


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 3, 2022

RE: Budget Amendments

Dear Board Member,

Attached you will find proposed Budget Amendments for the February 8, 2022 Board of Education meeting to be held at 6:00 p.m. in the lower courtroom. If additional budget amendments are requested that need to be acted upon within this month they will 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 FUND	2-1 BOE 142	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 Title I program revisions have been submitted to the State for approval within ePlan and once formally approved by the State then this amendment to realign appropriations can be posted to the accounting records to enable the use of the funds accordingly and if the State approves a further revised plan then an additional amendment will be prepared to address any variances at that time, and;
RESOLUTION FUND	2-2 BOE 142	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 need exists to realign Special Education IDEA appropriations to provide for retirement costs associated with full time personnel being used to meet program needs with this realignment having been approved by the State, and;
RESOLUTION FUND	2-3 BOE 142	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; realignment is being made between accounts within the ESSER 3.0 funding to provide for technology service cost increases with such realignment having been approved by the State, and; the State has advised these funds are non-recurring and should be used for non-recurring expenditures to avoid issues with sustainability when the funds expire in the summer/fall of 2024, and;

**RESOLUTION
FUND**

**2-4 BOE
142**

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 ESSER 3.0 revisions for realigning funds back into custodial supplies (please see prior amendment) and revisions for the Jellico High School bleachers (based on the project bid) have been submitted to the State for approval within ePlan and if/when formally approved by the State then this amendment to realign appropriations can be posted to the accounting records to enable the use of the funds accordingly and if the State approves a further revised plan then an additional amendment will be prepared to address any variances at that time, and; the State must provide prior authorization for certain capital purchases and it is the responsibility of the program manager to obtain such approvals and submit purchase requisitions with a certification statement to allow for processing and issuance a purchase order for these and all other purchases under the ESSER programs and the State has advised that these funds are non-recurring and should be used for non-recurring expenditures to avoid issues with sustainability when the funds expire in the summer/fall of 2024, and;

RESOLUTION NUMBER 2-1 BOE

RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS FUND

FOR THE FISCAL YEAR 2021-2022

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 Title I program revisions have been submitted to the State for approval within ePlan and once formally approved by the State then this amendment to realign appropriations can be posted to the accounting records to enable the use of the funds accordingly and if the State approves a further revised plan then an additional amendment will be prepared to address any variances at that time, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County,
Tennessee assembled in regular session this 8th day of February, 2022
that:

SECTION 1. The SCHOOL FEDERAL PROJECTS FUND
is hereby amended as described on attached EXHIBIT A
CATEGORY/DEPT/DESC: TITLE I REALIGNMENT

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 8th day of February, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 2-1 BOE

EXHIBIT: A

FUND NAME: SCHOOL FEDERAL PROJECTS FUND

CATEGORY/DEPT/DESC: TITLE I REALIGNMENT

ESTIMATED REVENUES

ACCOUNT NUMBER						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						CURRENT APPROVED BUDGET	AMENDMENT INCREASE (DECREASE)	AMENDED BUDGET
Fnd	Function	Line	SFnd	SFunct	SObj			
142	- 71100	- 722	- 100	-	Regular Instruction Equipment	\$310,766.00	\$75,000.00	\$385,766.00
142	- 72210	- 524	- 100	-	In Service/Staff Development	\$416,272.97	(\$75,000.00)	\$341,272.97
TOTAL:						\$727,038.97	\$0.00	\$727,038.97

FUND BALANCES

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

RESOLUTION NUMBER 2-2 BOE

RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS FUND

FOR THE FISCAL YEAR 2021-2022

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 need exists to realign Special Education IDEA appropriations to provide for retirement costs associated with full time personnel being used to meet program needs with this realignment having been approved by the State, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 8th day of February, 2022 that:

SECTION 1. The SCHOOL FEDERAL PROJECTS FUND
is hereby amended as described on attached EXHIBIT B
CATEGORY/DEPT/DESC: SPECIAL EDUCATION REALIGNMENT

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 8th day of February, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 2-2 BOE

EXHIBIT: B

FUND NAME: SCHOOL FEDERAL PROJECTS FUND

CATEGORY/DEPT/DESC: SPECIAL EDUCATION REALIGNMENT

ESTIMATED REVENUES

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

ESTIMATED EXPENDITURES (APPROPRIATIONS)

ACCOUNT NUMBER						CURRENT APPROVED BUDGET	AMENDMENT INCREASE (DECREASE)	AMENDED BUDGET
End	Function	Line	SFnd	SFunct	SObj			
142	- 71200	- 204	- 903	- 00098	- State Retirement	\$0.00	\$1,908.74	\$1,908.74
142	- 72220	- 524	- 903	-	- In Service/Staff Development	\$30,000.00	(\$1,908.74)	\$28,091.26
TOTAL:						\$30,000.00	\$0.00	\$30,000.00

FUND BALANCES

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

RESOLUTION NUMBER 2-3 BOE

RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS FUND

FOR THE FISCAL YEAR 2021-2022

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, realignment is being made between accounts within the ESSER 3.0 funding to provide for technology service cost increases with such realignment having been approved by the State, and;

WHEREAS, the State has advised these funds are non-recurring and should be used for non-recurring expenditures to avoid issues with sustainability when the funds expire in the summer/fall of 2024, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County,
Tennessee assembled in regular session this 8th day of February, 2022
that:

SECTION 1. The SCHOOL FEDERAL PROJECTS FUND
is hereby amended as described on attached EXHIBIT C
CATEGORY/DEPT/DESC: ESSER 3.0 REALIGNMENT

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 8th day of February, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 2-3 BOE

EXHIBIT: C

FUND NAME: SCHOOL FEDERAL PROJECTS FUND

CATEGORY/DEPT/DESC: ESSER 3.0 REALIGNMENT

ESTIMATED REVENUES

ACCOUNT NUMBER						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						CURRENT APPROVED BUDGET	AMENDMENT INCREASE (DECREASE)	AMENDED BUDGET
Fnd	Function	Line	SFnd	SFunct	SObj			
142	- 72250	- 790 - 935 -		-	Other Equipment	\$2,225,716.50	\$1,295.00	\$2,227,011.50
142	- 72610	- 410 - 935 -		-	Custodial Supplies	\$73,458.23	(\$1,295.00)	\$72,163.23
TOTAL:						\$2,299,174.73	\$0.00	\$2,299,174.73

FUND BALANCES

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

RESOLUTION NUMBER 2-4 BOE

RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS FUND

FOR THE FISCAL YEAR 2021-2022

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 ESSER 3.0 revisions for realigning funds back into custodial supplies (please see prior amendment) and revisions for the Jellico High School bleachers (based on the project bid) have been submitted to the State for approval within ePlan and if/when formally approved by the State then this amendment to realign appropriations can be posted to the accounting records to enable the use of the funds accordingly and if the State approves a further revised plan then an additional amendment will be prepared to address any variances at that time, and;

WHEREAS, the State must provide prior authorization for certain capital purchases and it is the responsibility of the program manager to obtain such approvals and submit purchase requisitions with a certification statement to allow for processing and issuance a purchase order for these and all other purchases under the ESSER programs and the State has advised that these funds are non-recurring and should be used for non-recurring expenditures to avoid issues with sustainability when the funds expire in the summer/fall of 2024, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County,
Tennessee assembled in regular session this 8th day of February, 2022
that:

SECTION 1. The SCHOOL FEDERAL PROJECTS FUND
is hereby amended as described on attached EXHIBIT D
CATEGORY/DEPT/DESC: ESSER 3.0

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 8th day of February, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

EXHIBIT: D
FUND NAME: SCHOOL FEDERAL PROJECTS FUND

ESTIMATED REVENUES

ESTIMATED EXPENDITURES (APPROPRIATIONS)

FUND BALANCES

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