

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: September 8, 2022

RE: Budget Amendments

Dear Board Member,

Attached you will find proposed Budget Amendments for the September 13, 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 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 | 9-1 | 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; |
| FUND | 141 | the funding provided by the LaFollette Medical Foundation for the flu vaccine program is greater than anticipated and these funds are being appropriated for use accordingly, and; |
| RESOLUTION | 9-2 | 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, and; |
| FUND | 141 | enrollment within the Kindergarten classes at Caryville Elementary are greater than anticipated resulting in the need for an additional teacher position to comply with class size requirements with additional state BEP funds being appropriated to meet these needs, and; |
| RESOLUTION | 9-3 | 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; |
| FUND | 141 | it is the desire to provide funding to the Campbell County Highway Department to assist with costs associated with the use of county vehicles, equipment and supplies to make and maintain the private Shady Cove Lane road in order for it to be accessible and meet turnaround requirements for school system transportation services for students in the area, and; |

RESOLUTION FUND	9-4 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 need exists to revise the revenue account number used for the Targeted Assistance Grant (TAG) 2.0 (subfund 174) to reflect these programs utilize Title I funding, and; the original TAG program (subfund 178) has carryover funds that are being appropriated for use to meet program needs, and;
RESOLUTION FUND	9-5 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 21st Century Community Learning Centers (CCLC) cohort funding 2022 (subfund 437) is less than anticipated and appropriations are being reduced accordingly, and; the 21st CCLC cohort funding 2018 remaining funds (subfund 439) are greater than anticipated and these funds are being appropriated to meet program needs, and;
RESOLUTION FUND	9-6 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 allocations for the ARP Homeless program are slightly greater than anticipated and these funds are being appropriated for use, combined with realignments between accounts to provide additional appropriations for use to purchase a mini-van to provide students the opportunity to attend classes and participation in school activities, and;
RESOLUTION FUND	9-7 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 2.0 program budget plans and 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; 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, 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, and;
RESOLUTION FUND	9-8 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 program budget plans and 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; 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, and;

RESOLUTION NUMBER 9-1

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

FOR THE FISCAL YEAR 2022-2023

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 funding provided by the LaFollette Medical Foundation for the flu vaccine program is greater than anticipated and these funds are being appropriated for use accordingly, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County,
Tennessee assembled in regular session this 13th day of September, 2022
that:

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

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 September, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 9-1

**EXHIBIT: A
FUND NAME: GENERAL PURPOSE SCHOOL FUND**

CATEGORY/DEPT/DESC: FLU VACCINE PROGRAM

ESTIMATED REVENUES

<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SObj</u>	<u>ACCOUNT</u> <u>NUMBER</u>	<u>ACCOUNT</u> <u>DESCRIPTION</u>	<u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u>	<u>AMENDMENT</u> <u>INCREASE</u> <u>(DECREASE)</u>	<u>AMENDED</u> <u>BUDGET</u>	
141	-	44570	-	994	-	48130	-	Contributions & Gifts	\$46,138.00	\$13,862.00	\$60,000.00
TOTAL:								\$46,138.00	\$13,862.00	\$60,000.00	

ESTIMATED EXPENDITURES (APPROPRIATIONS)

<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SObj</u>	<u>ACCOUNT</u> <u>NUMBER</u>	<u>ACCOUNT</u> <u>DESCRIPTION</u>	<u>CURRENT</u> <u>APPROVED</u> <u>BUDGET</u>	<u>AMENDMENT</u> <u>INCREASE</u> <u>(DECREASE)</u>	<u>AMENDED</u> <u>BUDGET</u>			
141	-	72810	-	499	-	994	-	48130	-	Other Supplies & Materials	\$46,138.00	\$13,862.00	\$60,000.00
TOTAL:								\$46,138.00	\$13,862.00	\$60,000.00			

FUND BALANCES

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

RESOLUTION NUMBER 9-2

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

FOR THE FISCAL YEAR 2022-2023

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, enrollment within the Kindergarten classes at Caryville Elementary are greater than anticipated resulting in the need for an additional teacher position to comply with class size requirements with additional state BEP funds being appropriated to meet these needs, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 13th day of September, 2022 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT B CATEGORY/DEPT/DESC: PERSONNEL NEEDS

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 September, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 9-2

**EXHIBIT: B
FUND NAME: GENERAL PURPOSE SCHOOL FUND**

CATEGORY/DEPT/DESC: PERSONNEL NEEDS

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	46511	-	-	-	-	Basic Education Program	\$31,444,000.00	\$68,045.00	\$31,512,045.00
TOTAL:						\$31,444,000.00	\$68,045.00	\$31,512,045.00	

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>SFunc</u>	<u>SObj</u>				
141	71100	116	991	00002	-	Teachers	\$1,288,298.00	\$48,600.00	\$1,336,898.00
141	71100	201	991	00002	-	Social Security	\$79,875.00	\$3,015.00	\$82,890.00
141	71100	204	991	00002	-	State Retirement	\$111,954.00	\$4,225.00	\$116,179.00
141	71100	206	991	00002	-	Life Insurance	\$3,134.00	\$130.00	\$3,264.00
141	71100	207	991	00002	-	Medical Insurance	\$232,767.00	\$11,370.00	\$244,137.00
141	71100	212	991	00002	-	Employer Medicare	\$18,681.00	\$705.00	\$19,386.00
TOTAL:						\$1,734,709.00	\$68,045.00	\$1,802,754.00	

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>SFunc</u>	<u>SObj</u>			
TOTAL:						\$0.00	\$0.00	\$0.00

RESOLUTION NUMBER 9-3

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

FOR THE FISCAL YEAR 2022-2023

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, it is the desire to provide funding to the Campbell County Highway Department to assist with costs associated with the use of county vehicles, equipment and supplies to make and maintain the private Shady Cove Lane road in order for it to be accessible and meet turnaround requirements for school system transportation services for students in the area, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 13th day of September, 2022 that:

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

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 September, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 9-3

EXHIBIT: C
 FUND NAME: GENERAL PURPOSE SCHOOL FUND

CATEGORY/DEPT/DESC: SHADY COVE LANE

ESTIMATED REVENUES

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

ESTIMATED EXPENDITURES (APPROPRIATIONS)

ACCOUNT NUMBER <u>Fnd</u> <u>Function</u> <u>Line</u> <u>SFnd</u> <u>SFunc</u> <u>SObj</u>	ACCOUNT DESCRIPTION	CURRENT APPROVED BUDGET	AMENDMENT INCREASE (DECREASE)	AMENDED BUDGET
141 - 72710 - 399 - 994 -	- Other Contracted Services	\$0.00	\$1,000.00	\$1,000.00
141 - 72710 - 599 - 994 -	- Other Charges	\$2,025.00	(\$1,000.00)	\$1,025.00
TOTAL:		\$2,025.00	\$0.00	\$2,025.00

FUND BALANCES

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

RESOLUTION NUMBER 9-4 BOE

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS FUND**

FOR THE FISCAL YEAR 2022-2023

- 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 revise the revenue account number used for the Targeted Assistance Grant (TAG) 2.0 (subfund 174) to reflect these programs utilize Title I funding, and;
- WHEREAS, the original TAG program (subfund 178) has carryover funds that are being appropriated for use to meet program needs, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 13th day of September, 2022 that:

- SECTION 1. The SCHOOL FEDERAL PROJECTS FUND is hereby amended as described on attached EXHIBIT D
CATEGORY/DEPT/DESC: TARGETED ASSISTANCE GRANTS
- 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 September, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 9-4 BOE

EXHIBIT: D

FUND NAME: SCHOOL FEDERAL PROJECTS FUND

CATEGORY/DEPT/DESC: TARGETED ASSISTANCE GRANTS

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>				
142	- 47141	- 174	-	-	-	Title I Grants to Local Ed Agencies	\$0.00	\$187,500.00	\$187,500.00
142	- 47590	- 174	-	-	-	Other Federal through State	\$187,500.00	(\$187,500.00)	\$0.00
142	- 47141	- 178	-	-	-	Title I Grants to Local Ed Agencies	\$0.00	\$2,079.33	\$2,079.33
TOTAL:							\$187,500.00	\$2,079.33	\$189,579.33

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>				
142	- 72210	- 188	- 178	-	-	Bonus Payments	\$0.00	\$1,787.00	\$1,787.00
142	- 72210	- 201	- 178	-	-	Social Security	\$0.00	\$111.00	\$111.00
142	- 72210	- 204	- 178	-	-	State Retirement	\$0.00	\$155.35	\$155.35
142	- 72210	- 212	- 178	-	-	Employer Medicare	\$0.00	\$25.98	\$25.98
TOTAL:							\$0.00	\$2,079.33	\$2,079.33

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

RESOLUTION NUMBER 9-5 BOE

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS FUND**

FOR THE FISCAL YEAR 2022-2023

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 21st Century Community Learning Centers (CCLC) cohort funding 2022 (subfund 437) is less than anticipated and appropriations are being reduced accordingly, and;

WHEREAS, the 21st CCLC cohort funding 2018 remaining funds (subfund 439) are greater than anticipated and these funds are being appropriated to meet program needs, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 13th day of September, 2022 that:

SECTION 1. The SCHOOL FEDERAL PROJECTS FUND is hereby amended as described on attached EXHIBIT E
CATEGORY/DEPT/DESC: 21ST CCLC PROGRAM FUNDING

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 September, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 9-5 BOE

**EXHIBIT: E
FUND NAME: SCHOOL FEDERAL PROJECTS FUND**

CATEGORY/DEPT/DESC: 21ST CCLC PROGRAM FUNDING

ESTIMATED REVENUES

ACCOUNT NUMBER					ACCOUNT DESCRIPTION	CURRENT APPROVED BUDGET	AMENDMENT INCREASE (DECREASE)	AMENDED BUDGET	
Fnd	Function	Line	SFnd	SFunct	SObj				
142	-	47150	-	437	-	21st Century Community Learning Ctrs	\$703,035.00	(\$105,455.25)	\$597,579.75
142	-	47150	-	439	-	21st Century Community Learning Ctrs	\$22,127.00	\$47,030.44	\$69,157.44
TOTAL:							\$725,162.00	(\$58,424.81)	\$666,737.19

ESTIMATED EXPENDITURES (APPROPRIATIONS)

ACCOUNT NUMBER					ACCOUNT DESCRIPTION	CURRENT APPROVED BUDGET	AMENDMENT INCREASE (DECREASE)	AMENDED BUDGET	
Fnd	Function	Line	SFnd	SFunct	SObj				
142	-	73300	-	189	-	Other Salaries & Wages	\$550,790.00	(\$60,750.00)	\$490,040.00
142	-	73300	-	201	-	Social Security	\$34,149.00	(\$3,766.00)	\$30,383.00
142	-	73300	-	204	-	State Retirement	\$49,109.00	(\$22,493.00)	\$26,616.00
142	-	73300	-	212	-	Employer Medicare	\$7,987.00	(\$881.00)	\$7,106.00
142	-	73300	-	422	-	Food Supplies	\$8,000.00	(\$6,000.00)	\$2,000.00
142	-	73300	-	499	-	Other Supplies & Materials	\$20,000.00	(\$1,813.00)	\$18,187.00
142	-	73300	-	524	-	In Service/Staff Development	\$10,000.00	(\$9,000.00)	\$1,000.00
142	-	73300	-	599	-	Other Charges	\$16,000.00	(\$752.25)	\$15,247.75
Subtotal Sub Fund 437:							\$696,035.00	(\$105,455.25)	\$590,579.75
142	-	73300	-	189	-	Other Salaries & Wages	\$20,555.00	\$37,952.00	\$58,507.00
142	-	73300	-	201	-	Social Security	\$1,274.00	\$2,354.00	\$3,628.00
142	-	73300	-	204	-	State Retirement	\$0.00	\$5,084.00	\$5,084.00
142	-	73300	-	212	-	Employer Medicare	\$298.00	\$551.00	\$849.00
142	-	73300	-	499	-	Other Supplies & Materials	\$0.00	\$1,089.44	\$1,089.44
Subtotal Sub Fund 439:							\$22,127.00	\$47,030.44	\$69,157.44
TOTAL:							\$718,162.00	(\$58,424.81)	\$659,737.19

FUND BALANCES

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

RESOLUTION NUMBER 9-6 BOE

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS FUND**

FOR THE FISCAL YEAR 2022-2023

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 allocations for the ARP Homeless program are slightly greater than anticipated and these funds are being appropriated for use, combined with realignments between accounts to provide additional appropriations for use to purchase a mini-van to provide students the opportunity to attend classes and participation in school activities, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 13th day of September, 2022 that:

SECTION 1. The SCHOOL FEDERAL PROJECTS FUND is hereby amended as described on attached EXHIBIT F
CATEGORY/DEPT/DESC: ARP HOMESS PROGRAM 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 13th day of September, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 9-6 BOE

**EXHIBIT: F
FUND NAME: SCHOOL FEDERAL PROJECTS FUND**

CATEGORY/DEPT/DESC: ARP HOMESS PROGRAM 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>SFunc</u>	<u>SObj</u>			
142	- 47404	-	- 702	-	American Rescue Plan Act Grant #4	\$196,293.00	\$3.20	\$196,296.20
TOTAL:						\$196,293.00	\$3.20	\$196,296.20

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>			
142	- 72710	- 729	- 702	-	Transportation Equipment	\$49,700.00	\$1,988.00	\$51,688.00
142	- 72130	- 599	- 702	-	Other Charges	\$83,100.00	(\$1,984.80)	\$81,115.20
TOTAL:						\$132,800.00	\$3.20	\$132,803.20

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

RESOLUTION NUMBER 9-7 BOE

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS FUND**

FOR THE FISCAL YEAR 2022-2023

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 2.0 program budget plans and 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;

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, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County,
Tennessee assembled in regular session this 13th day of September, 2022
that:

SECTION 1. The SCHOOL FEDERAL PROJECTS FUND
is hereby amended as described on attached EXHIBIT G
CATEGORY/DEPT/DESC: ESSER 2.0

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 13th day of September, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 9-7 BOE

EXHIBIT: G
FUND NAME: SCHOOL FEDERAL PROJECTS FUND

CATEGORY/DEPT/DESC: ESSER 2.0

ESTIMATED REVENUES

ACCOUNT NUMBER						ACCOUNT DESCRIPTION	CURRENT APPROVED BUDGET	AMENDMENT INCREASE (DECREASE)	AMENDED BUDGET
Fnd	Function	Line	SFnd	SFunct	SOBJ				
142	- 47307	-	- 934	-	-	COVID-19 Grant B	\$469,904.90	\$0.02	\$469,904.92
TOTAL:							\$469,904.90	\$0.02	\$469,904.92

ESTIMATED EXPENDITURES (APPROPRIATIONS)

ACCOUNT NUMBER						ACCOUNT DESCRIPTION	CURRENT APPROVED BUDGET	AMENDMENT INCREASE (DECREASE)	AMENDED BUDGET
Fnd	Function	Line	SFnd	SFunct	SOBJ				
142	- 71100	- 116	- 934	- 00008	-	Teachers	\$44,945.00	\$0.00	\$44,945.00
142	- 71100	- 188	- 934	-	-	Bonus Payments	\$10,000.00	\$28,858.80	\$38,858.80
142	- 71100	- 201	- 934	-	-	Social Security	\$620.00	\$1,790.00	\$2,410.00
142	- 71100	- 201	- 934	- 00008	-	Social Security	\$2,787.00	\$0.00	\$2,787.00
142	- 71100	- 204	- 934	- 00008	-	State Retirement	\$3,906.00	\$0.00	\$3,906.00
142	- 71100	- 206	- 934	- 00008	-	Life Insurance	\$101.00	\$0.00	\$101.00
142	- 71100	- 212	- 934	-	-	Employer Medicare	\$145.00	\$419.00	\$564.00
142	- 71100	- 212	- 934	- 00008	-	Employer Medicare	\$652.00	\$0.00	\$652.00
142	- 71100	- 429	- 934	-	-	Instructional Supplies & Materials	\$74,848.00	(\$74,848.00)	\$0.00
142	- 71100	- 471	- 934	-	-	Software	\$0.00	\$64,650.00	\$64,650.00
142	- 71100	- 722	- 934	-	-	Regular Instruction Equipment	\$97,522.00	(\$53,267.00)	\$44,255.00
Subtotal:							\$235,526.00	(\$32,397.20)	\$203,128.80
142	- 72120	- 131	- 934	-	-	Medical Personnel	\$0.00	\$26,036.00	\$26,036.00
142	- 72120	- 201	- 934	-	-	Social Security	\$0.00	\$1,615.00	\$1,615.00
142	- 72120	- 212	- 934	-	-	Employer Medicare	\$0.00	\$378.00	\$378.00
142	- 72120	- 413	- 934	-	-	Drugs and Medical Supplies	\$0.00	\$3,160.00	\$3,160.00
Subtotal:							\$0.00	\$31,189.00	\$31,189.00
142	- 72130	- 307	- 934	-	-	Communication	\$0.00	\$8,803.20	\$8,803.20
Subtotal:							\$0.00	\$8,803.20	\$8,803.20
142	- 72210	- 189	- 934	-	-	Other Salaries & Wages	\$0.00	\$23,397.00	\$23,397.00
142	- 72210	- 201	- 934	-	-	Social Security	\$0.00	\$1,451.00	\$1,451.00
142	- 72210	- 212	- 934	-	-	Employer Medicare	\$0.00	\$340.00	\$340.00
142	- 72210	- 399	- 934	-	-	Other Contracted Services	\$5,000.00	\$0.00	\$5,000.00
Subtotal:							\$5,000.00	\$25,188.00	\$30,188.00
142	- 72250	- 189	- 934	-	-	Other Salaries & Wages	\$32,289.00	\$1.00	\$32,290.00
142	- 72250	- 201	- 934	-	-	Social Security	\$2,002.00	\$0.00	\$2,002.00
142	- 72250	- 212	- 934	-	-	Employer Medicare	\$468.00	\$0.00	\$468.00
142	- 72250	- 790	- 934	-	-	Other Equipment	\$0.00	\$22,388.00	\$22,388.00
Subtotal:							\$34,759.00	\$22,389.00	\$57,148.00
142	- 72610	- 410	- 934	-	-	Custodial Supplies	\$8,669.90	(\$2,974.00)	\$5,695.90
142	- 72610	- 720	- 934	-	-	Plant Operation Equipment	\$8,610.00	(\$3,964.97)	\$4,645.03
Subtotal:							\$17,279.90	(\$6,938.97)	\$10,340.93
142	- 72710	- 729	- 934	-	-	Transportation Equipment	\$54,119.00	(\$54,119.00)	\$0.00
Subtotal:							\$54,119.00	(\$54,119.00)	\$0.00
142	- 76100	- 720	- 934	-	-	Plant Operation Equipment	\$63,327.00	\$5,885.99	\$69,212.99
142	- 76100	- 799	- 934	-	-	Other Capital Outlay	\$59,894.00	\$0.00	\$59,894.00
Subtotal:							\$123,221.00	\$5,885.99	\$129,106.99
TOTAL:							\$469,904.90	\$0.02	\$469,904.92

RESOLUTION NUMBER 9-8 BOE

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS FUND**

FOR THE FISCAL YEAR 2022-2023

- 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 program budget plans and 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;
- 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, and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 13th day of September, 2022 that:

- SECTION 1. The SCHOOL FEDERAL PROJECTS FUND is hereby amended as described on attached EXHIBIT H 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 13th day of September, 2022

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 9-8 BOE

**EXHIBIT: H
FUND NAME: SCHOOL FEDERAL PROJECTS FUND**

CATEGORY/DEPT/DESC: ESSER 3.0

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>				
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>SFunc</u>	<u>SObj</u>				
142	71100	206	935	-	-	Life Insurance	\$0.00	\$1,029.00	\$1,029.00
142	72120	131	935	00009	-	Medical Personnel	\$27,535.00	\$3,657.00	\$31,192.00
142	72120	201	935	00009	-	Social Security	\$1,707.00	\$287.00	\$1,994.00
142	72120	212	935	00009	-	Employer Medicare	\$399.00	\$54.00	\$453.00
142	72210	189	935	00020	-	Other Salaries & Wages	\$0.00	\$15,850.00	\$15,850.00
142	72210	201	935	-	-	Social Security	\$7,543.00	\$983.00	\$8,526.00
142	72210	212	935	-	-	Employer Medicare	\$1,764.00	\$230.00	\$1,994.00
142	72210	499	935	-	-	Other Supplies & Materials	\$0.00	\$2,000.00	\$2,000.00
142	72210	524	935	-	-	In Service/Staff Development	\$1,018,174.00	\$181,826.00	\$1,200,000.00
142	72250	120	935	00098	-	Computer Programmer(s)	\$35,180.00	\$588.00	\$35,768.00
142	72250	201	935	00098	-	Social Security	\$6,376.00	\$2,021.00	\$8,397.00
142	72250	204	935	00098	-	State Retirement	\$7,941.00	\$35.00	\$7,976.00
142	72250	206	935	00098	-	Life Insurance	\$229.00	\$27.00	\$256.00
142	72250	207	935	00098	-	Medical Insurance	\$25,780.00	\$3,907.00	\$29,687.00
142	72250	212	935	00098	-	Employer Medicare	\$1,491.00	\$472.00	\$1,963.00
142	72250	790	935	-	-	Other Equipment	\$2,000,866.38	\$1,111.12	\$2,001,977.50
142	72710	729	935	-	-	Transportation Equipment	\$71,918.00	\$54,119.00	\$126,037.00
142	76100	799	935	GYM09	-	Other Capital Outlay	\$166,756.00	\$244.00	\$167,000.00
142	76100	799	935	R0007	-	Other Capital Outlay	\$450,000.00	\$50,000.00	\$500,000.00
142	76100	799	935	R0011	-	Other Capital Outlay	\$450,000.00	\$50,000.00	\$500,000.00
142	71100	188	935	-	-	Bonus Payments	\$160,000.00	(\$60,000.00)	\$100,000.00
142	71100	471	935	-	-	Software	\$213,000.00	(\$54,890.00)	\$158,110.00
142	72120	204	935	00009	-	State Retirement	\$1,614.00	(\$1,614.00)	\$0.00
142	72120	206	935	00009	-	Life Insurance	\$128.00	(\$117.00)	\$11.00
142	72120	207	935	00009	-	Medical Insurance	\$20,965.00	(\$19,285.00)	\$1,680.00
142	72210	204	935	-	-	State Retirement	\$22,946.00	(\$4,972.00)	\$17,974.00
142	72250	189	935	-	-	Other Salaries & Wages	\$67,159.00	(\$35,171.00)	\$31,988.00
142	72410	139	935	00018	-	Assistant Principals	\$68,833.00	(\$10,371.00)	\$58,462.00
142	72410	201	935	00018	-	Social Security	\$4,268.00	(\$643.00)	\$3,625.00
142	72410	204	935	00018	-	State Retirement	\$5,982.00	(\$901.00)	\$5,081.00
142	72410	207	935	00018	-	Medical Insurance	\$13,531.00	(\$4,798.00)	\$8,733.00
142	72410	212	935	00018	-	Employer Medicare	\$998.00	(\$149.00)	\$849.00
142	72610	410	935	-	-	Custodial Supplies	\$50,000.00	(\$17,235.12)	\$32,764.88
142	72610	720	935	-	-	Plant Operation Equipment	\$18,216.00	(\$18,216.00)	\$0.00
142	76100	707	935	RMP01	-	Building Improvements	\$40,000.00	(\$40,000.00)	\$0.00
142	76100	799	935	HV006	-	Other Capital Outlay	\$204,331.66	(\$78.00)	\$204,253.66
142	76100	799	935	R0002	-	Other Capital Outlay	\$550,000.00	(\$50,000.00)	\$500,000.00
142	76100	799	935	R0010	-	Other Capital Outlay	\$550,000.00	(\$50,000.00)	\$500,000.00
TOTAL:							\$6,265,631.04	\$0.00	\$6,265,631.04