

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: March 9, 2024

RE: Budget Amendments

Dear Board Member,

Attached you will find proposed Budget Amendments for the March 12, 2024 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 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 FUND | 3-1
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; remaining non-specific capital outlay project funds are limited and it is the desire to increase the amount of funding to provide for spring/summer projects by realignment of projected personnel savings in the current year, and; |
| RESOLUTION FUND | 3-2
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; during the February 20th meeting of the Building and Athletic Committee's funding for the CCHS weight room building in the amount of \$550,000 was identified with these funds resulting from the savings from the roof projects at Caryville Elementary & LaFollette Elementary combined with savings from various vacancies and changes in personnel and the committee chose not to fund that project, and; it is the desire to realign these funds to provide for design work and installation of turf at the Jellico High School football field, and; |
| RESOLUTION FUND | 3-3
142 BOE | 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 approved the realignment of funds within the Title V program for additional instructional supplies and materials with the school sites identified internally by the program manager with this amendment being presented accordingly, and; |

RESOLUTION FUND 3-4
142 BOE

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 bids awarded for the roof projects at Caryville Elementary & LaFollette Elementary resulted in savings in ESSER funds and there are projected savings in substitute bonus pay and tutoring with these funds being redirected to provide for other school system needs that meet ESSER eligibility requirements, and; the program budget is in the process of being revised with the State to provide for instructional supplies and materials, textbooks/workbooks, software programs (benchmark testing, reading eggs, kindergarten screening, iReady, Edgenuity, and other software), classroom equipment (laptops, mobile carts, active boards, etc.), medical supplies, safety cameras, portable radios for all school sites, etc.), and technology equipment (replacement laptops, repairs and replacement parts, additional student tablets, etc.), and other system needs, and; once formally approved by the State then this amendment will be posted to the general ledger 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 NUMBER 3-1

**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, remaining non-specific capital outlay project funds are limited and it is the desire to increase the amount of funding to provide for spring/summer projects by realignment of projected personnel savings in the current year, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 12th day of March, 2024 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT A
CATEGORY/DEPT/DESC: NON-SPECIFIC CAPITAL OUTLAY FUNDS

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 12th day of March, 2024

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 3-1

EXHIBIT: A

FUND NAME: GENERAL PURPOSE SCHOOL FUND

CATEGORY/DEPT/DESC: NON-SPECIFIC CAPITAL OUTLAY FUNDS

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	-	799	-	Other Capital Outlay	\$223,276.15	\$50,000.00	\$273,276.15
141	-	71100	-	116	-	Teachers	\$159,478.00	(\$25,000.00)	\$134,478.00
141	-	71100	-	201	-	Social Security	\$11,438.00	(\$1,550.00)	\$9,888.00
141	-	71100	-	204	-	State Retirement	\$12,564.00	(\$1,894.00)	\$10,670.00
141	-	71100	-	207	-	Medical Insurance	\$257,345.00	(\$21,152.00)	\$236,193.00
141	-	71100	-	212	-	Employer Medicare	\$2,676.00	(\$404.00)	\$2,272.00
TOTAL:							\$666,777.15	\$0.00	\$666,777.15

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 3-2

**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, during the February 20th meeting of the Building and Athletic Committee's funding for the CCHS weight room building in the amount of \$550,000 was identified with these funds resulting from the savings from the roof projects at Caryville Elementary & LaFollette Elementary combined with savings from various vacancies and changes in personnel and the committee chose not to fund that project, and;

WHEREAS, it is the desire to realign these funds to provide for design work and installation of turf at the Jellico High School football field, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 12th day of March, 2024 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT B
CATEGORY/DEPT/DESC: JELLICO HIGH FOOTBALL FIELD

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 12th day of March, 2024

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 3-2

EXHIBIT: B

FUND NAME: GENERAL PURPOSE SCHOOL FUND

CATEGORY/DEPT/DESC: JELICO HIGH FOOTBALL FIELD

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	-	CC09L	Architects	\$0.00	\$21,200.00	\$21,200.00	
141	76100	799	-	CC09L	Other Capital Outlay	\$0.00	\$528,800.00	\$528,800.00	
Subtotal Increases:							\$0.00	\$550,000.00	\$550,000.00
141	71100	116	-	00001	Teachers	\$2,421,103.00	(\$54,094.00)	\$2,367,009.00	
141	71100	116	-	00005	Teachers	\$507,440.00	(\$12,460.00)	\$494,980.00	
141	71100	116	-	00006	Teachers	\$1,678,530.00	(\$19,290.00)	\$1,659,240.00	
141	71100	116	-	00010	Teachers	\$1,374,762.00	(\$25,470.00)	\$1,349,292.00	
141	71100	116	-	00011	Teachers	\$1,141,471.00	(\$45,945.00)	\$1,095,526.00	
141	71100	116	-	00020	Teachers	\$583,526.00	(\$43,550.00)	\$539,976.00	
141	71100	189	-	00009	Other Salaries & Wages	\$75,455.00	(\$21,955.00)	\$53,500.00	
141	71100	207	-	00005	Medical Insurance	\$95,910.00	(\$17,800.00)	\$78,110.00	
141	71300	116	-	00001	Teachers	\$957,332.00	(\$42,490.00)	\$914,842.00	
141	72110	207	-	00050	Medical Insurance	\$16,830.00	(\$16,465.00)	\$365.00	
141	72120	207	-	00020	Medical Insurance	\$6,255.00	(\$6,255.00)	\$0.00	
141	72210	207	-	00098	Medical Insurance	\$12,320.00	(\$12,320.00)	\$0.00	
141	72230	161	-	00050	Secretary(s)	\$33,825.00	(\$13,400.00)	\$20,425.00	
141	76100	799	-	R0002	Other Capital Outlay	\$161,006.00	(\$161,006.00)	\$0.00	
141	76100	799	-	R0010	Other Capital Outlay	\$57,500.00	(\$57,500.00)	\$0.00	
							\$9,123,265.00	(\$550,000.00)	\$8,573,265.00
TOTAL:							\$9,123,265.00	\$0.00	\$9,123,265.00

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 3-3 BOE

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS 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 approved the realignment of funds within the Title V program for additional instructional supplies and materials with the school sites identified internally by the program manager with this amendment being presented accordingly, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 12th day of March, 2024 that:

SECTION 1. The SCHOOL FEDERAL PROJECTS FUND is hereby amended as described on attached EXHIBIT C
CATEGORY/DEPT/DESC: TITLE V - INSTRUCTIONAL SUPPLIES

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 12th day of March, 2024

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 3-4 BOE

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS 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 bids awarded for the roof projects at Caryville Elementary & LaFollette Elementary resulted in savings in ESSER funds and there are projected savings in substitute bonus pay and tutoring with these funds being redirected to provide for other school system needs that meet ESSER eligibility requirements, and;

WHEREAS, the program budget is in the process of being revised with the State to provide for instructional supplies and materials, textbooks/workbooks, software programs (benchmark testing, reading eggs, kindergarten screening, iReady, Edgenuity, and other software), classroom equipment (laptops, mobile carts, active boards, etc.), medical supplies, safety cameras, portable radios for all school sites, etc.), and technology equipment (replacement laptops, repairs and replacement parts, additional student tablets, etc.), and other system needs, and;

WHEREAS, once formally approved by the State then this amendment will be posted to the general ledger 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 12th day of March, 2024
that:

SECTION 1. The SCHOOL FEDERAL PROJECTS FUND
is hereby amended as described on attached EXHIBIT D
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 12th day of March, 2024

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 3-4 BOE

EXHIBIT: D

FUND NAME: SCHOOL FEDERAL PROJECTS FUND

CATEGORY/DEPT/DESC: ESSER 3.0 REALIGNMENT

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>				
142	71100	429	935	-	-	Instructional Supplies & Materials	\$0.00	\$58,800.09	\$58,800.09
142	71100	430	935	-	-	Textbooks - Electronic	\$0.00	\$11,236.50	\$11,236.50
142	71100	449	935	-	-	Textbooks - Bound	\$0.00	\$94,504.11	\$94,504.11
142	71100	471	935	-	-	Software	\$0.00	\$247,000.00	\$247,000.00
142	71100	722	935	-	-	Regular Instruction Equipment	\$58,068.00	\$51,200.00	\$109,268.00
142	72120	413	935	-	-	Drugs and Medical Supplies	\$20,346.96	\$29,611.52	\$49,958.48
142	72130	790	935	-	-	Other Equipment	\$0.00	\$242,447.00	\$242,447.00
142	72250	790	935	-	-	Other Equipment	\$401,319.77	\$164,684.78	\$566,004.55
142	71100	188	935	-	-	Bonus Payments	\$95,000.00	(\$70,000.00)	\$25,000.00
142	71100	189	935	-	-	Other Salaries & Wages	\$85,000.00	(\$15,000.00)	\$70,000.00
142	76100	799	935	R0002	-	Other Capital Outlay	\$1,275,262.00	(\$471,462.00)	\$803,800.00
142	76100	799	935	R0010	-	Other Capital Outlay	\$1,275,262.00	(\$343,022.00)	\$932,240.00
TOTAL:							\$3,210,258.73	\$0.00	\$3,210,258.73

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