

**CAMPBELL COUNTY
DEPARTMENT OF FINANCE
Jeff Marlow, Director
P.O. Box 843 * 555 Main Street
Jacksboro, TN 37757
Office: 423-562-6201 * Fax 423-562-0535**

FR: Richard Terry, Budget Analyst

Date: February 8, 2024

RE: Budget Amendments

Dear Board Member,

Attached you will find proposed Budget Amendments for the February 13, 2024 Board of Education meeting to be held at 5:00 p.m. in the lower courtroom. If additional budget amendments are requested that need to be acted upon within this month they will be prepared and e-mailed to members. Also copies of any supplemental budget amendments will be delivered to the Board of Education meeting for disbursement to members.

Please remember the auditors require that the specific budget amendment(s) being approved are to be referenced in the motion(s) for approval at the Board of Education meeting.

If you have any questions or concerns regarding the proposed Budget Amendments please contact Jeff Marlow or myself at 562-6201 and we will be pleased to discuss them. The proposed Budget Amendments are summarized as follows:

RESOLUTION	2-1	and hereby recommends approval of same by the Campbell County Board of Education,
FUND	141	and; the actual flu vaccine program costs were less than anticipated with funds being returned to the LaFollette Medical Foundation and appropriations being reduced accordingly, and;
RESOLUTION	2-2	the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education,
FUND	141	and; the school system has received insurance recovery proceeds relative to water damages to the CCHS baseball equipment and uniforms and these funds are being appropriated for use in conjunction with realignment between accounts to provide for deductible costs to enable the replacement of the items, and;

RESOLUTION FUND	2-3 141	the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and; the vendor awarded the bleacher projects at the Jacksboro Middle and White Oak Elementary schools is no longer in business due to health issues and the prior year purchase orders were voided with \$144,100 (consisting of \$107,000 for JMS and \$37,100 White Oak) closing to the equity account and these funds are being reappropriated for these projects, and; another vendor (Toadvine) has provided present cost estimates for the projects through the TIPS consortium with the Jacksboro Middle project estimated at \$134,005 and White Oak at \$55,589 which is greater than the prior year amounts and additional funds are being realigned from the school roof projects to provide for the increased costs for the bleacher projects, and;
RESOLUTION FUND	2-4 141	the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and; at their January meeting the Board allocated a total of \$1,700,000 for total project costs, inclusive of architect and other costs, for a multi-sports complex at Campbell County High School (identified by cost center CC01W) and \$300,000 for total project costs for fieldhouse renovations and upgrades at Jellico High School (identified by cost center CC09K), and; debt service funds of \$2,000,000 were set aside for future debt service needs with \$64,000 of these appropriations previously realigned for transportation contract increases with remaining funds being realigned for the above identified projects in conjunction with realignment of existing capital outlay program funds, and;
RESOLUTION FUND	2-5 BOE 143	the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and; the State has awarded an additional grant allocation under the USDA's Supply Chain Assistance program (no local match) to assist Food Service operations in meeting supply chain issues and cost increases with funds to be used to Buy American minimally processed foods, and; the State Consultant previously recommended the funds to be used primarily toward milk purchases to make tracking easier and fully in compliance with the grant, and; Food Service will manage the program and maintain a spreadsheet to track the purchases by school site in case that information is needed, and;

RESOLUTION NUMBER 2-1

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND**

FOR THE FISCAL YEAR 2023-2024

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, the actual flu vaccine program costs were less than anticipated with funds being returned to the LaFollette Medical Foundation and appropriations being reduced accordingly, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular _____ session this 13th day of February, 2024 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT A
CATEGORY/DEPT/DESC: FLU VACCINE RECONCILIATION

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 13th day of February, 2024

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 2-1

EXHIBIT: A

FUND NAME: GENERAL PURPOSE SCHOOL FUND

CATEGORY/DEPT/DESC: FLU VACCINE RECONCILIATION

ESTIMATED REVENUES

					CURRENT	AMENDMENT		
					APPROVED	INCREASE	AMENDED	
					BUDGET	(DECREASE)	BUDGET	
ACCOUNT	ACCOUNT							
NUMBER	DESCRIPTION							
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SOBJ</u>			
141 -	44570 -	-	-	48130 -	Contributions & Gifts	\$50,000.00	(\$25,360.00)	\$24,640.00
TOTAL:						\$50,000.00	(\$25,360.00)	\$24,640.00

ESTIMATED EXPENDITURES (APPROPRIATIONS)

					CURRENT	AMENDMENT		
					APPROVED	INCREASE	AMENDED	
					BUDGET	(DECREASE)	BUDGET	
ACCOUNT	ACCOUNT							
NUMBER	DESCRIPTION							
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SOBJ</u>			
141 -	72810 -	499 -	-	48130 -	Other Supplies & Materials	\$50,000.00	(\$25,360.00)	\$24,640.00
TOTAL:						\$50,000.00	(\$25,360.00)	\$24,640.00

FUND BALANCES

					CURRENT	AMENDMENT		
					APPROVED	INCREASE	AMENDED	
					BUDGET	(DECREASE)	BUDGET	
ACCOUNT	ACCOUNT							
NUMBER	DESCRIPTION							
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SOBJ</u>			
TOTAL:						\$0.00	\$0.00	\$0.00

RESOLUTION NUMBER 2-2

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND**

FOR THE FISCAL YEAR 2023-2024

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, the school system has received insurance recovery proceeds relative to water damages to the CCHS baseball equipment and uniforms and these funds are being appropriated for use in conjunction with realignment between accounts to provide for deductible costs to enable the replacement of the items, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular _____ session this 13th day of February, 2024 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT B
CATEGORY/DEPT/DESC: INSURANCE RECOVERY--CCHS BASEBALL EQUIPMENT & UNIFORMS

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 13th day of February, 2024

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 2-2

EXHIBIT: B

FUND NAME: GENERAL PURPOSE SCHOOL FUND

CATEGORY/DEPT/DESC: INSURANCE RECOVERY--CCHS BASEBALL EQUIPMENT & UNIFORMS

ESTIMATED REVENUES

					CURRENT	AMENDMENT		
					APPROVED	INCREASE	AMENDED	
					BUDGET	(DECREASE)	BUDGET	
ACCOUNT	ACCOUNT							
NUMBER	DESCRIPTION							
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunc</u>	<u>SOBJ</u>			
141	-	49700	-	-	INS01 - Insurance Recovery	\$0.00	\$8,156.19	\$8,156.19
TOTAL:						\$0.00	\$8,156.19	\$8,156.19

ESTIMATED EXPENDITURES (APPROPRIATIONS)

					CURRENT	AMENDMENT		
					APPROVED	INCREASE	AMENDED	
					BUDGET	(DECREASE)	BUDGET	
ACCOUNT	ACCOUNT							
NUMBER	DESCRIPTION							
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunc</u>	<u>SOBJ</u>			
141	-	72130	-	-	INS01 - Other Equipment	\$0.00	\$9,156.19	\$9,156.19
141	-	72130	-	-	- Evaluation & Testing	\$75,204.00	(\$1,000.00)	\$74,204.00
TOTAL:						\$75,204.00	\$8,156.19	\$83,360.19

FUND BALANCES

					CURRENT	AMENDMENT		
					APPROVED	INCREASE	AMENDED	
					BUDGET	(DECREASE)	BUDGET	
ACCOUNT	ACCOUNT							
NUMBER	DESCRIPTION							
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunc</u>	<u>SOBJ</u>			
TOTAL:						\$0.00	\$0.00	\$0.00

RESOLUTION NUMBER 2-3

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND**

FOR THE FISCAL YEAR 2023-2024

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, the vendor awarded the bleacher projects at the Jacksboro Middle and White Oak Elementary schools is no longer in business due to health issues and the prior year purchase orders were voided with \$144,100 (consisting of \$107,000 for JMS and \$37,100 White Oak) closing to the equity account and these funds are being reappropriated for these projects, and;

WHEREAS, another vendor (Toadvine) has provided present cost estimates for the projects through the TIPS consortium with the Jacksboro Middle project estimated at \$134,005 and White Oak at \$55,589 which is greater than the prior year amounts and additional funds are being realigned from the school roof projects to provide for the increased costs for the bleacher projects, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County,
Tennessee assembled in regular _____ session this 13th day of February, 2024
that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND
is hereby amended as described on attached EXHIBIT C
CATEGORY/DEPT/DESC: BLEACHER PROJECTS

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 13th day of February, 2024

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 2-3

EXHIBIT: C

FUND NAME: GENERAL PURPOSE SCHOOL FUND

CATEGORY/DEPT/DESC: BLEACHER PROJECTS

ESTIMATED REVENUES

ACCOUNT NUMBER					ACCOUNT DESCRIPTION	CURRENT APPROVED BUDGET	AMENDMENT INCREASE (DECREASE)	AMENDED BUDGET
Fnd	Function	Line	SFnd	SFunct	SObj			
TOTAL:						\$0.00	\$0.00	\$0.00

ESTIMATED EXPENDITURES (APPROPRIATIONS)

ACCOUNT NUMBER					ACCOUNT DESCRIPTION	CURRENT APPROVED BUDGET	AMENDMENT INCREASE (DECREASE)	AMENDED BUDGET				
Fnd	Function	Line	SFnd	SFunct	SObj							
141	-	76100	-	799	-	-	FB07A	-	Other Capital Outlay	\$0.00	\$134,005.00	\$134,005.00
141	-	76100	-	799	-	-	FB19A	-	Other Capital Outlay	\$0.00	\$55,589.00	\$55,589.00
141	-	76100	-	799	-	-	R0002	-	Other Capital Outlay	\$270,500.00	(\$45,494.00)	\$225,006.00
TOTAL:						\$270,500.00	\$144,100.00	\$414,600.00				

FUND BALANCES

ACCOUNT NUMBER					ACCOUNT DESCRIPTION	CURRENT APPROVED BUDGET	AMENDMENT INCREASE (DECREASE)	AMENDED BUDGET				
Fnd	Function	Line	SFnd	SFunct	SObj							
141	-	39000	-	-	-	-	-	-	Unassigned/Undesignated	\$5,920,042.00	(\$144,100.00)	\$5,775,942.00
TOTAL:						\$5,920,042.00	(\$144,100.00)	\$5,775,942.00				

RESOLUTION NUMBER 2-4

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND**

FOR THE FISCAL YEAR 2023-2024

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, at their January meeting the Board allocated a total of \$1,700,000 for total project costs, inclusive of architect and other costs, for a multi-sports complex at Campbell County High School (identified by cost center CC01W) and \$300,000 for total project costs for fieldhouse renovations and upgrades at Jellico High School (identified by cost center CC09K), and;

WHEREAS, debt service funds of \$2,000,000 were set aside for future debt service needs with \$64,000 of these appropriations previously realigned for transportation contract increases with remaining funds being realigned for the above identified projects in conjunction with realignment of existing capital outlay program funds, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular _____ session this 13th day of February, 2024 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT D
CATEGORY/DEPT/DESC: CCHS MULTI-SPORTS COMPLEX & JHS FIELDHOUSE

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 13th day of February, 2024

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 2-4

EXHIBIT: D

FUND NAME: GENERAL PURPOSE SCHOOL FUND

CATEGORY/DEPT/DESC: CCHS MULTI-SPORTS COMPLEX & JHS FIELDHOUSE

ESTIMATED REVENUES

<u>ACCOUNT NUMBER</u>					<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SObj</u>			
TOTAL:						\$0.00	\$0.00	\$0.00

ESTIMATED EXPENDITURES (APPROPRIATIONS)

<u>ACCOUNT NUMBER</u>					<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SObj</u>			
141	- 76100	- 304	-	- CC01W	- Architects	\$0.00	\$120,000.00	\$120,000.00
141	- 76100	- 799	-	- CC01W	- Other Capital Outlay	\$0.00	\$1,580,000.00	\$1,580,000.00
Subtotal CCHS project:						\$0.00	\$1,700,000.00	\$1,700,000.00
141	- 76100	- 799	-	- CC09K	- Other Capital Outlay	\$0.00	\$300,000.00	\$300,000.00
141	- 76100	- 799	-	-	- Other Capital Outlay	\$356,854.15	(\$64,000.00)	\$292,854.15
141	- 82330	- 699	-	-	- Other Debt Service	\$3,280,375.00	(\$1,936,000.00)	\$1,344,375.00
TOTAL:						\$3,637,229.15	\$0.00	\$3,637,229.15

FUND BALANCES

<u>ACCOUNT NUMBER</u>					<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SObj</u>			
TOTAL:						\$0.00	\$0.00	\$0.00

RESOLUTION NUMBER 2-5 BOE

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
143 SCHOOL CENTRAL CAFETERIA FUND**

FOR THE FISCAL YEAR 2023-2024

- WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;
- WHEREAS, the State has awarded an additional grant allocation under the USDA's Supply Chain Assistance program (no local match) to assist Food Service operations in meeting supply chain issues and cost increases with funds to be used to Buy American minimally processed foods, and;
- WHEREAS, the State Consultant previously recommended the funds to be used primarily toward milk purchases to make tracking easier and fully in compliance with the grant, and;
- WHEREAS, Food Service will manage the program and maintain a spreadsheet to track the purchases by school site in case that information is needed, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 13th day of February, 2024 that:

SECTION 1. The SCHOOL CENTRAL CAFETERIA FUND is hereby amended as described on attached EXHIBIT E
CATEGORY/DEPT/DESC: ADDITIONAL SUPPLY CHAIN ASSISTANCE FUNDING AWARD

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 13th day of February, 2024

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 2-5 BOE

EXHIBIT: E

FUND NAME: SCHOOL CENTRAL CAFETERIA FUND

CATEGORY/DEPT/DESC: ADDITIONAL SUPPLY CHAIN ASSISTANCE FUNDING AWARD

ESTIMATED REVENUES

<u>ACCOUNT NUMBER</u>					<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunc</u>	<u>SOBJ</u>			
143	-	47114	-	-	RVSCA - USDA - Other	\$0.00	\$128,620.71	\$128,620.71
TOTAL:						\$0.00	\$128,620.71	\$128,620.71

ESTIMATED EXPENDITURES (APPROPRIATIONS)

<u>ACCOUNT NUMBER</u>					<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunc</u>	<u>SOBJ</u>			
143	-	73100	-	422	- RVSCA - Food Supplies	\$132,122.75	\$128,620.71	\$260,743.46
TOTAL:						\$132,122.75	\$128,620.71	\$260,743.46

FUND BALANCES

<u>ACCOUNT NUMBER</u>					<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunc</u>	<u>SOBJ</u>			
TOTAL:						\$0.00	\$0.00	\$0.00