

BUDGET DOCUMENT			2020-2021	2021-2022	2022-2023
General Fund 141					
1/10/2022 11:26					
Account Number			Prior Year	Current Year Budget	Proposed Budget
General Purpose School Revenue					
40000		Local Taxes			
<i>40100</i>		<i>County Property Taxes</i>			
40110		Current Property Tax	9,742,660	9,892,092	9,892,092
40120		Trustee's Collections Prior Year	199,417	100,000	100,000
40125		Bankruptcy	2,146	15,000	15,000
40130		Clerk and Master's Collections Prior Year	113,011	175,000	175,000
40140		Interest and Penalty	28,824	35,000	35,000
40163	TATE	Payments in Lieu of Taxes	325,397	324,645	324,645
		Total County Property Taxes	10,411,455	10,541,737	10,541,737
<i>40200</i>		<i>County Local Option Taxes</i>			
40210		Local Option Sales Tax	5,324,552	4,800,000	4,800,000
40275		Mixed Drink Tax	36,786	35,000	35,000
		Total County Local Option Taxes	5,361,338	4,835,000	4,835,000
<i>40300</i>		<i>Statutory Local Taxes</i>			
40320		Bank Excise Tax	75,927	30,000	30,000
40350		Interstate Telecommunications Tax	0	0	0
		Total Statutory Local Taxes	75,927	30,000	30,000
Total Local Taxes			15,848,720	15,406,737	15,406,737
41000		Licenses and Permits			
<i>41100</i>		<i>Licenses</i>			
41110		Marriage Licenses	1,496	1,200	1,200
		Total Licenses	1,496	1,200	1,200
Total Licenses and Permits			1,496	1,200	1,200

BUDGET DOCUMENT			2020-2021	2021-2022	2022-2023
General Fund 141					
1/10/2022 11:26					
Account Number			Prior Year	Current Year Budget	Proposed Budget
43000		Charges for Current Services			
<i>43000</i>		<i>Charges for Current Services</i>			
43990		Other Charges for Services	6,018	0	5,550
43583		TBI Criminal Background Fee	0	0	0
		Total Education Charges	6,018	0	5,550
<i>43500</i>		<i>Education Charges</i>			
43570		Receipts from Individual Schools	6,871	15,000	15,000
43583		TBI Criminal Background Fee	0	0	0
		Total Education Charges	6,871	15,000	15,000
Total Charges for Current Services			12,889	15,000	20,550
44000		Other Local Revenues			
<i>44100</i>		<i>Recurring Items</i>			
44110		Investment Income	76,676	75,000	75,000
44130		Sale of Material and Supplies	160	0	0
44146		E-Rate Funding	0	0	0
44160-RET DEN		Retirees' Insurance Payments	50,631	50,000	50,000
44160-RET LIF		Retirees' Insurance Payments	6,632	7,300	7,300
44160-RET VIS		Retirees' Insurance Payments	6,533	5,100	5,100
44170		Miscellaneous Refunds	5,895	2,000	2,000
		Total Recurring Items	146,527	139,400	139,400
<i>44500</i>		<i>Nonrecurring Items</i>			
44530		Sale of Equipment	6,308	0	0
44540		Sale of Property	116,825	1,918,500	0
		Total Nonrecurring Items	123,133	1,918,500	0
44990		Other Local Revenues	0	0	0
			0	0	0
Total Other Local Revenues			269,660	2,057,900	139,400

BUDGET DOCUMENT			2020-2021	2021-2022	2022-2023
General Fund 141					
Account Number		1/10/2022 11:26	Prior Year	Current Year Budget	Proposed Budget
46000		State of Tennessee			
<i>46100</i>		<i>General Government Grants</i>			
46511		On Behalf Contributions for OPEB	0	0	0
			0	0	0
<i>46500</i>		<i>State Education Funds</i>			
46511		Basic Education Program	21,699,559	22,205,000	22,205,000
46511	BEP	Basic Education Program	182,500	0	0
46515		Early Childhood Education	738,754	738,754	738,754
46590		Other State Education Funds	58,471	58,467	58,467
46590	ACE	Other State Education Funds	0	74,000	0
46590	LEAP	Other State Education Funds - LEAPS Grant	177,478	178,526	178,526
46590	SAFE	SAFE Schools	0	0	0
46591		Coordinated School Health	160,000	160,000	160,000
46592		Internet Connectivity	0	0	0
46594		Family Resource Center	29,612	30,211	30,211
46610		Career Ladder Program	65,511	88,600	67,000
46640		Vocational Equipment	0	0	0
		Total State Education Funds	23,111,885	23,533,558	23,437,958
<i>46800</i>		<i>Other State Revenues</i>			
46851		State Revenue Sharing-T.V.A.	1,165,771	1,150,000	1,150,000
46980		Other State Grants	0	0	0
46980-FE		Other State Grants	10,000	0	0
46981		Safe Schools	86,868	83,610	0
46990		Other State Revenues	17,179	0	0
		Total Other State Revenues	1,279,818	1,233,610	1,150,000
Total State of Tennessee			24,391,703	24,767,168	24,587,958

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		General Fund 141			
		1/10/2022 11:26			
Account Number			Prior Year	Current Year Budget	Proposed Budget
47000		Federal Government			
47100		<i>Federal Through State</i>			
47131		Vocational Education	0	0	0
47143		Special Education - Grants to States	45,000	0	0
47147		Safe & Drug-Free Schools Grant	189,564	197,384	197,384
47147	EES	Safe & Drug-Free Schools Grant	145,935	76,653	76,653
47304		ARRA Grant #4	196,663	0	0
47306		COVID-19 Unemployment Rebate	7,740	0	0
47590	VR	Other Federal Through State	173,338	210,632	210,632
		Total Federal Through State	758,240	484,669	484,669
47600		<i>Direct Federal Revenue</i>			
47640		ROTC Reimbursement	72,779	71,000	71,000
		Total Direct Federal Revenue	72,779	71,000	71,000
Total Federal Government			831,019	555,669	555,669
48000		Other Governments and Citizens Groups			
48130		Contributions	12,000	0	0
48610		Donations	16,650	10,385	0
48610-ALT		Donations - ALT	0	0	0
48610-CHR		Donations - Christmas	8,500	1,500	0
48610-CL		Donations - CL	3,500	5,100	0
48610-FAM		Donations - FAM	6,500	9,018	0
48610-LCAP		Donations - LCA	0	0	0
48610-MUSIC		Donations - MUSIC	0	0	0
48610-NMS		Donations - NMS	0	0	0
48610-SUP		Donations - SUP	2,000	0	0
48610-WSF		Donations - WSF	16,500	2,358	0
48990		Other	0	0	0
		Total Other Governments and Citizens Groups	65,650	28,361	0
49700		Insurance Recovery	0	21,837	0
49800		Transfer In	0	0	0
Total Revenues			41,421,137	42,853,872	40,711,514
Total Other Source			0	0	0
Total General Purpose School			41,421,137	42,853,872	40,711,514

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		General Fund 141			
Account Number		1/10/2022 11:26	Prior Year	Current Year Budget	Proposed Budget
General Purpose School Expenditures					
70000		Education			
71000		Instruction			
<i>71100</i>		<i>Regular Instruction Program</i>			
	116	Teachers	14,653,974	14,982,469	15,441,928
	116 BC	Teachers - Bridge Camp	86,970	0	0
	116 SLC	Teachers - Summer Learning Camps	219,070	0	0
	116 SMC	Teachers - STREAM Mini Camps	67,670	0	0
	117	Career Ladder Program	30,500	50,000	35,000
	128	Homebound Teachers	1,813	7,000	7,000
	163	Educational Assistants	1,195,043	1,231,884	1,319,269
	163 BC	Educational Assistants - Bridge Camp	15,304	0	0
	163 SLC	Educational Assistants - Summer Learning Camps	40,179	0	0
	195	Certified Substitute Teachers	43,625	45,600	52,000
	198	Non-Certified Substitute Teachers	113,277	128,914	151,000
	201	Social Security	945,818	1,017,123	1,054,385
	201 BC	Social Security - Bridge Camp	6,339	0	0
	201 SLC	Social Security - Summer Learning Camps	16,083	0	0
	201 SMC	Social Security - STREAM Mini Camps	4,196	0	0
	204	State Retirement	1,499,883	1,620,019	1,682,647
	204 BC	State Retirement - Bridge Camp	9,143	0	0
	204 SLC	State Retirement - Summer Learning Camps	22,419	0	0
	204 SMC	State Retirement - STREAM Mini Camps	6,405	0	0
	205-RET VIS	Employee and Dependent Insurance	4,475	2,803	2,803
	206	Life Insurance	63,595	57,632	57,632
	206-RET LIF	Life Insurance	0	14,700	14,700
	207	Medical Insurance	2,678,961	2,622,913	2,710,000
	207-RET MED	Medical Insurance	0	52,828	52,828
	208	Dental Insurance	138,764	132,143	132,143
	208-RET DEN	Dental Insurance	0	36,800	36,800
	210	Unemployment Compensation	39,736	25,000	25,000
	212	Employer Medicare	221,971	237,048	246,590
	212 BC	Employer Medicare - Bridge Camp	1,491	0	0
	212 SLC	Employer Medicare - Summer Learning Camps	3,761	0	0
	212 SMC	Employer Medicare - STREAM Mini Camps	981	0	0

		BUDGET DOCUMENT		
		General Fund 141		
		1/10/2022 11:26		
Account Number		Prior Year	Current Year Budget	Proposed Budget
355	Travel	5,250	5,000	6,000
399	Other Contracted Services	97,391	108,661	120,000
429	Instructional Supplies	59,918	120,000	120,000
429 BC	Instructional Supplies - Bridge Camp	4,218	0	0
429 EES	Instructional Supplies - Eaton Elementary School	31,905	48,197	48,197
429 EL	Instructional Supplies - English Learners	500	0	0
429 FLM	Instructional Supplies - Fort Loudoun Middle School	19,961	20,064	19,786
429 GBS	Instructional Supplies - Greenback School	31,043	31,896	33,196
429 HPS	Instructional Supplies - Highland Park Elementary School	19,668	24,147	25,832
429 LES	Instructional Supplies - Loudon Elementary School	34,465	35,623	35,623
429 LHS	Instructional Supplies - Loudon High School	26,787	46,040	46,040
429 NMS	Instructional Supplies - North Middle School	40,159	46,256	42,256
429 PES	Instructional Supplies - Philadelphia Elementary School	26,963	26,782	26,782
429 SES	Instructional Supplies - Steekee Elementary School	12,246	13,975	13,975
429 SLC	Instructional Supplies - Summer Learning Camps	4,214	0	0
429 SMC	Instructional Supplies - STREAM Mini Camps	9,900	0	0
449	Textbooks	103,054	225,000	225,000
471	Software	63,152	60,000	70,000
524	In-Service Staff Development	100	2,000	2,000
599	Other Charges	12,000	0	0
790	Other Equipment	203,631	250,000	200,000
790 EES	Other Equipment - Eaton Elementary School	39,653	7,553	20,305
790 FLM	Other Equipment - Fort Loudoun Middle School	16,804	13,272	17,578
790 GBS	Other Equipment - Greenback School	19,037	9,037	15,929
790 HPS	Other Equipment - Highland Park Elementary School	10,779	7,776	11,993
790 LES	Other Equipment - Loudon Elementary School	11,265	14,095	14,929
790 LHS	Other Equipment - Loudon High School	23,013	15,002	20,962
790 NMS	Other Equipment - North Middle School	24,476	26,365	39,522
790 PES	Other Equipment - Philadelphia Elementary School	17,449	17,681	16,513
790 SES	Other Equipment - Steekee Elementary School	3,502	1,601	2,809
Total Regular Instruction Program		23,103,949	23,440,899	24,216,952

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		General Fund 141			
		1/10/2022 11:26			
Account Number			Prior Year	Current Year Budget	Proposed Budget
71200		<i>Special Education Program</i>			
116		Teachers	1,388,513	1,460,489	1,460,489
116	VR	Teachers - VR Grant	96,541	93,942	93,942
117		Career Ladder Program	3,000	4,000	4,000
128		Homebound Teachers	8,214	23,000	23,000
163		Educational Assistants	387,061	388,348	388,348
163	VR	Educational Assistants - VR Grant	58,600	57,029	57,029
171		Speech Pathologist	268,436	290,626	290,626
189		Other Salaries & Wages	51,800	40,000	40,000
195		Certified Substitute Teachers	3,850	5,000	5,700
198		Non-Certified Substitute Teachers	31,680	27,000	31,600
201		Social Security	124,055	137,664	139,114
201	VR	Social Security - VR Grant	9,314	9,360	9,360
204		State Retirement	168,372	218,101	213,324
204	VR	State Retirement - VR Grant	13,198	15,948	15,948
205-RET	VIS	Employee and Dependent Insurance	742	860	860
206		Life Insurance	7,535	8,418	8,418
206-RET	LIF	Life Insurance	0	1,511	1,511
206	VR	Life Insurance - VR Grant	799	798	798
207		Medical Insurance	335,513	357,291	357,291
207-RET	MED	Medical Insurance	0	3,750	3,750
207	VR	Medical Insurance - VR Grant	30,511	29,856	29,856
208		Dental Insurance	16,598	17,000	17,000
208-RET	DEN	Dental Insurance	0	4,300	4,300
208	VR	Dental Insurance - VR Grant	1,500	1,500	1,500
212		Employer Medicare	29,579	32,098	32,535
212	VR	Employer Medicare - VR Grant	2,177	2,199	2,199
429		Instructional Supplies	39,032	41,752	41,752
499		Other Supplies & Materials	75,516	40,000	40,000
725		Special Education Equipment	206,270	103,500	103,500
		Total Special Instruction Program	3,358,406	3,415,340	3,417,750

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General Fund 141					
Account Number		1/10/2022 11:26	Prior Year	Current Year Budget	Proposed Budget
<i>71300</i>		<i>Vocational Education Program</i>			
116		Teachers	773,037	780,000	803,909
117		Career Ladder Program	2,000	6,000	3,000
163		Educational Assistants	18,398	21,683	22,100
195		Certified Substitute Teachers	140	5,700	5,700
198		Non-Certified Substitute Teachers	6,330	10,000	11,000
201		Social Security	47,287	50,804	52,434
204		State Retirement	74,223	81,770	84,595
205-RET	VIS	Employee and Dependent Insurance	102	173	173
206		Life Insurance	3,037	2,714	2,714
206-RET	LIF	Life Insurance	0	400	400
207		Medical Insurance	151,766	146,360	146,360
207-RET	MED	Medical Insurance	0	0	0
208		Dental Insurance	6,732	5,400	5,400
208-RET	DEN	Dental Insurance	0	810	810
212		Employer Medicare	11,061	11,882	12,263
336		Maintenance and Repair Services-Equipment	710	2,300	2,300
355		Travel	3,466	8,000	8,000
425		Gasoline	30	200	200
429		Instructional Supplies	73,195	74,386	74,386
499	CTE	Other Supplies & Materials	178	0	0
790		Other Equipment	65,070	64,000	64,000
		Total Vocational Education Program	1,236,762	1,272,582	1,299,744
Total Instruction			27,699,117	28,128,821	28,934,446

		BUDGET DOCUMENT		2020-2021	2021-2022	2022-2023
		General Fund 141				
		1/10/2022 11:26		Prior Year	Current Year Budget	Proposed Budget
Account Number						
72000		Support Services				
		<i>Attendance</i>				
72110		<i>Attendance</i>				
105		Supervisor / Director		44,695	50,825	51,842
201		Social Security		2,770	3,152	3,215
204		State Retirement		2,999	3,411	3,480
206		Life Insurance		160	160	160
207		Medical Insurance		0	0	0
208		Dental Insurance		0	0	0
212		Employer Medicare		648	738	752
355		Travel		0	50	50
524		In-Service/Staff Development		0	2,000	2,000
		Total Attendance		51,272	60,336	61,499
		<i>Health Services</i>				
72120		<i>Health Services</i>				
105	CSH	Supervisor / Director		46,182	47,512	47,512
131		Medical Personnel		296,669	320,000	326,435
189	CSH	Other Salaries & Wages		48,823	55,372	55,372
198	CSH	Non-Certified Substitute Teachers		0	0	0
201		Social Security		17,816	19,841	20,239
201	CSH	Social Security		5,890	6,379	6,379
204		State Retirement		19,784	22,403	22,403
204	CSH	State Retirement		8,080	7,482	7,482
205-RET	VIS	Employee and Dependent Insurance		0	102	102
206		Life Insurance		1,450	1,635	1,635
206	CSH	Life Insurance		319	160	160
206-RET	LIF	Life Insurance		0	325	325
207		Medical Insurance		58,836	60,080	60,080
207	CSH	Medical Insurance		15,131	10,439	10,439
208		Dental Insurance		2,031	2,400	2,400
208	CSH	Dental Insurance		656	375	375
208-RET	DEN	Dental Insurance		0	432	432
212		Employer Medicare		4,166	4,641	4,734
212	CSH	Employer Medicare		1,378	1,492	1,492
355		Travel		24	400	400
355	CSH	Travel		1,586	2,500	2,500
399		Other Contracted Services		12,129	9,100	9,100
399	CSH	Other Contracted Services		0	500	500
413		Drugs and Medical Supplies		7,830	14,000	14,000
435		Office Supplies		746	1,000	1,000
499	ACE	Other Supplies & Materials		0	74,000	0
499	CSH	Other Supplies & Materials		22,128	15,789	15,789
524		In-Service/Staff Development		251	600	600
524	CSH	In-Service/Staff Development		1,524	4,000	4,000
735	CSH	Health Equipment		8,596	8,000	8,000
		Total Health Services		582,025	690,959	623,885

		BUDGET DOCUMENT	2020-2021	2021-2022	2022-2023
		General Fund 141			
		1/10/2022 11:26	Prior Year	Current Year Budget	Proposed Budget
Account Number					
72130		<i>Other Student Support</i>			
117		Career Ladder Program	1,000	1,000	1,000
123		Guidance Personnel	692,645	717,616	742,901
123 BC		Guidance Personnel - Bridge Camp	8,640	0	0
123 SLC		Guidance Personnel - Summer Learning Camps	15,600	0	0
123 SMC		Guidance Personnel - STREAM Mini Camps	7,080	0	0
162		Clerical Personnel	154,970	157,910	161,030
189 FE		Other Salaries & Wages	4,420	0	0
201		Social Security	49,413	54,344	56,106
201 BC		Social Security - Bridge Camp	536	0	0
201 SLC		Social Security - Summer Learning Camps	1,302	0	0
201 SMC		Social Security - STREAM Mini Camps	439	0	0
204		State Retirement	76,905	84,401	87,427
204 BC		State Retirement - Bridge Camp	887	0	0
204 SLC		State Retirement - Summer Learning Camps	2,081	0	0
204 SMC		State Retirement - STREAM Mini Camps	700	0	0
205-RET VIS		Employee and Dependent Insurance	240	102	102
206		Life Insurance	2,746	2,746	2,746
206-RET LIF		Life Insurance	0	480	480
207		Medical Insurance	169,817	158,310	175,504
208		Dental Insurance	6,849	6,425	6,425
208-RET DEN		Dental Insurance	0	432	432
212		Employer Medicare	11,556	12,709	13,122
212 BC		Employer Medicare - Bridge Camp	125	0	0
212 FE		Employer Medicare	64	0	0
212 SLC		Employer Medicare - Summer Learning Camps	305	0	0
212 SMC		Employer Medicare - STREAM Mini Camps	103	0	0
309 SAFE		Contracts with Government Agencies	5,000	5,000	0
322		Evaluation and Testing	2,618	20,000	20,000
355		Travel	0	500	500
399 SAFE		Other Contracted Services	13,852	10,460	0
499 CTE		Other Supplies & Materials	12,118	0	0
499 FE		Other Supplies & Materials	3,440	0	0
499 SAFE		Other Supplies & Materials	1,000	0	0
524		In-Service/Staff Development	350	4,500	4,500
790 SAFE		Other Equipment - SAFE	67,104	68,150	0
790 STEM		Other Equipment - STEM	2,478	0	0
		Total Other Student Support	1,316,383	1,305,085	1,272,275

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		General Fund 141		
		1/10/2022 11:26		
Account Number		Prior Year	Current Year Budget	Proposed Budget
72210	<i>Regular Instruction Program</i>			
105	Supervisor/Director	278,912	283,681	392,328
117	Career Ladder Program	6,000	5,000	6,000
129	Librarians	508,116	507,631	519,128
161	Secretary (s)	295,127	299,808	307,808
201	Social Security	62,228	68,270	75,966
204	State Retirement	98,103	102,414	115,152
205-RET-VIS	Employee and Dependent Insurance	471	465	465
206	Life Insurance	4,251	3,448	3,448
206-RET-LIF	Life Insurance	0	1,790	1,790
207	Medical Insurance	187,942	190,150	197,962
207-RET-MED	Medical Insurance	0	5,000	5,000
208	Dental Insurance	10,950	7,725	7,725
208-RET-DEN	Dental Insurance	0	3,610	3,610
212	Employer Medicare	14,997	15,966	20,654
355	Travel	3,970	17,000	17,000
432-EES	Library Books/Media - Eaton Elementary School	8,767	8,768	8,768
432-FLM	Library Books/Media - Fort Loudoun Middle School	4,175	4,697	4,697
432-GBS	Library Books/Media - Greenback School	11,351	13,385	13,385
432-HPS	Library Books/Media - Highland Park Elementary School	3,526	3,659	3,659
432-LES	Library Books/Media - Loudon Elementary School	5,604	5,606	5,606
432-LHS	Library Books/Media - Loudon High School	9,315	9,536	9,536
432-NMS	Library Books/Media - North Middle School	7,695	4,489	6,696
432-PES	Library Books/Media - Philadelphia Elementary School	2,638	1,137	4,137
432-SES	Library Books/Media - Steekee Elementary School	3,500	2,635	3,500
524	In-Service/Staff Development	1,282	12,000	12,000
524-EES	In-Service/Staff Development - Eaton Elementary School	499	5,500	5,500
524-FLM	In-Service/Staff Development - Fort Loudoun Middle School	41	5,300	5,300
524-GBS	In-Service/Staff Development - Greenback School	1,612	16,042	13,300
524-HPS	In-Service/Staff Development - Highland Park Elem. School	0	4,900	4,900
524-LES	In-Service/Staff Development - Loudon Elementary School	1,672	5,000	5,000
524-LHS	In-Service/Staff Development - Loudon High School	4,350	5,255	5,255
524-NMS	In-Service/Staff Development - North Middle School	210	6,250	6,750
524-PES	In-Service/Staff Development - Philadelphia Elem. School	110	6,400	6,400
524-SES	In-Service/Staff Development - Steekee Elementary School	500	3,000	4,000
	Total Regular Instruction Program	1,537,914	1,635,517	1,802,425

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		General Fund 141		
		1/10/2022 11:26		
Account Number		Prior Year	Current Year Budget	Proposed Budget
72220	<u>Special Education Program</u>			
105	Supervisor/Director	26,301	27,103	27,125
117	Career Ladder Program	1,100	1,000	1,000
124	Psychological Personnel	256,825	296,085	296,085
171	Speech Pathologist	0	0	0
201	Social Security	14,730	20,258	20,258
204	State Retirement	24,561	33,556	33,556
205-RET-VIS	Employee and Dependent Insurance	203	203	203
206	Life Insurance	1,014	1,200	1,200
206-RET-LIF	Life Insurance	0	385	385
207	Medical Insurance	46,646	58,870	58,870
207-RET-MED	Medical Insurance	0	3,900	3,900
208	Dental Insurance	2,351	2,625	2,625
208-RET-DEN	Dental Insurance	0	863	863
212	Employer Medicare	3,900	4,738	4,738
355	Travel	3,176	21,650	21,650
399	Other Contracted Services	83,141	181,250	181,250
	Total Special Education Program	463,948	653,686	653,708
72230	<u>Vocational Education Program</u>			
105	Supervisor/Director	79,655	80,743	82,159
162	Clerical Personnel	41,907	37,596	37,979
201	Social Security	7,443	7,585	7,450
204	State Retirement	10,993	11,082	11,011
205-RET-VIS	Employee and Dependent Insurance	102	102	102
206	Life Insurance	562	360	360
206-RET-LIF	Life Insurance	0	300	300
207	Medical Insurance	15,230	16,930	16,930
208	Dental Insurance	1,176	845	845
208-RET-DEN	Dental Insurance	0	440	440
212	Employer Medicare	1,741	1,774	1,752
355	Travel	239	2,000	2,000
399	Other Contracted Services	498	500	500
524	In-Service/Staff Development	206	3,000	3,000
	Total Vocational Education Program	159,752	163,257	164,828

		BUDGET DOCUMENT	2020-2021	2021-2022	2022-2023
		General Fund 141			
		1/10/2022 11:26	Prior Year	Current Year Budget	Proposed Budget
Account Number					
72250	<i>Technology</i>				
105	Supervisor/Director		49,785	51,385	51,385
117	Career Ladder Program		1,000	1,000	1,000
120	Computer Programmers		254,149	263,170	316,350
201	Social Security		17,763	19,564	22,860
204	State Retirement		22,513	23,039	26,620
206	Life Insurance		878	961	1,120
207	Medical Insurance		46,412	53,143	61,000
208	Dental Insurance		2,031	2,250	2,360
212	Employer Medicare		4,154	4,575	5,350
350	Internet Connectivity		106,424	108,000	108,000
355	Travel		5,505	8,000	8,000
399	Other Contracted Services		4,828	9,400	9,400
471	Software		114,343	131,837	131,837
499	Other Supplies & Materials		3,992	4,000	4,000
524	In-Service/Staff Development		644	12,430	12,430
790	Other Equipment		168,110	168,854	165,000
790-STEM	Other Equipment		5,990	0	0
	Total Central & Other Transportation		808,521	861,608	926,712

		BUDGET DOCUMENT	2020-2021	2021-2022	2022-2023
		General Fund 141			
		1/10/2022 11:26			
Account Number			Prior Year	Current Year Budget	Proposed Budget
<i>72290</i>		<i>Other Programs</i>			
215		On-Behalf Payments to OPEB	0	0	0
			0	0	0
<i>72310</i>		<i>Board of Education</i>			
191		Board and Committee Members Fees	40,300	40,300	40,300
201		Social Security	2,447	2,499	2,499
204		State Retirement	1,318	1,600	1,600
206		Life Insurance	1,573	1,600	1,600
208		Dental Insurance	2,562	2,650	2,650
212		Employer Medicare	572	585	585
304		Architects	0	50,000	0
305		Audit Services	12,000	12,300	12,300
331		Legal Services	28,822	37,000	37,000
355		Travel	758	4,000	4,000
506		Liability Insurance	14,455	12,737	29,149
508		Premium on Corporate Surety Bonds	700	400	400
509		Refunds	0	15,000	15,000
510		Trustee's Commission	308,619	300,000	320,000
513		Workman's Compensation Insurance	169,979	164,957	203,496
524		In-Service/Staff Development	1,202	25,000	25,000
599		Other Charges	0	0	0
		Total Board of Education	585,307	670,628	695,579

		BUDGET DOCUMENT	2020-2021	2021-2022	2022-2023
		General Fund 141			
		1/10/2022 11:26	Prior Year	Current Year Budget	Proposed Budget
Account Number					
72320	<i>Office of the Superintendent</i>				
101	County Official/Administrative Office		253,504	253,600	128,500
117	Career Ladder Program		1,000	1,000	1,000
161	Secretary (s)		46,483	47,060	48,002
189	Other Salaries & Wages		7,200	7,200	7,200
201	Social Security		17,363	17,823	11,452
204	State Retirement		17,158	18,391	17,302
205-RET-VIS	Employee and Dependent Insurance		0	0	0
206	Life Insurance		319	350	350
206-RET-LIF	Life Insurance		0	0	0
207	Medical Insurance		24,897	31,767	31,767
208	Dental Insurance		1,176	1,354	1,354
208-RET-DEN	Dental Insurance		0	0	0
212	Employer Medicare		4,061	4,131	2,680
302	Advertising		508	1,000	1,000
307	Communication		41,429	52,000	52,000
320	Dues & Memberships		14,501	15,000	17,000
348	Postal Charges		2,493	2,500	2,500
355	Travel		10	500	500
399	Other Contracted Services		19,310	40,000	38,000
435	Office Supplies		4,653	8,000	8,000
524	In-Service/Staff Development		569	6,300	6,300
599	Other Charges		5,686	3,500	3,500
	Total Office of the Superintendent		462,320	511,476	378,407

		BUDGET DOCUMENT	2020-2021	2021-2022	2022-2023
		General Fund 141			
		1/10/2022 11:26	Prior Year	Current Year Budget	Proposed Budget
Account Number					
72410		<i>Office of the Principal</i>			
104		Principals	832,284	850,135	869,796
117		Career Ladder Program	2,000	6,000	4,000
201		Social Security	50,258	53,081	54,175
204		State Retirement	85,681	87,932	90,001
205-RET-VIS		Employee and Dependent Insurance	0	182	182
206		Life Insurance	2,098	1,450	1,450
206-RET-LIF		Life Insurance	0	2,000	2,000
207		Medical Insurance	118,944	116,550	116,550
207-RET-MED		Medical Insurance	0	4,350	4,350
208		Dental Insurance	6,530	4,630	4,630
208-RET-DEN		Dental Insurance	0	3,400	3,400
212		Employer Medicare	11,801	12,415	12,670
307		Communication	102,144	90,000	115,000
348		Postage	4,524	5,000	5,000
355		Travel	11,498	10,000	10,000
524		In-Service/Staff Development	0	3,000	3,000
599		Other Charges	5,000	0	0
		Total Office of the Principal	1,232,762	1,250,125	1,296,204
72510		<i>Fiscal Services</i>			
119		Accountants/Bookkeepers	68,621	69,473	70,863
201		Social Security	3,963	4,308	4,394
204		State Retirement	4,604	4,663	4,755
206		Life Insurance	200	165	165
206-RET-LIF		Life Insurance	0	86	86
207		Medical Insurance	7,108	7,180	7,284
208		Dental Insurance	375	375	375
212		Employer Medicare	927	1,009	1,028
355		Travel	0	200	200
524		In-Service/Staff Development	100	1,800	1,800
		Total Fiscal Services	85,898	89,259	90,950

		BUDGET DOCUMENT		
		General Fund 141		
		1/10/2022 11:26		
Account Number		Prior Year	Current Year Budget	Proposed Budget
72610	<i>Operation of Plant</i>			
166	Custodial Personnel	139,002	181,522	185,153
201	Social Security	8,061	11,254	11,480
204	State Retirement	9,323	12,180	12,424
205-RET-VIS	Employee and Dependent Insurance	203	275	275
206	Life Insurance	1,038	960	960
206-RET-LIF	Life Insurance	0	840	840
207	Medical Insurance	55,358	57,551	57,551
208	Dental Insurance	3,543	2,255	2,255
208-RET-DEN	Dental Insurance	0	2,102	2,102
212	Employer Medicare	1,888	2,632	2,685
399	Other Contracted Services	1,212,430	1,315,000	1,315,000
399-FLM	Other Contracted Services- Fort Loudoun Middle School	2,500	2,500	2,500
399-GBS	Other Contracted Services - Greenback School	12,500	12,500	12,500
399-LHS	Other Contracted Services - Loudon High School	10,000	10,000	10,000
399-NMS	Other Contracted Services - North Middle School	2,500	2,500	2,500
399-PES	Other Contracted Services - Philadelphia Elementary School	900	2,500	2,500
415	Electricity	1,098,005	1,113,118	1,113,118
425	Gasoline	446	1,000	1,000
434	Natural Gas	111,512	100,463	100,463
454	Water and Sewer	135,714	154,183	154,183
502	Building and Contents Insurance	371,205	392,260	392,260
599	Other Charges	0	0	0
790	Other Equipment	0	0	0
	Total Operation of Plant	3,176,128	3,377,595	3,381,749

BUDGET DOCUMENT			2020-2021	2021-2022	2022-2023
General Fund 141					
Account Number		1/10/2022 11:26	Prior Year	Current Year Budget	Proposed Budget
72620		<u>Maintenance of Plant</u>			
335		Maintenance and Repair Services-Building	252,672	275,000	275,000
335	INS	Maintenance and Repair Services-Building	0	0	0
335	PES	Maintenance and Repair Services-Building	0	0	0
335	TNRMT	Maintenance and Repair Services-Building	0	0	0
		Total Maintenance of Plant	252,672	275,000	275,000
72710		<u>Transportation</u>			
105		Supervisor/Director	57,328	58,040	59,201
189		Other Salaries & Wages	0	420	0
201		Social Security	3,177	3,600	3,671
204		State Retirement	3,847	3,937	3,973
206		Life Insurance	160	160	160
207		Medical Insurance	9,945	10,100	10,100
208		Dental Insurance	375	375	375
212		Employer Medicare	743	944	860
313		Contracts with Parents	188	4,070	4,070
315		Contracts with Vehicle Owners	1,706,206	1,835,000	1,976,956
315	LC	Contracts with Vehicle Owners - Learning Camps	115,334	0	0
327		Freight Expense	0	100	100
336		Maintenance and Repair Services - Equipment	1,700	6,243	6,243
340		Medical and Dental Services	1,775	3,000	3,000
348		Postage	0	100	100
355		Travel	41	1,750	1,750
399		Other Contracted Services	1,366	5,997	6,000
435		Office Supplies	1,999	2,000	2,000
524		In-Service/Staff Development	1,766	5,000	5,000
599		Other Charges	2,137	5,985	5,985
790		Other Equipment	3,585	749	4,000
		Total Transportation	1,911,672	1,947,570	2,093,544
72901		Education COVID-19			
72901		<u>Support Services</u>			
116		Teachers	200,111	203,600	0
201		Social Security	12,264	12,590	0
204		State Retirement	17,965	20,860	0
206		Life Insurance	4	0	0
207		Medical Insurance	209	0	0
208		Dental Insurance	10	0	0
212		Employer Medicare	2,868	2,950	0
399		Other Contracted Services	2,108	0	0
499		Other Supplies & Materials	29,362	0	50,000
790		Other Equipment	191,221	60,000	0
		Total COVID-19	456,122	300,000	50,000
		Total Support Services	13,082,696	13,792,101	13,766,765
Total Education			40,781,813	41,920,922	42,701,211

			BUDGET DOCUMENT		
			General Fund 141		
			1/10/2022 11:26		
Account Number			Prior Year	Current Year Budget	Proposed Budget
73000		Operation of Non-Instructional Service			
<i>73100</i>		<i>Food Service</i>			
	165	BC Teachers	4,700	0	0
	165	SLC Social Security	11,900	0	0
	201	BC State Retirement	291	0	0
	201	SLC Life Insurance	738	0	0
	204	BC Medical Insurance	267	0	0
	204	SLC Dental Insurance	701	0	0
	212	BC Employer Medicare	68	0	0
	212	SLC Employer Medicare	173	0	0
		Total Food Service	18,838	0	0
<i>73300</i>		<i>Community Services</i>			
	105	CCLC Supervisor/Director - CCLC	11,761	11,673	11,673
	105	LEAP Supervisor/Director - LEAP Grant	18,937	18,797	18,797
	116	CCLC Teachers - CCLC	172,971	130,000	130,000
	116-CCLC	EES Teachers - CCLC	72,004	50,000	50,000
	116	LEAP Teachers - LEAP	115,852	117,000	117,000
	163	CCLC Educational Assistants - CCLC Grant	20,001	20,000	20,000
	163-CCLC	EES Educational Assistants - CCLC Grant	7,982	10,000	10,000
	163	LEAP Educational Assistants - LEAPS Grant	13,100	15,000	15,000
	189	Other Salaries & Wages	0	0	0
	189	FRC Other Salaries & Wages - FRC	28,032	25,893	25,893
	201	Social Security	0	0	0
	201	CCLC Social Security CCLC Grant	12,691	10,024	10,024
	201-CCLC	EES Social Security CCLC Grant	4,959	3,720	3,720
	201	FRC Social Security - FRC Grant	1,726	1,605	1,605
	201	LEAP Social Security - LEAPS Grant	9,167	9,349	9,349
	204	State Retirement	0	0	0
	204	CCLC State Retirement - CCLC Grant	17,998	14,732	14,732
	204-CCLC	EES State Retirement - CCLC Grant	6,001	5,821	5,821
	204	FRC State Retirement - FRC Grant	1,881	1,738	1,738
	204	LEAP State Retirement - LEAPS Grant	10,859	13,058	13,058
	206	Life Insurance	159	188	188
	206-RET	LIF Life Insurance	106	216	216
	207	Medical Insurance	7,583	7,524	7,524
	208	Dental Insurance	375	375	375
	208-RET	DEN Dental Insurance	800	1,011	1,011
	212	Employer Medicare	0	0	0
	212	CCLC Employer Medicare - CCLC Grant	2,968	2,344	2,344
	212-CCLC	EES Employer Medicare - CCLC Grant	1,160	870	870
	212	FRC Employer Medicare FRC	404	375	375
	212	LEAP Employer Medicare - LEAPS Grant	2,144	2,187	2,187

BUDGET DOCUMENT			2020-2021	2021-2022	2022-2023
General Fund 141					
1/10/2022 11:26			Prior Year	Current Year Budget	Proposed Budget
Account Number					
355		Travel	641	1,500	1,500
355	CCLC	Travel - CCLC	19	200	200
355-CCLC	EES	Travel - CCLC	0	100	100
355	LEAP	Travel - LEAPS Grant	0	100	100
399		Other Contracted Services	0	0	0
399	CCLC	Other Contracted Services - CCLC	0	0	0
399-CCLC	EES	Other Contracted Services - CCLC	0	0	0
399	LEAP	Other Contracted Services - LEAP	1,265	0	0
422		Food Supplies	4,276	5,300	5,300
422	CCLC	Food Supplies - CCLC	3,690	0	0
422-CCLC	EES	Food Supplies - CCLC	0	0	0
422	LEAP	Food Supplies - LEAP	4,005	0	0
422	WSF	Food Supplies	8,500	10,358	0
429	CCLC	Instructional Supplies - CCLC	0	0	0
429-CCLC	EES	Instructional Supplies - CCLC EES	23	0	0
429	LEAP	Instructional Supplies - LEAP	160	0	0
499		Other Supplies and Materials	1,600	4,000	4,000
499	CCLC	Other Supplies & Materials - CCLC	533	7,911	7,911
499-CCLC	EES	Other Supplies & Materials - CCLC	740	6,142	6,142
499	CHR	Other Supplies & Materials - CHR	4,525	5,400	0
499	CL	Other Supplies & Materials - CL	1,357	7,200	0
499	FAM	Other Supplies & Materials - FAM	12,094	11,418	0
499	LEAP	Other Supplies & Materials - LEAPS Grant	1,991	3,035	3,035
499	SUP	Other Supplies & Materials - SUP	1,741	250	0
524		In Service/Staff Development	0	500	500
524	CCLC	In Service/Staff Development - CCLC	0	500	500
524-CCLC	EES	In Service/Staff Development - CCLC	0	0	0
524	FRC	In Service/Staff Development - CCLC	0	600	600
524	LEAP	In Service/Staff Development - LEAP	0	0	0
599	FAM	Other Charges	0	0	0
790		Other Equipment	0	2,000	2,000
790	CCLC	Other Equipment - CCLC	0	0	0
Total Community Services			588,781	540,014	505,388

		BUDGET DOCUMENT	2020-2021	2021-2022	2022-2023
		General Fund 141			
		1/10/2022 11:26	Prior Year	Current Year Budget	Proposed Budget
Account Number					
<i>73400</i>		<i>Early Childhood Education</i>			
116		Teachers	388,055	401,233	410,258
163		Educational Assistants	153,258	161,641	165,874
195		Certified Substitute Teachers	2,870	2,770	3,160
198		Non-certified substitute Teachers	4,770	7,000	8,200
201		Social Security	31,988	35,504	35,721
204		State Retirement	44,597	52,057	53,387
205-RET	VIS	Employee and Dependent Insurance	81	0	0
206		Life Insurance	2,644	2,395	2,395
206-RET	LIF	Life Insurance	0	652	652
207		Medical Insurance	94,542	92,830	92,830
207-RET	MED	Medical Insurance	0	1,950	1,950
208		Dental Insurance	5,245	4,500	4,500
208-RET	DEN	Dental Insurance	0	1,640	1,640
212		Employer Medicare	7,489	8,304	8,355
311	HHA	Contracts with Other School Systems	81,937	82,084	82,084
429		Instructional Supplies	1,572	1,600	1,600
499		Other Supplies & Materials	0	0	0
524		In-Service/Staff Development	670	1,600	1,600
599		Other Charges	378	420	420
790		Other Equipment	0	0	0
		Total Early Childhood Education	820,096	858,180	874,626

		BUDGET DOCUMENT		2020-2021	2021-2022	2022-2023
		General Fund 141				
		1/10/2022 11:26		Prior Year	Current Year Budget	Proposed Budget
Account Number						
80000		Debt Service				
82130		<i>Principal</i>				
601		Principal On Bonds		0	0	0
602		Principal on Notes		0	0	0
				0	0	0
82300		Other Debt Service				
<i>82330</i>		<i>Education</i>				
699		Other Debt Service		0	0	0
		Total Education Debt Service		0	0	0
80000		Total Education Debt Service		0	0	0
90000		Capital Projects				
99100						
590		Transfer out		0	0	0
		Total Expenditures		42,209,528	43,319,116	44,081,225
		Total Other Uses		0	0	0
Total General Purpose School				42,209,528	43,319,116	44,081,225
Beginning Fund Balance (Unaudited)				5,333,404	4,344,687	3,879,443
Total Revenue				41,421,137	42,853,872	40,711,514
Total Available Funds				46,754,541	47,198,559	44,590,957
Total Expenditures				42,209,528	43,319,116	44,081,225
Estimated Ending Fund Balance				4,545,013	3,879,443	509,733
Net Profit/ (Loss)				(788,391)	(465,244)	(3,369,711)
Plus 3% average - expenditures roll to fund balance					1,299,573	1,322,437
June 30 Estimated Fund Balance					5,179,017	3,131,743
					<i>*Needed amount for Maintenance of Effort</i>	
					1,281,036	