McCright: Absent
Carol Carter-Estes McCright was absent

1. CALL TO ORDER

2. APPROVALS

A. THE APPROVAL OF THE AGENDA

Action(s):

Motion Passed: A motion was made to approve the June 5, 2020 Special Called Board Meeting Passed with a motion by Mrs. Janice Hampton and a second by Ms. Doris Black.

Voting Detail:

Mr. Kevin Alexander: Yes
Mr. Wayne Arnold: Yes
Ms. Doris Black: Yes
Jim Campbell: Yes

Mrs. Janice Hampton: Yes
Mr. James Johnson: Yes
Mr. A. J. Massey: Yes
Mrs. Shannon Stewart: Yes

3. ACTION ITEMS

A. APPROVAL OF THE PROPOSED FY2020-2021 JMCSS BUDGET

Discussion: The Board Members thanked the hard work by Ray Washington, Dr. Marlon King, Central Office Staff and the Budget Committee to have a budget prepared to present to the County Commission next week. The Board understands that the reductions are not an easy decision but that the budget reflects the students and faculty in mind.

Jim Campbell mentioned several concerns with the proposed budget. Mr. Campbell wanted the full Board to have a clear understanding that what is being proposed maybe worse than expected with the cost from COVID-19 to open school in the fall of 2020. Ray Washington stated that the system is in contact with the CDC and State for guidance and that Dr. King along with others are reviewing how to open school.

AJ Massey asked, how will the County Commission react to the proposed budget from the system? Ray Washington mentioned that they may question a few items but that they have worked with the County to make revisions to the budget. Jim Campbell mentioned that there are still too many unknown expenses to come and that everyone is stressed financially. Mr. Washington mentioned that they have the CARE ACT to use for expenses but the cost past the CARE ACT is unknown. Holly Kellar mentioned that the system may need to ask the Board for approval of money through Budget Amendments at a later date.

With the document Education Capital #177 the wording of \$250,000.00 of fund balance is designated to support a track and field at JCM was removed per a consensus from the Board. Jame Johnson mentioned that the \$250,000.00 would be placed in the Fund Balance for further expenditures. The Board will continue to work and not have a depleted Fund Balance.

Action(s):

Motion Passed: The Budget Committee recommends the FY2020-2021 School System Budget for approval to the full Board Passed with a motion by Jim Campbell.

Voting Detail:

Mr. Kevin Alexander: Yes

Mr. Wayne Arnold: Yes

Ms. Doris Black: Yes

Jim Campbell: Yes

Mrs. Janice Hampton: Yes

Mr. James Johnson: Yes

Mr. A. J. Massey: Yes

Mrs. Shannon Stewart: Yes

4. ADJOURNMENT

Action(s):

Motion Passed: A motion was made to adjourn the meeting at 10:48am Passed with a motion by Ms. Doris Black and a second by Mr. James Johnson.

Voting Detail:

Mr. Kevin Alexander: Yes

Mr. Wayne Arnold:	Yes
Ms. Doris Black:	Yes
Jim Campbell:	Yes
Mrs. Janice Hampton:	Yes
Mr. James Johnson:	Yes
Mr. A. J. Massey:	Yes
Mrs. Shannon Stewart:	Yes

Chairperson

Superintendent

Jackson-Madison County School System

Executive Summary of the 2020-2021 Budget

Introduction

The proposed FY21 budgets have been prepared amid the COVID-19 pandemic, making this budget process the most challenging in recent history.

While faced with financial and operational challenges, the Jackson-Madison County School System strives to prepare the nearly 13,000 students for excellence in higher education, work, and life by providing a quality education to every student that enters any one of our 23 schools.

The District employs over 2,400 personnel including teachers, administrators, support staff, and substitutes.

Vision, Mission Statement, and District Priorities

The mission of the Jackson-Madison County School System is to provide tomorrow's leaders with options and opportunities to succeed by providing a safe, caring, learning environment, working in cooperation with families and the community, and providing appropriate curriculum and effective instruction.

The vision of the Jackson-Madison County School System is that all students will acquire the knowledge and skills to pursue options and opportunities and become productive citizens.

The district-wide priorities of the Jackson-Madison County School System are career readiness, school climate and culture, program alignment, early foundations, and workforce development. All of these priorities are underlined by a fundamental literacy expectation for all students.

Budget Process

The budget is a culmination of months of work by individuals from all over the District. The budgeting process began many months ago at the building/department level when budget surveys for the coming year were completed by principals and supervisors with input from their employees. Board Members were also encouraged to submit budget priorities for the coming year.

The District Executive Budget Committee, made up of several members including the Executive Team, district supervisors, and school principals, met as a group to review the budget requests and discuss budgetary issues. All requests were carefully reviewed to ensure that limited financial resources were allocated wisely and in accordance with the District's goals, initiatives, and financial policies.

Budgetary priorities were focused in the areas of student support, personnel, technology, curriculum, and capital projects. Safety and security in our buildings will continue to be monitored and enhanced. Budgetary decisions were made while keeping in mind the TN Department of Education's *Best for All* initiative which focuses efforts in the areas of academics, whole child concept, and educators.

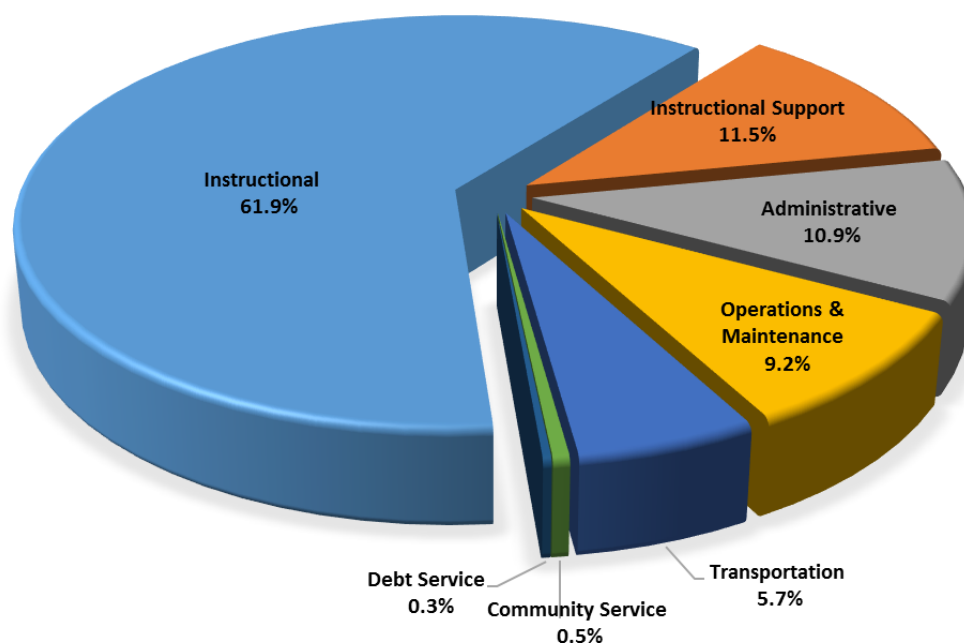
The FY21 proposed budgets are overshadowed by financial uncertainty as well as potential legislative action on local funding requirements. CDC, state, and local guidelines regarding social distancing, proper sanitation, and disease control now are layered into the financial decisions that impact the education of our students. As more information is known and decisions made regarding school reopening, budgetary priorities may shift.

(Presented to School Board 6/5/20)

Budget Summary – All Funds

Budget Summary 2020-2021					
	Fund 141 General Purpose	Fund 142 Federal Projects	Fund 143 Food Service	Fund 177 Education Capital	Total All Funds
Beginning Fund Balance	\$14,126,283	\$1,000,000	\$927,005	\$3,025,164	\$ 19,078,452
Revenue					
Local	\$47,473,892		\$239,500	\$86,403	\$ 47,799,795
State	\$55,596,709		\$71,000	\$835,036	\$ 56,502,745
Federal	\$363,242	\$15,589,905	\$9,241,000		\$ 25,194,147
Total Revenues	\$ 103,433,843	\$ 15,589,905	\$ 9,551,500	\$ 921,439	\$ 129,496,687
Expenditures					
Instructional	\$65,789,659	\$10,227,077			\$ 76,016,736
Instructional Support	\$12,208,604	\$4,587,590			\$ 16,796,194
Administrative	\$11,556,200	\$0			\$ 11,556,200
O & M	\$9,806,830	\$300,000			\$ 10,106,830
Transportation	\$6,103,200	\$108,496			\$ 6,211,696
Food Service			\$9,364,050		\$ 9,364,050
Community Service	\$565,900	\$163,500			\$ 729,400
Capital Projects	\$0			\$1,532,651	\$ 1,532,651
Debt Service	\$290,000				\$ 290,000
Transfers	\$0	\$203,242			
Total Expenditures	\$106,320,393	\$15,589,905	\$9,364,050	\$1,532,651	\$132,603,757
Net Gain/(Loss)	\$ (2,886,550)	\$ -	\$ 187,450	\$ (611,212)	\$ (3,310,312)
Ending Fund Balance	\$ 11,239,733	\$ 1,000,000	\$ 1,114,455	\$ 2,413,952	\$ 15,768,140

GENERAL PURPOSE SCHOOLS FUND



General Purpose Schools Fund

- State BEP funds are estimated to increase by \$685,000.
- West Tennessee Healthcare has shown strong support of the school system for many years by providing \$166,000 toward the cost of school nurses and by funding the health clinic at JCT and athletic trainers for ballgames. However, due to revenue shortfalls, the monetary contribution toward the cost of the nurses will not be made in FY21 and the continuation of the health clinic and athletic trainers has not been confirmed.
- Bonuses for regular employees, \$250 certified and \$200 non-certified, will cost \$430,000.
- The employer rate for the TCRS teacher legacy retirement plan will decrease from 10.63% to 10.27% yielding an estimated savings of \$185,000. The employer rate for the support staff legacy retirement plan will remain at 11.58%.
- The budget reflects an estimated increase of 2% for health insurance premiums and 5% for dental insurance premiums costing \$80,000 in FY21.
- Items Reduced or Eliminated in Budget as Opposed to Prior Year (List is not all inclusive.)
 - OPEB Trust Contribution (\$ 20,000)
 - Trustee's Commission (\$ 25,000)
 - Library Allocations (\$ 25,000)
 - Administrative Cellphone Allowance (\$ 28,000)
 - CTE Textbooks (\$ 30,000)
 - School Website Maintenance Stipends (\$ 36,000)
 - CTE Equipment (\$ 40,000)
 - Instructional Technology Stipends (\$ 46,000)
 - Travel (\$ 46,700)
 - Fine Arts Allocations (\$ 69,500)
 - Maintenance Supplies and Materials (\$105,000)
 - PreK Startup Supplies and Materials (\$157,500)
 - Professional Development (\$157,600)
 - Madison County Finance Office (\$167,500)
 - Ameresco Payment (\$580,000)
 - Regular Education Textbooks (\$796,000)
 - (\$2,329,800)
- Items Increased or Added in Budget as Opposed to Prior Year (List is not all inclusive.)
 - Copy Allocations to Schools \$ 36,000
 - Contract Moving Services – Madison \$ 40,000
 - Property Insurance \$ 47,000
 - Unemployment Compensation \$ 50,000
 - Ombudsman Contract for Short-Term Suspensions \$ 54,400
 - Custodial Services Contingency \$ 60,000
 - Technology Software \$ 68,000
 - Cleaning/Disinfectants for Buses & Other \$120,000
 - Trash Pickup Service \$130,000
 - Startup Supplies & Equipment for JCM \$260,000
 - (Includes Athletics, Fine Arts, Library, CTE, Administration) \$865,400

General Purpose Schools Fund

• Employee Positions Eliminated	
1 Regular Education PreK Assistant	(\$ 24,000)
1 Non-Certified Interpreter	(\$ 32,000)
2 Regular Education Assistants	(\$ 48,000)
1 Gifted Teacher	(\$ 63,000)
1 School Counselor	(\$ 63,000)
1 Behavior Interventionist Teacher	(\$ 63,000)
1 Psychologist	(\$ 76,000)
1 Special Education Consulting Teacher	(\$ 76,000)
<u>1 Academic Coordinator (K-8)</u>	<u>(\$ 85,000)</u>
10 Total Positions Eliminated	(\$530,000)
• Employee Positions Added	
1 Crossing Guard	\$ 6,500
1 Campus Monitor	\$ 24,000
2 Special Education Assistants	\$ 48,000
1 Teacher for Deaf Students	\$ 63,000
1 CTE Teacher	\$ 63,000
1 ESL Teacher	\$ 63,000
1 Board Certified Behavior Analyst	\$ 68,000
1 PreK Consulting Teacher	\$ 76,000
1 Regular Education Consulting Teacher	\$ 76,000
1 Assistant Principal (K-8)	\$ 87,000
<u>2 Special Education Teachers</u>	<u>\$126,000</u>
13 Total Positions Added	\$700,500

General Purpose Schools Fund

General Purpose Schools Fund History and Forecast			
	Actual FY19	Estimated FY20	Forecasted FY21
Beginning Fund Balance	\$ 13,078,873	\$ 13,858,525	\$ 14,126,283
Revenue	\$102,115,685	\$103,071,322	\$103,433,843
Expenditures	\$101,336,033	\$102,803,564	\$106,320,393
Net Gain/(Loss)	\$ 779,652	\$ 267,758	\$ (2,886,550)
Ending Fund Balance	\$ 13,858,525	\$ 14,126,283	\$ 11,239,733
Fund Balance to Expenditures	13.7%	13.7%	10.6%
Expenditures to Budget	96.6%	95.0%	100.0%
Expenditures to Revenue	99.2%	99.7%	102.8%
Revenue to Budget	99.0%	99.7%	100.0%

Notes: OPEB revenues and expenditures (audit adjustments) are not included in totals.

FY20 local revenues are projected at the MOE level.

FY21 local revenues are projected at the MOE level with no reduction for loss of ADMs.

Federal Projects Fund

- The District will receive \$3,897,423 in federal education funding through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. A proportionate share of funding, approximately \$650,000, will flow through to private schools. Allowable uses of funds include, but are not limited to, planning for long-term school closures, purchasing education technology, preparing schools for re-opening, and providing mental health services.
- The District will receive \$1,000,000 in the last year of a 3-year grant for the Priority Schools including Arlington Elementary, Isaac Lane Elementary, Lincoln Elementary, and JCT School. These funds will be used to support behavior intervention, parent engagement, mental health partnerships and services, truancy prevention, professional development, and teacher retention bonuses.
- IDEA funding estimated at \$559,102 will be redirected, toward State mandated comprehensive coordinated early intervening services (CCEIS) to address disproportionality in student discipline among peer groups.
- Bonuses for regular employees, \$250 certified and \$200 non-certified, will cost \$47,000.
- Elimination of positions within Federal Programs include 17 special education assistants, 1.4 nurses, 1 assessment clerk, and 2 Title I interventionists. Positions added include 3 regular education assistants, 1 school counselor, 1 teacher, 1 instructional coach, 1 part-time teacher support, and 1 part-time grant coordinator. Additions and changes to personnel and services occur each year as a result of changes to funding, Federal guidelines, student needs, and individual school plans.
- Federal Projects grants will be finalized and approved by the State over the summer months. Budget amendments will be presented in August to align the estimated budgets to the actual State approved budgets.

Food Service Fund

- 28 positions (1 central office secretary, 5 dining monitors, and 22 cafeteria personnel) will be eliminated from the budget.
- All JMCSS students continue to receive breakfast and lunch meals at no cost.
- Bonuses for regular employees, \$250 certified and \$200 non-certified, will cost \$45,500.
- Transition ½ cost of trash pickup service, approximately \$130,000, back to General Purpose Fund to maintain compliance.

Education Capital Fund

- 1 regular education bus and 4 special education buses are budgeted at \$491,073.
- Funds set aside in the FY20 budget, \$796,148, for the Workforce Development Center at JCM ECH are being moved into the FY21 budget due to the delayed project start date.
- Other major items in the FY21 Education Capital Budget include:
 - Asbestos removal, fire code upgrades, sprinkler repair and replacement.
 - Vehicle leases.
 - Approximately \$2,414,000 will be available in fund balance to be used toward furniture, technology infrastructure, alarm systems, and classroom equipment for the new Madison and JCM or as otherwise directed.

**Jackson-Madison County School System
General Purpose Schools Fund 141**

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
ESTIMATED REVENUE						
40100 County Property Taxes						
40110	Current Property Tax	\$7,232,226	\$7,242,736	\$7,242,736	\$7,242,736	Current Property Tax
40120	Trustee's Collection's - Prior Year	67,681	279,533	279,533	279,533	Trustee's Collection's-Prior Year
40125	Trustee's Collection's - Bankruptcy	9,900	15,984	15,984	15,984	Trustee's Collection's-Bankruptcy
40130	Clerk & Master Collections - Prior Years	75,544	200,350	84,417	130,103	Clerk & Master-Prior Years
40140	Interest and Penalty	26,188	46,285	32,958	32,958	Interest and penalty
40161	In Lieu of Tax Payment/TVA	1,539	1,549	1,549	1,549	In lieu of tax payment-TVA
40162	In Lieu of Tax Payment/Utility	137,895	154,656	154,656	154,656	In lieu of tax payment-Utility
40163	In Lieu of Tax Payment/Other	84,439	81,467	132,597	132,597	In lieu of tax payment-Other
40163 5200	In Lieu of Tax Payment/Bodine	225,800	225,800	225,800	225,800	In lieu of tax payment-Bodine
40200 County Local Option Taxes						
40210	Local Option Sales Tax	36,607,151	38,545,325	38,545,325	38,545,325	Local option sales tax
40275	Mixed Drink Tax	239,486	199,934	232,021	232,021	Mixed drink tax
40300 Statutory Local Taxes						
40320	Bank Excise Tax	15,772	26,152	15,772	15,772	Bank excise tax
40350	Interstate Telecommunications Tax	0	9,804	0	0	
Total Local Taxes		\$44,723,621	\$47,029,575	\$46,963,348	\$47,009,034	
41100 Licenses						
41110	Marriage Licenses	\$7,942	\$7,068	\$4,683	\$7,068	Marriage licenses
41500 Permits						
41590	Other Permits	3,755	2,450	1,603	2,450	Helping Schools License Plates
Total Licenses and Permits		\$11,697	\$9,518	\$6,286	\$9,518	
43300 Fees						
43380 5100	Vending Machine Collections	\$2,186	\$1,575	\$1,575	\$1,575	Vending machine collections
Total Fees		\$2,186	\$1,575	\$1,575	\$1,575	
43500 Education Charges						
43517 6400	Tuition - Other	\$443,946	\$410,000	\$384,500	\$400,000	School-Age Childcare Program

Jackson-Madison County School System
General Purpose Schools Fund 141

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
43990	Other Charges for Services	0	0	0	0	
Total Education Charges		\$443,946	\$410,000	\$384,500	\$400,000	
44100 Recurring Items						
44110	Investment Income	\$13,890	\$0	\$0	\$0	
44120	Lease/Rentals	99,834	66,000	48,918	0	
44145	Sale of Recycled Materials	240	0	120	0	
44146	E-Rate Funding	7,926	0	6,233	0	
44170	Miscellaneous Refunds	23,578	0	6,030	0	
44180	Expenditure Credits	0	0	0	0	
44500 Non-Recurring Items						
44512	Gain on Retirement of Debts	13,960	0	0	0	
44530	Sale of Equipment	40,582	0	3,774	0	
44560	Damages Recovered From Individuals	1,292	1,000	610	500	Damages recovered from individuals
44570	Contributions and Gifts	176,000	176,000	186,000	10,000	Leaders Credit Union
44570 6510	Contributions and Gifts-Homework Diner	0	4,258	1,580	4,265	Homework Diner program
44570 6520	Contributions and Gifts-Toyota Grant	0	10,000	30,000	0	Toyota Grant
Total Recurring and Non-Recurring Items		\$377,302	\$257,258	\$283,265	\$14,765	
46100 General Government Grants						
46175	On-Behalf Contributions for OPEB	\$505,292	\$0	\$0	\$0	Audit adjustment only
Total General Government Grants		\$505,292	\$0	\$0	\$0	
46500 State Education Funds						
46511	Basic Education Program	\$49,895,747	\$51,677,000	\$51,536,000	\$52,221,000	BEP May Estimate
46515 6450	Early Childhood Education	1,377,621	1,489,510	1,489,510	1,489,510	State Pre-K Grant
46590	Other State Education Funds	46,333	0	575	0	
46590 6100	Other State Education Funds-CSH Grant	135,000	135,000	135,000	135,000	Coordinated School Health Grant
46590 6130	Other State Education Funds-SSMS	0	0	18,715	0	
46590 6160	Other State Education Funds-FAST Grant	10,000	10,000	10,000	0	
46590 6750	Other State Education Funds-Priority Schools	298,893	185,294	85,590	99,704	State Priority Schools Grant (carryover)
46590 6760	Other State Education Funds-Principal Leaders	0	35,381	42,581	0	
46610	Career Ladder Program (Reg Admin)	289,936	242,000	130,000	205,000	Career Ladder Program

Jackson-Madison County School System
General Purpose Schools Fund 141

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

	Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
46640 Vocational Equipment	1,202	0	0	0	
Total State Education Funds	\$52,054,732	\$53,774,185	\$53,447,971	\$54,150,214	
46800 Other State Revenues					
46851 State Revenue Sharing - TVA	\$1,275,651	\$1,214,961	\$1,301,502	\$1,301,502	State Revenue Sharing - TVA
46980 Other State Grants	100,003	0	128	0	
46980 6350 Other State Grants-TSW Grant	95,950	102,310	80,700	124,750	Transition School to Work/Voc Rehab Grant
46980 6250 Other State Grants-Safe Schools Act Grant	69,325	265,288	245,045	20,243	Safe Schools Act Grant
46980 6260 Other State Grants-School Safety Grant	228,171	25,159	25,159	0	
46980 6610 Other State Grants	7,825	0	0	0	
46990 Other State Revenues	0	2,000	3,523	0	
46990 6120 Other State Revenues	3,083	0	0	0	
Total Other State Revenues	\$1,780,008	\$1,609,718	\$1,656,057	\$1,446,495	
47100 Federal Through State					
47640 ROTC Reimbursement	\$164,185	\$150,000	\$158,000	\$160,000	50% of minimum instructor's pay
Total Federal Through State	\$164,185	\$150,000	\$158,000	\$160,000	
48100 Other Governments					
48130 Contributions	\$2,300,000	\$0	\$0	\$0	
48990 Other	36,826	31,000	15,000	15,000	Wastewater treatment-Sheriff's Dept Training Center
48990 6470 Other-Northwest TN Headstart	0	23,980	14,770	24,000	Northwest TN Headstart
48990 6800 Other-Project Lead the Way	100,000	0	0	0	
Total Other Governments	\$2,436,826	\$54,980	\$29,770	\$39,000	
49000 Other Sources					
49700 Insurance Recovery	\$121,182	\$13,095	\$64,700	\$0	
49800 Transfers From Other Funds	0	0	0	31,500	Indirect Costs-Cares Act Grant
49800 6370 Transfers From Other Funds-CCEIS	0	122,612	75,850	171,742	Comprehensive Coordinated Early Intervening Services-IDEA
Total Other Sources	\$121,182	\$135,707	\$140,550	\$203,242	
TOTAL ESTIMATED REVENUE	\$102,620,977	\$103,432,516	\$103,071,322	\$103,433,843	

Jackson-Madison County School System
General Purpose Schools Fund 141

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual	Amended	Estimated	Budget	
		2018-2019	Budget	2019-2020	Budget	
			2019-2020	2019-2020	2020-2021	
ESTIMATED EXPENDITURES						
71100 Elementary/Secondary						
116	Teachers	\$32,397,388	\$33,272,000	\$32,549,000	\$33,708,000	683 FTE positions
116	6750 Teachers	71,221	0	0	0	
117	Career Ladder Program	118,305	124,000	95,600	100,000	State career ladder payments
128	Homebound Teachers	124,143	128,000	128,500	150,000	2.6 FTE positions
140	Salary Supplements	594,046	610,000	615,000	610,000	Coaching and fine arts supplements
163	Educational Assistants	1,094,236	1,190,000	1,143,200	1,152,000	67.5 FTE positions
163	6750 Educational Assistants	31,777	0	0	0	
188	Bonus Payments	503,957	407,500	408,300	545,000	Differentiated pay; Employee bonuses \$250 Certified, \$200 Non-certified
188	6750 Bonus Payments	1,250	0	0	0	
195	Certified Substitute Teachers	153,402	150,000	105,000	140,000	Certified substitute teachers @ \$85/day
198	Non-Certified Substitute Teachers	423,482	415,000	310,000	405,000	Non-certified substitute teachers @ \$67/day and \$75/day
201	Social Security	2,498,903	2,616,000	2,500,000	2,640,000	6.2% Social security tax; 1.45% Medicare tax
201	6750 Social Security	6,944	0	0	0	
204	Pensions	3,397,482	3,557,000	3,410,000	3,431,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
204	6750 Pensions	3,530	0	0	0	
206	Life Insurance	69,111	75,000	70,000	73,000	Employer-provided life insurance
206	6750 Life Insurance	155	0	0	0	
207	Medical Insurance	3,602,429	3,575,000	3,608,000	3,651,000	BCBS & CIGNA state plan
207	6750 Medical Insurance	2,856	0	0	0	
208	Dental Insurance	125,163	125,000	127,000	132,000	BCBS
208	6750 Dental Insurance	413	0	0	0	
211	Local Retirement	25,001	28,000	24,000	27,000	Voya: Max 7% for non-cert employees hired after 6/30/12
211	6750 Local Retirement	538	0	0	0	
217	Retirement-Hybrid Stabilization	0	202,000	222,000	235,000	TCRS: Stabilization reserve contribution 1.98%
299	Other Fringe Benefits	416,694	325,000	275,000	325,000	Retirement severance
356	Tuition	136,981	160,000	86,804	110,000	JCM ECH student tuition expenses
399	Other Contracted Services	139,608	903,000	880,000	1,245,900	Residential services, Ombudsman Program, computer and copier leases
429	Instructional Supplies and Materials	244,613	361,000	310,000	360,000	Teacher instructional allocations, intervention material, copy charges
429	5150 Instructional Supplies and Materials-Fine Arts	56,803	60,000	56,500	50,000	Fine arts supplies for schools
429	5300 Instructional Supplies and Materials-Montessor	3,644	15,000	15,000	5,000	Montessori classroom instructional supplies
429	6610 Instructional Supplies and Materials	7,825	0	0	0	
429	6650 Instructional Supplies and Materials	5,906	0	0	0	
429	6750 Instructional Supplies and Materials-Priority Sch	0	7,812	3,830	3,982	Classroom instructional supplies for Priority schools
449	Textbooks	794,928	1,231,000	1,233,000	435,000	Eureka Math, Dual Enrollment, replacement

**Jackson-Madison County School System
General Purpose Schools Fund 141**

**Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021**

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
471	Software	144,034	164,000	119,300	101,000	Digital curriculum; instructional software
499	Other Supplies and Materials	18,392	31,200	16,000	62,500	Textbook tracking, EPSO allocations, other supplies
722	Regular Instruction Equipment	108,664	194,339	189,000	150,000	Technology repair, replacement, other equipment
722 5150	Regular Instruction Equipment - Fine Arts	53,633	57,000	53,200	58,500	Fine arts equipment for schools
722 6750	Regular Instruction Equipment-Priority Schools	89,600	24,900	45,670	0	
Total Elementary/Secondary		\$47,467,057	\$50,008,751	\$48,598,904	\$49,905,882	
71200 Special Education Program						
116	Teachers	\$5,723,251	\$5,778,000	\$5,790,000	\$6,048,000	117 FTE positions
117	Career Ladder Program	23,729	27,000	22,600	25,000	State career ladder payments
128	Homebound Teachers	58,993	87,000	58,000	87,000	1.5 FTE positions
163	Educational Assistants	694,367	900,000	773,000	936,000	51.6 FTE positions
163 6350	Educational Assistants-TSW Grant	35,750	36,500	32,400	34,500	2 FTE positions
171	Speech Pathologists	583,238	634,000	605,300	665,000	11.10 FTE positions
188	Bonus Payments	81,254	71,500	54,800	103,000	Differentiated pay; Employee bonuses \$250 Certified, \$200 Non-certified
195	Certified Substitute Teachers	9,360	12,000	11,000	15,000	Certified substitute teachers @ \$85/day
198	Non-Certified Substitute Teachers	52,624	58,000	57,000	60,000	Non-certified substitute teachers @ \$67/day and \$75/day
201	Social Security	492,577	545,000	518,000	550,000	6.2% Social security tax; 1.45% Medicare tax
201 6350	Social Security-TSW Grant	2,498	2,800	2,500	2,600	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	609,716	646,000	614,000	640,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
204 6350	Pensions-TSW Grant	0	0	0	0	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	12,513	14,500	12,000	15,000	Employer-provided life insurance
206 6350	Life Insurance-TSW Grant	61	70	60	70	Employer-provided life insurance
207	Medical Insurance	607,312	635,000	578,200	608,000	BCBS & CIGNA state plan
207 6350	Medical Insurance-TSW Grant	4,856	6,000	1,630	5,000	BCBS & CIGNA state plan
208	Dental Insurance	25,194	26,500	26,700	28,500	BCBS
208 6350	Dental Insurance-TSW Grant	440	500	260	500	BCBS
211	Local Retirement	15,041	20,000	16,400	20,000	Voya: Max 7% for non-cert employees hired after 6/30/12
211 6350	Local Retirement-TSW Grant	2,026	2,100	1,000	1,400	Voya: Max 7% for non-cert employees hired after 6/30/12
217	Retirement-Hybrid Stabilization	0	34,000	34,000	38,000	TCRS: Stabilization reserve contribution 1.98%
310	Contracts with Public Agencies	0	546,500	536,000	536,000	WTH Therapy and Learning Center, Pathways day treatment
312	Contracts with Private Agencies	453,930	118,000	44,000	114,000	Star Center, legal services, copiers, autism and behavior services
399	Other Contracted Services	156,642	45,000	45,000	35,000	Audiology and counseling services
429	Instructional Supplies and Materials	19,852	25,000	15,000	25,000	Supplies and materials for classroom instruction
499	Other Supplies and Materials	15,263	30,000	20,000	25,000	YES and CBL classroom supplies

**Jackson-Madison County School System
General Purpose Schools Fund 141**

**Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021**

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
725	Special Education Equipment	37,074	33,000	5,100	30,000	Laptops, iPads, hearing devices, assistive technology
Total Special Education Program		\$9,717,561	\$10,333,970	\$9,873,950	\$10,647,570	
71300 Vocational Education Program						
116	Teachers	\$1,918,522	\$1,981,000	\$1,980,000	\$2,064,000	40 FTE positions
117	Career Ladder Program	4,000	6,000	3,000	5,000	State career ladder payments
188	Bonus Payments	24,630	31,900	25,500	30,000	Differentiated pay; Employee bonuses \$250 Certified, \$200 Non-certified
189	Other Salaries and Wages	30,375	31,500	27,000	30,000	1 FTE position
195	Certified Substitute Teachers	6,920	9,000	4,100	7,000	Certified substitute teachers @ \$85/day
198	Non-Certified Substitute Teachers	27,592	22,000	22,500	22,000	Non-certified substitute teachers @ \$67/day and \$75/day
201	Social Security	142,042	150,000	150,000	154,000	6.2% social security tax, 1.45% Medicare tax
204	Pensions	193,563	206,000	192,000	191,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	3,544	4,200	3,200	4,000	Employer-provided life insurance
207	Medical Insurance	174,746	185,000	174,500	185,000	BCBS & CIGNA state plan
208	Dental Insurance	7,923	9,000	8,600	9,500	BCBS
217	Retirement-Hybrid Stabilization	0	9,000	12,500	14,000	TCRS: Stabilization reserve contribution 1.98%
399	Other Contracted Services	161	6,500	1,000	2,000	CTE equipment maintenance and repairs, lease
429	Instructional Supplies and Materials	54,829	85,000	60,000	47,500	CTE classroom supplies and materials, industry certifications
429 6520	Instructional Supplies and Materials-Toyota Gra	0	9,000	3,549	20,451	STEM supplies and materials-Toyota Grant
429 6800	Instructional Supplies and Materials-PLTW Gar	22,574	32,096	17,550	14,546	CTE classroom supplies and materials
430	Textbooks - Electronic	20,958	35,000	20,000	20,000	CTE textbooks
449	Textbooks - Bound	18,659	35,000	14,200	20,000	CTE textbooks
471	Software	7,750	15,000	6,100	7,500	CTE coding software
730	Vocational Instruction Equipment	52,613	60,500	24,000	50,000	CTE equipment
730 6670	Vocational Instruction Equipment-New Skills fo	99,200	0	0	0	
730 6800	Vocational Instruction Equipment-PLTW Grant	20,718	10,000	0	10,000	CTE equipment
Total Vocational Education Program		\$2,831,319	\$2,932,696	\$2,749,299	\$2,907,497	
72110 Attendance						
105	Supervisor/Director(s)	\$61,071	\$62,600	\$62,300	\$63,000	1 FTE position
188	Bonus Payments	900	0	0	600	Employee bonuses \$250 Certified, \$200 Non-certified
189	Other Salaries and Wages	92,170	96,500	99,000	102,000	2 FTE positions
201	Social Security	11,416	11,500	12,200	12,000	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	15,349	13,000	13,000	13,200	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	292	330	300	300	Employer-provided life insurance
207	Medical Insurance	9,642	10,000	9,700	10,200	BCBS & CIGNA state plan

Jackson-Madison County School System
General Purpose Schools Fund 141

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
208	Dental Insurance	122	200	130	200	BCBS
211	Local Retirement	2,333	2,600	2,500	2,800	Voya: Max 7% for non-cert employees hired after 6/30/12
355	Travel	2,625	6,500	1,700	3,500	Mileage reimbursement
471	Software	107,263	114,000	112,100	128,000	PowerSchool software, registration & open enrollment software
499	Other Supplies and Materials	1,830	1,800	1,000	1,800	Supplies for truancy department
524	In-Service/Staff Development	0	15,000	8,800	6,500	Professional development
704	Attendance Equipment	8,248	0	0	0	
Total Attendance		\$313,261	\$334,030	\$322,730	\$344,100	
72120 Health Services						
131	Medical Personnel	\$492,661	\$541,000	\$544,300	\$558,500	17 FTE positions
131 6100	Medical Personnel	47,400	48,500	46,300	48,000	2 FTE positions
188	Bonus Payments	4,920	0	0	3,400	Employee bonuses \$250 Certified, \$200 Non-certified
188 6100	Bonus Payments	900	0	0	700	Employee bonuses \$250 Certified, \$200 Non-certified
189 6100	Other Salaries and Wages	45,900	46,800	41,500	46,600	1.5 FTE positions
201	Social Security	32,737	39,000	37,000	39,000	6.2% Social security tax; 1.45% Medicare tax
201 6100	Social Security	6,000	6,000	5,900	6,000	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	33,757	36,000	33,300	34,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
204 6100	Pensions	6,700	6,700	8,000	8,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	852	1,000	900	1,000	Employer-provided life insurance
206 6100	Life Insurance	200	230	130	150	Employer-provided life insurance
207	Medical Insurance	82,700	87,000	80,600	84,000	BCBS & CIGNA state plan
207 6100	Medical Insurance	9,800	9,000	9,800	10,500	BCBS & CIGNA state plan
208	Dental Insurance	3,314	4,000	3,600	3,800	BCBS
208 6100	Dental Insurance	570	300	500	550	BCBS
211	Local Retirement	8,832	11,000	7,300	8,100	Voya: Max 7% for non-cert employees hired after 6/30/12
217	Retirement-Hybrid Stabilization	0	5,000	5,500	6,000	TCRS: Stabilization reserve contribution 1.98%
217 6100	Retirement-Hybrid Stabilization	0	1,100	500	600	TCRS: Stabilization reserve contribution 1.98%
355	Travel	2,632	3,500	2,400	2,500	Mileage reimbursement
355 6100	Travel	2,000	3,000	1,000	3,000	Mileage reimbursement
399	Other Contracted Services	4,700	0	0	0	
471	Software	0	0	0	12,500	Medical records software renewal
499	Other Supplies and Materials	18,019	14,500	12,400	12,000	Supplies and materials for school health services
499 6100	Other Supplies and Materials	12,030	10,870	19,670	9,000	Supplies and materials for school health services
524	In-Service/Staff Development	2,692	2,700	2,700	1,000	Nurses' professional development

Jackson-Madison County School System
General Purpose Schools Fund 141

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

	Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
524 6100 In-Service/Staff Development	2,500	2,500	1,700	1,900	CSH program professional development
Total Health Services	\$821,816	\$879,700	\$865,000	\$900,800	
72130 Other Student Support					
117 Career Ladder Program	\$4,923	\$6,000	\$2,000	\$3,000	State career ladder payments
123 Guidance Personnel	2,044,006	2,036,000	2,033,000	2,008,000	34 FTE positions
123 6250 Guidance Personnel-SSA Grant	8,225	9,000	0	9,000	Stipend for behavior intervention
124 Psychological Personnel	438,304	454,000	438,000	397,000	6.5 FTE positions
130 Social Workers	92,126	110,000	112,000	117,500	2.4 FTE position
135 Assessment Personnel	22,494	23,700	0	0	
162 Clerical Personnel	73,450	94,500	93,600	94,000	5 FTE positions
188 Bonus Payments	31,932	26,500	24,900	34,600	Differentiated pay; Employee bonuses \$250 Certified, \$200 Non-certified
189 Other Salaries and Wages	31,117	125,000	109,500	130,000	3.5 FTE positions, stipends for safety coaches, translation services
189 6160 Other Salaries and Wages-FAST Grant	1,665	2,875	1,675	1,200	Stipends for teachers
189 6370 Other Salaries and Wages-CCEIS	0	56,000	41,000	128,000	2 FTE positions
196 6370 In-Service Training-CCEIS	0	0	0	3,500	Stipends for training
201 Social Security	191,628	207,840	192,000	195,000	6.2% Social security tax; 1.45% Medicare tax
201 6160 Social Security-FAST Grant	127	220	123	92	6.2% Social security tax; 1.45% Medicare tax
201 6250 Social Security-SSA Grant	629	689	0	689	6.2% Social security tax; 1.45% Medicare tax
201 6370 Social Security-CCEIS	0	4,282	2,900	10,063	6.2% Social security tax; 1.45% Medicare tax
204 Pensions	271,417	289,770	265,000	253,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
204 6160 Pensions-FAST Grant	139	306	127	123	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
204 6250 Pensions-SSA Grant	0	957	0	957	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
204 6370 Pensions-CCEIS	0	5,953	0	7,400	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206 Life Insurance	5,095	5,500	4,800	5,200	Employer-provided life insurance
206 6370 Life Insurance-CCEIS	0	110	75	225	Employer-provided life insurance
207 Medical Insurance	243,265	257,000	245,000	258,000	BCBS & CIGNA state plan
207 6370 Medical Insurance-CCEIS	0	5,000	4,745	10,000	BCBS & CIGNA state plan
208 Dental Insurance	8,845	9,500	9,800	10,600	BCBS
208 6370 Dental Insurance-CCEIS	0	150	90	250	BCBS
211 Local Retirement	2,274	3,000	1,100	1,500	Voya: Max 7% for non-cert employees hired after 6/30/12
211 6160 Local Retirement-FAST Grant	5	0	7	0	
211 6370 Local Retirement-CCEIS	0	0	0	2,243	Voya: Max 7% for non-cert employees hired after 6/30/12
217 Retirement-Hybrid Stabilization	0	7,220	9,200	9,500	TCRS: Stabilization reserve contribution 1.98%
217 6160 Retirement-Hybrid Stabilization-FAST Grant	0	0	14	0	

**Jackson-Madison County School System
General Purpose Schools Fund 141**

**Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021**

		Actual	Amended	Estimated	Budget	
		2018-2019	Budget 2019-2020	2019-2020	2020-2021	
309	Contracts with Government Agencies	250,000	250,000	250,000	250,000	School resource officers
355	Travel	22,698	21,930	13,000	15,800	CTE student travel, mileage reimbursement for psychologists
355 6370	Travel-CCEIS	0	1,750	135	1,750	Mileage reimbursement
355 6520	Travel-Toyota Grant	0	1,000	0	1,000	Mileage reimbursement
399	Other Contracted Services	63,556	164,670	48,000	97,500	Case management services, translation services, security contract
471	Software	73,493	130,000	120,300	143,500	Universal screener software, common assessment program
499	Other Supplies and Materials	42,670	51,000	3,500	81,100	ACT, Pre-ACT, other supplies
499 6160	Other Supplies and Materials-FAST Grant	4,178	7,260	3,113	4,187	Supplies and materials for family engagement
499 6370	Other Supplies and Materials-CCEIS	0	22,867	15,100	5,811	Supplies and materials for early intervening services
524	In-Service/Staff Development	1,773	3,170	2,300	1,500	Professional development
524 6370	In-Service/Staff Development-CCEIS	0	25,000	10,550	1,000	Professional development for early intervening services
599	Other Charges	12,488	30,500	24,300	8,000	Do The Write Thing, Other student support
790	Other Equipment	30,975	0	0	0	
790 6160	Other Equipment-FAST Grant	3,226	0	0	0	
790 6370	Other Equipment-CCEIS	0	1,500	1,255	1,500	Technology for EIS behavioral interventionist
Total Other Student Support		\$3,976,723	\$4,451,719	\$4,082,209	\$4,303,290	
72210 Regular Instruction Program						
105	Supervisor/Director(s)	\$571,495	\$585,000	\$593,000	\$625,000	6 FTE positions
117	Career Ladder Program	20,479	23,000	19,000	23,000	State career ladder payments
129	Librarian(s)	1,072,573	1,122,000	1,110,000	1,138,000	20 FTE positions
162	Clerical Personnel	99,339	102,200	102,300	108,500	3 FTE positions
188	Bonus Payments	22,640	19,500	18,700	24,000	Differentiated pay; Employee bonuses \$250 Certified, \$200 Non-certified
189	Other Salaries and Wages	710,394	963,000	913,000	905,000	14 FTE positions
189 6510	Other Salaries and Wages-Homework Diner	0	3,600	1,350	3,600	Stipends for Homework Diner teachers
189 6750	Other Salaries and Wages-Priority Schools	43,114	41,580	26,420	15,160	Stipends for after-school tutoring and mentoring
195	Certified Substitute Teachers	3,640	4,000	7,000	6,000	Certified substitute teachers @ \$85/day
195 6750	Certified Substitute Teachers-Priority Schools	0	7,650	0	4,000	Certified substitute teachers @ \$85/day
196	In-Service Training	34,595	28,000	2,700	18,500	Extended school year and peer review stipends
196 6750	In-Service Training-Priority Schools	14,025	52,290	800	46,970	Stipends for after-school and Saturday PD for teachers & assistants
198	Non-Certified Substitute Teachers	6,570	10,000	6,000	8,000	Non-certified substitute teachers @ \$67/day and \$75/day
201	Social Security	182,399	207,000	195,000	205,000	6.2% Social security tax; 1.45% Medicare tax
201 6510	Social Security-Homework Diner	0	275	100	275	6.2% Social security tax; 1.45% Medicare tax
201 6750	Social Security-Priority Schools	4,326	8,000	2,060	5,940	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	242,953	277,000	258,000	261,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%

Jackson-Madison County School System
General Purpose Schools Fund 141

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

			Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
204	6510	Pensions-Homework Diner	0	383	120	370	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
204	6750	Pensions-Priority Schools	5,274	9,662	2,320	6,372	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206		Life Insurance	4,600	5,300	4,600	5,300	Employer-provided life insurance
207		Medical Insurance	197,172	215,000	235,000	238,000	BCBS & CIGNA state plan
208		Dental Insurance	6,329	8,000	8,500	9,000	BCBS
211		Local Retirement	6,746	9,000	7,500	8,000	Voya: Max 7% for non-cert employees hired after 6/30/12
211	6750	Local Retirement-Priority Schools	188	600	120	480	Voya: Max 7% for non-cert employees hired after 6/30/12
217		Retirement-Hybrid Stabilization	0	5,000	4,000	4,300	TCRS: Stabilization reserve contribution 1.98%
217	6510	Retirement-Hybrid Stabilization-Homework Din	0	0	10	20	TCRS: Stabilization reserve contribution 1.98%
217	6750	Retirement-Hybrid Stabilization-Priority School	0	0	170	800	TCRS: Stabilization reserve contribution 1.98%
355		Travel	20,354	26,500	16,500	18,500	Mileage reimbursement
355	5150	Travel-Fine Arts	19,943	22,000	19,600	11,000	School fine arts program travel
355	6250	Travel-Safe Schools Act	2,883	1,000	1,000	0	
399		Other Contracted Services	4,101	8,825	8,000	10,000	Copier and printer contracts
432		Library Books	64,970	65,000	64,100	60,000	School library books
435		Office Supplies	4,809	12,100	3,000	11,600	Instructional support, ESL and pupil services office supplies
471		Software	60,509	43,000	24,000	25,000	Library management software
499		Other Supplies and Materials	19,615	29,675	12,000	20,000	Community engagement, parent advisory, registration, etc.
499	6250	Other Supplies and Materials-Safe Schools Act	592	6,000	1,775	4,225	Safe Schools supplies and materials
524		In-Service/Staff Development	80,528	128,500	85,000	58,800	Systemwide PD, Math/English Intervention PD, Instructional Tech PD
524	5300	In-Service/Staff Development-Montessori	31,078	30,000	30,000	10,000	Montessori training
524	6250	In-Service/Staff Development-Safe Schools Act	1,840	7,500	2,128	5,372	Professional development-SSA Grant
524	6750	In-Service/Staff Development-Priority Schools	5,899	16,000	0	10,000	Professional development-Priority Schools Grant
599		Other Charges	3,394	3,500	300	3,500	TOY luncheon and supplies
599	5300	Other Charges - Montessori	5,034	5,000	3,400	5,000	Montessori Dues
790		Other Instruction Equipment	13,921	5,500	0	0	
Total Regular Instruction Program			\$3,588,321	\$4,117,140	\$3,788,573	\$3,923,584	
72220 Special Education Program							
105		Supervisor/Director(s)	\$163,189	\$166,500	\$166,500	\$166,500	2 FTE positions
162		Clerical Personnel	40,022	0	0	0	
188		Bonus Payments	4,204	2,000	1,200	6,400	Differentiated pay; Employee bonuses \$250 Certified, \$200 Non-certified
188	6350	Bonus Payments-TSW Grant	600	0	0	0	
189		Other Salaries and Wages	299,208	532,200	490,200	498,000	10 FTE positions
189	6350	Other Salaries and Wages-TSW Grant	62,282	65,000	55,000	64,500	2 FTE positions

Jackson-Madison County School System
General Purpose Schools Fund 141

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
201	Social Security	35,068	51,000	45,800	48,000	6.2% Social security tax; 1.45% Medicare tax
201	6350 Social Security-TSW Grant	4,585	4,900	4,100	4,900	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	43,508	67,000	59,800	58,500	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
204	6350 Pensions-TSW Grant	5,595	4,600	4,700	4,600	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	935	1,300	1,200	1,300	Employer-provided life insurance
206	6350 Life Insurance-TSW Grant	110	130	90	180	Employer-provided life insurance
207	Medical Insurance	58,192	75,000	72,400	71,000	BCBS & CIGNA state plan
207	6350 Medical Insurance-TSW Grant	4,796	6,000	400	5,000	BCBS & CIGNA state plan
208	Dental Insurance	1,631	2,300	2,300	2,300	BCBS
208	6350 Dental Insurance-TSW Grant	439	500	330	500	BCBS
211	Local Retirement	6,136	6,500	5,000	5,500	Voya: Max 7% for non-cert employees hired after 6/30/12
211	6350 Local Retirement-TSW Grant	948	900	80	1,000	Voya: Max 7% for non-cert employees hired after 6/30/12
217	Retirement-Hybrid Stabilization	0	1,000	0	500	TCRS: Stabilization reserve contribution 1.98%
312	Contracts with Private Agencies	0	7,500	7,500	12,500	Desktop printers and copier contracts
336	Maintenance and Repair - Equip	1,800	5,000	2,000	5,000	Maintenance and repair of special education equipment
355	Travel	28,724	40,000	18,000	30,000	Mileage reimbursement
399	Other Contracted Services	16,808	5,000	5,000	0	
499	Other Supplies and Materials	28,657	35,000	34,000	25,000	Assessment materials and protocols
524	In-Service/Staff Development	18,489	20,000	14,000	10,000	Professional development
Total Special Education Program		\$825,926	\$1,099,330	\$989,600	\$1,021,180	
72230 Vocational Education						
105	Supervisor/Director(s)	\$72,675	\$75,500	\$31,400	\$75,500	1 FTE Position
188	Bonus Payments	350	0	0	250	Employee bonuses \$250 Certified, \$200 Non-certified
201	Social Security	5,358	5,600	2,400	5,600	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	7,638	8,100	3,200	7,800	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	140	200	30	200	Employer-provided life insurance
207	Medical Insurance	0	0	0	10,000	BCBS & CIGNA state plan
208	Dental Insurance	188	300	80	300	BCBS
336	Maintenance and Repair - Equip	160	12,000	6,800	10,000	CTE equipment repair and maintenance
355	Travel	1,385	1,600	800	1,000	Mileage reimbursement
399	Other Contracted Services	10,000	0	0	0	
499	Other Supplies and Materials	662	1,000	160	1,000	CTE supplies and materials
524	6520 In-Service/Staff Development-Toyota Grant	0	0	0	5,000	Professional Development-Toyota Grant
524	6800 In-Service/Staff Development-PLTW Grant	12,147	2,465	2,465	0	

**Jackson-Madison County School System
General Purpose Schools Fund 141**

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
599	Other Charges	5,244	2,000	1,000	2,000	Fees, Academy programs
Total Vocational Education		\$115,947	\$108,765	\$48,335	\$118,650	
72250 Technology						
105	Supervisor/Director(s)	\$156,881	\$153,000	\$152,700	\$153,000	2 FTE positions
188	Bonus Payments	2,700	0	0	1,800	Employee bonuses \$250 Certified, \$200 Non-certified
189	Other Salaries and Wages	298,814	344,000	334,000	324,000	7 FTE positions
201	Social Security	32,620	36,000	34,600	34,000	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	20,292	17,000	17,400	16,500	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	829	1,000	800	1,000	Employer-provided life insurance
207	Medical Insurance	44,826	50,000	47,200	50,000	BCBS & CIGNA state plan
208	Dental Insurance	1,410	1,600	1,600	2,000	BCBS
211	Local Retirement	17,514	20,000	17,600	18,500	Voya: Max 7% for non-cert employees hired after 6/30/12
217	Retirement-Hybrid Stabilization	0	0	100	0	TCRS: Stabilization reserve contribution 1.98%
336	Maintenance and Repair - Equip	165,001	167,000	166,400	77,000	Network and switch maintenance, vehicle repair
350	Internet Connectivity	100,780	170,000	132,500	150,000	Districtwide internet connectivity charges; server at JEA hub
355	Travel	825	1,000	100	1,000	Mileage reimbursement
399	Other Contracted Services	408,528	457,210	450,000	223,000	Erate consultant, website, Cisco SmartNet, All-call system
470	Cabling	9,981	10,000	5,400	10,000	Technology cabling
471	Software	289,200	361,060	350,000	429,200	Microsoft, network security, content filtering, malware software
499	Other Supplies and Materials	31,493	30,000	26,000	20,000	Projectors bulbs, batteries
524	In-Service/Staff Development	11,873	13,000	7,800	1,000	Professional development
790	Other Equipment	98,352	100,000	100,000	85,000	Technology hardware
Total Technology		\$1,691,919	\$1,931,870	\$1,844,200	\$1,597,000	
72290 Grants and Other OPEB						
215	OPEB	\$505,292	\$0	\$0	\$0	Audit adjustment only
Total OPEB		\$505,292	\$0	\$0	\$0	
72310 Board of Education Services						
118	Secretary to Board	\$55,076	\$45,000	\$48,800	\$49,000	1 FTE position
188	Bonus Payments	300	0	0	200	Employee bonuses \$250 Certified, \$200 Non-certified

**Jackson-Madison County School System
General Purpose Schools Fund 141**

**Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021**

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
191	Board and Committee Member Fees	28,800	28,800	28,500	28,200	8 positions
201	Social Security	6,440	6,000	5,800	5,800	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	7,908	5,300	5,600	5,700	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	71	100	80	100	Employer-provided life insurance
210	Unemployment Compensation	25,367	75,000	50,000	125,000	Unemployment compensation
305	Audit Services	97,970	30,150	21,000	21,000	Audit contract for schools
316	Contributions	1,220	28,000	38,500	18,000	GASB 45 Trust, license plate contributions to schools, scholarships
320	Dues and Memberships	12,328	14,850	14,850	15,000	Board dues
331	Legal Services	180,279	230,000	250,000	250,000	District legal services
399	Other Contracted Services	0	5,000	5,000	0	
471	Software	1,500	2,000	2,000	2,000	BOEconnect
499	Other Supplies and Materials	3,232	5,500	4,000	6,700	Supplies and materials for BOE
510	Trustee's Commission	683,885	725,000	675,000	700,000	Commission on school revenue received by Trustee
513	Workmen's Compensation Insurance	837,304	898,000	897,600	900,000	Workers compensation insurance
524	In-Service/Staff Development	25,582	37,000	18,000	27,000	TSBA meetings, PD for Board members and secretary
599	Other Charges	1,104	7,500	2,600	2,500	Drug screens for employees
Total Board of Education Services		\$1,968,366	\$2,143,200	\$2,067,330	\$2,156,200	
72320 Office of the Superintendent						
101	County Official	\$193,846	\$175,000	\$130,000	\$185,000	1 FTE position
103	Assistant(s)	112,273	114,500	10,000	114,500	1 FTE position
117	Career Ladder Program	1,000	1,000	500	1,000	CEO payment
161	Secretary(s)	81,415	122,000	88,500	122,000	3 FTE positions
188	Bonus Payments	1,550	0	0	1,300	Employee bonuses \$250 Certified, \$200 Non-certified
189	Other Salaries and Wages	57,240	65,000	25,000	70,000	1 FTE position
201	Social Security	32,302	35,000	20,700	35,000	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	19,010	22,000	12,000	28,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	780	1,000	400	1,000	Employer-provided life insurance
207	Medical Insurance	23,346	29,000	17,200	35,000	BCBS & CIGNA state plan
208	Dental Insurance	876	1,100	600	1,100	BCBS
211	Local Retirement	11,025	12,000	1,700	12,000	Voya: Max 7% for non-cert employees hired after 6/30/12
217	Retirement-Hybrid Stabilization	0	3,000	2,600	2,000	TCRS: Stabilization reserve contribution 1.98%
299	Other Fringe Benefits	37,184	46,400	37,000	31,400	Car allowance, disability ins., cell phone reimb., moving expenses
302	Advertising	14,659	17,000	12,000	12,000	District advertising
307	Communication	88,750	105,000	90,000	110,000	District phone and MiFi services

**Jackson-Madison County School System
General Purpose Schools Fund 141**

**Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021**

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
320	Dues and Memberships	6,756	8,900	6,900	9,000	TOSS, Chamber, Rotary, other
330	Operating Lease Payments	53,928	55,000	55,000	55,000	Oman Arena, Lambuth fields
348	Postal Charges	8,599	11,000	5,000	8,000	District postage
355	Travel	1,340	6,400	120	5,500	Mileage reimbursement
399	Other Contracted Services	16,540	12,700	32,000	12,700	Copier and postage machine leases
435	Office Supplies	2,004	3,500	2,000	3,500	Office supplies
499	Other Supplies and Materials	6,726	19,500	8,300	16,000	Publications, advertisements, video and media production
524	In-Service/Staff Development	1,980	8,500	5,000	6,500	Professional development
599	Other Charges	1,838	4,000	1,800	2,000	Other miscellaneous expenses
701	Administration Equipment	205	4,000	500	4,000	Office equipment
888	P-Card Default Expense	0	0	0	0	
Total Office of the Superintendent		\$775,172	\$882,500	\$564,820	\$883,500	
72410 Office of the Principal						
104	Principal(s)	\$2,048,147	\$2,016,000	\$1,989,000	\$2,000,000	22 FTE positions
117	Career Ladder Program	15,500	18,000	15,000	18,000	State career ladder payments
139	Assistant Principal(s)	1,693,264	1,747,000	1,749,000	1,830,000	26 FTE positions
161	Secretary(s)	1,269,749	1,312,000	1,315,000	1,365,000	53 FTE positions
162	Clerical Personnel	0	17,500	17,600	17,700	1 FTE position
188	Bonus Payments	46,296	23,500	24,600	40,000	Differentiated Pay; Employee bonuses \$250 Certified, \$200 Non-certified
188 6760	Bonus Payments-Priority Schools	0	36,000	36,000	0	
189	Other Salaries and Wages	295,758	334,000	325,800	340,000	19 FTE positions
198	Non-Certified Substitute Teachers	194	0	0	0	
201	Social Security	377,973	394,000	388,500	403,000	6.2% Social security tax; 1.45% Medicare tax
201 6760	Social Security-Priority Schools	0	2,754	2,740	0	
204	Pensions	502,508	509,000	494,000	497,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
204 6760	Pensions-Priority Schools	0	3,827	3,830	0	
206	Life Insurance	9,696	10,500	9,800	11,000	Employer-provided life insurance
207	Medical Insurance	535,502	540,000	535,000	548,000	BCBS & CIGNA state plan
208	Dental Insurance	19,381	20,000	20,000	21,500	BCBS
211	Local Retirement	31,614	35,000	34,600	35,000	Voya: Max 7% for non-cert employees hired after 6/30/12
217	Retirement-Hybrid Stabilization	0	2,000	1,200	1,500	TCRS: Stabilization reserve contribution 1.98%
355	Travel	9,521	16,000	6,500	14,000	Mileage reimbursement
471	Software	0	15,000	12,100	0	
499	Other Supplies and Materials	95,538	85,000	87,500	100,000	School operational allocation

**Jackson-Madison County School System
General Purpose Schools Fund 141**

**Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021**

			Actual	Amended	Estimated	Budget	
			2018-2019	Budget 2019-2020	2019-2020	2020-2021	
599	6500	Other Charges	0	0	0	0	
701		Administration Equipment	0	0	0	25,000	Administration equipment-JCM
Total Office of the Principal			\$6,950,641	\$7,137,081	\$7,067,770	\$7,266,700	
72510 Fiscal Services							
105		Supervisor/Director	\$94,562	\$97,500	\$97,900	\$96,500	1 FTE position
119		Accountants/Bookkeepers	201,480	218,500	216,500	214,500	4 FTE positions
188		Bonus Payments	1,500	0	0	1,000	Employee bonuses \$250 Certified, \$200 Non-certified
201		Social Security	20,969	22,700	21,200	21,000	6.2% Social security tax; 1.45% Medicare tax
204		Pensions	25,918	22,300	21,300	21,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206		Life Insurance	561	600	600	600	Employer-provided life insurance
207		Medical Insurance	14,562	15,000	14,700	15,300	BCBS & CIGNA state plan
208		Dental Insurance	1,231	1,300	1,500	1,600	BCBS
211		Local Retirement	7,534	8,800	8,000	8,000	Voya: Max 7% for non-cert employees hired after 6/30/12
320		Dues and Memberships	650	870	640	2,100	Membership dues and fees
355		Travel	381	1,000	400	1,000	Mileage reimbursement
399		Other Contracted Services	448,795	453,000	449,800	280,000	Copier lease, Madison Co Finance, scanner service, etc.
435		Office Supplies	1,826	3,000	2,500	1,500	Office supplies
471		Software	0	14,600	12,400	25,000	School accounting software
524		In-Service/Staff Development	8,054	15,930	11,500	1,000	Professional development
701		Administration Equipment	3,166	109,400	16,000	2,000	Office equipment
Total Fiscal Services			\$831,189	\$984,500	\$874,940	\$692,100	
72520 Personnel							
105		Supervisor/Director	\$250,923	\$257,500	\$257,300	\$257,500	3 FTE positions
162		Clerical Personnel	40,560	42,600	40,400	42,000	1 FTE position
188		Bonus Payments	1,850	0	0	1,250	Differentiated Pay; Employee bonuses \$250 Certified, \$200 Non-certified
189		Other Salaries and Wages	85,393	102,700	101,700	102,000	2 FTE positions
201		Social Security	26,647	29,000	28,000	29,000	6.2% Social security tax; 1.45% Medicare tax
204		Pensions	26,054	25,600	23,500	24,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206		Life Insurance	698	800	760	800	Employer-provided life insurance
207		Medical Insurance	29,311	30,000	30,800	32,000	BCBS & CIGNA state plan
208		Dental Insurance	1,338	1,500	1,500	1,600	BCBS
211		Local Retirement	8,049	7,000	13,100	13,200	Voya: Max 7% for non-cert employees hired after 6/30/12

**Jackson-Madison County School System
General Purpose Schools Fund 141**

**Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021**

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
302	Advertising	0	2,532	0	1,500	Advertising
320	Dues and Memberships	677	1,000	600	800	Membership dues and fees
355	Travel	988	1,000	700	800	Mileage reimbursement
399	Other Contracted Services	6,974	7,600	5,800	7,250	Copier lease, shedder services, 1095 mailings
435	Office Supplies	5,335	5,400	4,600	3,500	Office supplies
471	Software	0	23,468	23,470	25,400	MySmartHire, Smartfind
499	Other Supplies and Materials	27,082	4,100	3,000	5,000	Recruitment packets and promotional items
524	In-Service/Staff Development	729	8,900	7,600	3,500	Professional development
599	Other Charges	325	4,800	600	4,000	Career fairs, other recruitment expenses
701	Administration Equipment	19,341	2,000	2,000	2,600	Office equipment
Total Personnel		\$532,274	\$557,500	\$545,430	\$557,700	
72610 Operation of Plant						
399	Other Contracted Services	\$1,833,965	\$2,132,000	\$2,075,000	\$2,306,000	Custodial services, trash pick-up, shredding, moving services
415	Electricity/Utilities	2,268,663	2,450,000	2,175,000	2,450,000	Electricity
434	Natural Gas	440,692	475,000	375,000	475,000	Natural Gas
454	Water and Sewer	249,375	320,000	235,000	300,000	Water and Sewer
499	Other Supplies and Materials	0	0	0	30,000	Supplies and materials-school reopening
502	Building and Contents Insurance	964,630	983,000	959,000	1,030,000	Property and Liability insurance, Cyber insurance, claims deductibles
Total Operation of Plant		\$5,757,325	\$6,360,000	\$5,819,000	\$6,591,000	
72620 Maintenance of Plant						
105	Supervisor/Director	\$91,802	\$94,400	\$93,700	\$94,400	1 FTE position
161	Secretary(s)	73,745	76,000	77,200	77,000	2 FTE positions
188	Bonus Payments	11,550	0	0	8,000	Employee bonuses \$250 Certified, \$200 Non-certified
189	Other Salaries and Wages	1,396,881	1,419,000	1,360,000	1,422,000	35.5 FTE positions
201	Social Security	112,059	115,000	109,000	115,000	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	141,218	120,000	100,500	108,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	2,756	3,000	2,700	2,700	Employer-provided life insurance
207	Medical Insurance	156,116	165,000	146,000	150,000	BCBS & CIGNA state plan
208	Dental Insurance	5,530	6,000	5,500	6,000	BCBS
211	Local Retirement	26,669	31,000	31,900	37,000	Voya: Max 7% for non-cert employees hired after 6/30/12
217	Retirement-Hybrid Stabilization	0	0	10	30	TCRS: Stabilization reserve contribution 1.98%
355	Travel	99	1,000	0	0	Mileage reimbursement

**Jackson-Madison County School System
General Purpose Schools Fund 141**

**Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021**

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
399	Other Contracted Services	510,776	490,135	470,000	477,000	Grounds services, copier lease, contract repairs
471	Software	30,420	25,000	16,200	16,200	Work-order software
499	Other Supplies and Materials	795,521	805,000	800,000	700,000	Supplies and materials for buildings
524	In-Service/Staff Development	4,141	3,500	2,500	1,000	Professional development
701	Administration Equipment	16,479	2,000	800	1,500	Office equipment
701 6250	Administration Equipment-SSA Grant	48,469	240,142	240,142	0	
701 6260	Administration Equipment	228,171	25,159	25,159	0	
Total Maintenance of Plant		\$3,652,402	\$3,621,336	\$3,481,311	\$3,215,830	
72710 Transportation						
105	Supervisor/Director(s)	\$96,900	\$99,000	\$98,800	\$99,000	1 FTE position
142	Mechanic(s)	436,164	478,000	380,000	425,000	9 FTE positions
146	Bus Drivers	2,340,659	2,391,000	2,340,000	2,350,000	113 FTE positions
188	Bonus Payments	48,050	0	0	34,000	Employee bonuses \$250 Certified, \$200 Non-certified
189	Other Salaries and Wages	726,539	772,000	735,000	750,000	43 FTE positions
201	Social Security	260,456	271,913	252,000	259,000	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	245,726	214,895	192,000	198,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	5,103	6,500	5,100	5,500	Employer-provided life insurance
207	Medical Insurance	340,487	355,000	320,000	342,000	BCBS & CIGNA state plan
208	Dental Insurance	18,144	19,000	18,000	20,000	BCBS
211	Local Retirement	68,063	84,000	66,000	72,000	Voya: Max 7% for non-cert employees hired after 6/30/12
313	Contracts with Parents	0	7,500	0	5,000	Parent travel reimbursement
315	Contracts with Vehicle Owners	9,270	0	0	0	
315 6750	Contracts with Vehicle Owners	0	16,800	4,200	6,000	Transportation for after-school tutoring-Priority Schools Grant
338	Maintenance and Repair - Vehicles	17,014	22,761	17,000	15,000	Vehicle repair
355	Travel	0	1,000	60	1,000	Mileage reimbursement
399	Other Contracted Services	55,135	97,700	68,000	72,700	Laundry, bus inspections, copier lease, drug screens
412	Diesel	571,380	600,000	407,000	600,000	Diesel fuel for buses
425	Gasoline	89,530	90,000	67,000	90,000	Gasoline for district vehicles
433	Lubricants	10,413	20,000	13,000	15,000	Oil, grease, stabilizer
435	Office Supplies	6,649	12,000	6,000	6,000	Office supplies
450	Tires and Tubes	117,228	135,000	120,000	135,000	Bus and vehicle tires and tubes
453	Vehicle Parts	387,288	410,000	396,000	410,000	Parts for buses and other vehicles
471	Software	0	70,000	68,400	71,500	GPS & routing software, license and maintenance fees
499	Other Supplies and Materials	34,317	7,000	6,000	95,000	Cleaning supplies for buses, shop supplies and materials
524	In-Service/Staff Development	4,137	13,000	5,100	9,000	Professional development

Jackson-Madison County School System
General Purpose Schools Fund 141

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
599	Other Charges	19,911	15,000	2,100	15,000	Bus tags, other miscellaneous charges
701	Administration Equipment	3,000	3,000	3,000	2,500	Office equipment
729	Transportation Equipment	26,382	0	0	0	
Total Transportation		\$5,937,945	\$6,212,069	\$5,589,760	\$6,103,200	
73300 Community Services						
105	6400 Supervisor/Director(s)	54,116	55,400	55,200	55,700	1 FTE position
188	Bonus Payments	2,400	0	0	2,200	Employee bonuses \$250 Certified, \$200 Non-certified
188	6400 Bonus Payments	300	0	0	600	Employee bonuses \$250 Certified, \$200 Non-certified
189	Other Salaries and Wages	113,640	130,000	100,000	140,000	21 FTE positions
189	6400 Other Salaries and Wages	231,055	240,000	181,000	240,000	60 part-time positions; substitutes for childcare program
201	Social Security	8,746	9,965	7,500	11,000	6.2% Social security tax; 1.45% Medicare tax
201	6400 Social Security	17,703	22,000	15,600	20,000	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	3,851	5,000	3,200	4,500	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
204	6400 Pensions	18,086	24,000	13,330	20,000	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	104	200	100	200	Employer-provided life insurance
206	6400 Life Insurance	355	400	300	400	Employer-provided life insurance
207	Medical Insurance	1,118	2,000	1,400	2,000	BCBS & CIGNA state plan
207	6400 Medical Insurance	26,946	28,000	24,000	28,000	BCBS & CIGNA state plan
208	Dental Insurance	404	600	430	600	BCBS
208	6400 Dental Insurance	1,033	1,200	970	1,200	BCBS
211	Local Retirement	1,523	2,000	1,400	2,000	Voya: Max 7% for non-cert employees hired after 6/30/12
211	6400 Local Retirement	5,174	5,500	5,100	5,700	Voya: Max 7% for non-cert employees hired after 6/30/12
217	Retirement-Hybrid Stabilization	0	0	120	300	TCRS: Stabilization reserve contribution 1.98%
217	6400 Retirement-Hybrid Stabilization-SACC	0	500	150	500	TCRS: Stabilization reserve contribution 1.98%
307	6400 Communication	2,317	4,000	2,000	4,000	Phone service for childcare program
355	6400 Travel	461	1,000	250	1,000	Mileage reimbursement
399	6400 Other Contracted Services	0	2,500	0	3,500	Drug screens, fingerprinting, TB tests
422	6400 Food Supplies	0	0	0	0	
499	Other Supplies and Materials	0	4,000	1,900	2,500	Crossing guard uniforms
499	6400 Other Supplies and Materials	11,044	12,000	7,000	12,000	Childcare program material and supplies
524	6400 In-Service/Staff Development	2,695	4,500	1,300	2,000	Professional development
599	6150 Other Charges	0	0	0	0	
790	6400 Other Equipment	5,035	9,000	1,250	6,000	Childcare program technology and other equipment
Total Community Service		\$508,106	\$563,765	\$423,500	\$565,900	

**Jackson-Madison County School System
General Purpose Schools Fund 141**

**Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021**

			Actual	Amended	Estimated	Budget	
			2018-2019	2019-2020	2019-2020	2020-2021	
73400	Early Childhood Education						
116	6450	Teachers-VPK Grant	760,000	887,994	847,994	855,000	<u>18 FTE positions</u>
163	6450	Educational Assistants	273,600	333,000	331,000	333,000	<u>18 FTE positions</u>
188	6450	Bonus Payments	15,400	0	0	0	
195	6450	Certified Substitute Teachers	11,040	13,000	2,500	10,000	<u>Certified substitute teachers @ \$85/day</u>
198	6450	Non-Certified Substitute Teachers	10,717	13,000	11,100	13,000	<u>Non-certified substitute teachers @ \$67/day and \$75/day</u>
201	6450	Social Security	76,896	88,000	85,600	86,000	<u>6.2% Social security tax; 1.45% Medicare tax</u>
204	6450	Pensions	97,395	105,000	95,000	95,000	<u>TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%</u>
206	6450	Life Insurance	1,953	2,400	2,250	2,400	<u>Employer-provided life insurance</u>
207	6450	Medical Insurance	70,301	19,616	79,266	59,910	<u>BCBS & CIGNA state plan</u>
208	6450	Dental Insurance	4,462	5,000	5,700	5,700	<u>BCBS</u>
211	6450	Local Retirement	3,600	5,500	7,500	7,500	<u>Voya: Max 7% for non-cert employees hired after 6/30/12</u>
217	6450	Retirement-Hybrid Stabilization	0	1,000	5,600	6,000	<u>TCRS: Stabilization reserve contribution 1.98%</u>
429	6450	Instructional Supplies and Materials	49,126	16,000	16,000	16,000	<u>Classroom supplies and materials</u>
163	6470	Educational Assistants-Headstart	0	17,000	10,300	17,000	<u>1 FTE position</u>
201	6470	Social Security	0	1,300	650	1,300	<u>6.2% Social security tax; 1.45% Medicare tax</u>
206	6470	Life Insurance	0	30	20	30	<u>Employer-provided life insurance</u>
207	6470	Medical Insurance	0	5,000	3,700	5,020	<u>BCBS & CIGNA state plan</u>
208	6470	Dental Insurance	0	300	100	300	<u>BCBS</u>
211	6470	Local Retirement	0	350	0	350	<u>Voya: Max 7% for non-cert employees hired after 6/30/12</u>
116	5350	Teachers-Local	196,876	376,500	376,500	380,000	<u>7 FTE positions</u>
163	5350	Educational Assistants	102,908	177,000	146,500	130,500	<u>7 FTE positions</u>
188	5350	Bonus Payments	11,772	18,000	16,200	32,000	<u>Differentiated pay; Employee bonuses \$250 Certified, \$200 Non-certified</u>
189	5350	Other Salaries and Wages	0	0	0	53,000	<u>1 FTE Position</u>
195	5350	Certified Substitute Teachers	0	5,000	600	3,000	<u>Certified substitute teachers @ \$85/day</u>
198	5350	Non-Certified Substitute Teachers	775	12,000	1,800	3,000	<u>Non-certified substitute teachers @ \$67/day and \$75/day</u>
201	5350	Social Security	20,406	45,000	38,000	41,500	<u>6.2% Social security tax; 1.45% Medicare tax</u>
204	5350	Pensions	24,423	58,000	42,200	46,000	<u>TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%</u>
206	5350	Life Insurance	515	1,400	850	1,000	<u>Employer-provided life insurance</u>
207	5350	Medical Insurance	61,851	126,000	86,000	90,000	<u>BCBS & CIGNA state plan</u>
208	5350	Dental Insurance	816	2,400	1,400	2,000	<u>BCBS</u>
211	5350	Local Retirement	1,688	2,000	2,900	3,500	<u>Voya: Max 7% for non-cert employees hired after 6/30/12</u>
217	5350	Retirement-Hybrid Stabilization	0	2,000	1,100	1,300	<u>TCRS: Stabilization reserve contribution 1.98%</u>
355	5350	Travel	199	300	0	300	<u>Mileage reimbursement</u>
399	5350	Other Contracted Services	378	400	400	600	<u>Contract services</u>
429	5350	Instructional Supplies and Materials	41,293	158,600	125,000	15,000	<u>Classroom supplies and materials, curriculum</u>

Jackson-Madison County School System
General Purpose Schools Fund 141

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

			Actual	Amended	Estimated	Budget	
			2018-2019	2019-2020	2019-2020	2020-2021	
471	5350	Software	0	4,900	4,900	0	
524	5350	In-Service/Staff Development	4,475	8,300	8,050	7,500	Professional development
722	5350	Regular Instruction Equipment	7,554	13,200	6,400	5,000	Classroom equipment
Total Early Childhood Education			\$1,850,419	\$2,524,490	\$2,363,080	\$2,328,710	
82330 Education							
620		Debt Service Contribution to Primary Govt.	\$972,344	\$1,001,187	\$843,823	\$290,000	Energy efficiency project (Ameresco) / Final payment in FY25
Total Education			\$972,344	\$1,001,187	\$843,823	\$290,000	
99100 Transfers							
590		Transfers to Other Funds	\$250,000	\$0	\$0	\$0	
Total Transfers			\$250,000	\$0	\$0	\$0	
TOTAL EXPENDITURES			\$101,841,325	\$108,185,599	\$102,803,564	\$106,320,393	
FUND BALANCES							
Excess of Estimated Revenue							
over (under) Estimated Expenditures:			\$779,652	(\$4,753,083)	\$267,758	(\$2,886,550)	
			\$0				
Estimated Beginning Fund Balance/July 1:			\$13,078,873	\$13,858,525	\$13,858,525	\$14,126,283	
Estimated Ending Fund Balance/June 30:			\$13,858,525	\$9,105,442	\$14,126,283	\$11,239,733	

Jackson-Madison County School System
Federal Projects Fund 142

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual	Amended	Estimated	Budget	
		2018-2019	Budget 2019-2020	2019-2020	2020-2021	
ESTIMATED REVENUE						
47100 Federal Funds Through State						
47131	Vocational Education - Basic State Grant	\$280,858	\$345,652	\$345,650	\$285,652	Carl Perkins Basic Grant
47141	Title I Grants to Local Education Agencie	5,419,600	7,261,151	6,034,773	6,288,733	Title I, Title 1-A, Title 1-D, Priority Schools Grants
47143	Special Education - Grants to States	3,825,544	4,152,203	4,000,000	3,727,345	IDEA Part B
47145	Special Education Preschool Grants	58,732	74,109	63,000	73,202	IDEA Preschool
47146	English Language Acquisition Grants	58,499	63,330	54,000	59,865	Title III
47147	Safe and Drug Free Schools	137,189	163,500	139,000	163,500	21st Century Community Learning Center Grant
47149	Education for Homeless Children	18,113	52,957	45,000	50,000	Title IX
47189	Eisenhower Prof. Dev. State Grant	656,544	749,988	638,000	674,280	Title II-A
47301	COVID-19 Grant #1	0	0	0	3,897,423	CARES Act
47590	Other Federal Through State	326,039	450,726	326,000	369,905	Title IV
Total Federal Through State		\$10,781,118	\$13,313,616	\$11,645,423	\$15,589,905	
49000 Other Sources						
49800	Transfers From Other Funds	\$250,000	\$0	\$0	\$0	
Total Other Sources		\$250,000	\$0	\$0	\$0	
TOTAL ESTIMATED REVENUE		\$11,031,118	\$13,313,616	\$11,645,423	\$15,589,905	
ESTIMATED EXPENDITURES						
71100 Regular Education Program						
116	Teachers	\$197,377	\$308,000	\$238,000	\$342,000	6.0 FTE positions
163	Educational Assistants	91,621	144,000	117,200	221,500	11 FTE positions
188	Bonus Payments	73,050	416,079	416,000	166,200	Sign-On/Retention Bonuses-District Priority School Grant
189	Other Salaries and Wages	1,416,530	1,559,433	1,420,000	1,512,735	21.6 FTE positions
195	Certified Substitute Teachers	1,206	15,905	0	13,600	Certified substitute teachers @ \$85/day
198	Non-Certified Substitute Teachers	5,094	19,460	0	14,100	Non-certified substitute teachers @ \$67/day and \$75/day
201	Social Security	113,399	174,032	130,000	160,794	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	146,418	235,139	160,000	193,535	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	2,408	4,397	2,700	4,800	Employer-provided life insurance
207	Medical Insurance	107,401	196,707	112,000	211,000	BCBS & CIGNA state plan

**Jackson-Madison County School System
Federal Projects Fund 142**

**Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021**

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
208	Dental Insurance	4,380	10,980	4,800	10,510	BCBS
210	Unemployment Compensation	0	0	0	100,000	Unemployment compensation
211	Local Retirement	2,337	3,100	3,400	25,005	Voya: Max 7% for non-cert employees after 6/30/12
399	Other Contracted Services	56,689	69,500	50,000	250,500	ACT prep training, mental health services, tutoring-private
429	Instructional Supplies and Materials	634,000	666,010	630,000	581,466	Math and reading intervention, online instruction, supplies, etc.
471	Software	0	0	0	75,000	Software for devices
499	Other Supplies and Materials	3,110	5,000	5,000	5,000	Supplies for homeless students
535	Fee Waivers	308	2,143	0	2,143	Student fee waivers
722	Regular Instruction Equipment	1,129,150	931,446	1,182,000	3,610,614	Instructional equipment-Promethean boards, computers, iPads
Total Regular Education Program		\$3,984,478	\$4,761,331	\$4,471,100	\$7,500,502	
71200 Special Education Program						
116	Teachers	\$85,603	\$75,000	\$37,600	\$60,000	1.5 FTE position
163	Educational Assistants	1,860,893	1,953,239	1,896,000	1,654,022	92 FTE positions
171	Speech Pathologist	118,889	137,025	116,000	102,000	2 FTE positions
188	Bonus Payments	33,450	0	0	0	
195	Certified Substitute Teachers	0	1,000	0	1,000	Certified substitute teachers @ \$85/day
198	Non-Certified Substitute Teachers	0	500	0	500	Non-certified substitute teachers @ \$67/day and \$75/day
201	Social Security	144,608	160,641	140,000	148,366	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	126,437	131,360	81,000	73,532	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	3,281	4,300	3,000	4,300	Employer-provided life insurance
207	Medical Insurance	230,831	183,040	235,000	239,800	BCBS & CIGNA state plan
208	Dental Insurance	11,692	12,860	12,500	13,200	BCBS
211	Local Retirement	34,227	36,100	38,000	37,000	Voya: Max 7% for non-cert employees after 6/30/12
312	Contracts with Private Agencies	35,221	60,000	20,000	35,000	Star Center, Autism Services
399	Other Contracted Services	29,293	45,000	24,000	35,980	Audiologists, licensed clinical social worker services
429	Instructional Supplies and Materials	48,856	44,691	18,500	73,498	Classroom instructional materials
499	Other Supplies and Materials	18,973	22,417	5,800	11,225	Functional living supplies for YES classrooms, other materials
725	Special Education Equipment	183,882	18,988	300	5,500	Classroom instructional equipment
Total Special Education Program		\$2,966,136	\$2,886,161	\$2,627,700	\$2,494,923	

Jackson-Madison County School System
Federal Projects Fund 142

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual	Amended	Estimated	Budget	
		2018-2019	Budget 2019-2020	2019-2020	2020-2021	
71300 Vocational Education Program						
163	Educational Assistants	\$17,186	\$17,600	\$17,600	\$17,600	1 FTE position
188	Bonus Payments	0	0	0	0	
189	Other Salaries and Wages	43,598	45,000	45,000	45,000	1 FTE position
201	Social Security	3,663	4,000	4,000	4,000	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	6,226	5,200	5,200	5,200	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	115	150	150	150	Employer-provided life insurance
207	Medical Insurance	14,800	16,000	16,000	16,000	BCBS & CIGNA state plan
208	Dental Insurance	438	500	500	500	BCBS
211	Local Retirement	685	800	800	800	Voya: Max 7% for non-cert employees after 6/30/12
499	Other Supplies and Materials	10,074	24,990	24,990	1,765	
730	Vocational Instruction Equipment	143,079	173,412	173,410	140,637	CTE instructional equipment for schools
Total Vocational Education Program		\$239,864	\$287,652	\$287,650	\$231,652	
72120 Health Services						
131	Medical Personnel	\$213,941	\$223,300	\$206,200	\$195,266	5.6 FTE positions
188	Bonus Payments	2,100	0	0	0	
201	Social Security	15,388	20,280	14,600	14,830	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	20,819	21,500	11,400	17,164	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	407	650	300	400	Employer-provided life insurance
207	Medical Insurance	16,108	20,400	13,700	14,000	BCBS & CIGNA state plan
208	Dental Insurance	756	1,500	700	1,000	BCBS
211	Local Retirement	4,441	6,000	4,600	4,000	Voya: Max 7% for non-cert employees after 6/30/12
499	Other Supplies and Materials	20,135	14,250	3,300	0	
599	Other Charges	0	500	0	0	
735	Health Equipment	0	0	0	150,000	Digital thermometers and other health equipment
790	Other Equipment	0	13,773	7,300	0	
Total Health Services		\$294,095	\$322,153	\$262,100	\$396,660	

Jackson-Madison County School System
Federal Projects Fund 142

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual	Amended	Estimated	Budget	
		2018-2019	Budget 2019-2020	2019-2020	2020-2021	
72130 Other Student Support						
123	Guidance Personnel	\$67,348	\$54,525	\$52,100	\$94,000	1.6 FTE positions
188	Bonus Payments	1,000	0	0	0	
189	Other Salaries and Wages	254,058	394,142	318,400	394,490	6.2 FTE positions, stipends for parent training
201	Social Security	20,320	27,665	22,100	33,063	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	18,356	38,220	19,400	35,767	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	347	1,050	500	1,050	Employer-provided life insurance
207	Medical Insurance	9,783	40,038	15,500	48,000	BCBS & CIGNA state plan
208	Dental Insurance	619	1,977	800	2,161	BCBS
211	Local Retirement	1,885	2,714	2,200	8,400	Voya: Max 7% for non-cert employees after 6/30/12
322	Evaluation and Testing	1,100	1,500	0	1,500	
355	Travel	18,978	32,500	17,200	31,941	CTE student travel to competitions, employee travel
399	Other Contracted Services	44,053	287,613	270,400	240,000	Mental health services, other support services
499	Other Supplies and Materials	9,752	52,656	50,000	54,206	Supplies for homeless & ESL students, Parent Coordinator
524	In-Service/Staff Development	21,154	31,000	14,800	29,000	CTE professional development, Title I PD
599	Other Charges	68,256	77,989	65,200	60,735	Student physicals, parent engagement set-asides
790	Other Equipment	0	1,500	1,200	1,300	Technology for Parent Engagement Coordinator
Total Other Student Support		\$537,009	\$1,045,089	\$849,800	\$1,035,613	
72210 Regular Instruction Program						
105	Supervisor/Director	\$95,249	\$94,000	\$94,000	\$96,000	1 FTE position
161	Secretaries	31,177	48,600	38,300	14,000	0.5 FTE position
162	Clerical Personnel	38,101	45,000	42,700	83,158	2 FTE position
163	Educational Assistants	24,280	36,000	32,800	36,000	2 FTE positions
188	Bonus Payments	3,300	0	0	0	
189	Other Salaries and Wages	983,426	1,424,421	1,180,000	1,225,895	9.2 FTE positions, tech PD stipends, tutoring, etc.
201	Social Security	79,121	120,526	92,000	96,758	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	105,799	160,664	116,300	123,849	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	922	1,535	1,000	1,950	Employer-provided life insurance
207	Medical Insurance	30,673	41,532	39,800	59,000	BCBS & CIGNA state plan
208	Dental Insurance	1,381	2,288	1,600	2,688	BCBS
211	Local Retirement	951	2,590	1,400	8,198	Voya: Max 7% for non-cert employees after 6/30/12

Jackson-Madison County School System
Federal Projects Fund 142

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual	Amended	Estimated	Budget	
		2018-2019	Budget 2019-2020	2019-2020	2020-2021	
348	Postal Charges	0	0	0	0	
355	Travel	2,000	3,000	1,000	2,700	Mileage reimbursement
399	Other Contracted Services	1,504	4,000	3,000	4,000	Copier contract
499	Other Supplies and Materials	6,799	33,312	28,000	29,530	Other supplies, instructional support
524	In-Service/Staff Development	491,782	643,743	494,400	470,649	Professional development
790	Other Equipment	3,143	17,305	15,800	7,220	Equipment for instructional support services
Total Regular Instruction Program		\$1,899,608	\$2,678,516	\$2,182,100	\$2,261,595	
72220 Special Education Program						
135	Assessment Personnel	\$116,555	\$278,181	\$253,500	\$245,000	10 FTE positions
161	Secretaries	34,681	37,709	34,800	38,464	1 FTE positions
188	Bonus Payments	3,060	0	0	0	
189	Other Salaries and Wages	269,642	187,170	257,700	291,863	4.1 FTE positions
196	In-Service Training	8,475	52,500	5,800	45,000	Stipends for training after school and weekends
201	Social Security	28,123	43,378	37,400	46,293	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	40,007	52,652	29,000	51,452	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
206	Life Insurance	584	550	800	950	Employer-provided life insurance
207	Medical Insurance	44,602	75,500	54,400	76,125	BCBS & CIGNA state plan
208	Dental Insurance	1,829	1,500	2,200	3,075	BCBS
211	Local Retirement	1,696	10,000	7,500	8,500	Voya: Max 7% for non-cert employees after 6/30/12
355	Travel	3,366	5,250	3,100	3,500	Mileage reimbursement
399	Other Contracted Services	46,219	55,000	5,100	15,000	Counselors and consultants for students with disabilities
499	Other Supplies and Materials	13,813	54,500	34,700	57,000	Other supplies for special education support services
524	In-Service/Staff Development	18,158	59,519	25,500	0	
790	Other Equipment	6,237	10,500	10,100	5,000	Instructional support equipment
Total Special Education Program		\$637,047	\$923,909	\$761,600	\$887,222	

Jackson-Madison County School System
Federal Projects Fund 142

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual	Amended	Estimated	Budget	
		2018-2019	Budget	2019-2020	Budget	
			2019-2020	2019-2020	2020-2021	
72230 Vocational Education						
355	Travel	\$4,582	\$0	\$0	\$0	
524	In-Service/Staff Development	0	6,500	6,500	6,500	Professional development
599	Other Charges	0	3,000	3,000		
Total Vocational Education		\$4,582	\$9,500	\$9,500	\$6,500	
72310 Board of Education						
533	Criminal Investigation	\$105	\$0	\$0	\$0	
Total Board of Education		\$105	\$0	\$0	\$0	
72410 Office of the Principal						
104	Principals	\$5,000	\$0	\$0	\$0	
201	Social Security	380	0	0	0	
204	Pensions	488	0	0	0	
Total Office of the Principal		\$5,868	\$0	\$0	\$0	
72610 Operation of Plant						
499	Other Supplies and Materials	0	0	0	300,000	Sanitizing wipes, gloves, masks, hand sanitizer, etc.
Total Operation of Plant		\$0	\$0	\$0	\$300,000	
72710 Transportation						
146	Bus Drivers	\$3,620	\$0	\$0	\$0	
201	Social Security	277	0	0	0	
204	Pensions	517	0	0	0	
315	Contracts with Vehicle Owners	65,555	113,193	18,600	108,496	Transportation for after-school programs & homeless students
412	Diesel Fuel	1,016	0	0	0	
524	In-Service/Staff Development	0	0	0	0	
Total Transportation		\$70,985	\$113,193	\$18,600	\$108,496	

**Jackson-Madison County School System
Federal Projects Fund 142**

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
73300 Community Service						
105	Supervisor/Director	\$10,000	\$10,000	\$8,000	\$10,000	Stipend for program director
163	Educational Assistants	4,355	0	0	0	
189	Other Salaries and Wages	79,449	102,581	65,000	96,280	Before/after school tutoring stipends for certified staff
201	Social Security	7,111	8,613	5,500	8,130	6.2% Social security tax; 1.45% Medicare tax
204	Pensions	9,627	12,101	6,000	10,932	TCRS: Certified Legacy 10.27%, Hybrid 7.02%, Non-cert 11.58%
211	Local Retirement	0	0	300	406	
399	Other Contracted Services	17,265	20,000	7,600	28,000	Transportation for students attending extended day sessions
429	Instructional Supplies and Materials	7,276	9,605	9,600	7,352	Instructional materials for tutoring and enrichment sessions
524	In Service/Staff Development	447	0	0	1,000	Professional development
599	Other Charges	412	600	0	1,400	Background checks for staff working before and after school
Total Community Service		\$135,942	\$163,500	\$102,000	\$163,500	
99100 Transfers						
504	Indirect Costs	\$0	\$0	\$0	\$31,500	Indirect Costs
590	Transfers to Other Funds	\$0	\$122,612	\$75,850	\$171,742	Transfer to General Purpose Fund for CCEIS from IDEA funds
Total Transfers		\$0	\$122,612	\$75,850	\$203,242	
TOTAL EXPENDITURES		\$10,775,719	\$13,313,616	\$11,648,000	\$15,589,905	
FUND BALANCES						
Excess of Estimated Revenue over (under) Estimated Expenditures:		\$255,399	\$0	(\$2,577)	\$0	
Prior Period Adjustment						
Estimated Beginning Fund Balance/July 1:		\$747,178	\$1,002,577	\$1,002,577	\$1,000,000	
Estimated Ending Fund Balance/June 30:		\$1,002,577	\$1,002,577	\$1,000,000	\$1,000,000	

**Jackson-Madison County School System
Food Service Fund 143**

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
ESTIMATED REVENUE						
43500 Education Charges						
43522	Lunch Payments - Adults	\$94,821	\$100,000	\$58,900	\$119,000	Adult lunch price is \$3.75.
43525	A la Carte Sales	93,690	90,000	74,100	90,000	Extra food items sold (juice, milk, entrees, etc.)
Total Education Charges		\$188,511	\$190,000	\$133,000	\$209,000	
44100 Recurring Items						
44110	Interest Earned	\$11,087	\$12,500	\$5,800	\$9,000	
44180	Expenditure Credits	16,740	25,000	12,900	20,000	Rebates on food purchases
44530	Sale of Equipment	5,304	5,000	2,700	1,500	Auction and online sales
Total Recurring Items		\$33,131	\$42,500	\$21,400	\$30,500	
46500 State Education Funds						
46520	Food Service (State Matching)	\$76,500	\$81,000	\$77,500	\$71,000	State matching based on participation
Total State of Tennessee		\$76,500	\$81,000	\$77,500	\$71,000	
47100 Federal Funds Through State						
47111	Section 4 - Lunch	\$4,351,848	\$4,900,000	\$4,008,400	\$5,133,000	USDA lunch reimbursements
47112	USDA Commodities	698,686	547,000	436,000	550,000	USDA donated foods
47113	Breakfast	2,818,974	3,475,000	2,500,000	3,308,000	USDA breakfast reimbursements
47114	USDA - Other	274,426	249,000	180,000	250,000	USDA after-school snack reimbursements; grants
Total Federal Through State		\$8,143,934	\$9,171,000	\$7,124,400	\$9,241,000	
49000 Other Sources						
49700	Insurance Recovery	\$0	\$0	\$0	\$0	
Total Other Sources		\$0	\$0	\$0	\$0	
TOTAL ESTIMATED REVENUE		\$8,442,076	\$9,484,500	\$7,356,300	\$9,551,500	

Jackson-Madison County School System
Food Service Fund 143

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

	Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	
ESTIMATED EXPENDITURES					
73100 Food Services					
105	Supervisor/Director(s)	\$82,000	\$83,300	\$83,300	1 FTE position
119	Accountant/Bookkeeper(s)	82,799	82,000	75,000	2 FTE positions
165	Cafeteria Personnel	2,541,484	2,500,000	2,520,000	157 FTE positions
188	Bonus Payments	53,000	0	0	Employee bonuses: \$250 Certified, \$200 Non-certified
189	Other Salaries and Wages	256,982	242,000	244,600	6.5 FTE positions
201	Social Security	217,251	220,000	210,000	6.2% social security tax, 1.45% Medicare tax
204	Pensions	219,221	175,000	180,000	TCRS employer rate: certified legacy 10.27%; non-cert 11.58%
206	Life Insurance	5,114	5,300	4,500	Employer-provided life insurance
207	Medical Insurance	269,462	265,000	229,000	BCBS & CIGNA state plan; no premium increases in 2020
208	Dental Insurance	17,500	18,500	18,000	BCBS
210	Unemployment Insurance	0	1,000	0	Unemployment claims
211	Local Retirement	61,547	62,000	56,000	Voya: Max 7% for non-cert employees hired after 6/30/12
299	Other Fringe Benefits	2,854	15,000	2,000	Retirement severance
307	Communication	7,300	8,200	7,200	Phone service
336	Maintenance and Repair - Equip	83,377	82,700	60,000	Maintenance & repair of food service equipment
354	Transportation	21,644	29,000	4,000	USDA commodity deliveries
355	Travel	6,469	8,500	6,000	Travel expense for food service management & staff
399	Other Contracted Services	307,884	350,000	311,000	Fire suppression system, vent hood cleaning, food storage, trash removal
422	Food Supplies	4,162,452	4,250,000	3,900,000	Food supplies and extended meal programs
451	Uniforms	15,740	19,000	15,000	Uniforms for cafeteria staff
469	USDA - Commodities	698,686	547,000	436,000	USDA entitlement commodities
499	Other Supplies and Materials	363,061	365,000	340,000	Small kitchen wares, chemicals, cleaning supplies, meal trays, etc.
510	Trustee's Commission	946	1,000	900	Trustee's commission
524	In-Service/Staff Development	27,857	35,000	11,000	Professional development for food service staff
710	Food Service Equipment	308,981	120,000	110,000	Kitchen equipment, replacement parts
Total Food Services	\$9,813,611	\$9,484,500	\$8,823,500	\$9,364,050	
TOTAL EXPENDITURES	\$9,813,611	\$9,484,500	\$8,823,500	\$9,364,050	

Jackson-Madison County School System
Food Service Fund 143

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

	Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
FUND BALANCES				
Excess of Estimated Revenue over (under) Estimated Expenditures:	(\$1,371,535)	\$0	(\$1,467,200)	\$187,450
	\$0			
Estimated Beginning Fund Balance/July 1:	\$3,765,740	\$2,394,205	\$2,394,205	\$927,005
 <i>Estimated Ending Fund Balance/June 30:</i>	 <u><u>\$2,394,205</u></u>	 <u><u>\$2,394,205</u></u>	 <u><u>\$927,005</u></u>	 <u><u>\$1,114,455</u></u>

**Jackson-Madison County School System
Education Capital #177**

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

		Actual	Amended	Estimated	Budget
		2018-2019	Budget 2019-2020	2019-2020	2020-2021
ESTIMATED REVENUE					
40000 County Property Taxes					
40110	Current Property Tax	\$2,132,910	\$1,918,787	\$1,919,000	\$86,403
40120	Trustee's Collections - Prior Year	32,822	30,685	51,000	0
40125	Trustee's Collections - Bankruptcy	3,342	5,045	600	0
40130	Clerk & Master Collections - Prior Years	43,888	42,298	26,000	0
40140	Interest & Penalties	8,639	8,328	8,500	0
40162	In Lieu of Tax Payment/Utility	40,837	22,194	22,220	0
40163	In Lieu of Tax Payment/Other	24,739	13,356	13,356	0
40300 Statutory Local Taxes					
40320	Bank Excise Tax	4,671	3,783	3,800	0
Total Local Taxes		\$2,291,848	\$2,044,476	\$2,044,476	\$86,403
46800 Other State Revenues					
46980	Other State Grants	\$0	\$0	\$0	\$481,670
46980 6900	Other State Grants-GIVE Grant	\$0	\$392,170	\$38,804	\$353,366
Total Other State Revenues		\$0	\$392,170	\$38,804	\$835,036
49000 Other Sources					
49100	Bond Proceeds	\$10,000,000	\$0	\$0	\$0
49700	Insurance Recovery	20,186	45,830	47,555	0
49800	Transfers From Other Funds	0	1,085,000	1,085,000	0
Total Other Sources		\$10,020,186	\$1,130,830	\$1,132,555	\$0
TOTAL ESTIMATED REVENUE		\$12,312,034	\$3,567,476	\$3,215,835	\$921,439
ESTIMATED EXPENDITURES					
91300 Education Capital Projects					
321	Engineering Services	\$734,894	\$1,153,769	\$1,153,769	\$0
321 6900	Engineering Services-GIVE Grant	0	38,804	38,804	0
399	Other Contracted Services	170,745	101,728	100,000	0
510	Trustee's Commission	44,502	40,890	40,890	18,430
707	Building Improvements	12,659,810	6,932,753	6,089,971	592,782
707 6900	Building Improvements-GIVE Grant	0	323,366	0	323,366
715	Land	46,609	784,000	783,690	0
717	Maintenance Equipment	5,828	0	0	0
718	Motor Vehicles	0	78,000	65,000	77,000
722	Instructional Equipment	107,651	20,000	19,704	0
722 6900	Instructional Equipment-GIVE Grant	0	30,000	0	30,000
729	Transportation Equipment	1,303,510	1,356,400	1,352,300	491,073
790	Other Equipment	0	0	0	0
Total Education Capital Projects		\$15,073,549	\$10,859,710	\$9,644,128	\$1,532,651
TOTAL EXPENDITURES		\$15,073,549	\$10,859,710	\$9,644,128	\$1,532,651

Jackson-Madison County School System
Education Capital #177

Madison County, Tennessee
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

	Actual 2018-2019	Amended Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
FUND BALANCES				
Excess of Estimated Revenue over (under) Estimated Expenditures:	(\$2,761,515)	(\$7,292,234)	(\$6,428,293)	(\$611,212)
Estimated Beginning Fund Balance/July 1:	<u>\$12,214,972</u>	<u>\$9,453,457</u>	<u>\$9,453,457</u>	<u>\$3,025,164</u>
<i>Estimated Ending Fund Balance/June 30:</i>	<u><u>\$9,453,457</u></u>	<u><u>\$2,161,223</u></u>	<u><u>\$3,025,164</u></u>	<u><u>\$2,413,952</u></u> *

*\$2,163,952 of fund balance is designated to be used toward the purchase of furniture, technology infrastructure, alarm systems, classroom equipment, and other capital items as deemed necessary for Madison and JCM.

*\$250,000 of fund balance is designated to support a track and field at JCM.

Madison County, TN
Proposed Expenditure Detail
For the Fiscal Year Ending June 30, 2021

91300 321	Architectural and Engineering Services		\$	-
91300 510	Trustee Commissions		\$	18,430
91300 707	Building Improvements			
	Asbestos Removal & Fire Code Upgrades	\$ 100,000		
	Sprinkler Repair and Replacement	\$ 50,000		
	Workforce Development-GIVE Grant Phase I	\$ 323,366		
	Workforce Development- Phase II	\$ 442,782	\$	916,148
91300 718	Motor Vehicles			
	Vehicle Leases (12)		\$	77,000
91300 722	Instructional Equipment			
	Technology - GIVE Grant		\$	30,000
91300 729	Transportation Equipment			
	1 Regular Education Bus	\$ 88,668		
	4 Special Education Buses	\$ 402,405	\$	491,073
	Total Expenditure Requests			<u>\$ 1,532,651</u>
				\$ 2,413,952 *

*\$2,163,952 of fund balance is designated to be used toward the purchase of furniture, technology infrastructure, alarm systems, classroom equipment, and other capital items as deemed necessary for Madison and JCM.

*\$250,000 of fund balance is designated to support a track and field at JCM.