

KNOX COUNTY SCHOOLS

General Purpose School Fund

FY 2019 Revised Recommended Budget

April 30, 2018

Bob Thomas, Superintendent

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

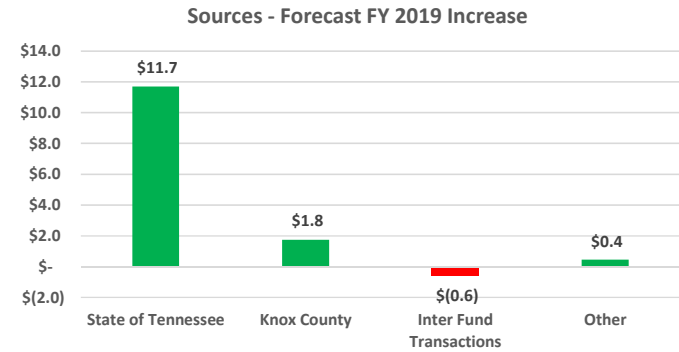
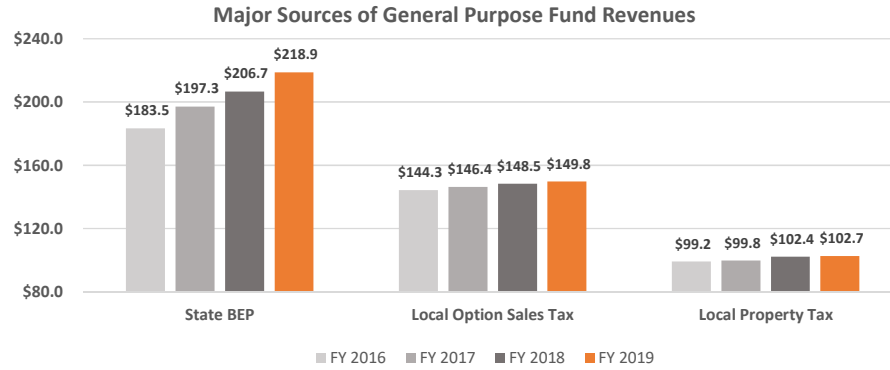
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Knox County Schools
General Purpose Fund Revenues Forecast for Fiscal Year 2019
30 April 2018
(dollars in millions)

	Actual		Budgeted	+ / -	Forecast
	FY 2016	FY 2017	FY 2018		FY 2019
Revenues by Source					
State BEP	\$ 183.5	\$ 197.3	\$ 206.7	\$ 12.1	\$ 218.9
Local Option Sales Tax	\$ 144.3	\$ 146.4	\$ 148.5	\$ 1.4	\$ 149.8
Local Property Tax	\$ 99.2	\$ 99.8	\$ 102.4	\$ 0.3	\$ 102.7
Other	\$ 18.3	\$ 15.1	\$ 13.6	\$ (0.5)	\$ 13.1
	\$ 445.3	\$ 458.5	\$ 471.2	\$ 13.3	\$ 484.5

	Actual		Budgeted	+ / -	Forecast
	FY 2016	FY 2017	FY 2018		FY 2019
Sources of the Forecast FY 2019 Increase					
State of Tennessee	\$ 187.1	\$ 200.8	\$ 210.9	\$ 11.7	\$ 222.6
Knox County	\$ 246.3	\$ 249.0	\$ 253.5	\$ 1.8	\$ 255.3
Inter Fund Transactions	\$ 9.0	\$ 3.4	\$ 5.2	\$ (0.6)	\$ 4.6
Other	\$ 2.9	\$ 5.4	\$ 1.6	\$ 0.4	\$ 2.0
	\$ 445.3	\$ 458.5	\$ 471.2	\$ 13.3	\$ 484.5

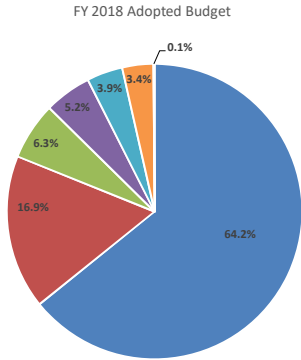


Knox County Schools
General Purpose Fund Revenue Forecast for Fiscal Year 2019
as of April 30, 2018

	FY 2016		FY 2017		Adopted Budget FY 2018	+ / -	Forecast FY 2019
	Budget	Actual	Budget	Actual			
State of Tennessee							
State funds allocated to Knox County Schools (KCS) under the Tennessee Basic Education Program (BEP) represent the largest single line item source of revenue in the district's General Purpose Fund budget. Tennessee's BEP allocations to Local Education Authorities (LEAs) are based on prior academic year student enrollment, local taxing authorities' capacity to raise local revenues, and the pool of BEP money appropriated by the state. For fiscal 2019, Governor Haslam has recommended a \$185 million increase in BEP funding, bringing the total for the state to \$4.8 billion. In April, KCS will receive a first estimate of the BEP funds that will be allocated to the district, with a final allocation communicated to the district in July. Included below is an estimate of the increase that KCS will receive in FY 2019 based on an analysis of the Governor Haslam's budget proposal.							
Basic Education Program							
Adopted Budget					\$ 206,746,000		
Adjustment: FY 2018 Final Allocation -- January 2018						\$ 2,674,000	\$ 209,420,000
Estimated Additional Allocation						9,439,000	9,439,000
Total Basic Education Program	\$ 181,822,000	\$ 183,467,000	\$ 195,500,000	\$ 197,263,894	\$ 206,746,000	\$ 12,113,000	\$ 218,859,000
		<i>Percent of the Total</i>	<i>43.11%</i>	<i>43.02%</i>	<i>43.88%</i>	<i>90.63%</i>	<i>45.17%</i>
Other State Sources							
Driver Education	\$ 85,000	\$ 116,619	\$ 85,000	\$ 136,368	\$ 85,000	\$ 31,000	\$ 116,000
Career Ladder Program	1,500,000	1,185,360	1,300,000	1,122,438	1,300,000	(200,000)	1,100,000
Mixed Drink Tax	1,860,000	2,319,587	2,400,000	2,090,702	2,600,000	(300,000)	2,300,000
Medicaid Reimbursements	1,000,000	54,843	394,000	215,812	130,000	70,000	200,000
Total Other State Sources	\$ 4,445,000	\$ 3,676,409	\$ 4,179,000	\$ 3,565,320	\$ 4,115,000	\$ (399,000)	\$ 3,716,000
		<i>Percent of the Total</i>	<i>0.92%</i>	<i>0.78%</i>	<i>0.87%</i>	<i>-2.99%</i>	<i>0.77%</i>
Total State of Tennessee	\$ 186,267,000	\$ 187,143,409	\$ 199,679,000	\$ 200,829,214	\$ 210,861,000	\$ 11,714,000	\$ 222,575,000
		<i>Percent of the Total</i>	<i>44.03%</i>	<i>43.80%</i>	<i>44.75%</i>	<i>87.64%</i>	<i>45.94%</i>
Knox County Taxes and Fees							
The two principal sources of local funding for K-12 public education in Knox County are the Local Option Sales Tax and Real and Personal Property Taxes. 72.2% of the 2.25% Local Option Sales Tax collected in the City of Knoxville and the County proper is allocated to the KCS General Purpose Fund, while 50.0% of the 2.25% Local Option Sales Tax collected in the City of Farragut is allocated to the fund. Of the \$2.12 county property tax rate, \$0.80 or 37.74% is allocated to the KCS General Purpose Fund.							
Local Option Sales Tax							
Sales Tax	\$ 137,890,000	\$ 144,235,468	\$ 144,548,000	\$ 146,317,985	\$ 148,370,000	\$ 1,391,000	\$ 149,761,000
Sales Tax - Telecomm	35,000	36,733	40,000	32,212	40,000	(40,000)	-
Sales Tax - Partnership	45,000	49,190	49,000	49,190	49,000		49,000
Total Local Option Sales Tax	\$ 137,970,000	\$ 144,321,391	\$ 144,637,000	\$ 146,399,387	\$ 148,459,000	\$ 1,351,000	\$ 149,810,000
		<i>Percent of the Total</i>	<i>31.89%</i>	<i>31.93%</i>	<i>31.51%</i>	<i>10.11%</i>	<i>30.92%</i>
Property Taxes							
Current Property Taxes	\$ 95,216,000	\$ 95,954,319	\$ 97,152,000	\$ 97,181,879	\$ 99,616,000	\$ 144,000	\$ 99,760,000
Tax Increment Financing	(100,000)	(744,245)	(800,000)	(715,028)	(850,000)	150,000	(700,000)
Delinquent Property Taxes	1,500,000	988,614	925,000	983,074	950,000	30,000	980,000
Clerk and Master Delinquent Collections	2,108,000	1,970,106	1,500,000	1,447,435	1,750,000		1,750,000
Taxpayer Interest and Penalty	1,300,000	1,068,381	650,000	923,840	900,000	25,000	925,000
Total Property Taxes	\$ 100,024,000	\$ 99,237,175	\$ 99,427,000	\$ 99,821,199	\$ 102,366,000	\$ 349,000	\$ 102,715,000
		<i>Percent of the Total</i>	<i>21.92%</i>	<i>21.77%</i>	<i>21.73%</i>	<i>2.61%</i>	<i>21.20%</i>
Other Local Taxes and Fees							
Wheel Tax	\$ 1,525,000	\$ 1,600,726	\$ 1,575,000	\$ 1,650,161	\$ 1,600,000	\$ 50,000	\$ 1,650,000
Litigation Tax	1,090,000	1,082,452	1,037,000	1,083,847	1,080,000		1,080,000
Marriage Licenses	30,000	35,871	32,000	35,550	35,000		35,000
Total Knox County Taxes and Fees	\$ 240,639,000	\$ 246,277,615	\$ 246,708,000	\$ 248,990,142	\$ 253,540,000	\$ 1,750,000	\$ 255,290,000
		<i>Percent of the Total</i>	<i>54.40%</i>	<i>54.30%</i>	<i>53.81%</i>	<i>13.09%</i>	<i>52.69%</i>
Other Sources							
Current Charges							
Receipts from Individual Schools	\$ 50,000	\$ 173,767	\$ 100,000	\$ 1,335,369	\$ 100,000	\$ 100,000	\$ 200,000
Additional Attorney Fees	500,000	369,334	375,000	323,015	375,000		375,000
Leases and Rentals	325,000	424,357	325,000	434,254	325,000	100,000	425,000
Miscellaneous Items	315,000	477,451	225,000	588,444	225,000	272,000	497,000
Total Other Charges	\$ 1,190,000	\$ 1,444,909	\$ 1,025,000	\$ 2,681,083	\$ 1,025,000	\$ 472,000	\$ 1,497,000
Reimbursements and Operating Transfers							
School Nutrition Fund	\$ 1,460,000	\$ 1,460,000	\$ 1,460,000	\$ 1,460,008	\$ 1,560,000	\$ -	\$ 1,560,000
Indirect Costs Federal Fund	917,000	1,480,879	1,000,000	920,910	1,000,000		1,000,000
Federal ROTC Salaries Reimbursement	475,000	478,785	526,000	553,327	526,000		526,000
Knox County Government Grants and Transfers							
APEX	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Kindergarten Intervention	1,182,000	1,182,000	1,182,000	1,182,000	1,182,000		1,182,000
Early Literacy	2,870,000	2,870,000	1,920,000	1,920,000	1,470,000	(570,000)	900,000
Total Reimbursements and Operating Transfers	\$ 9,904,000	\$ 10,471,664	\$ 6,088,000	\$ 6,036,245	\$ 5,738,000	\$ (570,000)	\$ 5,168,000
Total Other Sources	\$ 11,569,000	\$ 12,395,358	\$ 7,639,000	\$ 9,270,655	\$ 6,763,000	\$ (98,000)	\$ 6,665,000
		<i>Percent of the Total</i>	<i>1.68%</i>	<i>2.02%</i>	<i>1.44%</i>	<i>-0.73%</i>	<i>1.38%</i>
Total General Purpose Fund Revenues	\$ 438,000,000	\$ 445,337,597	\$ 453,500,000	\$ 458,536,684	\$ 471,164,000	\$ 13,366,000	\$ 484,530,000
		<i>Percent Increase</i>				<i>2.84%</i>	

**Knox County Schools
General Purpose School Fund
Operating Budget
Fiscal Year 2019**

Major Categories of Spending

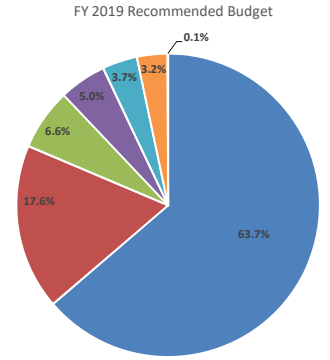


- Salaries and Wages
- Payroll Taxes and Employee Benefits
- Contracted Services
- Supplies and Materials
- Other Uses
- Debt Service and Capital Leases
- Capital Outlays

	Note	FY 2018 Adopted Budget		Line Item Transfers + / -	FY 2018 Current Budget		Y2Y Increase (Decrease)		FY 2019 Recommended Budget	
		\$	%		\$	%	Dollars	Percent	\$	%
Salaries and Wages	1	\$ 302,516,894	64.2%	\$ (49,274)	\$ 302,467,620	64.2%	\$ 6,360,925	2.1%	\$ 308,828,545	63.7%
Payroll Taxes and Employee Benefits	2	79,557,200	16.9%	8,293	79,565,493	16.9%	5,949,666	7.5%	85,515,159	17.6%
Contracted Services	3	29,573,360	6.3%	1,001,556	30,574,916	6.5%	1,163,245	3.8%	31,738,161	6.6%
Supplies and Materials	4	24,380,090	5.2%	(1,046,913)	23,333,177	5.0%	1,035,755	4.4%	24,368,932	5.0%
Other Uses	5	18,499,210	3.9%	79,138	18,578,348	3.9%	(569,000)	(3.1)%	18,009,348	3.7%
Debt Service and Capital Leases	6	15,982,035	3.4%	-	15,982,035	3.4%	(254,734)	(1.6)%	15,727,301	3.2%
Capital Outlays	7	637,211	0.1%	7,200	644,411	0.1%	(301,857)	(46.8)%	342,554	0.1%
Adopted Total		\$ 471,146,000	100.0%	\$ -	\$ 471,146,000	100.0%	\$ 13,384,000	2.8%	\$ 484,530,000	100.0%

SIGNIFICANT COMPONENT CHANGES TO THE MAJOR CATEGORIES OF SPENDING

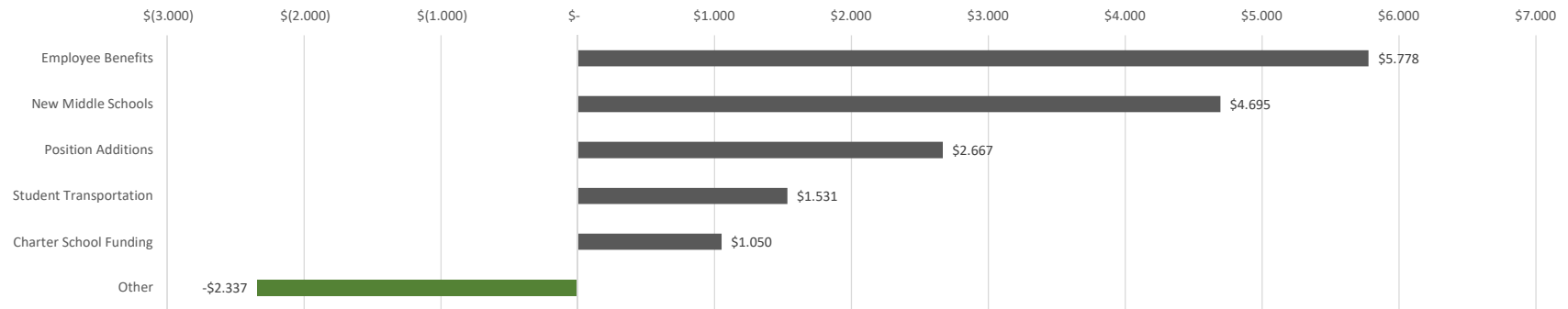
- Note 1:** Additional staff required for the two new middle schools, an increase of 16 additional days for the cusp and priority schools, and the FY 2018 staffing additional for unanticipated needs to the base budget.
- Note 2:** Increase in medical insurance premiums and employer contribution rate to the Tennessee Consolidated Retirement System (TCRS). Medical insurance premiums increased by 13.3% effective January 1, 2018, and are projected to increase an additional 5% on January 1, 2019. The employer contribution rate to TCRS will increase from 9.08% to 10.46% effective July 1, 2018. The associated benefit costs for the additional staff for the new middle schools and the additional unanticipated staff also contributed to this increase.
- Note 3:** Additional \$1.0 million for student transportation finishes out the three year agreement. Additional buses needed for rezoning of Watt Road area and changes to system-wide start and end times at Fulton High and Austin East. Increase in maintenance parking, inspection costs, and maintenance related contracts.
- Note 4:** Incremental cost of opening two new middle schools, as well as increases in costs of certain long-term contractual commitments.
- Note 5:** Lower deposit premium for workers compensation insurance and small actuarial adjustment for closed plans.
- Note 6:** Scheduled debt service and capital lease payments.
- Note 7:** Restrictions on capital outlays and financing of vehicles with short term debt.



- Salaries and Wages
- Payroll Taxes and Employee Benefits
- Contracted Services
- Supplies and Materials
- Other Uses
- Debt Service and Capital Leases

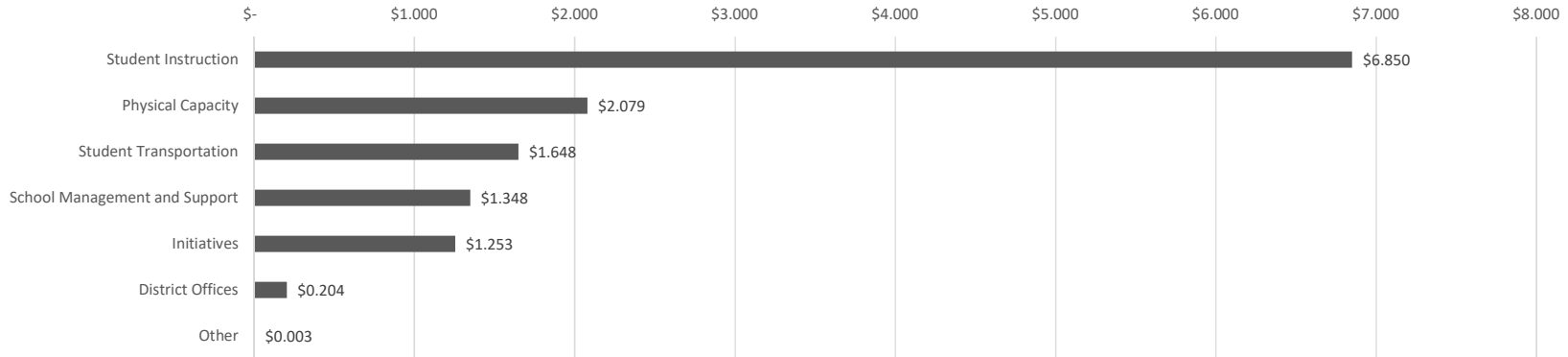
KNOX COUNTY SCHOOLS
FY 2019 GENERAL PURPOSE FUND BUDGET - RECOMMENDED EXPENDITURE INCREASE - SUMMARIZED BY EXPENDITURE TYPE
30 APRIL 2018

	Millions	% of Total	Highlights
Employee Benefits	\$ 5.778	43 %	Additional health insurance and state retirement costs
New Middle Schools	4.695	35 %	Incremental costs to run the new Gibbs and Hardin Valley Middle Schools
Position Additions	2.667	20 %	Positions required to address critical student needs and to focus on reading and the issues of struggling schools.
Student Transportation	1.531	11 %	Year three of three increase of \$1.0 million in payments to bus contractors, new middle schools, additional bus aides, and rezoning.
Charter School Funding	1.050	8 %	Flow-through funding to Emerald Academy which is scheduled to add two grades and 125 students.
Other	<u>(2.337)</u>	(17) %	Memorandum of Agreement with Project GRAD and in some in school magnet programs modified.
	<u>\$ 13.384</u>	100 %	



KNOX COUNTY SCHOOLS
FY 2019 GENERAL PURPOSE FUND BUDGET - RECOMMENDED EXPENDITURE INCREASE - SUMMARIZED BY AREA OF UTILIZATION
30 APRIL 2018

	Millions	% of Total	Highlights
Student Instruction	\$ 6.850	51 %	Staffing two new middle schools, additional compensation and teaching and educational assistant positions for struggling schools, health insurance and retirement cost increases.
Physical Capacity	2.079	16 %	Contractual commitments and incremental costs of two new middle schools
Student Transportation	1.648	12 %	Year three of three increase of \$1.0 million in payments to bus contractors, new middle schools, additional bus aides, and rezoning.
School Management and Support	1.348	10 %	Staffing two new middle schools, critical student needs positions, health insurance and retirement cost increases.
Initiatives	1.253	9 %	Reduction in funding for Project GRAD and magnet programs redirected to assist in teaching reading and improvements at struggling schools.
District Offices	0.204	2 %	Health insurance and retirement cost increases.
Other	0.003	0 %	Reductions in workers compensation insurance deposit premium, debt service requirement, capital outlays, actuarial adjustment for closed retirement plans, and projected sick leave payout.
	<u>\$ 13.384</u>	100 %	



Knox County Schools
 General Purpose School Fund Operating Budget
 Projected Expenditure Increases and (Decreases) for Fiscal Year 2019
 as of April 30, 2018

Expenditure	Explanation of Commitment	Projected Increase (Decrease)	
Employer Funded Cost of Employee Benefits			
Health Insurance	Health insurance premiums increased 13.3% at January 1, 2018, and are projected to increase another 5.0% at January 1, 2019.	\$ 4,300,000	
Tennessee Consolidated Retirement System	Employer contributions to the state retirement plan increase from 9.08% to 10.46% of certified employee compensation effective July 1, 2018.	2,100,000	
Workers Compensation Insurance	Deposit premium reduction resulting from active management of workers compensation claims.	(400,000)	
Closed Local Retirement Plans	Annual actuarially determined contribution to closed local retirement plans is expected to decrease from \$2,813,000 to \$2,591,000.	(222,000)	\$ 5,778,000
New Middle Schools			
Gibbs Middle School	Incremental costs to operate two new middle schools which open in the fall of 2018. Total annual cost of operation (excluding debt service) is projected to be \$3.8 million for Gibbs Middle and \$5.0 million for Hardin Valley Middle.	1,773,000	
Hardin Valley Middle School		2,922,000	4,695,000
Lonsdale and Sam E. Hill			
Move Lonsdale Kindergarten to Sam E. Hill	Sam E. Hill operating costs to be shared with federal programs that fund the currently existing Pre K program at Sam E. Hill.		121,000
Cusp and Priority Schools Staff Compensation			
Leadership Academy	Memorandum of Understanding with University of Tennessee not renewed.	(910,000)	
Teacher Compensation			
Increase in Scheduled Year	Additional sixteen days compensation for teachers at the Cusp and Priority Schools.	1,344,000	
Less: Anticipated Title I Funding	Planned Title I funded portion of the compensation initiative.	(434,000)	-
Student Transportation, Physical Capacity, Technology, and Human Resources			
Student Transportation			
Payments to Vehicle Owners	Year 3 of 3: Planned base budget build for payments to bus contractors.	1,000,000	
Bus Aides	Meet new state requirement for bus aides.	330,000	
Additional Buses	Watt Road area rezoning and bell schedule changed to system wide start and end times at Fulton and Austin East High Schools.	315,000	
Software Upgrade Delay	Purchase of routing software delayed until fiscal year 2020.	(114,000)	1,531,000
Increases in the Cost of Supplies, Materials and Contracted Services			
Maintenance	Maintenance lot rental, inspection costs, artificial turf maintenance and repairs, cooling tower chemical treatment, and playground mulch.	175,000	
Operations	Mowing services, fire system monitoring, and elevator maintenance and repairs.	169,000	
Information Technology	Annual maintenance and support agreements, upgrades, and repairs for school internet.	197,000	
Human Resources	Job fitness evaluations, onboarding program costs, and scripts for Randa.	41,000	582,000
Reductions in Operating Budget Capital Outlays			
Career and Technical Education	One time funding for Richard Yoakley CTE equipment was included in the FY 2018 Budget.	(102,000)	
Vehicles	Purchased with short term financing through Knox County capital budget.	(200,000)	(302,000)
Programs and Curricular Areas			
Early Literacy	Scheduled phase-out of Early Literacy Grant provided by Knox County. Final year of the grant. See Revenue Projection.	(570,000)	
Contracted Services	Proposed new Memorandum of Agreement with Project GRAD.	(542,000)	
Magnet Programs	Centralization of allocation process and repurposing of positions to literacy initiative.	(880,000)	
Athletic Insurance	Now a self supporting Local Project funded through jamboree ticket sales and student fees.	(280,000)	(2,272,000)
Flow Through Items			
Charter School Funding	Emerald Academy's enrollment is expected to increase by 125 students in two additional grade levels. State and local funding flow through.	1,050,000	
Career Ladder	Anticipated reduction in payments of state funds to qualifying educators. Offset by revenue reduction. See Revenue Projection.	(200,000)	850,000
Debt Service			
Bonded Debt, Loan Payable, and Capital Leases	Reduction in debt service funding from \$15,982,000 to \$15,667,000 based on detailed debt and capital lease repayment schedules.		(315,000)
Entity Level Expenditures			
Trustee's Commission	Additional commission payable to the Knox County Trustee based on forecasted increase in revenues.		49,000
Projected Net Expenditure Increase for FY 2019			10,717,000
Staffing Additions			
Critical Student Needs	18.6 FTE: ELL and Special Education Teachers, Nurses, Assistive Technologists and Restorative Interventionists.	1,037,000	
Gifted and Talented Program	Net impact of shifting Gifted and Talented from Title IIA with focus on student instruction.	150,000	
District Wide Support	Positions focused on reading instruction and assistance to struggling schools.	1,480,000	2,667,000
Total Projected Increase to FY 2018 Base Budget			13,384,000
FY 2018 Base Budget			471,146,000
Projected FY 2019 Total Expenditures			484,530,000
Projected FY 2019 Revenues			484,530,000
Projected Surplus (Shortfall)			\$ -

Note: The cost of a 1.0% increase in compensation for teachers--including payroll taxes and contributions to the state retirement fund--would be approximately \$2,300,000. A 1.0% increase in compensation for all employees would cost approximately \$3,500,000 including payroll taxes and contributions to the state and local retirement funds.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

LINE ITEM EXPENDITURES							
	Fiscal Year 2018 Approved	Line Item Transfers + / -	Fiscal Year 2018 Current	+ / -	Fiscal Year 2019 Recommended	Percentage Change	
Grand Total	\$ 471,146,000	\$ -	\$ 471,146,000	\$ 13,384,000	\$ 484,530,000	2.8 %	
Salaries and Wages							
Teachers	\$ 189,077,657	\$ -	\$ 189,077,657	\$ 2,565,543	\$ 191,643,200	1.4 %	
Assistant Principals	10,846,600	90,000	10,936,600	(360,200)	10,576,400	(3.3) %	
Educational Assistants	10,515,690	-	10,515,690	155,610	10,671,300	1.5 %	
Custodians	8,721,180	-	8,721,180	257,400	8,978,580	3.0 %	
Principals	8,334,800	-	8,334,800	76,000	8,410,800	0.9 %	
Directors and Supervisors	8,021,550	-	8,021,550	(169,813)	7,851,737	(2.1) %	
Guidance Counselors	6,790,420	-	6,790,420	26,650	6,817,070	0.4 %	
Secretaries	6,309,820	(127,200)	6,182,620	(203,410)	5,979,210	(3.3) %	
Maintenance	6,046,500	-	6,046,500	168,772	6,215,272	2.8 %	
Medical and Health Services	5,278,060	-	5,278,060	1,048,940	6,327,000	19.9 %	
Librarians	4,370,450	-	4,370,450	134,550	4,505,000	3.1 %	
Information Technology	4,069,000	-	4,069,000	125,200	4,194,200	3.1 %	
Instructional Support Positions	3,813,750	-	3,813,750	512,000	4,325,750	13.4 %	
Clerical	3,958,932	9,284	3,968,216	(150,716)	3,817,500	(3.8) %	
Speech Pathologists	3,469,100	-	3,469,100	56,500	3,525,600	1.6 %	
Security	3,404,000	-	3,404,000	59,200	3,463,200	1.7 %	
Substitute Teachers	3,000,000	(7,037)	2,992,963	7,037	3,000,000	0.2 %	
New Employee Signing Bonuses	510,000	-	510,000	50,000	560,000	9.8 %	
Other Full-Time Regular	2,317,745	(27,218)	2,290,527	1,532,065	3,822,592	66.9 %	
Social Workers	2,475,200	-	2,475,200	4,420	2,479,620	0.2 %	
Psychologists	2,412,400	-	2,412,400	65,200	2,477,600	2.7 %	
Sick Leave Payout	2,376,103	-	2,376,103	(610,000)	1,766,103	(25.7) %	
Athletic Coach Supplements	1,150,000	-	1,150,000	-	1,150,000	-	
ROTC Instructors	1,113,876	-	1,113,876	65,124	1,179,000	5.8 %	
Lead Teacher Supplements	937,500	-	937,500	-	937,500	-	
Leadership Academy Fellows	683,000	-	683,000	(683,000)	-	(100.0) %	
In-Service and Other Supplements	391,747	12,897	404,644	1,098,733	1,503,377	271.5 %	
Bus Aide Supplements	354,000	-	354,000	337,520	691,520	95.3 %	
Homebound Teachers	308,600	-	308,600	17,200	325,800	5.6 %	
Administrative Assistants	254,400	-	254,400	172,600	427,000	67.8 %	
Temporary Employees	223,853	-	223,853	-	223,853	-	
Superintendent of Schools	220,000	-	220,000	-	220,000	-	
Board of Education Members	197,100	-	197,100	1,800	198,900	0.9 %	
Travel Supplements	185,521	-	185,521	-	185,521	-	
Accountants	130,140	-	130,140	-	130,140	-	
Assistant Superintendent	121,000	-	121,000	-	121,000	-	
Secretary to the Board of Education	69,200	-	69,200	-	69,200	-	
Extended Contracts	58,000	-	58,000	-	58,000	-	
	302,516,894	(49,274)	302,467,620	6,360,925	308,828,545	2.1 %	
Payroll Taxes and Employee Benefits							
Medical Insurance Premiums	30,365,972	3,032	30,369,004	4,274,737	34,643,741	14.1 %	
Social Security Taxes	23,147,516	2,799	23,150,315	(945,542)	22,204,772	(4.1) %	
State Retirement Contribution	22,702,302	350	22,702,652	2,343,295	25,045,947	10.3 %	
Local Retirement Contribution	2,794,325	2,112	2,796,437	292,271	3,088,708	10.5 %	
Life Insurance Premiums	304,734	-	304,734	47,109	351,843	15.5 %	
Dental Insurance Premiums	174,851	-	174,851	296	175,147	0.2 %	
Other Insurance Premiums	65,000	-	65,000	(60,000)	5,000	(92.3) %	
Disability Insurance Premiums	2,500	-	2,500	(2,500)	-	(100.0) %	
	79,557,200	8,293	79,565,493	5,949,666	85,515,159	7.5 %	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

LINE ITEM EXPENDITURES							
	Fiscal Year 2018 Approved	Line Item Transfers + / -	Fiscal Year 2018 Current	+ / -	Fiscal Year 2019 Recommended	Percentage Change	
Grand Total	\$ 471,146,000	\$ -	\$ 471,146,000	\$ 13,384,000	\$ 484,530,000	2.8 %	
Contracted Services							
Contracts with Vehicle Owners	17,332,599	(19,940)	17,312,659	1,397,500	18,710,159	8.1 %	
Equipment - Rent, Repairs, and Maintenance	2,433,690	(5,600)	2,428,090	25,000	2,453,090	1.0 %	
Communication and Information Technology	2,106,079	(354,697)	1,751,382	(106,099)	1,645,283	(6.1) %	
Maintenance Contracts	1,932,135	(586,200)	1,345,935	15,000	1,360,935	1.1 %	
Contracts with Other Agencies	1,258,171	(175)	1,257,996	(541,742)	716,254	(43.1) %	
Buildings and Grounds - Repairs and Maintenance	1,055,450	-	1,055,450	375,000	1,430,450	35.5 %	
Contracts With Public Agencies	172,500	-	172,500	-	172,500	-	
Evaluation and Testing	734,100	-	734,100	-	734,100	-	
Contracts With Private Agencies	602,955	(94,234)	508,721	-	508,721	-	
Other Professional Services	471,115	-	471,115	41,000	512,115	8.7 %	
Waste Disposal and Recycling	460,000	5,600	465,600	50,000	515,600	10.7 %	
Other Miscellaneous Services	99,400	18,000	117,400	10,000	127,400	8.5 %	
Internet Connectivity	-	1,200,000	1,200,000	-	1,200,000	-	
Student Tuition	-	137,769	137,769	-	137,769	-	
Employee Travel	223,005	100	223,105	-	223,105	-	
Employee Dues and Memberships	189,540	3,232	192,772	-	192,772	-	
Postage and Freight	108,750	24	108,774	-	108,774	-	
Software Licensing and Maintenance	104,635	679,759	784,394	(129,914)	654,480	(16.6) %	
Legal Services	80,000	-	80,000	-	80,000	-	
Vehicles - Repairs and Maintenance	52,503	-	52,503	5,000	57,503	9.5 %	
Employee Tuition	47,483	-	47,483	-	47,483	-	
Contracts With Parents	25,000	-	25,000	-	25,000	-	
Rent - Real Estate	24,500	21,808	46,308	-	46,308	-	
Operating Lease Payments	20,000	-	20,000	-	20,000	-	
Medical Health Services	16,500	-	16,500	-	16,500	-	
Consulting	15,000	(2,500)	12,500	-	12,500	-	
Advertising	8,250	(1,390)	6,860	-	6,860	-	
Bank Fees	-	-	-	22,500	22,500	-	
Licensing and Related Costs	-	-	-	-	-	-	
	29,573,360	1,001,556	30,574,916	1,163,245	31,738,161	3.8 %	
Supplies and Materials							
Electricity	9,893,237	-	9,893,237	170,000	10,063,237	1.7 %	
Buildings and Grounds - Repairs and Maintenance	1,963,561	-	1,963,561	394,000	2,357,561	20.1 %	
Water and Sewer	1,479,280	-	1,479,280	40,000	1,519,280	2.7 %	
Educational Materials	1,286,423	18,762	1,305,185	(4,400)	1,300,785	(0.3) %	
Allocation to Schools - Fee Waiver	1,197,638	-	1,197,638	-	1,197,638	-	
Allocation to Schools - Administrative	1,118,170	(203,100)	915,070	(139,759)	775,311	(15.3) %	
Natural Gas	1,070,000	-	1,070,000	15,000	1,085,000	1.4 %	
Textbooks	1,000,000	-	1,000,000	99,550	1,099,550	10.0 %	
Networking and Information Technology	856,000	(850,000)	6,000	-	6,000	-	
Allocation to Teachers - BEP	722,000	-	722,000	50,000	772,000	6.9 %	
Data Processing Equipment	-	31,354	31,354	-	31,354	-	
Office and Other Minor Equipment	695,211	(48,665)	646,546	76,310	722,856	11.8 %	
Heating, Ventilation, and Air Conditioning	632,686	(226,686)	406,000	50,000	456,000	12.3 %	
Instructional Materials	582,130	216,244	798,374	77,332	875,706	9.7 %	
Vehicles - Repairs and Maintenance	400,000	-	400,000	30,000	430,000	7.5 %	
Gasoline	319,260	500	319,760	44,000	363,760	13.8 %	
Equipment - Repairs and Maintenance	245,320	-	245,320	10,000	255,320	4.1 %	
Electrical	236,000	-	236,000	10,000	246,000	4.2 %	
Library Books and Media	172,785	-	172,785	-	172,785	-	
Drugs and Medical	139,155	-	139,155	-	139,155	-	

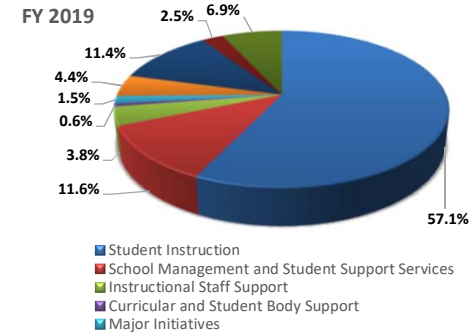
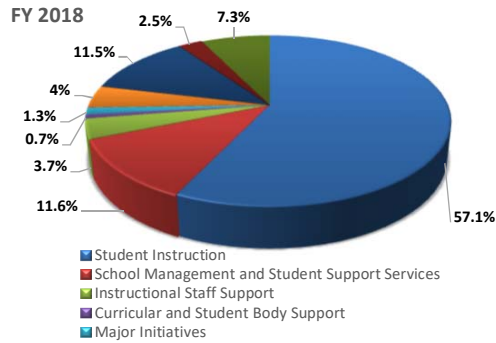
**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

LINE ITEM EXPENDITURES							
	Fiscal Year 2018 Approved	Line Item Transfers + / -	Fiscal Year 2018 Current	+ / -	Fiscal Year 2019 Recommended	Percentage Change	
Grand Total	\$ 471,146,000	\$ -	\$ 471,146,000	\$ 13,384,000	\$ 484,530,000	2.8 %	
Plumbing	125,000	-	125,000	15,000	140,000	12.0 %	
Other Daily Operations	70,625	1,000	71,625	(5,000)	66,625	(7.0) %	
Safety and Law Enforcement	48,532	-	48,532	-	48,532	-	
Other	45,700	-	45,700	53,722	99,422	117.6 %	
Grounds Maintenance	30,000	-	30,000	50,000	80,000	166.7 %	
Food	27,009	7,628	34,637	-	34,637	-	
Other Fuel	13,659	-	13,659	-	13,659	-	
Periodicals	10,709	6,050	16,759	-	16,759	-	
	24,380,090	(1,046,913)	23,333,177	1,035,755	24,368,932	4.4 %	
Other Uses							
Trustee's Commission	4,122,161	-	4,122,161	49,000	4,171,161	1.2 %	
Charter School Funding	2,871,000	-	2,871,000	1,050,000	3,921,000	36.6 %	
Actuarial Charge - Local Retirement	2,813,000	-	2,813,000	(222,000)	2,591,000	(7.9) %	
Transfers to Local Projects Fund	2,171,000	81,000	2,252,000	(530,000)	1,722,000	(23.5) %	
Workers Compensation Insurance	1,405,000	-	1,405,000	(400,000)	1,005,000	(28.5) %	
Career Ladder Program	1,300,000	-	1,300,000	(200,000)	1,100,000	(15.4) %	
In Service and Staff Development	928,677	29,958	958,635	(40,000)	918,635	(4.2) %	
Space Cost	885,000	-	885,000	-	885,000	-	
Insurance Related Expenses	739,714	-	739,714	(276,000)	463,714	(37.3) %	
Other	623,658	(31,820)	591,838	-	591,838	-	
Liability Charges	500,000	-	500,000	-	500,000	-	
Unemployment Compensation	140,000	-	140,000	-	140,000	-	
	18,499,210	79,138	18,578,348	(569,000)	18,009,348	(3.1) %	
Debt Service and Capital Leases							
Transfers to Debt Service Fund and Capital Leases	15,982,035	-	15,982,035	(254,734)	15,727,301	(1.6) %	
	15,982,035	-	15,982,035	(254,734)	15,727,301	(1.6) %	
Capital Outlays							
Information Technology Equipment	201,354	(31,354)	170,000	-	170,000	-	
Vehicles	200,000	-	200,000	(200,000)	-	(100.0) %	
Career and Technology Education Equipment	101,857	-	101,857	(101,857)	-	(100.0) %	
Building Construction	64,000	-	64,000	-	64,000	-	
Machinery, Equipment, and Furniture	50,000	38,554	88,554	-	88,554	-	
Heating and Air Conditioning	10,000	-	10,000	-	10,000	-	
Regular Education Equipment	10,000	-	10,000	-	10,000	-	
	637,211	7,200	644,411	(301,857)	342,554	(46.8) %	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

AREAS OF UTILIZATION

	Fiscal Year 2018 Approved		Line Item Transfers + / -		Fiscal Year 2018 Current		Y2Y Increase (Decrease)		Fiscal Year 2019 Recommended	
Grand Total	\$ 471,146,000		\$ -		\$ 471,146,000		\$ 13,384,000		\$ 484,530,000	
Areas of Utilization										
Student Instruction	\$ 269,066,871	57.1%	\$ 871,884	6.5%	\$ 269,938,755	57.3%	\$ 6,850,084	51.2%	\$ 276,788,839	57.1%
School Management and Student Support Services	54,833,210	11.6%	96,050	0.7%	54,929,260	11.7%	1,348,145	10.1%	56,277,405	11.6%
Instructional Staff Support	17,656,340	3.7%	(106,476)	-0.8%	17,549,864	3.7%	886,596	6.6%	18,436,460	3.8%
Curricular and Student Body Support	3,310,039	0.7%	71,664	0.5%	3,381,703	0.7%	(241,244)	-1.8%	3,140,459	0.6%
Major Initiatives	6,272,349	1.3%	(125,003)	-0.9%	6,147,346	1.3%	1,253,199	9.4%	7,400,545	1.5%
Transportation	19,898,446	4.2%	-	0.0%	19,898,446	4.2%	1,647,677	12.3%	21,546,123	4.4%
Physical Capacity	54,090,390	11.5%	(959,319)	-7.2%	53,131,071	11.3%	2,078,207	15.5%	55,209,278	11.4%
District Offices	11,787,791	2.5%	151,200	1.1%	11,938,991	2.5%	203,859	1.5%	12,142,850	2.5%
Other	34,230,564	7.3%	-	0.0%	34,230,564	7.3%	(642,523)	-4.8%	33,588,041	6.9%



**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

AREAS OF UTILIZATION BY PROGRAM

			Fiscal Year 2018 Approved	Line Item Transfers + / -	Fiscal Year 2018 Current	+ / -	Fiscal Year 2019 Recommended	Percentage Increase (Decrease)
Grand Totals			\$ 471,146,000	\$ -	\$ 471,146,000	\$ 13,384,000	\$ 484,530,000	2.84 %
Page Number Student Instruction								
A-1	71100	Regular Education	\$ 207,916,225	\$ 536,929	\$ 208,453,154	\$ 5,506,205	\$ 213,959,359	2.64 %
A-2	71200	Special Education	41,485,969	-	41,485,969	1,257,387	42,743,356	3.03 %
A-3	71300	Career and Technical Education	11,259,648	353,955	11,613,603	(309,417)	11,304,186	(2.66) %
A-4	71150	Alternative Schools	1,871,753	-	1,871,753	59,614	1,931,367	3.18 %
A-5	71122	Summer Activities	287,255	-	287,255	722	287,977	0.25 %
A-6	71144	English Language Learners	5,708,483	-	5,708,483	327,272	6,035,755	5.73 %
A-7	71160	Paul Kelley Volunteer Academy	537,538	(19,000)	518,538	8,300	526,838	1.60 %
Sub Total			\$ 269,066,871	\$ 871,884	\$ 269,938,755	\$ 6,850,084	\$ 276,788,839	2.54 %
Page Number School Management and Student Support Services								
B-1	72410	Office of the Principal - Regular Instruction Schools	\$ 32,094,851	\$ 90,000	\$ 32,184,851	\$ (768,285)	\$ 31,416,566	(2.39) %
B-2	72415	Office of the Principal - Alternative Schools	334,863	-	334,863	(28,974)	305,889	(8.65) %
B-3	72420	Office of the Principal - Special Education Schools	300,805	-	300,805	37,723	338,528	12.54 %
B-4	72460	Office of the Principal - Paul Kelley Volunteer Academy	290,189	-	290,189	4,216	294,405	1.45 %
B-5	72134	School Counselors	8,374,893	-	8,374,893	185,978	8,560,871	2.22 %
B-6	72216	Library and Media Services	5,959,104	6,050	5,965,154	231,810	6,196,964	3.89 %
B-7	72120	Health Services	2,619,254	-	2,619,254	1,415,287	4,034,541	54.03 %
B-8	72110	Attendance	2,130,096	-	2,130,096	27,868	2,157,964	1.31 %
B-9	72130	Other Student Support Services	2,729,155	-	2,729,155	242,521	2,971,676	8.89 %
Sub Total			\$ 54,833,210	\$ 96,050	\$ 54,929,260	\$ 1,348,145	\$ 56,277,405	2.45 %
Page Number Instructional Staff Support								
C-1	72210	Regular Education	\$ 5,542,871	\$ (46,815)	\$ 5,496,056	\$ 418,427	\$ 5,914,483	7.61 %
C-2	72220	Special Education	8,118,543	-	8,118,543	(287,587)	7,830,956	(3.54) %
C-3	72230	Career and Technical Education	720,133	(216,186)	503,947	415,980	919,927	82.54 %
C-4	72215	Alternative Schools	143,416	-	143,416	1,636	145,052	1.14 %
C-5	72219	Elementary Schools	650,645	-	650,645	121,792	772,437	18.72 %
C-6	72222	Secondary Schools	556,255	-	556,255	17,009	573,264	3.06 %
C-7	72250	Instructional Technology	826,440	-	826,440	(12,314)	814,126	(1.49) %
C-8	72225	Gifted and Talented Students	297,953	-	297,953	174,821	472,774	58.67 %
C-9	72399	District-Wide Administrative Support	48,297	-	48,297	2,310	50,607	4.78 %
C-10	72212	System Wide Screening	16,566	-	16,566	-	16,566	0.00 %
C-11	72213	Section 504	87,687	-	87,687	-	87,687	0.00 %
C-12	71147	District STEM	98,120	1,000	99,120	5,745	104,865	5.80 %
C-13	72217	Instructional Staff Development	476,203	155,525	631,728	23,466	655,194	3.71 %
C-14	72299	Sarah Simpson Professional Development Center	73,211	-	73,211	5,311	78,522	7.25 %
Sub Total			\$ 17,656,340	\$ (106,476)	\$ 17,549,864	\$ 886,596	\$ 18,436,460	5.05 %

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019
AREAS OF UTILIZATION BY PROGRAM**

			Fiscal Year 2018 Approved	Line Item Transfers + / -	Fiscal Year 2018 Current	+ / -	Fiscal Year 2019 Recommended	Percentage Increase (Decrease)
Grand Totals			\$ 471,146,000	\$ -	\$ 471,146,000	\$ 13,384,000	\$ 484,530,000	2.84 %
Page Number Curricular and Student Body Support								
D-1	72224	English and Language Arts	\$ 63,508	\$ -	\$ 63,508	\$ 97,140	\$ 160,648	152.96 %
D-2	72208	Elementary School Reading	145,940	(5,000)	140,940	(4,547)	136,393	(3.23) %
D-3	72223	ELL and World Languages	206,633	(1,073)	205,560	5,895	211,455	2.87 %
D-4	72218	Art	147,418	-	147,418	1,657	149,075	1.12 %
D-5	72207	Instrumental Music	23,700	-	23,700	-	23,700	0.00 %
D-6	72202	Choral Music	144,958	(1,105)	143,853	3,941	147,794	2.74 %
D-7	72201	Math	324,100	(1,158)	322,942	4,809	327,751	1.49 %
D-8	72204	Science	164,579	81,000	245,579	(75,869)	169,710	(30.89) %
D-9	72205	Social Studies	150,766	-	150,766	2,516	153,282	1.67 %
D-10	72203	Health and Wellness	194,147	-	194,147	(1,295)	192,852	(0.67) %
D-11	72261	Humanities	4,140	(1,000)	3,140	-	3,140	0.00 %
D-12	71400	Athletics	1,740,150	-	1,740,150	(275,490)	1,464,660	(15.83) %
	Sub Total		\$ 3,310,039	\$ 71,664	\$ 3,381,703	\$ (241,244)	\$ 3,140,459	(7.13) %
Page Number Initiatives								
E-1	71115	Reading and Underperforming Schools Support	\$ 1,501,000	\$ 5,000	\$ 1,506,000	\$ 2,380,042	\$ 3,886,042	158.04 %
E-2	73301	ProjectGRAD	1,041,742	-	1,041,742	(541,742)	500,000	(52.00) %
E-3	72240	Magnet Programs	1,209,064	(130,003)	1,079,061	(688,639)	390,422	(63.82) %
E-4	73400	Pre - Kindergarten Program	686,000	-	686,000	-	686,000	0.00 %
E-5	71107	Excellence through Literacy	405,000	-	405,000	-	405,000	0.00 %
E-6	73300	Disparities in Education Outcomes	1,429,543	-	1,429,543	103,538	1,533,081	7.24 %
	Sub Total		\$ 6,272,349	\$ (125,003)	\$ 6,147,346	\$ 1,253,199	\$ 7,400,545	20.39 %
Page Number Transportation								
F-1	72710	Student Transportation	\$ 19,625,807	\$ -	\$ 19,625,807	\$ 1,641,628	\$ 21,267,435	8.36 %
F-2	72133	Enrollment and Transfer Office	272,639	-	272,639	6,049	278,688	2.22 %
	Sub Total		\$ 19,898,446	\$ -	\$ 19,898,446	\$ 1,647,677	\$ 21,546,123	8.28 %

**KCS GENERAL PURPOSE SCHOOL FUND
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FY 2019**

AREAS OF UTILIZATION BY PROGRAM

	Fiscal Year 2018 Approved	Line Item Transfers + / -	Fiscal Year 2018 Current	+ / -	Fiscal Year 2019 Recommended	Percentage Increase (Decrease)
Grand Totals	\$ 471,146,000	\$ -	\$ 471,146,000	\$ 13,384,000	\$ 484,530,000	2.84 %
Physical Capacity						
G-1	72610 Operations	\$ 20,000	\$ 27,922,814	\$ 1,060,879	\$ 29,003,693	3.80 %
G-2	72620 Maintenance	(129,788)	11,391,599	904,094	12,165,905	8.03 %
G-3	72255 Information Technology	(849,531)	8,573,911	225,734	7,950,114	2.92 %
G-4	72619 Security	-	5,273,988	(525)	5,273,463	(0.01) %
G-5	72626 Facilities	-	342,681	(11,039)	331,642	(3.22) %
G-6	72835 Warehouse and School Mail	-	585,397	(100,937)	484,460	(17.24) %
	Sub Total	\$ (959,319)	\$ 53,131,071	\$ 2,078,207	\$ 55,209,278	3.91 %
District Offices						
H-1	72310 Board of Education	\$ -	\$ 599,850	\$ (127)	\$ 599,723	(0.02) %
H-2	72320 Office of the Superintendent	-	823,750	(87,404)	736,346	(10.61) %
H-3	72814 Office of the Chief Academic Officer	-	249,763	(27,104)	222,659	(10.85) %
H-4	72836 Office of the Chief Operating Officer	(20,000)	1,414,955	(2,893)	1,392,062	(0.21) %
H-5	72825 Research, Evaluation and Assessment	-	1,004,029	(134,143)	869,886	(13.36) %
H-6	72826 Office of Innovation	(118,090)	480,822	34,157	396,889	9.42 %
H-7	72823 Public Affairs	38,834	1,108,784	(76,443)	1,071,175	(6.66) %
H-8	72520 Human Resources	127,665	3,972,188	453,898	4,553,751	11.07 %
H-9	72510 Fiscal Services	122,791	1,883,968	7,371	2,014,130	0.37 %
H-10	72820 Publications	-	249,682	36,548	286,230	14.64 %
	Sub Total	\$ 151,200	\$ 11,938,991	\$ 203,859	\$ 12,142,850	1.71 %
Other						
I-1	72315 District-Wide Contracted Services	\$ -	\$ 2,282,300	\$ -	\$ 2,282,300	0.00 %
I-2	78003 Emerald Charter School	-	2,871,000	1,050,000	3,921,000	36.57 %
I-3	79000 Other Uses	-	29,077,264	(1,692,523)	27,384,741	(5.82) %
	Sub Total	\$ -	\$ 34,230,564	\$ (642,523)	\$ 33,588,041	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Instruction - Regular Education		Program Code: 71100					
Account Administrator: Chief Academic Officer	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Teachers	\$ 150,960,007	\$ -	\$ 150,960,007	\$ 2,289,943	\$ 153,249,950	3,083.5	
Personnel-Homebound Teachers	108,600		108,600	54,300	162,900	3.0	
Personnel-Medical/Health Services	48,800		48,800	(48,800)	-	-	2 positions reclassified to "timecard" positions for FY 2019.
Personnel-Educational Assistants	5,797,764		5,797,764	(8,424)	5,789,340	271.8	
Personnel-ROTC Instructors	1,113,876		1,113,876	65,124	1,179,000	18.0	
Personnel-Certified Substitute Teachers	2,209,900	1,076	2,210,976	7,211	2,218,187		
Compensation-Stipends/In-Service Training	113,000		113,000	-	113,000		
TOTAL PERSONNEL SERVICES	160,351,947	1,076	160,353,023	2,359,354	162,712,377	3,376.3	
EMPLOYEE BENEFITS							
Benefits-Social Security	12,266,929	82	12,267,011	(567,991)	11,699,020		
Benefits-State Retirement	13,832,862		13,832,862	1,521,473	15,354,335		
Benefits-Life Insurance	162,714		162,714	23,354	186,068		
Benefits-Medical Insurance	16,238,604		16,238,604	2,120,061	18,358,665		
Benefits-Dental Insurance	93,363		93,363	(684)	92,679		
Benefits-Local Retirement	347,865		347,865	(505)	347,360		
TOTAL EMPLOYEE BENEFITS	42,942,337	82	42,942,419	3,095,708	46,038,127		
CONTRACTED SERVICES							
Services-IT/Communications	6,205	3	6,208		6,208		
Service Contracts-Private Agencies	300,000		300,000		300,000		Distinguished Professionals Education Institution.
Services-Equipment Rent/Repair/Maintenance	70,000		70,000		70,000		Driver Education vehicle leases.
Services-Vehicle Repair/Maintenance	20,000		20,000		20,000		Driver Education vehicle repairs.
Services-Software Licensing & Maintenance	65,795	586,200	651,995	(129,914)	522,081		Compass Learning/Odyssey software user license that creates a learning path for recovery credit (1 license each for Austin-East High School, Career Magnet Academy, Carter High School, Central High School, Farragut High School and Bearden High School). Aspen and Canvas software user license for Student Information Systems and Learning Management Systems.
TOTAL CONTRACTED SERVICES	462,000	586,203	1,048,203	(129,914)	918,289		
SUPPLIES AND MATERIALS							
Supplies-Educational	554,957	9,362	564,319	-	564,319		Materials and supplies to educate students in the classroom.
Supplies-Instructional	33,630	14,881	48,511	33,332	81,843		Materials and supplies used for classroom instruction.
Supplies-Admin Allocations	583,256	(74,675)	508,581	(1,825)	506,756		Allocations to school by curriculum supervisors.
Supplies-BEP Allocations	722,000		722,000	50,000	772,000		Allocations to BEP funded teachers for classroom supplies and materials.
Supplies-Fee Waiver Allocations	1,197,638		1,197,638		1,197,638		Reimbursement of schools for waived student fees.
Supplies-Office/Minor Equipment	4,700		4,700		4,700		
Supplies-Textbooks	1,000,000		1,000,000	99,550	1,099,550		
Supplies-Gasoline	18,760		18,760		18,760		Driver Education gasoline.
TOTAL SUPPLIES & MATERIALS	4,114,941	(50,432)	4,064,509	181,057	4,245,566		
OTHER EXPENSES							
Insurance Related Expenses	45,000		45,000		45,000		Driver Education vehicle insurance.
TOTAL OTHER EXPENSES	45,000	-	45,000	-	45,000		
TOTAL Instruction - Regular Education	\$ 207,916,225	\$ 536,929	\$ 208,453,154	\$ 5,506,205	\$ 213,959,359	3,376.3	

Notes

The budget program numbers for Knox County schools are based on the State of Tennessee's Standardized System of Accounting and Reporting manual. The "71000" series is to be used for Instruction. This means it should capture items directly related to the interaction between teacher and student. The Regular Education program contains items related to instructional activities in Regular Education. Teachers comprise the largest employee component in this program. The teachers captured here serve over 5,800 students in grades K-12. Other FTEs found in this program include Regular Educational Assistants, ROTC Instructors, resources for substitutes and stipends. Supplies and materials found in this program are for materials to educate students in the classroom. BEP allocations provide \$200 to each teacher and identified instructional staff each year to purchase supplies for individual classrooms.

**KCS GENERAL PURPOSE SCHOOL FUND
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Instruction - Special Education		Program Code: 71200					
Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Teachers	\$ 23,166,000	\$ -	\$ 23,166,000	\$ 540,900	\$ 23,706,900	477.0	
Personnel-Instructional Coaches	56,500		56,500	(56,500)	-	-	Reclassified to timecard for FY 2019.
Personnel-Extended Contracts	58,000		58,000	-	58,000		Extended School Year Program.
Personnel-Homebound Teachers	200,000		200,000	(37,100)	162,900	3.0	
Personnel-Medical/Health Services	422,400		422,400	(1,900)	420,500	14.5	Interpreters and Hearing Technicians.
Personnel-Educational Assistants	3,971,646		3,971,646	100,914	4,072,560	191.2	
Personnel-Speech Pathologists	3,469,100		3,469,100	56,500	3,525,600	62.4	
Personnel-Full-Time Regular	66,700		66,700	4,800	71,500	1.0	Orientation and Mobility Specialist.
Personnel-Certified Substitute Teachers	430,500		430,500	-	430,500		
TOTAL PERSONNEL SERVICES	31,840,846	-	31,840,846	607,614	32,448,460	749.1	
EMPLOYEE BENEFITS							
Benefits-Social Security	2,440,797		2,440,797	(107,753)	2,333,044		
Benefits-State Retirement	2,480,111		2,480,111	282,613	2,762,724		
Benefits-Life Insurance	35,582		35,582	5,701	41,283		
Benefits-Medical Insurance	3,550,516		3,550,516	522,723	4,073,239		
Benefits-Dental Insurance	20,416		20,416	147	20,563		
Benefits-Local Retirement	242,301		242,301	6,343	248,644		
Benefits-Liability Insurance	65,000		65,000	(60,000)	5,000		Decrease in Liability insurance for Medical Personnel for FY 2019.
TOTAL EMPLOYEE BENEFITS	8,834,723	-	8,834,723	649,773	9,484,496		
CONTRACTED SERVICES							
Service Contracts-Other Agencies	109,400		109,400		109,400		Contracts with Goodwill and Cerebral Palsy Center for Work-Based Learning.
Service Contracts-Public Agencies	172,500		172,500		172,500		Funding for education of Special Education students at mental health facilities (\$28 per student per day).
TOTAL CONTRACTED SERVICES	281,900	-	281,900	-	281,900		
SUPPLIES AND MATERIALS							
Supplies-Educational	9,000	-	9,000	-	9,000		Materials and supplies to educate students in the classroom.
Supplies-Instructional	519,500	-	519,500	-	519,500		Materials and supplies used for classroom instruction.
Supplies-Admin Allocations	-	-	-	-	-		
TOTAL SUPPLIES & MATERIALS	528,500	-	528,500	-	528,500		
TOTAL Instruction - Special Education	\$ 41,485,969	\$ -	\$ 41,485,969	\$ 1,257,387	\$ 42,743,356	749.1	

Notes

The Special Education Instruction Program serves approximately 8,000 students with special needs in the schools around the district. This program contains several categories of employees including Special Education Teachers, Assistants, Interpreters, and Speech Pathologists. The personnel in this program are directly involved in instruction of students who are eligible for special services. The mission is to provide quality, individualized support for the development of social, emotional, and academic potential of the whole child by identifying needs, fostering positive relationships with all stakeholders and teaching real world skills so that each student can successfully transition into adulthood. Also included in this program are resources for educational and instructional supplies used directly in the classroom.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Instruction - Career and Technical Education		Program Code: 71300					
Account Administrator: Director of Career and Technical Education	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Teachers	\$ 8,390,250	\$ -	\$ 8,390,250	\$ (264,300)	\$ 8,125,950	163.5	Reclassification or reduction of 6 FTE from CTE to other teaching positions.
Personnel-Certified Substitute Teachers	229,600	(8,287)	221,313	-	221,313		
Compensation-Stipends/In-Service Training	-	8,287	8,287	-	8,287		
TOTAL PERSONNEL SERVICES	8,619,850	-	8,619,850	(264,300)	8,355,550	163.5	
EMPLOYEE BENEFITS							
Benefits-Social Security	659,419		659,419	(58,655)	600,764		
Benefits-State Retirement	761,835		761,835	45,249	807,084		
Benefits-Life Insurance	8,212		8,212	798	9,010		
Benefits-Medical Insurance	819,461		819,461	69,572	889,033		
Benefits-Dental Insurance	4,712		4,712	(224)	4,488		
TOTAL EMPLOYEE BENEFITS	2,253,639	-	2,253,639	56,740	2,310,379		
CONTRACTED SERVICES							
Service Contracts-Other Agencies	10,000	(175)	9,825		9,825		Student National Industry Certification Test.
Dues/Memberships	-	2,055	2,055		2,055		
Services-Rent Buildings/Other Spaces	-	693	693		693		
Services-Contracts With Vehicle Owners	-	175	175		175		
Services-Employee Travel	6,000		6,000		6,000		Travel for all work-based learning activities.
Services-Non-Employee Tuition	-	137,769	137,769		137,769		Tuition for CMA students attending Pellissippi State.
Services-Software Licensing & Maintenance	-	75	75		75		
TOTAL CONTRACTED SERVICES	16,000	140,592	156,592	-	156,592		
SUPPLIES AND MATERIALS							
Supplies-Food	1,000		1,000		1,000		Monitoring, OCR and state meetings
Supplies-Educational	257,802		257,802		257,802		Consumable classroom supplies
Supplies-Instructional	-	213,363	213,363		213,363		Materials and supplies for teachers to deliver hands on instruction.
TOTAL SUPPLIES & MATERIALS	258,802	213,363	472,165	-	472,165		
OTHER EXPENSES							
In Service/Staff Development - Schools	1,500		1,500		1,500		Food for professional development and in-service meetings.
Other Expenses	8,000		8,000		8,000		Clinical and work-based learning non-paid.
TOTAL OTHER EXPENSES	9,500	-	9,500	-	9,500		
CAPITAL OUTLAY							
Equipment-Vocational Education	101,857		101,857	(101,857)	-		Reduction in capital outlay due to one-time expenditure for Richard Yoakley School.
TOTAL CAPITAL OUTLAY	101,857	-	101,857	(101,857)	-		
TOTAL Instruction - Career and Technical Education	\$ 11,259,648	\$ 353,955	\$ 11,613,603	\$ (309,417)	\$ 11,304,186	163.5	

Notes

The Career and Technical Education Instruction program contains CTE Teachers and resources to provide students with programs of study in a variety of industry-aligned content areas. These programs include hands-on experiences, work based learning and where possible recognized industry certifications. Learning in the classroom is geared towards preparing students for expectations they will encounter at the post-secondary level or in the workforce.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Instruction - Alternative Schools		Program Code: 71150					
Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Teachers	\$ 1,089,000	-	\$ 1,089,000	\$ 4,400	\$ 1,093,400	22.0	Ridgedale and Richard Yoakley Schools.
Personnel-Educational Assistants	319,950		319,950	20,850	340,800	16.0	
TOTAL PERSONNEL SERVICES	1,408,950	-	1,408,950	25,250	1,434,200	38.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	107,785		107,785	(4,666)	103,119		
Benefits-State Retirement	98,881		98,881	9,717	108,598		
Benefits-Life Insurance	1,793		1,793	301	2,094		
Benefits-Medical Insurance	178,879		178,879	27,746	206,625		
Benefits-Dental Insurance	1,029		1,029	14	1,043		
Benefits-Local Retirement	19,197		19,197	1,251	20,448		
TOTAL EMPLOYEE BENEFITS	407,564	-	407,564	34,364	441,928		
SUPPLIES AND MATERIALS							
Supplies-Educational	55,239		55,239		55,239		Materials and supplies to educate students in the classroom.
TOTAL SUPPLIES & MATERIALS	55,239	-	55,239	-	55,239		
TOTAL Instruction - Alternative Schools	\$ 1,871,753	\$ -	\$ 1,871,753	\$ 59,614	\$ 1,931,367	38.0	

Notes

The Alternative Schools Instruction Program contains teachers and assistants to serve students at Ridgedale and Richard Yoakley Schools. These schools serve students who consistently exhibit behavior that is disruptive to the learning process. Richard Yoakley School provides an academic program designed to meet the individual needs of students assigned to the school. This school serves grades six through twelve. Classes have a low student to teacher ratio and learning skills and study habits are emphasized within the classroom to assist in a successful return to the student's zone schools. Ridgedale serves student with special needs in a safe, caring and academically appropriate environment. These programs seek to advance student academics and success in school through effective use of research based strategies, technology, and access to the general education curriculum.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Instruction - Summer Activities		Program Code: 71122						
Account Administrator: Executive Director of Secondary Education, 6-12	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes	
PERSONNEL SERVICES								
Compensation-Stipends/In-Service Training	\$ 183,976	\$ -	\$ 183,976	\$ -	\$ 183,976		Stipends for staff working summer bridge and recovery credit.	
TOTAL PERSONNEL SERVICES	183,976	-	183,976	-	183,976			
EMPLOYEE BENEFITS								
Benefits-Social Security	14,074		14,074	(846)	13,228			
Benefits-State Retirement	16,705		16,705	1,568	18,273			
TOTAL EMPLOYEE BENEFITS	30,779	-	30,779	722	31,501			
CONTRACTED SERVICES								
Services-Contracts With Vehicle Owners	72,500		72,500		72,500		Student transportation.	
TOTAL CONTRACTED SERVICES	72,500	-	72,500	-	72,500			
TOTAL Instruction - Summer Activities	\$ 287,255	\$ -	\$ 287,255	\$ 722	\$ 287,977			

Notes

This program provides resources for summer bridge and recovery credit. Summer bridge provides assistance to at-risk 8th grade students transitioning to high school. Summer bridge is especially important for students who are performing below grade level or who need extra support to be successful. Recovery credit allows students who have failed a class the opportunity to redo coursework or retake a course through alternative means. Summer bridge typically serves between 250 - 300 students per summer. Recovery credit assists over 500 students.

**KCS GENERAL PURPOSE SCHOOL FUND
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FY 2019**

Instruction - English Language Learners		Program Code: 71144					
Account Administrator: Supervisor, English Language Learners and World Languages	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Teachers	\$ 4,405,500	-	\$ 4,405,500	\$ 166,900	\$ 4,572,400	92.0	Addition of 3 FTE's to meet state-mandated ELL ratio.
Personnel-Medical/Health Services	90,000		90,000	36,000	126,000	2.0	ELL Interpreters
TOTAL PERSONNEL SERVICES	4,495,500	-	4,495,500	202,900	4,698,400	94.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	343,906		343,906	(6,091)	337,815		
Benefits-State Retirement	408,191		408,191	58,462	466,653		
Benefits-Life Insurance	4,409		4,409	771	5,180		
Benefits-Medical Insurance	439,947		439,947	71,179	511,126		
Benefits-Dental Insurance	2,530		2,530	50	2,580		
TOTAL EMPLOYEE BENEFITS	1,198,983	-	1,198,983	124,372	1,323,355		
CONTRACTED SERVICES							
Services-Employee Travel	14,000		14,000		14,000		Mileage reimbursements for Interpreters and ELL Teachers.
TOTAL CONTRACTED SERVICES	14,000	-	14,000	-	14,000		
TOTAL Instruction - English Language Learners	\$ 5,708,483	\$ -	\$ 5,708,483	\$ 327,272	\$ 6,035,755	94.0	

Notes

The ELL and World Languages Instruction program contains teachers and two interpreters to serve the needs of the non-native english students enrolled at KCS. The need for teachers is determined by a 35:1 state mandated ratio. The enrollment of ELL students has doubled over the last five years. Over 3,200 student from 92 different countries speaking over 80 different languages are served through this program.

**KCS GENERAL PURPOSE SCHOOL FUND
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Instruction - Paul Kelley Volunteer Academy		Program Code: 71160							
Account Administrator: Executive Director of Secondary Schools			FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES									
Personnel-Teachers	CE	CE	396,000		396,000	1,600	397,600	8.0	
TOTAL PERSONNEL SERVICES			396,000	-	396,000	1,600	397,600	8.0	
EMPLOYEE BENEFITS									
Benefits-Social Security			30,294		30,294	(1,707)	28,587		
Benefits-State Retirement	CE		35,957		35,957	3,533	39,490		
Benefits-Life Insurance			388		388	53	441		
Benefits-Medical Insurance			38,677		38,677	4,823	43,500		
Benefits-Dental Insurance			222		222	(2)	220		
TOTAL EMPLOYEE BENEFITS			105,538	-	105,538	6,700	112,238		
CONTRACTED SERVICES									
Services-Employee Dues/Memberships			500	(266)	234		234		Simon Youth Foundation membership.
TOTAL CONTRACTED SERVICES			500	(266)	234	-	234		
SUPPLIES AND MATERIALS									
Supplies-Food			1,000	(1,000)	-		-		
Supplies-Instructional			13,000	(13,000)	-		-		
Supplies-Office/Minor Equipment			5,000	(4,734)	266		266		
Supplies-Other			11,500		11,500		11,500		Tassels, diploma covers.
TOTAL SUPPLIES & MATERIALS			30,500	(18,734)	11,766	-	11,766		
OTHER EXPENSES									
In Service/Staff Development - Schools			5,000		5,000		5,000		Simon Youth Foundation conference.
TOTAL OTHER EXPENSES			5,000	-	5,000	-	5,000		
TOTAL Instruction - Paul Kelley Volunteer Academy			\$ 537,538	\$ (19,000)	\$ 518,538	\$ 8,300	\$ 526,838	8.0	

Notes

The Paul Kelley Academy program consists of teachers providing instruction to students enrolled at this diploma-granting high school. This Education Resource Center is designed for students who have found the traditional high school setting challenging for a variety of reasons. Students can recover credits and set the pace of their education.

**KCS GENERAL PURPOSE SCHOOL FUND
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Instructional Staff Support- Instructional Staff Development		Program Code: 72217					
Account Administrator: Executive Director of Curriculum and Instruction	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 112,000	\$ -	\$ 112,000	\$ -	\$ 112,000	1.0	
Personnel-Clerical	43,000		43,000	-	43,000	1.0	
Personnel-Full-Time Regular		64,700	64,700	11,800	76,500	1.0	MYP/IB Facilitator transferred from Office of Innovation program.
TOTAL PERSONNEL SERVICES	155,000	64,700	219,700	11,800	231,500	3.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	11,858	4,950	16,808	(163)	16,645		
Benefits-State Retirement	10,170	5,875	16,045	(4,921)	11,124		
Benefits-Life Insurance			-	165	165		
Benefits-Medical Insurance			-	16,313	16,313		
Benefits-Dental Insurance			-	82	82		
Benefits-Local Retirement	2,580		2,580	4,590	7,170		
TOTAL EMPLOYEE BENEFITS	24,608	10,825	35,433	16,066	51,499		
CONTRACTED SERVICES							
Service Contracts-Other Agencies	54,495		54,495		54,495		RANDA for professional development tracking only.
Services-Employee Dues/Memberships	1,500	343	1,843		1,843		2 SMORE newsletter accounts; Learning Forward; VoiceThread; Association for Supervision and Curriculum Development; EdWeek.
TOTAL CONTRACTED SERVICES	55,995	343	56,338	-	56,338		
SUPPLIES AND MATERIALS							
Supplies-Food	600	2,500	3,100		3,100		Supervisors working retreat, working lunches for committees.
Supplies-Educational Materials	-	4,400	4,400				Books and supplies provided to schools.
Supplies-Office/Minor Equipment	10,300		10,300		10,300		
TOTAL SUPPLIES & MATERIALS	10,900	6,900	17,800	-	13,400		
OTHER EXPENSES							
In Service/Staff Development - Schools	229,700	32,757	262,457		262,457		Books (\$36,000); Martin Luther King, Jr. in-service (\$2,500); professional development for all teachers (3,824 teachers at \$50 each).
Other Expenses	-	40,000	40,000		40,000		MYP/IB Program
TOTAL OTHER EXPENSES	229,700	72,757	302,457	-	302,457		
TOTAL Instructional Staff Support- Instructional Staff Development	\$ 476,203	\$ 155,525	\$ 631,728	\$ 27,866	\$ 655,194	3.0	

Notes

The Instructional Staff Development program is an instructional support account. Support accounts provide services that assist in providing instruction to the students of KCS. This program supports the professional development efforts of the district as well as costs for the AP Programs and the MYP/IB Program.

**KCS GENERAL PURPOSE SCHOOL FUND
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Office of the Principal - Regular Instruction Schools		Program Code: 72410					
Account Administrator: Chief Academic Officer	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Principals	\$ 7,855,600	\$ -	\$ 7,855,600	\$ 66,200	\$ 7,921,800	81.0	
Personnel-Administrative Assistants	254,400		254,400	172,600	427,000	7.0	
Personnel-Assistant Principals	10,846,600	90,000	10,936,600	(360,200)	10,576,400	137.0	
Personnel-Secretarial	5,970,800		5,970,800	(136,190)	5,834,610	242.1	
Personnel-Full-Time Regular	-		-	55,500	55,500	1.0	Facilitator at Cedar Bluff Preschool
Personnel-Leadership Academy Fellows	683,000		683,000	(683,000)	-	-	
Compensation-Stipends/In-Service Training	50,000		50,000	(50,000)	-		
TOTAL PERSONNEL SERVICES	25,660,400	90,000	25,750,400	(935,090)	24,815,310	468.1	
EMPLOYEE BENEFITS							
Benefits-Social Security	1,963,019		1,963,019	(178,798)	1,784,221		
Benefits-State Retirement	1,787,816		1,787,816	91,868	1,879,684		
Benefits-Life Insurance	22,893		22,893	2,904	25,797		
Benefits-Medical Insurance	2,284,339		2,284,339	260,959	2,545,298		
Benefits-Dental Insurance	13,136		13,136	(287)	12,849		
Benefits-Local Retirement	358,248		358,248	(4,841)	353,407		
TOTAL EMPLOYEE BENEFITS	6,429,451	-	6,429,451	171,805	6,601,256		
SUPPLIES AND MATERIALS							
Supplies-Other Daily Operations	5,000		5,000	(5,000)	-		
TOTAL SUPPLIES & MATERIALS	5,000	-	5,000	(5,000)	-		
TOTAL Office of the Principal - Regular Instruction Schools	\$ 32,094,851	\$ 90,000	\$ 32,184,851	\$ (768,285)	\$ 31,416,566	468.1	

Notes

The Office of the Principal program contains the FTEs allocated to manage the operations at the school level within the district. These include Principals, Assistant Principals, Administrative Assistants, and one Facilitator who supervise, evaluate staff, assign duties, maintain records of the school and coordinate school instructional activities in conjunction with district level staff. The school clerical staff supports the instructional and administrative staff.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Office of the Principal - Alternative Schools		Program Code: 72415					
Account Administrator: Executive Director of Student Support	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Principals	\$ 191,800	\$ -	\$ 191,800	\$ 3,800	\$ 195,600	2.0	Principals and school clerical staff at Ridgedale and Richard Yoakley schools.
Personnel-Secretarial	75,900		75,900	(27,700)	48,200	2.0	
TOTAL PERSONNEL SERVICES	267,700	-	267,700	(23,900)	243,800	4.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	20,480		20,480	(2,951)	17,529		
Benefits-State Retirement	17,415		17,415	2,012	19,427		
Benefits-Life Insurance	242		242	(22)	220		
Benefits-Medical Insurance	24,173		24,173	(2,423)	21,750		
Benefits-Dental Insurance	139		139	(29)	110		
Benefits-Local Retirement	4,554		4,554	(1,662)	2,892		
TOTAL EMPLOYEE BENEFITS	67,003	-	67,003	(5,074)	61,929		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	160		160		160		
TOTAL CONTRACTED SERVICES	160	-	160	-	160		
TOTAL Office of the Principal - Alternative Schools	\$ 334,863	\$ -	\$ 334,863	\$ (28,974)	\$ 305,889	4.0	

Notes

The Office of the Principal program - Alternative Schools contains the Principals and secretaries for Ridgedale and Richard Yoakley. The Principals supervise, evaluate staff, assign duties, maintain records of the school and coordinate school instructional activities in conjunction with district level staff. The school clerical staff supports the instructional and administrative staff.

**KCS GENERAL PURPOSE SCHOOL FUND
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FY 2019**

Office of the Principal - Special Education Schools		Program Code: 72420					
Account Administrator: Executive Director of Student Support	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Principals	\$ 191,600	\$ -	\$ 191,600	\$ 4,000	\$ 195,600	2.0	Principals and school clerical staff at Knox Adaptive Education Center and Fort Sanders Educational Development Center.
Personnel-Secretarial	50,600		50,600	21,700	72,300	3.0	
TOTAL PERSONNEL SERVICES	242,200	-	242,200	25,700	267,900	5.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	18,528		18,528	734	19,262		
Benefits-State Retirement	17,397		17,397	2,030	19,427		
Benefits-Life Insurance	194		194	82	276		
Benefits-Medical Insurance	19,338		19,338	7,850	27,188		
Benefits-Dental Insurance	111		111	26	137		
Benefits-Local Retirement	3,037		3,037	1,301	4,338		
TOTAL EMPLOYEE BENEFITS	58,605	-	58,605	12,023	70,628		
TOTAL Office of the Principal - Special Education Schools	\$ 300,805	\$ -	\$ 300,805	\$ 37,723	\$ 338,528	5.0	

Notes

The Office of the Principal program - Special Education Schools contains the Principals and secretaries for Knox Adaptive Education Center and Fort Sanders Educational Development Center. The Principals supervise, evaluate staff, assign duties, maintain records of the school and coordinate school instructional activities in conjunction with district level staff. The secretaries and bookkeepers support the instructional and administrative staff.

**KCS GENERAL PURPOSE SCHOOL FUND
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FY 2019**

Office of the Principal - Paul Kelley Volunteer Academy		Program Code: 72460					
Account Administrator: Executive Director of Secondary Schools	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Principals	\$ 95,800	-	\$ 95,800	\$ 2,000	\$ 97,800	1.0	
Personnel-Guidance	53,300		53,300	-	53,300	1.0	
Personnel-Social Workers	56,000		56,000	100	56,100	1.0	
Personnel-Secretarial	25,300		25,300	(1,200)	24,100	1.0	
Compensation-Travel Supplement	2,210		2,210	-	2,210		
TOTAL PERSONNEL SERVICES	232,610	-	232,610	900	233,510	4.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	17,795		17,795	(1,006)	16,789		
Benefits-State Retirement	18,623		18,623	1,956	20,579		
Benefits-Life Insurance	194		194	26	220		
Benefits-Medical Insurance	19,338		19,338	2,412	21,750		
Benefits-Dental Insurance	111		111	(1)	110		
Benefits-Local Retirement	1,518		1,518	(72)	1,446		
TOTAL EMPLOYEE BENEFITS	57,579	-	57,579	3,316	60,895		
TOTAL Office of the Principal - Paul Kelley Volunteer Academy	\$ 290,189	\$ -	\$ 290,189	\$ 4,216	\$ 294,405	4.0	

Notes

The Office of the Principal program - Special Education Schools contains the Principals and secretaries for Knox Adaptive Education Center and Fort Sanders Educational Development Center. The Principals supervise, evaluate staff, assign duties, maintain records of the school and coordinate school instructional activities in conjunction with district level staff. The secretaries and bookkeepers support the instructional and administrative staff.

**KCS GENERAL PURPOSE SCHOOL FUND
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School Counselors		Program Code: 72134					
Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 52,300	\$ -	\$ 52,300	\$ (550)	\$ 51,750	0.5	
Personnel-Guidance	6,590,545		6,590,545	66,625	6,657,170	124.9	
TOTAL PERSONNEL SERVICES	6,642,845	-	6,642,845	66,075	6,708,920	125.4	
EMPLOYEE BENEFITS							
Benefits-Social Security	508,178		508,178	(25,807)	482,371		
Benefits-State Retirement	603,170		603,170	63,172	666,342		
Benefits-Life Insurance	6,015		6,015	896	6,911		
Benefits-Medical Insurance	600,213		600,213	81,651	681,864		
Benefits-Dental Insurance	3,451		3,451	(9)	3,442		
TOTAL EMPLOYEE BENEFITS	1,721,027	-	1,721,027	119,903	1,840,930		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	6,510		6,510		6,510		
TOTAL SUPPLIES & MATERIALS	6,510	-	6,510	-	6,510		
OTHER EXPENSES							
In Service/Staff Development - Schools	4,511		4,511		4,511		Tennessee School Counselor Association Conference and School Counselor Administrator Leadership Institute.
TOTAL OTHER EXPENSES	4,511	-	4,511	-	4,511		
TOTAL School Counselors	\$ 8,374,893	\$ -	\$ 8,374,893	\$ 185,978	\$ 8,560,871	125.4	

Notes

The School Counselors program primarily contains the FTEs that serve in School Counselor roles in the district. These School Counselors provide a comprehensive school counseling program that is planned, managed, delivered and evaluated by licensed professionals. These counselors assist students with college achieving and meeting standards required for college and career success.

Funds Allocated to Instructional Categories						
Supplies-Educational	\$ 5,500		\$ 5,500		\$ 5,500	
Supplies-Admin Allocations	16,950		16,950		16,950	Counselor allocations for materials to support classroom guidance lessons, small group instruction and 1:1 sessions.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Library and Media Services		Program Code: 72216					
Account Administrator: Library Specialist	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 81,550	-	\$ 81,550	-	\$ 81,550	1.0	
Personnel-Librarians	4,370,450	-	4,370,450	134,550	4,505,000	85.0	
Personnel-Clerical	106,500		106,500	(6,000)	100,500	3.0	
TOTAL PERSONNEL SERVICES	4,558,500	-	4,558,500	128,550	4,687,050	89.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	348,725		348,725	(11,726)	336,999		
Benefits-State Retirement	404,242		404,242	51,302	455,544		
Benefits-Life Insurance	4,215		4,215	690	4,905		
Benefits-Medical Insurance	420,608		420,608	63,330	483,938		
Benefits-Dental Insurance	2,419		2,419	24	2,443		
Benefits-Local Retirement	6,390		6,390	(360)	6,030		
TOTAL EMPLOYEE BENEFITS	1,186,599	-	1,186,599	103,260	1,289,859		
CONTRACTED SERVICES							
Services-Software Licensing & Maintenance	36,960		36,960		36,960		Annual maintenance contract with Atrium Library Automation Software.
TOTAL CONTRACTED SERVICES	36,960	-	36,960	-	36,960		
Supplies-Library Books/Media	170,785		170,785		170,785		District-wide purchases to serve all students and teachers; database subscriptions, eBooks, automation system support and Tenn-Share resource consortium membership.
Supplies-Office/Minor Equipment	3,260		3,260		3,260		Technology supplies and Tenn-Share consortium costs.
Supplies-Periodicals	-	6,050	6,050		6,050		Digital subscription resources providing 24/7 access to materials.
TOTAL SUPPLIES & MATERIALS	174,045	6,050	180,095	-	180,095		
OTHER EXPENSES							
In Service/Staff Development - Schools	3,000		3,000		3,000		
TOTAL OTHER EXPENSES	3,000	-	3,000	-	3,000		
TOTAL Library and Media Services	\$ 5,959,104	\$ 6,050	\$ 5,965,154	\$ 231,810	\$ 6,196,964	89.0	

Notes

The Library and Media Services program assists the instructional staff with the content and process of providing learning experiences for every student in the district. The FTEs in this program are the Library Specialist as well as Librarians located at schools throughout the district. Electronic resources are provided through eBooks, periodical databases, and subscription instructional resources and managed centrally to provide 24/7 access to common materials for every student, teacher and parent. Print resources are available to meet individual needs of school communities. The department is dedicated to developing an up-to-date, diverse collection of resources that can support any teaching or learning need that may arise.

Funds Allocated to Instructional Categories							
Supplies-Educational	\$ 324,802	\$ 2,825	\$ 327,627		\$ 327,627		Materials required to better align school libraries with state requirements.

**KCS GENERAL PURPOSE SCHOOL FUND
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Health Services		Program Code: 72120					
Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 99,200	\$ -	\$ 99,200	\$ (200)	\$ 99,000	1.0	
Personnel-Medical/Health Services	1,691,200		1,691,200	1,061,800	2,753,000	58.7	Includes positions added for unanticipated needs.
Personnel-Clerical	35,500		35,500	5,000	40,500	1.0	
Personnel-Full-Time Regular			-	80,000	80,000	-	
Compensation-Travel Supplement	1,275		1,275	-	1,275		
TOTAL PERSONNEL SERVICES	1,827,175	-	1,827,175	1,146,600	2,973,775	60.7	
EMPLOYEE BENEFITS							
Benefits-Social Security	139,780		139,780	74,034	213,814		
Benefits-State Retirement	162,568		162,568	120,698	283,266		
Benefits-Life Insurance	2,621		2,621	724	3,345		
Benefits-Medical Insurance	262,116		262,116	67,941	330,057		
Benefits-Dental Insurance	1,476		1,476	190	1,666		
Benefits-Local Retirement	2,130		2,130	5,100	7,230		
TOTAL EMPLOYEE BENEFITS	570,691	-	570,691	268,687	839,378		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	600		600		600		School Health Association, Rural Health Association of Tennessee and National Association of School Nurses.
Services-Employee Travel	38,350		38,350		38,350		Mileage for nurses and conference travel.
Services-Waste Disposal/Recycling	5,000		5,000		5,000		Medical waste disposal.
Services-Other/Miscellaneous			-		-		
TOTAL CONTRACTED SERVICES	43,950	-	43,950	-	43,950		
SUPPLIES AND MATERIALS							
Supplies-Drugs/Medical/Hygiene	133,800		133,800		133,800		Medical supplies, Hepatitis B vaccinations and diapering supplies.
Supplies-Food	250		250		250		Food for diabetics to purchase in school cafeterias.
Supplies-Office/Minor Equipment	12,000		12,000		12,000		Office supplies, computer replacements and repairs.
TOTAL SUPPLIES & MATERIALS	146,050	-	146,050	-	146,050		
OTHER EXPENSES							
In Service/Staff Development - Schools	5,000		5,000		5,000		
Transfers to Local Projects Fund	15,000		15,000		15,000		Coordinated School Health (72125-project account).
Other Expenses	11,388		11,388		11,388		Liability insurance for Nurses.
TOTAL OTHER EXPENSES	31,388	-	31,388	-	31,388		
TOTAL Health Services	\$ 2,619,254	\$ -	\$ 2,619,254	\$ 1,415,287	\$ 4,034,541	60.7	

Notes

The Health Services Program contains Nursing FTEs that provide quality individualized healthcare utilizing assessment, collaboration, communication and compassionate care. Health Services professionals identify and provide for the healthcare and emotional needs of KCS students through immunization review, disease prevention and management, acute care, health education awareness. Contains resources for medical supplies and vaccinations, medical waste disposal and any supplies needed to address special health needs.

Funds Allocated to Instructional Categories						
Supplies-Educational	\$ 3,160		\$ 3,160		\$ 3,160	Cardiopulmonary resuscitation supplies.

**KCS GENERAL PURPOSE SCHOOL FUND
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Attendance		Program Code: 72110					
Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 52,300	\$ -	\$ 52,300	\$ (550)	\$ 51,750	0.5	
Personnel-Social Workers	1,579,200		1,579,200	2,820	1,582,020	28.2	
Personnel-Clerical	39,600		39,600	900	40,500	1.0	
Compensation-Travel Supplement	26,000		26,000	-	26,000		
TOTAL PERSONNEL SERVICES	1,697,100	-	1,697,100	3,170	1,700,270	29.7	
EMPLOYEE BENEFITS							
Benefits-Social Security	129,828		129,828	(7,579)	122,249		
Benefits-State Retirement	148,140		148,140	14,129	162,269		
Benefits-Life Insurance	1,439		1,439	198	1,637		
Benefits-Medical Insurance	143,587		143,587	17,907	161,494		
Benefits-Dental Insurance	826		826	(11)	815		
Benefits-Local Retirement	2,376		2,376	54	2,430		
TOTAL EMPLOYEE BENEFITS	426,196	-	426,196	24,698	450,894		
CONTRACTED SERVICES							
Services-Other/Miscellaneous	1,600		1,600		1,600		Fax machine usage at courthouse.
TOTAL CONTRACTED SERVICES	1,600	-	1,600	-	1,600		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	3,000		3,000		3,000		Door hangers for home visits, folders for court documents, replacement computers.
TOTAL SUPPLIES & MATERIALS	3,000	-	3,000	-	3,000		
OTHER EXPENSES							
In Service/Staff Development - Schools	2,200		2,200		2,200		Tennessee School Social Worker Association Conference and Attendance Conference.
TOTAL OTHER EXPENSES	2,200	-	2,200	-	2,200		
TOTAL Attendance	\$ 2,130,096	\$ -	\$ 2,130,096	\$ 27,868	\$ 2,157,964	29.7	

Notes

The Attendance program contains licensed Social Worker FTEs who function as a vital line to identify barriers and facilitate changes in the home, school, and community that affect students' abilities to develop their full social, emotional, and academic potential. School Social Workers are primarily concerned with providing services to students and parents, working with school personnel, and improving school-community relations. The services that can be provided by this department vary with the needs of the schools or which the worker is assigned.

**KCS GENERAL PURPOSE SCHOOL FUND
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Other Student Support Services		Program Code: 72130					
Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 30,000	\$ -	\$ 30,000	\$ (500)	\$ 29,500	0.3	
Personnel-Teachers	376,000		376,000	21,600	397,600	8.0	Positive Behavior Teachers.
Personnel-Psychologists	1,010,600		1,010,600	163,000	1,173,600	18.0	
Personnel-Social Workers	56,000		56,000	100	56,100	1.0	
Personnel-Clerical	42,200		42,200	(42,200)	-	-	
Personnel-Educational Assistants	234,630		234,630	(21,630)	213,000	10.0	
Personnel-Full-Time Regular			-	56,500	56,500	1.0	Behavior Liaisons.
Compensation-Travel Supplement	20,250		20,250	-	20,250		
TOTAL PERSONNEL SERVICES	1,769,680	-	1,769,680	176,870	1,946,550	38.3	
EMPLOYEE BENEFITS							
Benefits-Social Security	135,379		135,379	4,578	139,957		
Benefits-State Retirement	133,712		133,712	30,844	164,556		
Benefits-Life Insurance	1,781		1,781	327	2,108		
Benefits-Medical Insurance	177,671		177,671	30,314	207,985		
Benefits-Dental Insurance	1,022		1,022	28	1,050		
Benefits-Local Retirement	16,610		16,610	(440)	16,170		
TOTAL EMPLOYEE BENEFITS	466,175	-	466,175	65,651	531,826		
CONTRACTED SERVICES							
Services-Evaluation/Testing	492,000		492,000		492,000		Renaissance Learning (\$471,208), test materials for assessments (\$20,792).
TOTAL CONTRACTED SERVICES	492,000	-	492,000	-	492,000		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	1,300		1,300		1,300		
TOTAL SUPPLIES & MATERIALS	1,300	-	1,300	-	1,300		
TOTAL Other Student Support Services	\$ 2,729,155	\$ -	\$ 2,729,155	\$ 242,521	\$ 2,971,676	38.3	

Notes

The Other Student Services program contains categories of employees who provide additional services for children. The Teacher FTEs in this program are Positive Behavior Teachers and Educational Assistants that support them. Behavior Liaisons are captured in this program.

**KCS GENERAL PURPOSE SCHOOL FUND
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Instructional Staff Support - Regular Education		Program Code: 72210					
Account Administrator: Chief Academic Officer	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 94,500	\$ -	\$ 94,500	\$ 53,787	\$ 148,287	1.2	Partial FTEs shared with Special Education.
Personnel-Instructional Coaches	3,474,750		3,474,750	488,000	3,962,750	65.5	Increase due to 2 FTE for new middle schools.
Personnel-Medical/Health Services	59,100		59,100	(59,100)	-	-	Positions reclassified as "timecard" for FY 2019.
Personnel-Secretarial	13,300		13,300	(13,300)	-	-	Reclassified to appropriate support account.
Personnel-Clerical	35,000		35,000	(35,000)	-	-	Reclassified to appropriate support account.
Personnel-Temporary	48,847		48,847	-	48,847		
Personnel-Full-Time Regular	582,750	(62,403)	520,347	(50,000)	470,347	-	Time card needs
Compensation-Travel Supplement	26,796		26,796	-	26,796		
Compensation-Stipends/In-Service Training	44,771		44,771	-	44,771		
TOTAL PERSONNEL SERVICES	4,379,814	(62,403)	4,317,411	384,387	4,701,798	66.7	
EMPLOYEE BENEFITS							
Benefits-Social Security	374,070	8,736	382,806	(44,747)	338,059		
Benefits-State Retirement	329,454		329,454	78,861	408,315		
Benefits-Life Insurance	3,169		3,169	507	3,676		
Benefits-Medical Insurance	316,182		316,182	46,500	362,682		
Benefits-Dental Insurance	1,818		1,818	13	1,831		
Benefits-Local Retirement	71,394	6,852	78,246	(47,094)	31,152		
TOTAL EMPLOYEE BENEFITS	1,096,087	15,588	1,111,675	34,040	1,145,715	-	
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	21,270		21,270		21,270		
TOTAL CONTRACTED SERVICES	21,270	-	21,270	-	21,270		
OTHER EXPENSES							
In Service/Staff Development - Schools	45,700		45,700		45,700		Used for district wide professional development opportunities.
TOTAL OTHER EXPENSES	45,700	-	45,700	-	45,700		
TOTAL Instructional Staff Support - Regular Education	\$ 5,542,871	\$ (46,815)	\$ 5,496,056	\$ 418,427	\$ 5,914,483	66.7	

Notes

The Regular Instructional Support program provides support to instructional staff for planning, developing, and evaluating the process of providing learning experiences for students. The FTEs captured in this account are Instructional Coaching Support and time card resources to utilize for needs that arise. These additional resources assist with curriculum development, techniques of instruction, staff training, etc.

**KCS GENERAL PURPOSE SCHOOL FUND
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Instructional Staff Support - Special Education		Program Code: 72220					
Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 1,234,900	\$ -	\$ 1,234,900	\$ 20,000	\$ 1,254,900	13.4	
Personnel-Instructional Coaches	56,500		56,500	(56,500)	-	-	Position reduced to "timecard" for FY 2019.
Personnel-Guidance	39,975		39,975	(39,975)	-	-	
Personnel-Psychologists	1,401,800		1,401,800	(97,800)	1,304,000	20.0	
Personnel-Social Workers	784,000		784,000	1,400	785,400	14.0	
Personnel-Medical/Health Services	2,096,560		2,096,560	(84,060)	2,012,500	35.0	Occupational and Physical Therapists and Nurses
Personnel-Secretarial	46,720		46,720	(46,720)	-	-	
Personnel-Clerical	487,500		487,500	19,500	507,000	13.0	
Personnel-Full-Time Regular	63,600		63,600	-	63,600		Timecard resources for unanticipated needs.
Compensation-Travel Supplement	12,500		12,500	-	12,500		
TOTAL PERSONNEL SERVICES	6,224,055	-	6,224,055	(284,155)	5,939,900	95.4	
EMPLOYEE BENEFITS							
Benefits-Social Security	476,140		476,140	(49,061)	427,079		
Benefits-State Retirement	509,727		509,727	22,320	532,047		
Benefits-Life Insurance	4,947		4,947	308	5,255		
Benefits-Medical Insurance	493,611		493,611	24,856	518,467		
Benefits-Dental Insurance	2,838		2,838	(221)	2,617		
Benefits-Local Retirement	35,869		35,869	(1,633)	34,236		
TOTAL EMPLOYEE BENEFITS	1,523,132	-	1,523,132	(3,432)	1,519,700		
CONTRACTED SERVICES							
Services-IT/Communications	45,000		45,000		45,000		
Service Contracts-Private Agencies	80,292		80,292		80,292		Autism Partnership.
Services-Evaluation/Testing	7,500		7,500		7,500		Assessment materials.
Services-Equipment Rent/Repair/Maintenance	38,700		38,700		38,700		Specialized equipment on hearing and vision vans.
Services-Postage/Freight	350		350		350		
Services-Employee Travel	109,655		109,655		109,655		
Services-Other Professional	1,500		1,500		1,500		
TOTAL CONTRACTED SERVICES	282,997	-	282,997	-	282,997		
SUPPLIES AND MATERIALS							
Supplies-Food	2,459		2,459		2,459		Parent workshops, Advisory Councils.
Supplies-Office/Minor Equipment	25,400		25,400		25,400		
Supplies-Periodicals	2,000		2,000		2,000		Administrative, legal and program updates.
Supplies-Gasoline	5,500		5,500		5,500		
TOTAL SUPPLIES & MATERIALS	35,359	-	35,359	-	35,359		
OTHER EXPENSES							
Insurance Related Expenses	3,000		3,000		3,000		Occupational and Physical Therapy liability insurance.
In Service/Staff Development - Schools	50,000		50,000		50,000		Special Education state meetings, conferences and training.
TOTAL OTHER EXPENSES	53,000	-	53,000	-	53,000		
TOTAL Instructional Staff Support - Special Education	\$ 8,118,543	\$ -	\$ 8,118,543	\$ (287,587)	\$ 7,830,956	95.4	

Notes

The Special Education Instructional Support program assists instructional staff in planning, developing, and evaluating the process of providing learning opportunities for students with special needs. The FTE categories contained in this program include Supervisors, School Psychologist, Occupational and Physical Therapists and other personnel to support services.

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Instructional Staff Support - Career and Technical Education		Program Code: 72230					
Account Administrator: Director of Career and Technical Education	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 105,300	\$ -	\$ 105,300	\$ 6,700	\$ 112,000	1.0	
Personnel-Clerical	86,200		86,200	(11,200)	75,000	2.0	
Personnel-Full-Time Regular	147,500		147,500	367,000	514,500	7.0	
Compensation-Travel Supplement	6,035		6,035	-	6,035		
TOTAL PERSONNEL SERVICES	345,035	-	345,035	362,500	707,535	10.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	26,395		26,395	24,477	50,872		
Benefits-State Retirement	9,561		9,561	1,563	11,124		
Benefits-Life Insurance	485		485	66	551		
Benefits-Medical Insurance	48,346		48,346	6,029	54,375		
Benefits-Dental Insurance	278		278	(4)	275		
Benefits-Local Retirement	14,022		14,022	21,348	35,370		
TOTAL EMPLOYEE BENEFITS	99,087	-	99,087	53,480	152,567		
CONTRACTED SERVICES							
Services-IT/Communications	13,325		13,325		13,325		
Services-Consulting	5,000	(2,500)	2,500		2,500		Technical engineer services for FulCom.
Services-Equipment Rent/Repair/Maintenance	2,000		2,000		2,000		Copier, scanner maintenance and sound system.
Services-Postage/Freight	1,500		1,500		1,500		Postage for follow-up reporting.
Services-Software Licensing & Maintenance	-	2,500	2,500		2,500		
Services-Other Professional	25,000		25,000		25,000		Plans, permits and inspectors (\$20, 638), classroom air unit and hood removal (\$4,362).
TOTAL CONTRACTED SERVICES	46,825	-	46,825	-	46,825		
SUPPLIES AND MATERIALS							
Supplies-HVAC	226,686	(226,686)	-		-		Materials required for construction projects; funds generated from the sale of projects are returned to Knox County Schools. Now shown in CTE Instruction 71300.
Supplies-Office/Minor Equipment	2,500	10,000	12,500		12,500		
Supplies-Gasoline	-	500	500		500		
TOTAL SUPPLIES & MATERIALS	229,186	(216,186)	13,000	-	13,000		
TOTAL Instructional Staff Support - Career and Technical Education	\$ 720,133	\$ (216,186)	\$ 503,947	\$ 415,980	\$ 919,927	10.0	

Notes

The Career and Technical Education Instructional Support program assists the instructional staff in planning, developing and evaluating the process of providing learning experiences that give students the opportunity to develop the knowledge and skills needed for employment in an occupational area. The FTEs contained in this program include the CTE Director, Facilitators and Clerical staff to support the instructional process.

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Instructional Staff Support - Alternative Schools		Program Code: 72215					
Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Guidance	\$ 106,600	\$ -	\$ 106,600	\$ -	\$ 106,600	2.0	School Counselors at Richard Yoakley and Ridgedale.
TOTAL PERSONNEL SERVICES	106,600	-	106,600	-	106,600	2.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	8,155		8,155	(490)	7,665		
Benefits-State Retirement	9,679		9,679	909	10,588		
Benefits-Life Insurance	97		97	13	110		
Benefits-Medical Insurance	9,669		9,669	1,206	10,875		
Benefits-Dental Insurance	56		56	(1)	55		
TOTAL EMPLOYEE BENEFITS	27,656	-	27,656	1,636	29,292		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	160		160		160		
TOTAL CONTRACTED SERVICES	160	-	160	-	160		
OTHER EXPENSES							
In Service/Staff Development - Schools	9,000		9,000		9,000		
TOTAL OTHER EXPENSES	9,000	-	9,000	-	9,000		
TOTAL Instructional Staff Support - Alternative Schools	\$ 143,416	\$ -	\$ 143,416	\$ 1,636	\$ 145,052	2.0	

Notes

The Alternative Schools Instructional Support program assists the instructional staff in planning, developing and evaluating the process of providing learning experiences that give students at Richard Yoakley and Ridgedale the opportunity to develop the knowledge and skills in an alternative school environment. The FTEs contained in this program are the School Counselors serving the students at these two schools.

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Instructional Staff Support - Elementary Schools		Program Code: 72219					
Account Administrator: Executive Director of Elementary Education, Pre-K to	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 428,500		\$ 428,500	\$ (6,500)	\$ 422,000	4.0	
Personnel-Clerical	71,000		71,000	3,000	74,000	2.0	
TOTAL PERSONNEL SERVICES	499,500	-	499,500	(3,500)	496,000	6.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	38,212		38,212	(2,550)	35,662		
Benefits-State Retirement	38,908		38,908	3,006	41,914		
Benefits-Life Insurance	291		291	40	331		
Benefits-Medical Insurance	29,007		29,007	3,618	32,625		
Benefits-Dental Insurance	167		167	(2)	165		
Benefits-Local Retirement	4,260		4,260	180	4,440		
TOTAL EMPLOYEE BENEFITS	110,845		110,845	4,292	115,137		
CONTRACTED SERVICES							
Services-IT/Communications	4,700	(4,700)	-		-		
Services-Employee Dues/Memberships	500		500		500		
Services-Postage/Freight	1,000		1,000		1,000		
Services-Employee Travel	100		100		100		
TOTAL CONTRACTED SERVICES	6,300	(4,700)	1,600	-	1,600		
SUPPLIES AND MATERIALS							
Supplies-Food	2,000		2,000		2,000		
Supplies-Office/Minor Equipment	6,500		6,500		6,500		
TOTAL SUPPLIES & MATERIALS	8,500	-	8,500	-	8,500		
OTHER EXPENSES							
Transfers to Local Projects Fund	-	-	-	121,000	121,000		
In Service/Staff Development - Schools	25,500	4,700	30,200		30,200		Conference registration fees, in-service/professional development expenses; Director and Supervisor travel for school visits, conferences, etc.
TOTAL OTHER EXPENSES	25,500	4,700	30,200	121,000	151,200		
TOTAL Instructional Staff Support - Elementary Schools	\$ 650,645	\$ -	\$ 650,645	\$ 121,792	\$ 772,437	6.0	

Notes

The Elementary Education Instructional Staff Support program provides supervision and support to the 50 elementary schools in the district. The FTEs in this program include the Elementary Directors and clerical staff to support these schools.

Funds Allocated to Instructional Categories							
Supplies-Educational	\$ 75,000		\$ 75,000		\$ 75,000		Books for professional development, High Needs support.
Supplies-Instructional	7,730		7,730		7,730		
Supplies-Admin Allocations	20,800		20,800		20,800		Allocations to schools by curriculum supervisors.

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Instructional Staff Support - Secondary Schools		Program Code: 72222					
Account Administrator: Executive Director of Secondary Education	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 340,500	\$ -	\$ 340,500	\$ -	\$ 340,500	3.0	
Personnel-Clerical	35,500	-	35,500	7,500	43,000	1.0	
TOTAL PERSONNEL SERVICES	376,000	-	376,000	7,500	383,500	4.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	28,765		28,765	(1,191)	27,574		
Benefits-State Retirement	30,917		30,917	2,902	33,819		
Benefits-Life Insurance	145		145	75	220		
Benefits-Medical Insurance	14,504		14,504	7,246	21,750		
Benefits-Dental Insurance	83		83	27	110		
Benefits-Local Retirement	2,130		2,130	450	2,580		
TOTAL EMPLOYEE BENEFITS	76,544	-	76,544	9,509	86,053		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	15,000		15,000		15,000		Association for Supervision and Curriculum Development, National Association of Secondary School Principals, Association for Middle Level Education (includes \$2,000 for Advanced Education).
Services-Postage/Freight	5,000		5,000		5,000		
Services-Rent Buildings/Other Spaces	21,000		21,000		21,000		Rental of Thompson-Boling Arena for high school commencements.
TOTAL CONTRACTED SERVICES	41,000	-	41,000	-	41,000		
SUPPLIES AND MATERIALS							
Supplies-Food	2,500		2,500		2,500		
Supplies-Office/Minor Equipment	10,000		10,000		10,000		
TOTAL SUPPLIES & MATERIALS	12,500	-	12,500	-	12,500		
OTHER EXPENSES							
In Service/Staff Development - Schools	50,211		50,211		50,211		
TOTAL OTHER EXPENSES	50,211	-	50,211	-	50,211		
TOTAL Instructional Staff Support - Secondary Schools	\$ 556,255	\$ -	\$ 556,255	\$ 17,009	\$ 573,264	4.0	

Notes

The Secondary Schools programs provides supervision and support to the 32 secondary schools in the district. The FTEs in this program are the Secondary Directors and one clerical FTE to support these schools.

Funds Allocated to Instructional Categories							
Supplies-Educational	\$ 3,000		\$ 3,000		\$ 3,000		
Supplies-Instructional	900		900		900		
Supplies-Admin Allocations	91,500		91,500		91,500		Allocations to schools by curriculum supervisors.

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Curricular and Student Body Support - Magnet Programs		Program Code: 72240					
Account Administrator: Executive Director of Office of Innovation	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Teachers	\$ 294,900	\$ -	\$ 294,900	\$ (195,500)	\$ 99,400	2.0	
Personnel-Educational Assistants	191,700		191,700	(127,800)	63,900	3.0	
Personnel-Full-Time Regular	179,250	251	179,501	(179,501)	-	-	
TOTAL PERSONNEL SERVICES	665,850	251	666,101	(502,801)	163,300	5.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	50,938	20	50,958	(39,217)	11,741		
Benefits-State Retirement	26,777		26,777	(16,904)	9,873		
Benefits-Life Insurance	10		10	305	315		
Benefits-Medical Insurance	967		967	26,221	27,188		
Benefits-Dental Insurance	6		6	131	137		
Benefits-Local Retirement	22,257	16	22,273	(18,439)	3,834		
TOTAL EMPLOYEE BENEFITS	100,955	36	100,991	(47,904)	53,087		
CONTRACTED SERVICES							
Services-Advertising	5,000	(1,390)	3,610		3,610		District Magnet Showcase, school showcase, marketing and recruiting materials.
Services-Employee Dues/Memberships	2,800	1,100	3,900		3,900		Magnet Schools of America membership for district.
Services-Rent Buildings/Other Spaces	1,500	(1,500)	-		-		
Services-Other/Miscellaneous	-	500	500		500		
TOTAL CONTRACTED SERVICES	9,300	(1,290)	8,010	-	8,010		
SUPPLIES AND MATERIALS							
Supplies-Food	400		400		400		Showcases, magnet meetings.
Supplies-Instructional	-	1,000	1,000		1,000		
Supplies-Admin Allocations	426,359	(128,425)	297,934	(137,934)	160,000		Allocation pool for Magnet Programs
Supplies-Other	1,200		1,200		1,200		Support in magnet themes and resources at district level.
TOTAL SUPPLIES & MATERIALS	427,959	(127,425)	300,534	(137,934)	162,600		
OTHER EXPENSES							
In Service/Staff Development - Schools	5,000	(1,575)	3,425		3,425		Magnet Schools of America conference.
TOTAL OTHER EXPENSES	5,000	(1,575)	3,425	-	3,425		
TOTAL Curricular and Student Body Support - Magnet Programs	\$ 1,209,064	\$ (130,003)	\$ 1,079,061	\$ (688,639)	\$ 390,422	5.0	

Note

The Magnet Programs support account provides support to the magnet program at Beaumont Elementary School and the two Magnet schools in the District - L&N Stem Academy and Career Magnet Academy. Any student in KCS may apply to one of these schools during the Allocation and Transfer Period.

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Instructional Staff Support - Gifted and Talented Students		Program Code: 72225					
Account Administrator: Executive Director of Office of Innovation	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Instructional Coaches	\$ 226,000	\$ -	\$ 226,000	\$ 137,000	\$ 363,000	6.0	Addition of 2 FTE in Revised Recommendation
TOTAL PERSONNEL SERVICES	226,000	-	226,000	137,000	363,000	6.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	17,289		17,289	8,811	26,100		
Benefits-State Retirement	20,521		20,521	15,533	36,054		
Benefits-Life Insurance	194		194	137	331		
Benefits-Medical Insurance	19,338		19,338	13,287	32,625		
Benefits-Dental Insurance	111		111	54	165		
TOTAL EMPLOYEE BENEFITS	57,453	-	57,453	37,821	95,274		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	500		500		500		National Association of Gifted Children membership.
TOTAL CONTRACTED SERVICES	500	-	500	-	500		
SUPPLIES AND MATERIALS							
Supplies-Network/IT	6,000		6,000		6,000		Software, camera, and slates for video conferencing.
TOTAL SUPPLIES & MATERIALS	6,000	-	6,000	-	6,000		
OTHER EXPENSES							
In Service/Staff Development - Schools	8,000		8,000		8,000		National Gifted Conference for four coaches.
TOTAL OTHER EXPENSES	8,000	-	8,000	-	8,000		
TOTAL Instructional Staff Support - Gifted and Talented Students	\$ 297,953	\$ -	\$ 297,953	\$ 174,821	\$ 472,774	6.0	

Notes

The Gifted and Talented Program provides academic rigor of the advanced and gifted learners in the district. In collaboration with administrators and teachers, the Gifted and Talented Coaches in this program create and maintain stimulating learning environment.

Funds Allocated to Instructional Categories						
Supplies-Educational	\$ 8,000		\$ 8,000		\$ 8,000	
Supplies-Instructional	7,000		7,000		7,000	

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District-Wide Administrative Support		Program Code: 72399					
Account Administrator: Supervisor of Business Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
CONTRACTED SERVICES							
Services-Equipment Rent/Repair/Maintenance	\$ 24,000	\$ (5,600)	\$ 18,400		\$ 18,400		Blue Ridge water, Shred-It.
Services-Waste Disposal/Recycling	-	5,600	5,600		5,600		
TOTAL CONTRACTED SERVICES	24,000	-	24,000	-	24,000		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	3,297		3,297	2,310	5,607		
Supplies-Other Daily Operations	1,000		1,000		1,000		Lexis Nexis (Tennessee Code Annotated).
TOTAL SUPPLIES & MATERIALS	4,297	-	4,297	2,310	6,607		
CAPITAL OUTLAY							
Equipment-Data Processing	10,000		10,000		10,000		
Equipment-Regular Instruction	10,000		10,000		10,000		
TOTAL CAPITAL OUTLAY	20,000	-	20,000	-	20,000		
TOTAL District-Wide Administrative Support	\$ 48,297	\$ -	\$ 48,297	\$ 2,310	\$ 50,607	-	

Notes

The District-Wide Administrative Support account provides some minor overall support to the district for shredding services, Tennessee Code Annotated manuals, and disposal and recycling.

Funds Allocated to Instructional Categories							
Admin Allocation	\$ -	\$ 4,000	\$ 4,000		\$ 4,000		

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Instructional Staff Support - System Wide Screening		Program Code: 72212						
Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes	
SUPPLIES AND MATERIALS								
Supplies-Drugs/Medical/Hygiene	\$ 355	\$ -	\$ 355	\$ -	\$ 355		Bandages, eye pads, occlusors, cards for tele binocular, etc. as needed for students.	
Supplies-Equipment Repair/Maintenance	1,070		1,070		1,070		For screening equipment, audiometers, cords, microphones, oculars, repair kits, batteries, penlights, etc.	
Supplies-Educational	1,425		1,425		1,425		For mobile units (labels, flash cards, charts, occludes, paper for GSI, spectulas, batteries, lamps for otoscopes, etc.).	
Supplies-Office/Minor Equipment	4,828		4,828		4,828		For mobile units, office and updating record-keeping software.	
Supplies-Utilities/Fuel	8,159		8,159		8,159		Fuel and propane for heating systems in screening vans.	
TOTAL SUPPLIES & MATERIALS	15,837	-	15,837	-	15,837			
OTHER EXPENSES								
In Service/Staff Development - Schools	729		729		729		Travel and registration for professional conferences, professional books for administrators.	
TOTAL OTHER EXPENSES	729	-	729	-	729			
TOTAL Instructional Staff Support - System Wide Screening	\$ 16,566	\$ -	\$ 16,566	\$ -	\$ 16,566			

Notes

The System Wide Screening Support program provides medical supplies, screening equipment, and resources to maintain and repair this equipment.

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Instructional Staff Support - Section 504		Program Code: 72213						
Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes	
CONTRACTED SERVICES								
Service Contracts-Private Agencies	\$ 83,363	\$ -	\$ 83,363	\$ -	\$ 83,363		Interpreters (non-employee) for hearing-impaired students or parents for school meetings (other than Special Education), curricular activities, participation in sports, etc.; includes 504 software.	
TOTAL CONTRACTED SERVICES	83,363	-	83,363	-	83,363			
SUPPLIES AND MATERIALS								
Supplies-Buildings/Grounds Repair/Maintenance	1,799		1,799		1,799		Carpeting, grounds, etc. as required for 504 accommodations.	
Supplies-Office/Minor Equipment	2,100		2,100		2,100		Office supplies, expenditures for Americans With Disabilities Act accommodations for Knox County Schools employees as requested by Employee Benefits department.	
Supplies-Periodicals	425		425		425		504 publications to stay current on legislation.	
TOTAL SUPPLIES & MATERIALS	4,324	-	4,324	-	4,324			
TOTAL Instructional Staff Support - Section 504	\$ 87,687	\$ -	\$ 87,687	\$ -	\$ 87,687			

Notes

The Section 504 program contains resources for the district to provide supports and remove barriers for students with a disability. This allows the student to have equal access to the general education curriculum. This program also serves the employees of Knox County who need accommodations under the Americans with Disabilities Act.

Funds Allocated to Instructional Categories								
Supplies-Educational	\$	1,000		\$	1,000	\$	1,000	Expenses for specialized materials used in instruction programs as required for 504 accommodations.

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Instructional Staff Support- Sarah Simpson Professional Development Center		Program Code: 72299					
Account Administrator: Executive Director of Curriculum and Instruction	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Clerical	\$ 45,500	\$ -	\$ 45,500	\$ -	\$ 45,500	1.0	
TOTAL PERSONNEL SERVICES	45,500	-	45,500	-	45,500	1.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	3,481		3,481	(210)	3,271		
Benefits-Life Insurance			-	55	55		
Benefits-Medical Insurance			-	5,438	5,438		
Benefits-Dental Insurance			-	27	27		
Benefits-Local Retirement	2,730	-	2,730	-	2,730		
TOTAL EMPLOYEE BENEFITS	6,211	-	6,211	5,311	11,522		
SUPPLIES AND MATERIALS							
Supplies-Equipment Repair/Maintenance	1,500		1,500		1,500		
Supplies-Office/Minor Equipment	20,000		20,000		20,000		
TOTAL SUPPLIES & MATERIALS	21,500	-	21,500	-	21,500		
TOTAL Instructional Staff Support- Sarah Simpson Professional Development Center	\$ 73,211	\$ -	\$ 73,211	\$ 5,311	\$ 78,522	1.0	

Notes

The Sarah Simpson Professional Development Technology Center is a training center for teachers, district administrators, and support staff. The training center includes fully equipped computer labs as well as several meeting areas. This program contain an FTE that coordinates meeting space and ensures the facility is functioning properly.

**KCS GENERAL PURPOSE SCHOOL FUND
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District STEM		Program Code: 71147					
Account Administrator: Executive Director of Office of Innovation	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Full-Time Regular	\$ 57,500	\$ -	\$ 57,500	\$ -	\$ 57,500	1.0	
TOTAL PERSONNEL SERVICES	57,500	-	57,500	-	57,500	1.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	4,399		4,399	(265)	4,134		
Benefits-State Retirement	5,221		5,221	490	5,711		
Benefits-Life Insurance			-	55	55		
Benefits-Medical Insurance			-	5,438	5,438		
Benefits-Dental Insurance			-	27	27		
TOTAL EMPLOYEE BENEFITS	9,620	-	9,620	5,745	15,365		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	24,000	-	24,000		24,000		Student Spaceflight Experiment Program membership.
Services-Postage/Freight	-	24	24		24		
TOTAL CONTRACTED SERVICES	24,000	24	24,024	-	24,024		
SUPPLIES AND MATERIALS							
Supplies-Other Materials	-	1,000	1,000		1,000		
TOTAL SUPPLIES & MATERIALS	-	1,000	1,000	-	1,000		
OTHER EXPENSES							
In Service/Staff Development - Schools	7,000	(24)	6,976		6,976		STEM conferences not covered by Batelle support; assist in expansion of Student Spaceflight Experiment Program and supplement \$15,000 University of Tennessee space grant
TOTAL OTHER EXPENSES	7,000	(24)	6,976	-	6,976		
TOTAL District STEM	\$ 98,120	\$ 1,000	\$ 99,120	\$ 5,745	\$ 104,865	1.0	

Notes

The District Stem program contain an FTE who serves as the District Stem Facilitator for KCS. This program provides resources for membership in the Student Spaceflight Experiment Program and supplements the University of Tennessee space grant.

Funds Allocated to Instructional Categories							
Supplies-Educational	\$ 3,500	\$ (1,000)	\$ 2,500		\$ 2,500		Materials needed for shipping of launch projects; STEM mobile lab.

**KCS GENERAL PURPOSE SCHOOL FUND
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Curricular and Student Body Support - English and Language Arts		Program Code: 72224					
Account Administrator: Supervisor, English and Language Arts	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ -	\$ -	\$ -	\$ 83,500	\$ 83,500	1.0	
Personnel-Clerical	21,550	-	21,550	(1,300)	20,250	0.5	
TOTAL PERSONNEL SERVICES	21,550	-	21,550	82,200	103,750	1.5	
EMPLOYEE BENEFITS							
Benefits-Social Security	1,648		1,648	5,812	7,460		
Benefits-State Retirement			-	8,293	8,293		
Benefits-Life Insurance	73		73	10	83		
Benefits-Medical Insurance	7,252		7,252	904	8,156		
Benefits-Dental Insurance	42		42	(1)	41		
Benefits-Local Retirement	1,293		1,293	(78)	1,215		
TOTAL EMPLOYEE BENEFITS	10,308	-	10,308	14,940	25,248		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	650		650		650		Scientific Studies of Reading (\$144), NCTE (\$150), Learning Forward (\$99), IDA (\$95), ASCD (\$119), Voicethread.
TOTAL CONTRACTED SERVICES	650	-	650	-	650		
SUPPLIES AND MATERIALS							
Supplies-Library Books/Media	2,000		2,000		2,000		Professional reading material other than professional learning.
Supplies-Office/Minor Equipment	1,000		1,000		1,000		
TOTAL SUPPLIES & MATERIALS	3,000	-	3,000	-	3,000		
OTHER EXPENSES							
In Service/Staff Development - Schools	28,000		28,000		28,000		Learning Forward or IDA TN LEAD; resources, materials and texts to support professional learning.
TOTAL OTHER EXPENSES	28,000	-	28,000	-	28,000		
TOTAL Curricular and Student Body Support - English and Language Arts	\$ 63,508	\$ -	\$ 63,508	\$ 97,140	\$ 160,648	1.5	

Notes

The English and Language Arts Support program implements a comprehensive, research-based approach to literacy instruction. The curriculum is collaboratively developed by teachers for teachers and is aligned with Tennessee Standards. The Program contains one FTE who is the English and Language Arts Supervisor and a partial clerical FTE to support these efforts.

Funds Allocated to Instructional Categories						
Supplies-Admin Allocations	\$ 34,500		\$ 34,500		\$ 34,500	Allocations to schools by curriculum supervisors.

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Curricular and Student Body Support - Elementary School Reading		Program Code: 72208					
Account Administrator: Executive Director of Elementary Education, Pre-K to 5	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 105,000	\$ -	\$ 105,000	\$ (500)	\$ 104,500	1.0	
Personnel-Medical/Health Services			-	-	-	-	
TOTAL PERSONNEL SERVICES	105,000	-	105,000	(500)	104,500		
EMPLOYEE BENEFITS							
Benefits-Social Security	8,032		8,032	(518)	7,514		
Benefits-State Retirement	9,534		9,534	845	10,379		
Benefits-Life Insurance	49		49	(49)	-		
Benefits-Medical Insurance	4,269		4,269	(4,269)	-		
Benefits-Dental Insurance	56		56	(56)	-		
Benefits-Local Retirement			-	-	-		
TOTAL EMPLOYEE BENEFITS	21,940	-	21,940	(4,047)	17,893		
OTHER EXPENSES							
In Service/Staff Development - Schools	19,000	(5,000)	14,000		14,000		Plain Talk, International Dyslexia conference, TN LEAD conference.
TOTAL OTHER EXPENSES	19,000	(5,000)	14,000	-	14,000		
TOTAL Curricular and Student Body Support - Elementary School Reading	\$ 145,940	\$ (5,000)	\$ 140,940	\$ (4,547)	\$ 136,393		

Notes

The Elementary School Reading Support program implements a comprehensive, research-based approach to develop critical reading skills in students. This program contains the Reading Supervisor FTE who supports these efforts.

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Curricular and Student Body Support - ELL and World Languages		Program Code: 72223					
Account Administrator: Supervisor, ELL and World Languages	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 100,800	\$ -	\$ 100,800	\$ (300)	\$ 100,500	1.0	
Personnel-Full-Time Regular	60,500		60,500	-	60,500	1.0	
TOTAL PERSONNEL SERVICES	161,300	-	161,300	(300)	161,000	2.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	12,339		12,339	(763)	11,576		
Benefits-State Retirement	9,153		9,153	829	9,982		
Benefits-Life Insurance	48		48	62	110		
Benefits-Medical Insurance	4,835		4,835	6,040	10,875		
Benefits-Dental Insurance	28		28	27	55		
Benefits-Local Retirement	3,630		3,630	-	3,630		
TOTAL EMPLOYEE BENEFITS	30,033	-	30,033	6,195	36,228		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	8,500	(1,073)	7,427		7,427		
TOTAL SUPPLIES & MATERIALS	8,500	(1,073)	7,427	-	7,427		
OTHER EXPENSES							
In Service/Staff Development - Schools	6,800		6,800		6,800		TNTFL and AFTFL conferences, other professional development training and supplies.
TOTAL OTHER EXPENSES	6,800	-	6,800	-	6,800		
TOTAL Curricular and Student Body Support - ELL and World Languages	\$ 206,633	\$ (1,073)	\$ 205,560	\$ 5,895	\$ 211,455	2.0	

Notes

The ELL and World Languages Support program provides resources and assistance to the 92 ELL teachers across the district. The FTEs in this program include the ELL & World Languages Supervisor as well as a World Language Specialist. There are over 80 world language teachers in the district that fulfill a wide variety of roles across the district, both at the school and county level. World Language educators are dedicated to providing relevant and high quality instruction in high schools and some middle schools and a variety of languages are offered.

Funds Allocated to Instructional Categories							
Supplies-Educational	\$ 500	\$ 1,073	\$ 1,573		\$ 1,573		
Supplies-Admin Allocations	3,337		3,337		3,337		For 34 schools (\$100 per school per language taught).

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Curricular and Student Body Support - Art		Program Code: 72218					
Account Administrator: Art Specialist	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 73,800	\$ -	\$ 73,800	\$ 700	\$ 74,500	1.0	
Personnel-Clerical	17,750		17,750	(250)	17,500	0.5	
TOTAL PERSONNEL SERVICES	91,550	-	91,550	450	92,000	1.5	
EMPLOYEE BENEFITS							
Benefits-Social Security	7,004		7,004	(389)	6,615		
Benefits-State Retirement	6,701		6,701	698	7,399		
Benefits-Life Insurance	73		73	10	83		
Benefits-Medical Insurance	7,252		7,252	904	8,156		
Benefits-Dental Insurance	42		42	(1)	41		
Benefits-Local Retirement	1,065		1,065	(15)	1,050		
TOTAL EMPLOYEE BENEFITS	22,137	-	22,137	1,207	23,344		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	250		250		250		NAEA, ASCD, Arts & Culture Alliance.
Services-Equipment Rent/Repair/Maintenance	8,640		8,640		8,640		Kiln maintenance and inspections, printing press, other equipment.
Services-Employee Travel	-	100	100		100		
TOTAL CONTRACTED SERVICES	8,890	100	8,990	-	8,990		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	20,141	(100)	20,041		20,041		Initiative to replace 21 kilns over a three-year period.
TOTAL SUPPLIES & MATERIALS	20,141	(100)	20,041	-	20,041		
OTHER EXPENSES							
In Service/Staff Development - Schools	4,700		4,700		4,700		Travel and conference registration (NAEA, TAA, TAEA, Art of Education, Arrowmont PD), in-service teacher meetings.
TOTAL OTHER EXPENSES	4,700	-	4,700	-	4,700		
TOTAL Curricular and Student Body Support - Art	\$ 147,418	\$ -	\$ 147,418	\$ 1,657	\$ 149,075	1.5	

Notes

The Art Support program contains the Visual Arts Specialist and a partial FTE to support the program. Art Teachers around the district provide students an outstanding comprehensive and standards based visual arts education.

Funds Allocated to Instructional Categories							
Supplies-Educational	\$ 8,000		\$ 8,000		\$ 8,000		Kilns, printing presses, other large equipment.
Supplies-Admin Allocations	188,000		188,000		188,000		Allocations to schools by curriculum supervisors (\$1,800 per FT teacher per year for student supplies).

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Curricular and Student Body Support - Instrumental Music		Program Code: 72207						
Account Administrator: Music Specialist	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes	
CONTRACTED SERVICES								
Services-Consulting	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000		Expenses for All County Band and Orchestra events.	
Service Contracts-Private Agencies	3,800		3,800		3,800		Cost of production of All County Marching Band exhibit.	
Services-Employee Dues/Memberships	250		250		250		ETSBOA, PDK International.	
Services-Equipment Rent/Repair/Maintenance	12,000		12,000		12,000		Initiative to improve condition of existing instrument inventory.	
TOTAL CONTRACTED SERVICES	21,050	-	21,050	-	21,050			
SUPPLIES AND MATERIALS								
Supplies-Office/Minor Equipment	225		225		225		Printer cartridges, other office supplies.	
TOTAL SUPPLIES & MATERIALS	225	-	225	-	225			
OTHER EXPENSES								
In Service/Staff Development - Schools	2,425		2,425		2,425		Travel to TMEA, NAME; conference registration for teachers and specialists.	
TOTAL OTHER EXPENSES	2,425	-	2,425	-	2,425			
TOTAL Curricular and Student Body Support - Instrumental Music	\$ 23,700	\$ -	\$ 23,700	\$ -	\$ 23,700			

Notes

The Instrumental Music program provides an opportunity for students to participate in a quality band or orchestra program. Every KCS middle and high school offers an instrumental music program staffed by a highly qualified music teacher.

Funds Allocated to Instructional Categories								
Supplies-Educational	\$	15,000		\$	15,000	\$	15,000	Purchase of new instruments (\$75,000 initially requested moved to FY17).
Supplies-Admin Allocations		22,300		22,300		22,300		Allocations to all secondary school band programs (MS-\$500, HS-\$700).

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Curricular and Student Body Support - Choral Music		Program Code: 72202						
Account Administrator: Music Specialist	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes	
PERSONNEL SERVICES								
Personnel-Directors and Supervisors	\$ 88,400	\$ -	\$ 88,400	\$ 2,600	\$ 91,000	1.0		
Personnel-Clerical	17,750		17,750	(250)	17,500	0.5		
TOTAL PERSONNEL SERVICES	106,150	-	106,150	2,350	108,500	1.5		
EMPLOYEE BENEFITS								
Benefits-Social Security	8,120		8,120	(319)	7,801			
Benefits-State Retirement	8,027		8,027	1,011	9,038			
Benefits-Life Insurance	73		73	10	83			
Benefits-Medical Insurance	7,252		7,252	904	8,156			
Benefits-Dental Insurance	42		42	(1)	41			
Benefits-Local Retirement	1,065		1,065	(15)	1,050			
TOTAL EMPLOYEE BENEFITS	24,579	-	24,579	1,591	26,170			
CONTRACTED SERVICES								
Service Contracts-Private Agencies	500		500		500		Sound and set-up for events	
Services-Employee Dues/Memberships	300		300		300		NAFME, ASCD	
Services-Equipment Rent/Repair/Maintenance	5,000		5,000		5,000		Piano tuning, repair and moving	
Services-Other Professional	1,322		1,322		1,322		Guest conductors for All County Honors Choir	
Services-Other/Miscellaneous			-		-			
TOTAL CONTRACTED SERVICES	7,122	-	7,122	-	7,122			
SUPPLIES AND MATERIALS								
Supplies-Office/Minor Equipment	1,000	(205)	795		795			
Supplies-Other Daily Operations			-		-			
Supplies-Other			-		-			
TOTAL SUPPLIES & MATERIALS	1,000	(205)	795	-	795			
OTHER EXPENSES								
In Service/Staff Development - Schools	6,107	(900)	5,207		5,207		TAA, TMEA and NAFME registrations, food for meetings (\$500)	
Other Expenses			-		-			
TOTAL OTHER EXPENSES	6,107	(900)	5,207	-	5,207			
TOTAL Curricular and Student Body Support - Choral Music	\$ 144,958	\$ (1,105)	\$ 143,853	\$ 3,941	\$ 147,794	1.5		

Notes

The Choral Music program contains the Choral and Instrumental Music Specialist and a partial FTE that supports these programs. The Choral Music department serves students in grades K - 12 and provides a strong foundation in general music practices.

Funds Allocated to Instructional Categories							
Supplies-Educational	\$ 3,495	\$ 1,605	\$ 5,100		\$ 5,100		Books, other educational materials as needed
Supplies-Admin Allocations	27,850	(500)	27,350		27,350		Allocations to schools by curriculum supervisors (ES-\$150 ea, MS-\$500 ea, HS-\$700 ea)

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Curricular and Student Body Support - Math		Program Code: 72201					
Account Administrator: Supervisor, Pre-K -12 Mathematics	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 185,000	\$ -	\$ 185,000	\$ -	\$ 185,000	2.0	
Personnel-Clerical	17,750		17,750	2,500	20,250	0.5	
Personnel-Certified Substitute Teachers	-	174	174	(174)			
TOTAL PERSONNEL SERVICES	202,750	174	202,924	2,326	205,250	2.5	
EMPLOYEE BENEFITS							
Benefits-Social Security	15,510	14	15,524	(767)	14,757		
Benefits-State Retirement	16,798		16,798	1,577	18,375		
Benefits-Life Insurance	121		121	17	138		
Benefits-Medical Insurance	12,086		12,086	1,508	13,594		
Benefits-Dental Insurance	70		70	(1)	69		
Benefits-Local Retirement	1,065		1,065	150	1,215		
TOTAL EMPLOYEE BENEFITS	45,650	14	45,664	2,483	48,147		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	200		200		200		
TOTAL CONTRACTED SERVICES	200	-	200	-	200		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	70,000	(1,346)	68,654		68,654		Amount per student based on K-12 populations (\$1.06 per student), calculators, document cameras, Smartboard math tools software, TI presenters, etc.
TOTAL SUPPLIES & MATERIALS	70,000	(1,346)	68,654	-	68,654		
OTHER EXPENSES							
In Service/Staff Development - Schools	5,500		5,500		5,500		One district and one math conference per year for supervisor and specialist
TOTAL OTHER EXPENSES	5,500	-	5,500	-	5,500		
TOTAL Curricular and Student Body Support - Math	\$ 324,100	\$ (1,158)	\$ 322,942	\$ 4,809	\$ 327,751	2.5	

Notes

The Math Support program contains a Mathematics Supervisor, Mathematics Specialist and a partial clerical FTE that supports math programs across the district. The Math Department incorporates Tennessee State Standards and math practices that give students the skills they need to be prepared for mathematics in college, career and life.

Funds Allocated to Instructional Categories						
Supplies-Educational	\$ 15,000	\$ (1,825)	\$ 13,175		\$ 13,175	
Supplies-Admin Allocations	-	1,825	1,825		-	Intervention consumables (\$10,000 for elementary, \$5,000 for secondary)

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Curricular and Student Body Support - Science		Program Code: 72204					
Account Administrator: Supervisor, Pre-K - 12 Science	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 92,400	\$ -	\$ 92,400	\$ 1,100	\$ 93,500	1.0	
Personnel-Clerical	17,910		17,910	2,340	20,250	0.5	
TOTAL PERSONNEL SERVICES	110,310	-	110,310	3,440	113,750	1.5	
EMPLOYEE BENEFITS							
Benefits-Social Security	8,437		8,437	(258)	8,179		
Benefits-State Retirement	8,390		8,390	897	9,287		
Benefits-Life Insurance	73		73	10	83		
Benefits-Medical Insurance	7,252		7,252	904	8,156		
Benefits-Dental Insurance	42		42	(1)	41		
Benefits-Local Retirement	1,075		1,075	140	1,215		
TOTAL EMPLOYEE BENEFITS	25,269	-	25,269	1,691	26,960		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	300		300		300		NSELA, NSTA, TSTA
Services-Waste Disposal/Recycling	5,000		5,000		5,000		Chemical removal
TOTAL CONTRACTED SERVICES	5,300	-	5,300	-	5,300		
SUPPLIES AND MATERIALS							
Supplies-Safety/Law Enforcement	3,500		3,500		3,500		Laboratory safety supplies
Supplies-Office/Minor Equipment	10,000		10,000		10,000		For secondary science offices (average \$150 per school) because teachers cannot use allocations for office supplies
TOTAL SUPPLIES & MATERIALS	13,500	-	13,500	-	13,500		
OTHER EXPENSES							
In Service/Staff Development - Schools	10,200		10,200		10,200		Consultants for workshops, academies, conference registrations, stipends for summer professional development; new standards in 2018 creating need to develop pacing guides, curriculum, activities and assessments
Transfers to Fund 146	-	81,000	81,000	(81,000)	-		
Other Expenses			-		-		
TOTAL OTHER EXPENSES	10,200	81,000	91,200	(81,000)	10,200		
TOTAL Curricular and Student Body Support - Science	\$ 164,579	\$ 81,000	\$ 245,579	\$ (75,869)	\$ 169,710	1.5	

Notes

The Science Support program contains a Science Supervisor and partial clerical FTE to support the program. In this program are necessary resources for chemical removal and safety supplies for science laboratories in secondary schools.

Funds Allocated to Instructional Categories

Funds Allocated to Instructional Categories							
Supplies-Educational	\$ 60,000		\$ 60,000		\$ 60,000		Robotics team registrations for high schools; cost of \$5000 for registration and build, National Championship build, additional build costs and small stipend for robotics chair
Supplies-Instructional	25,000		25,000		25,000		Elementary science materials (approximately \$0.86 per student)
Supplies-Admin Allocations	136,519	(81,000)	55,519		55,519		Secondary materials, supplement lab fees (approximately \$1.40 per student); cost of hands-on science in all secondary classrooms

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Curricular and Student Body Support - Social Studies		Program Code: 72205					
Account Administrator: Supervisor, Pre-K - 12 Social Studies	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 92,100	\$ -	\$ 92,100	\$ 2,400	\$ 94,500	1.0	
Personnel-Clerical	21,550		21,550	(1,300)	20,250	0.5	
TOTAL PERSONNEL SERVICES	113,650	-	113,650	1,100	114,750	1.5	
EMPLOYEE BENEFITS							
Benefits-Social Security	8,694		8,694	(443)	8,251		
Benefits-State Retirement	8,363		8,363	1,023	9,386		
Benefits-Life Insurance	73		73	10	83		
Benefits-Medical Insurance	7,252		7,252	904	8,156		
Benefits-Dental Insurance	42		42	(1)	41		
Benefits-Local Retirement	1,292		1,292	(77)	1,215		
TOTAL EMPLOYEE BENEFITS	25,716	-	25,716	1,416	27,132		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	600		600		600		NCSS, TCSS memberships, ASCD
TOTAL CONTRACTED SERVICES	600	-	600	-	600		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	2,000		2,000		2,000		
TOTAL SUPPLIES & MATERIALS	2,000	-	2,000	-	2,000		
OTHER EXPENSES							
In Service/Staff Development - Schools	8,800		8,800		8,800		LEAD, Learning Forward, NCSS, Plain Talk About Reading
TOTAL OTHER EXPENSES	8,800	-	8,800	-	8,800		
TOTAL Curricular and Student Body Support - Social Studies	\$ 150,766	\$ -	\$ 150,766	\$ 2,516	\$ 153,282	1.5	

Notes

The Social Studies Support program contain the Social Studies Specialist and a partial FTE to support the program. The Department utilizes research based instructional strategies and cross-curricular connections to empower students with the skills and knowledge necessary to be college and career ready.

Funds Allocated to Instructional Categories							
Supplies-Educational	\$ 18,000		\$ 18,000		\$ 18,000		TN History For Kids, workbooks, booklets for 3rd grade
Supplies-Instructional			-		-		
Supplies-Admin Allocations	11,800		11,800		11,800		HS and MS Social Studies departments

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Curricular and Student Body Support - Health and Wellness		Program Code: 72203					
Account Administrator: Supervisor, PE, Health & Wellness, Humanities	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 112,400	\$ -	\$ 112,400	\$ (1,900)	\$ 110,500	1.0	
Personnel-Clerical	35,500		35,500	(500)	35,000	1.0	
TOTAL PERSONNEL SERVICES	147,900	-	147,900	(2,400)	145,500	2.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	11,314		11,314	(853)	10,461		
Benefits-State Retirement	10,206		10,206	769	10,975		
Benefits-Life Insurance	97		97	13	110		
Benefits-Medical Insurance	9,669		9,669	1,206	10,875		
Benefits-Dental Insurance	56		56	(1)	55		
Benefits-Local Retirement	2,130		2,130	(30)	2,100		
TOTAL EMPLOYEE BENEFITS	33,472	-	33,472	1,105	34,577		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	350		350		350		TAHPERD
Services-Employee Travel	500		500		500		
TOTAL CONTRACTED SERVICES	850	-	850	-	850		
SUPPLIES AND MATERIALS							
Supplies-Food	500		500		500		Teacher meetings
Supplies-Office/Minor Equipment	4,425		4,425		4,425		
TOTAL SUPPLIES & MATERIALS	4,925	-	4,925	-	4,925		
OTHER EXPENSES							
In Service/Staff Development - Schools	7,000		7,000		7,000		Conference registrations for TAHPERD, SHAPE, and other curriculum related conferences
TOTAL OTHER EXPENSES	7,000	-	7,000	-	7,000		
TOTAL Curricular and Student Body Support - Health and Wellness	\$ 194,147	\$ -	\$ 194,147	\$ (1,295)	\$ 192,852	2.0	

Notes

The Health and Wellness Support program contains the Humanities Supervisor and a clerical FTE to support programs in the district.

Funds Allocated to Instructional Categories						
Supplies-Educational	\$ 11,000		\$ 11,000		\$ 11,000	PE equipment
Supplies-Admin Allocations	29,700		29,700		29,700	PE equipment

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Curricular and Student Body Support - Humanities		Program Code: 72261						
Account Administrator: Supervisor, PE, Health & Wellness, Humanities	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes	
CONTRACTED SERVICES								
Services-Employee Dues/Memberships	\$ 250	\$ -	\$ 250	\$ -	\$ 250		Annual dues to professional organizations (ASCD, TAAPHERD, SHAPE)	
TOTAL CONTRACTED SERVICES	250	-	250	-	250			
SUPPLIES AND MATERIALS								
Supplies-Office/Minor Equipment	2,500	(1,000)	1,500		1,500			
TOTAL SUPPLIES & MATERIALS	2,500	(1,000)	1,500	-	1,500			
OTHER EXPENSES								
In Service/Staff Development - Schools	1,390		1,390		1,390		TN Arts Commission, SHAPE, Learning Forward	
TOTAL OTHER EXPENSES	1,390	-	1,390	-	1,390			
TOTAL Curricular and Student Body Support - Humanities	\$ 4,140	\$ (1,000)	\$ 3,140	\$ -	\$ 3,140			

Notes

The Humanities Support program includes Art, Choral Music, Instrumental Music, Physical Education and Health and Wellness. These humanities program enhance skills in creativity, critical thinking, problem solving and collaboration to promote a lifelong appreciation for the arts and culture.

Funds Allocated to Instructional Categories							
Admin Allocation	\$ -	\$ 1,000	\$ 1,000		\$ 1,000		

**KCS GENERAL PURPOSE SCHOOL FUND
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Curricular and Student Body Support - Athletics		Program Code: 71400					
Account Administrator: Athletic Specialist	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Athletic Supplements	\$ 1,150,000	\$ -	\$ 1,150,000	\$ -	\$ 1,150,000		
TOTAL PERSONNEL SERVICES	1,150,000	-	1,150,000	-	1,150,000		
EMPLOYEE BENEFITS							
Benefits-Social Security	87,975		87,975	(5,290)	82,685		
Benefits-State Retirement	104,420		104,420	9,800	114,220		
TOTAL EMPLOYEE BENEFITS	192,395	-	192,395	4,510	196,905		
CONTRACTED SERVICES							
Service Contracts-Maintenance	4,000		4,000		4,000		Cost for Football Jamboree (two nights)
TOTAL CONTRACTED SERVICES	4,000	-	4,000	-	4,000		
SUPPLIES AND MATERIALS							
Supplies-Food	2,000		2,000		2,000		Kick-off luncheon for Jamboree sponsors
Supplies-Admin Allocations	108,555		108,555		108,555		Allocations to schools software for concussion and CPR training, ATS and MPACT software for trainers.
TOTAL SUPPLIES & MATERIALS	110,555	-	110,555	-	110,555		
OTHER EXPENSES							
Insurance Related Expenses	280,000		280,000	(280,000)	-		Athletic insurance to be self-funding accounted for as a Local Project.
In Service/Staff Development - Schools	3,200		3,200		3,200		State and National Athletic Director's meetings travel (one person)
TOTAL OTHER EXPENSES	283,200	-	283,200	(280,000)	3,200		
TOTAL Curricular and Student Body Support - Athletics	\$ 1,740,150	\$ -	\$ 1,740,150	\$ (275,490)	\$ 1,464,660		

Notes

The Athletics Support program provides supplements to faculty and nonfaculty staff coaching a sport in middle and high school. Middle School students can participate in basketball, cheerleading and track and field. The high school program consists of seventeen varsity teams per school competing in eleven sports in addition to cheerleading. Each high school has an athletic director who supervises and administers the local school programs. This program also contains resources for software for concussion and CPR training. The athletic insurance has been reclassified to a local project account as it is a self sustaining program.

**KCS GENERAL PURPOSE SCHOOL FUND
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Reading and Underperforming Schools Support		Program Code: 71115							
Account Administrator: Executive Director of Elementary Education, Pre-K - 5		FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes	
PERSONNEL SERVICES									
Personnel-Educational Assistants	CA			\$ -	\$ 191,700	\$ 191,700	9.0	Educational Assistants for Lonsdale, Sarah Moore Green and Green (3 each) to focus on Literacy.	
Personnel-Full-Time Regular	CE	-	-	-	1,007,500	1,007,500	20.0	Reading and other support positions for underperforming schools.	
Compensation-Additional Compensation	CE			-	1,148,733	1,148,733		To provide 16 additional contract days for Cusp and Priority Schools.	
TOTAL PERSONNEL SERVICES		-	-	-	2,347,933	2,347,933	29.0		
EMPLOYEE BENEFITS									
Benefits-Social Security		-	-	-	168,816	168,816			
Benefits-State Retirement	CE	-	-	-	214,161	214,161			
Benefits-Life Insurance		-	-	-	1,606	1,606			
Benefits-Medical Insurance		-	-	-	161,228	161,228			
Benefits-Dental Insurance		-	-	-	796	796			
TOTAL EMPLOYEE BENEFITS		-	-	-	558,109	558,109			
SUPPLIES AND MATERIALS									
Supplies-Educational		\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000		Training materials	
Supplies-Instructional		16,000		16,000	44,000	60,000		Intervention supplies/materials, leveled texts for schools to supplement small group reading instruction and literacy manipulatives to support reading instruction	
Supplies-Office/Minor Equipment		10,000		10,000		10,000			
Supplies-Other		5,000		5,000		5,000		Professional books for instructional coaches and teachers	
TOTAL SUPPLIES & MATERIALS		31,000	5,000	36,000	44,000	80,000	-		
OTHER EXPENSES									
Transfers to Fund 146		1,470,000		1,470,000	(570,000)	900,000		Third year of Early Literacy grant three year phase out. Grant used primarily to provide 11.5 instructional coaches to elementary schools.	
TOTAL OTHER EXPENSES		1,470,000	-	1,470,000	(570,000)	900,000	-		
TOTAL Reading and Underperforming Schools Support		\$ 1,501,000	\$ 5,000	\$ 1,506,000	\$ 2,380,042	\$ 3,886,042			

Notes

The Reading and Underperforming Schools Support program contains FTEs that will be allocated by the Curriculum and Instruction Department to provide additional resources to underperforming schools. These FTEs will focus on reading and core content areas to increase proficiency amongst the students served in these schools. This program also contains the Early Literacy Grant that provides for 11 literacy coaches to elementary schools. These funds are managed in a local projects account.

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ProjectGRAD		Program Code: 73301					
Account Administrator: Superintendent of Schools	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
CONTRACTED SERVICES							
Service Contracts-Other Agencies	\$ 1,041,742	\$ -	\$ 1,041,742	\$ (541,742)	\$ 500,000		Proposed new Memorandum of Agreement with Project GRAD
TOTAL CONTRACTED SERVICES	1,041,742	-	1,041,742	(541,742)	500,000		
TOTAL ProjectGRAD	\$ 1,041,742	\$ -	\$ 1,041,742	\$ (541,742)	\$ 500,000		

**KCS GENERAL PURPOSE SCHOOL FUND
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Instructional Staff Support- Instructional Technology		Program Code: 72250					
Account Administrator: Director of Educational Technology and Library	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 105,300	\$ -	\$ 105,300	\$ (300)	\$ 105,000	1.0	
Personnel-Data Processing	500,800	-	500,800	-	500,800	8.0	
Personnel-Clerical	43,100		43,100	(14,100)	29,000	1.0	
Compensation-Travel Supplement	1,275	-	1,275	-	1,275		
TOTAL PERSONNEL SERVICES	650,475	-	650,475	(14,400)	636,075	10.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	49,761		49,761	(4,027)	45,734		
Benefits-State Retirement	9,561		9,561	868	10,429		
Benefits-Life Insurance	485		485	66	551		
Benefits-Medical Insurance	48,346		48,346	6,029	54,375		
Benefits-Dental Insurance	278		278	(4)	275		
Benefits-Local Retirement	32,634		32,634	(846)	31,788		
TOTAL EMPLOYEE BENEFITS	141,065	-	141,065	2,086	143,151		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	1,500		1,500		1,500		Learning Forward, ISTE, ASCD, TETA
Services-Employee Travel	5,100		5,100		5,100		Mileage reimbursement.
TOTAL CONTRACTED SERVICES	6,600	-	6,600	-	6,600		
SUPPLIES AND MATERIALS							
Supplies-Food	300	128	428		428		
Supplies-Office/Minor Equipment	20,000	(128)	19,872		19,872		
TOTAL SUPPLIES & MATERIALS	20,300	-	20,300	-	20,300		
OTHER EXPENSES							
In Service/Staff Development - Schools	8,000		8,000		8,000		
TOTAL OTHER EXPENSES	8,000	-	8,000	-	8,000		
TOTAL Instructional Staff Support- Instructional Technology	\$ 826,440	\$ -	\$ 826,440	\$ (12,314)	\$ 814,126	10.0	

Notes

The Instructional Technology program supports the instructional staff by providing resources within curriculum and instructional such as Project Based Learning (PBL), Personalized Learning and Technology integration in the classroom. The FTEs contained in this program direct and manage QUEST which is the district's online and distance learning program that allows all students access to classes that might not be available at the home school they attend. For secondary school, Canvas and Edgenuity are maintained within this program.

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Pre - Kindergarten Program		Program Code: 73400					
Account Administrator: Pre-K Specialist	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
OTHER EXPENSES							
Transfers to Fund 146	\$ 686,000	\$ -	\$ 686,000	\$ -	\$ 686,000		Local funding required to receive state grant for Pre-K Program
TOTAL OTHER EXPENSES	686,000	-	686,000	-	686,000		
TOTAL Pre - Kindergarten Program	\$ 686,000	\$ -	\$ 686,000	\$ -	\$ 686,000		

Notes

The Pre-Kindergarten Program contains the local funding required to receive the State of Tennessee grant to provide Pre-K services to students in the district.

**KCS GENERAL PURPOSE SCHOOL FUND
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Excellence through Literacy		Program Code: 71107					
Account Administrator: Supervisor, English and Language Arts	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
SUPPLIES AND MATERIALS							
Supplies-Educational	\$ 405,000		\$ 405,000		\$ 405,000		RTI ² mandate requirements for reading intervention material and training
TOTAL SUPPLIES & MATERIALS	405,000	-	405,000	-	405,000		
TOTAL Excellence through Literacy	\$ 405,000	\$ -	\$ 405,000	\$ -	\$ 405,000		

Notes

The Excellence through Literacy program contains the resources for RTI² mandate requirements through Voyager software.

**KCS GENERAL PURPOSE SCHOOL FUND
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Disparities in Education Outcomes		Program Code: 73300					
Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Medical/Health Services	\$ 870,000	\$ -	\$ 870,000	\$ 145,000	\$ 1,015,000	35.0	Increase due to 4 FTE for Restorative Interventionist positions not anticipated in FY 2018 budget.
Personnel-Full-Time Regular	70,900		70,900	(70,900)	-	-	
TOTAL PERSONNEL SERVICES	940,900	-	940,900	74,100	1,015,000	35.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	71,979		71,979	1,000	72,979		
Benefits-State Retirement	78,996		78,996	(78,996)	-		
Benefits-Life Insurance	1,405		1,405	524	1,929		
Benefits-Medical Insurance	140,203		140,203	50,110	190,313		
Benefits-Dental Insurance	806		806	155	961		
Benefits-Local Retirement	4,254		4,254	56,646	60,900		
TOTAL EMPLOYEE BENEFITS	297,643	-	297,643	29,438	327,081		
CONTRACTED SERVICES							
Services-Other/Miscellaneous	1,000		1,000		1,000		Video translation services
TOTAL CONTRACTED SERVICES	1,000	-	1,000		1,000		
SUPPLIES AND MATERIALS							
Supplies-Other	20,000		20,000		20,000		Instructional supplies (\$500 per classroom)
TOTAL SUPPLIES & MATERIALS	20,000		20,000		20,000		
OTHER EXPENSES							
In Service/Staff Development - Schools	170,000		170,000		170,000		Cultural Competency training
TOTAL OTHER EXPENSES	170,000	-	170,000	-	170,000		
TOTAL Disparities in Education Outcomes	\$ 1,429,543	\$ -	\$ 1,429,543	\$ 103,538	\$ 1,533,081	35.0	

Notes

The Disparities in Education Outcomes programs is a district initiative aimed at eliminating education disparities. The FTEs contained in this program are Restorative Interventionists. Also included in this program are resources for Cultural Competency training and supplies needed to support the program.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
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Student Transportation		Program Code: 72710					
Account Administrator: Director of Transportation and Enrollment	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 448,400	\$ -	\$ 448,400	\$ (48,400)	\$ 400,000	5.0	
Personnel-Data Processing	250,400		250,400	-	250,400	4.0	
Personnel-Clerical	250,300		250,300	37,700	288,000	8.0	
Personnel-Bus Aides	354,000		354,000	337,520	691,520		New state requirement for bus aides (additional \$330,000)
Personnel-Temporary	86,000		86,000	-	86,000		
Compensation-Travel Supplement	3,825		3,825	-	3,825		
TOTAL PERSONNEL SERVICES	1,392,925	-	1,392,925	326,820	1,719,745	17.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	106,558		106,558	17,092	123,650		
Benefits-State Retirement	40,715		40,715	(40,715)	-		
Benefits-Life Insurance	824		824	274	1,098		
Benefits-Medical Insurance	82,188		82,188	10,250	92,438		
Benefits-Dental Insurance	473		473	(6)	467		
Benefits-Local Retirement	56,442		56,442	46,513	102,955		
TOTAL EMPLOYEE BENEFITS	287,200	-	287,200	33,407	320,607		
CONTRACTED SERVICES							
	250	-	250		250		Scripps - Semi-annual intent notice
Services-IT/Communications	416,099		416,099	(116,099)	300,000		Communication devices, Synovia Global Positioning System contract. Reduction due to delay in purchasing routing software.
Services-Consulting	5,000		5,000		5,000		Update Access applications
Service Contracts-Other Agencies	40,534		40,534		40,534		System, Tennessee Department of Safety
Service Contracts-Parents	25,000		25,000		25,000		
Services-Operating Lease Payments	10,000		10,000		10,000		Commercial Driver's License training
Services-Equipment Rent/Repair/Maintenance	2,000		2,000		2,000		
Services-Medical/Health	15,000		15,000		15,000		Drug and alcohol testing
Services-Rent Space/Buildings	-	2,615	2,615		2,615		
Services-Contracts With Vehicle Owners	17,260,099	(2,615)	17,239,984	1,397,500	18,637,484		Bus contractor pay; Additional \$1M for year three of three-year initiative, \$100K for new middle school routes, and \$315K for bell-schedule changes at AE and Fulton
Services-Employee Travel	11,100		11,100		11,100		
Services-Other/Miscellaneous	17,500		17,500	-	17,500		KAT bus passes for student transportation
TOTAL CONTRACTED SERVICES	17,785,082	-	17,785,082	1,281,401	19,066,483		
SUPPLIES AND MATERIALS							
Supplies-Equipment Repair/Maintenance	12,500		12,500		12,500		
Supplies-Office/Minor Equipment	125,000		125,000		125,000		
Supplies-Gasoline	15,000		15,000		15,000		
TOTAL SUPPLIES & MATERIALS	152,500	-	152,500	-	152,500		
OTHER EXPENSES							
In Service/Staff Development - Schools	8,100		8,100		8,100		Conference registration (\$1,100)
TOTAL OTHER EXPENSES	8,100	-	8,100	-	8,100		
TOTAL Student Transportation	\$ 19,625,807	\$ -	\$ 19,625,807	\$ 1,641,628	\$ 21,267,435	17.0	

Notes

The Transportation account provides resources to contract with independent providers operating more than 335 buses on all instructional days and traveling in excess of 3,000,000 miles each school year. Approximately 42,800 students reside outside the parent responsibility zone and are eligible for transportation services. This program contains 17 FTEs who support the program as well as resources for equipment, software, and bus aides.

**KCS GENERAL PURPOSE SCHOOL FUND
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Enrollment and Transfer Office		Program Code: 72133					
Account Administrator: Supervisor, Transfers and Enrollment	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 103,900	\$ -	\$ 103,900	\$ (1,900)	\$ 102,000	1.0	
Personnel-Clerical	101,200		101,200	5,800	107,000	2.0	
Personnel-Full-Time Regular	12,000		12,000	-	12,000	-	
Compensation-Travel Supplement	1,275		1,275	-	1,275		
TOTAL PERSONNEL SERVICES	218,375	-	218,375	3,900	222,275	3.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	16,706		16,706	(724)	15,982		
Benefits-State Retirement	9,434		9,434	697	10,131		
Benefits-Life Insurance	145		145	20	165		
Benefits-Medical Insurance	14,504		14,504	1,809	16,313		
Benefits-Dental Insurance	83		83	(1)	82		
Benefits-Local Retirement	6,792		6,792	348	7,140		
TOTAL EMPLOYEE BENEFITS	47,664	-	47,664	2,149	49,813		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	500		500		500		
TOTAL CONTRACTED SERVICES	500	-	500	-	500		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	1,500		1,500		1,500		
TOTAL SUPPLIES & MATERIALS	1,500		1,500		1,500		
OTHER EXPENSES							
In Service/Staff Development - Schools	4,600		4,600		4,600		IATDP, TN Alt. Ed. Assoc., and Student Inst. conferences
TOTAL OTHER EXPENSES	4,600	-	4,600		4,600		
TOTAL Enrollment and Transfer Office	\$ 272,639	\$ -	\$ 272,639	\$ 6,049	\$ 278,688	3.0	

Notes

The Enrollment and Transfer Office processes all applications for general and magnet transfers for the district. KCS has specific zones set up for school attendance. Students must attend the school in the zone where their legal parents/guardians reside unless granted an approved transfer. This department contains three FTEs who manage this process.

**KCS GENERAL PURPOSE SCHOOL FUND
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Operations		Program Code: 72610					
Account Administrator: Chief Operating Officer	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 214,000	\$ -	\$ 214,000	\$ -	\$ 214,000	4.0	
Personnel-Custodial	8,721,180		8,721,180	257,400	8,978,580	383.7	Increase due to additional custodial staff for new middle schools.
TOTAL PERSONNEL SERVICES	8,935,180	-	8,935,180	257,400	9,192,580	387.7	
EMPLOYEE BENEFITS							
Benefits-Social Security	683,542		683,542	(22,595)	660,947		
Benefits-State Retirement	19,431		19,431	(19,431)	-		
Benefits-Life Insurance	18,251		18,251	3,115	21,366		
Benefits-Medical Insurance	1,821,186		1,821,186	286,937	2,108,123		
Benefits-Dental Insurance	10,472		10,472	170	10,642		
Benefits-Local Retirement	523,271		523,271	28,284	551,555		
TOTAL EMPLOYEE BENEFITS	3,076,153	-	3,076,153	276,479	3,352,632		
CONTRACTED SERVICES							
Services-IT/Communications	52,000		52,000	8,000	60,000		For new middle schools
Service Contracts-Other Agencies	-		-		-		
Services-Building/Grounds Maintenance	923,000		923,000	200,000	1,123,000		For new middle schools
Services-Equipment Rent/Repair/Maintenance	26,750		26,750	5,000	31,750		
Services-Postage/Freight	1,500		1,500		1,500		
Rent/Space Buildings	-	20,000	20,000		20,000		
Services-Waste Disposal/Recycling	450,000		450,000	50,000	500,000		For new middle schools
Services-Other Professional	65,000		65,000		65,000		
Services-Other/Miscellaneous	95,000		95,000	10,000	105,000		
TOTAL CONTRACTED SERVICES	1,613,250	20,000	1,633,250	273,000	1,906,250		
SUPPLIES AND MATERIALS							
Supplies-Buildings/Grounds Repair/Maintenance	1,225,000		1,225,000	225,000	1,450,000		
Supplies-Office/Minor Equipment	25,000		25,000	4,000	29,000		
Supplies-Utilities/Fuel	2,500		2,500		2,500		
Supplies-Electrical	9,893,237		9,893,237	170,000	10,063,237		
Supplies-Natural Gas	1,070,000		1,070,000	15,000	1,085,000		
Supplies-Water/Sewer	1,479,280		1,479,280	40,000	1,519,280		
TOTAL SUPPLIES & MATERIALS	13,695,017	-	13,695,017	454,000	14,149,017		
OTHER EXPENSES							
Insurance Related Expenses	403,214		403,214		403,214		
TOTAL OTHER EXPENSES	403,214	-	403,214	-	403,214		
CAPITAL OUTLAY							
Vehicles	200,000		200,000	(200,000)	-		
TOTAL CAPITAL OUTLAY	200,000	-	200,000	(200,000)	-		
TOTAL Operations	\$ 27,922,814	\$ 20,000	\$ 27,942,814	\$ 1,060,879	\$ 29,003,693	387.7	

Notes

The Operations Department primarily consists of the custodial staff assigned to schools through the district. Operations activities include keeping the schools clean and ready for daily use. Resources contained in this program are utilities, grounds maintenance, waste disposal and recycling.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Maintenance							
Program Code: 72620							
Account Administrator: Chief Operating Officer	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 391,100	\$ -	\$ 391,100	\$ 18,900	\$ 410,000	5.0	
Personnel-Secretarial	127,200	(127,200)	-	-	-	-	
Personnel-Clerical	172,400	13,000	185,400	(31,400)	154,000	4.0	
Personnel-Maintenance	6,046,500		6,046,500	168,772	6,215,272	142.0	
Compensation-Travel Supplement	1,275		1,275	-	1,275		
TOTAL PERSONNEL SERVICES	6,738,475	(114,200)	6,624,275	156,272	6,780,547	151.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	515,493	(8,736)	506,757	(19,236)	487,521		
Benefits-State Retirement	35,512		35,512	(35,512)	-		
Benefits-Life Insurance	7,171		7,171	1,151	8,322		
Benefits-Medical Insurance	715,518		715,518	105,546	821,064		
Benefits-Dental Insurance	4,114		4,114	31	4,145		
Benefits-Local Retirement	380,766	(6,852)	373,914	32,842	406,756		
				-			
TOTAL EMPLOYEE BENEFITS	1,658,574	(15,588)	1,642,986	84,822	1,727,808		
CONTRACTED SERVICES							
Service Contracts-Maintenance	150,835		150,835	15,000	165,835		
Services-Building/Grounds Maintenance	132,450		132,450	175,000	307,450		
Services-Equipment Rent/Repair/Maintenance	235,000		235,000	20,000	255,000		
Services-Vehicle Repair/Maintenance	32,503		32,503	5,000	37,503		
TOTAL CONTRACTED SERVICES	550,788	-	550,788	215,000	765,788		
SUPPLIES AND MATERIALS							
Supplies-Drugs/Medical/Hygiene	5,000		5,000		5,000		
Supplies-HVAC	406,000		406,000	50,000	456,000		
Supplies-Equipment Repair/Maintenance	100,000		100,000	10,000	110,000		
Supplies-Buildings/Grounds Repair/Maintenance	736,762		736,762	169,000	905,762		
Supplies-Outdoor (Grounds)	30,000		30,000	50,000	80,000		
Supplies-Office/Minor Equipment	75,000	(38,554)	36,446	70,000	106,446		
Supplies-Gasoline	206,000		206,000	44,000	250,000		
Supplies-Vehicle Repair/Maintenance	400,000		400,000	30,000	430,000		
Supplies-Plumbing	125,000		125,000	15,000	140,000		
Supplies-Electrical	236,000		236,000	10,000	246,000		
TOTAL SUPPLIES & MATERIALS	2,319,762	(38,554)	2,281,208	448,000	2,729,208		
CAPITAL OUTLAY							
Building Construction	64,000		64,000		64,000		
Machinery/Equipment/Furniture	50,000	38,554	88,554		88,554		
Heating/AC	10,000		10,000		10,000		
TOTAL CAPITAL OUTLAY	124,000	38,554	162,554	-	162,554		
TOTAL Maintenance	\$ 11,391,599	\$ (129,788)	\$ 11,261,811	\$ 904,094	\$ 12,165,905	151.0	

Notes

The Maintenance Program provides FTEs that maintain a safe, comfortable space for use, as well as maintaining the buildings, equipment and vehicles in effective working conditions.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Information Technology		Program Code: 72255					
Account Administrator: Chief Technology Officer	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 206,500	\$ -	\$ 206,500	\$ 500	\$ 207,000	2.0	
Personnel-Data Processing	3,317,800		3,317,800	125,200	3,443,000	55.0	Increase due to addition of 2 Assistive Technology positions.
Personnel-Temporary	77,006		77,006	-	77,006		
Compensation-Travel Supplement	6,375		6,375	-	6,375		
TOTAL PERSONNEL SERVICES	3,607,681	-	3,607,681	125,700	3,733,381	57.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	275,988		275,988	(7,558)	268,430		
Benefits-State Retirement	18,750		18,750	1,810	20,560		
Benefits-Life Insurance	2,665		2,665	476	3,141		
Benefits-Medical Insurance	265,902		265,902	44,036	309,938		
Benefits-Dental Insurance	1,529		1,529	36	1,565		
Benefits-Local Retirement	203,688		203,688	7,512	211,200		
TOTAL EMPLOYEE BENEFITS	768,522	-	768,522	46,312	814,834		
CONTRACTED SERVICES							
Services-IT/Communications	1,195,000	(350,000)	845,000		845,000		
Service Contracts-Maintenance	1,725,000	(849,531)	875,469		875,469		
Services-Postage/Freight	3,000		3,000		3,000		
Services-Internet Connectivity		1,200,000	1,200,000		1,200,000		
Services-Employee Travel	30,000		30,000		30,000		
Services-Software Licensing & Maintenance			-		-		Moved Canvas (\$374,000), Aspen (\$212,200) and Munis (\$263,331) to programs utilizing software
TOTAL CONTRACTED SERVICES	2,953,000	469	2,953,469	-	2,953,469		
SUPPLIES AND MATERIALS							
Supplies-Network/IT	850,000	(850,000)	-		-		
Supplies-Equipment Repair/Maintenance	130,000		130,000		130,000		
Supplies-Office/Minor Equipment	50,000		50,000		50,000		
Supplies-Data Processing Equipment		31,354	31,354		31,354		
Supplies-Utilities/Fuel	3,000		3,000		3,000		
Supplies-Other			-	53,722	53,722		
TOTAL SUPPLIES & MATERIALS	1,033,000	(818,646)	214,354	53,722	268,076		
OTHER EXPENSES							
In Service/Staff Development - Schools	20,354		20,354		20,354		
TOTAL OTHER EXPENSES	20,354	-	20,354	-	20,354		
CAPITAL OUTLAY							
Equipment-Data Processing	191,354	(31,354)	160,000		160,000		
TOTAL CAPITAL OUTLAY	191,354	(31,354)	160,000	-	160,000		
TOTAL Information Technology	\$ 8,573,911	\$ (849,531)	\$ 7,724,380	\$ 225,734	\$ 7,950,114	57.0	

Notes

The Information Technology department contains FTEs who provide real-time availability to information, people, and networks, giving users the most current data, content and resources available. This program contains resources for internet access, student information systems, and equipment repair and maintenance.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Security							
Program Code: 72619							
Account Administrator: Chief of Security	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 199,200	\$ -	\$ 199,200	\$ (101,200)	\$ 98,000	1.0	Decrease due to Deputy Chief position being repurposed.
Personnel-Security	3,404,000		3,404,000	59,200	3,463,200	117.0	
Personnel-Clerical	39,600		39,600	(7,600)	32,000	1.0	
Personnel-Full-Time Regular	195,945		195,945	-	195,945	-	
TOTAL PERSONNEL SERVICES	3,838,745	-	3,838,745	(49,600)	3,789,145	119.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	293,665		293,665	(21,225)	272,440		
Benefits-State Retirement	18,087		18,087	(18,087)	-		
Benefits-Life Insurance	5,717		5,717	841	6,558		
Benefits-Medical Insurance	570,480		570,480	76,584	647,064		
Benefits-Dental Insurance	3,280		3,280	(13)	3,267		
Benefits-Local Retirement	218,373		218,373	8,976	227,349		
TOTAL EMPLOYEE BENEFITS	1,109,602	-	1,109,602	47,075	1,156,677		
CONTRACTED SERVICES							
Services-IT/Communications	114,000		114,000	2,000	116,000		Video sharing system (links with law enforcement), Metro Communications annual maintenance on radio towers, Knox County Communications District e911 radio fee, Tipsoft confidential reporting by students, cell phones and data plans, additional radio batteries
Service Contracts-Other Agencies	2,000		2,000		2,000		Drug screenings.
Services-Employee Dues/Memberships	5,000		5,000		5,000		Association of Public Safety Communications Officials, Law Enforcement Accreditation Coalition.
Services-Operating Lease Payments	10,000		10,000		10,000		
Services-Equipment Rent/Repair/Maintenance	500		500		500		
Services-Employee Travel	2,750		2,750		2,750		
TOTAL CONTRACTED SERVICES	134,250	-	134,250	2,000	136,250		
SUPPLIES AND MATERIALS							
Supplies-Food	1,000		1,000		1,000		SSO graduation events (twice a year)
Supplies-Educational	500		500		500		
Supplies-Safety/Law Enforcement	45,032		45,032		45,032		Ammunition/vests (\$560 per vest, good for 5 yrs.), ammunition used for firearms requalification (must qualify same as Sheriff's office)
Supplies-Office/Minor Equipment	3,500		3,500		3,500		Office supplies and new printer for sensitive documents
Supplies-Periodicals	7,884		7,884		7,884		Annual subscription for Scenario Learning
Supplies-Gasoline	59,000		59,000		59,000		
Supplies-Other Daily Operations	59,625		59,625		59,625		Officer uniforms (\$300 annual allowance), Crossing Guard uniforms (\$175 annual allowance)
TOTAL SUPPLIES & MATERIALS	176,541	-	176,541	-	176,541		
OTHER EXPENSES							
In Service/Staff Development - Schools	14,850		14,850		14,850		Supervisory school
TOTAL OTHER EXPENSES	14,850	-	14,850		14,850		
TOTAL Security	\$ 5,273,988	\$ -	\$ 5,273,988	\$ (525)	\$ 5,273,463	119.0	

Notes

The Security program primarily contains the school resource officer FTEs who are located at each school in the district. These officers are committed to creating and maintaining a safe and secure learning environment within the schools.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Facilities							
Program Code: 72626							
Account Administrator: Director, Facilities and New Construction	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 259,700	\$ -	\$ 259,700	\$ (3,200)	\$ 256,500	3.0	
Personnel-Temporary	7,200		7,200	-	7,200		
Compensation-Travel Supplement	3,825		3,825	-	3,825		
TOTAL PERSONNEL SERVICES	270,725	-	270,725	(3,200)	267,525	3.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	20,711		20,711	(1,476)	19,235		
Benefits-State Retirement	23,581		23,581	(23,581)	-		
Benefits-Life Insurance	145		145	20	165		
Benefits-Medical Insurance	14,504		14,504	1,809	16,313		
Benefits-Dental Insurance	83		83	(1)	82		
Benefits-Local Retirement	432		432	15,390	15,822		
TOTAL EMPLOYEE BENEFITS	59,456	-	59,456	(7,839)	51,617		
CONTRACTED SERVICES							
Services-IT/Communications	6,500		6,500		6,500		Cell phones, computers, RSMeans, two hot spots
Services-Employee Dues/Memberships	2,000		2,000		2,000		Dues for TSPMA
TOTAL CONTRACTED SERVICES	8,500	-	8,500	-	8,500		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	1,000		1,000		1,000		
TOTAL SUPPLIES & MATERIALS	1,000		1,000		1,000		
OTHER EXPENSES							
In Service/Staff Development - Schools	3,000		3,000		3,000		TSPMA conference, extended learning credits
TOTAL OTHER EXPENSES	3,000	-	3,000	-	3,000		
TOTAL Facilities	\$ 342,681	\$ -	\$ 342,681	\$ (11,039)	\$ 331,642	3.0	

Notes

The Facilities and New Construction program provides long-range planning, development, and construction of new facilities and the remodeling/additions at current facilities. The Department coordinates capital improvement projects, roof/HVAC projects, modular classroom additional and relocations and various physical plan upgrades. The Department contains three FTEs dedicated to these activities.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Warehouse and School Mail		Program Code: 72835					
Account Administrator: Chief Operating Officer	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Clerical	\$ 34,400	\$ -	\$ 34,400	\$ (34,400)	\$ -		Decrease due to position being repurposed as "timecard."
Personnel-Full-Time Regular	336,800		336,800	(52,800)	284,000	8.0	
TOTAL PERSONNEL SERVICES	371,200	-	371,200	(87,200)	284,000	8.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	28,396		28,396	(7,976)	20,420		
Benefits-State Retirement	-		-	-	-		
Benefits-Life Insurance	441		441	(0)	441		
Benefits-Medical Insurance	43,995		43,995	(495)	43,500		
Benefits-Dental Insurance	253		253	(33)	220		
Benefits-Local Retirement	22,272		22,272	(5,232)	17,040		
TOTAL EMPLOYEE BENEFITS	95,357	-	95,357	(13,737)	81,620		
CONTRACTED SERVICES							
Services-IT/Communications	2,890		2,890		2,890		Satori software license, Supervisor cell phone
Services-Equipment Rent/Repair/Maintenance	3,700		3,700		3,700		
Services-Postage/Freight	95,000		95,000		95,000		
TOTAL CONTRACTED SERVICES	101,590	-	101,590	-	101,590		
SUPPLIES AND MATERIALS							
Supplies-Equipment Repair/Maintenance	250		250		250		
Supplies-Office/Minor Equipment	2,000		2,000		2,000		
Supplies-Gasoline	15,000		15,000		15,000		
TOTAL SUPPLIES & MATERIALS	17,250	-	17,250	-	17,250		
TOTAL Warehouse and School Mail	\$ 585,397	\$ -	\$ 585,397	\$ (100,937)	\$ 484,460	8.0	

Notes

The Warehouse and School Mail program provides FTEs who distribute mail around the district and manage the warehouse operations.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Board of Education		Program Code: 72310					
Account Administrator: Chief Operating Staff	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Board Secretary	\$ 69,200	\$ -	\$ 69,200	\$ -	\$ 69,200	1.0	
Personnel-Board Members	197,100		197,100	1,800	198,900	9.0	
Compensation-Travel Supplement	36,400		36,400	-	36,400		
TOTAL PERSONNEL SERVICES	302,700	-	302,700	1,800	304,500	10.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	23,157		23,157	(1,263)	21,894		
Benefits-Life Insurance	484		484	67	551		
Benefits-Medical Insurance	4,835		4,835				
Benefits-Dental Insurance	278		278	(4)	275		
Benefits-Local Retirement	15,978		15,978	108	16,086		
TOTAL EMPLOYEE BENEFITS	44,732	-	44,732	(1,092)	38,805		
CONTRACTED SERVICES							
Services-IT/Communications	10,760		10,760		10,760		Agenda Quick annual fee (\$7,200), wireless in BOE room (\$960), increase for interpreters, Scripps Media
Services-Employee Dues/Memberships	85,700		85,700		85,700		CLASS, TSBA, NSBA, Large District Consortium
Services-Legal	75,000		75,000		75,000		Hearing officers, court reporter services
Services-Postage/Freight	500		500		500		
Services-Rent Buildings/Other Spaces	2,000		2,000		2,000		Possible retreat costs for Board
Services-Employee Tuition	46,233		46,233		46,233		Tuition reimbursement for Special Education Teacher training
TOTAL CONTRACTED SERVICES	220,193	-	220,193	-	220,193		
SUPPLIES AND MATERIALS							
Supplies-Food	1,000		1,000		1,000		
Supplies-Office/Minor Equipment	1,225		1,225		1,225		
TOTAL SUPPLIES & MATERIALS	2,225	-	2,225	-	2,225		
OTHER EXPENSES							
Insurance Related Expenses	8,500		8,500	4,000	12,500		Increase for blanket crime bond
In Service/Staff Development - Schools	21,500		21,500		21,500		TSBA fall district meeting, Day on the Hill, NSBA annual conference
TOTAL OTHER EXPENSES	30,000	-	30,000	4,000	34,000		
TOTAL Board of Education	\$ 599,850	\$ -	\$ 599,850	\$ 4,708	\$ 599,723	10.0	

Notes

The Board of Education program is comprised of our nine members who serve on the board of KCS. Board members are elected by district to a four-year term. Resources contained in this program to establish and administer policy for operating the district.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Office of the Superintendent		Program Code: 72320					
Account Administrator: Superintendent	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Superintendent	\$ 220,000	\$ -	\$ 220,000	\$ -	\$ 220,000	1.0	
Personnel-Assistant Superintendent	121,000		121,000	-	121,000	1.0	
Personnel-Directors and Supervisors	126,200		126,200	(2,700)	123,500	1.0	
Personnel-Clerical	187,700		187,700	(75,700)	112,000	2.0	
Personnel-Temporary	4,800		4,800	-	4,800		
Compensation-Travel Supplement	10,875		10,875	-	10,875		
TOTAL PERSONNEL SERVICES	670,575	-	670,575	(78,400)	592,175	5.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	51,299		51,299	(8,722)	42,577		
Benefits-State Retirement	42,422		42,422	3,713	46,135		
Benefits-Life Insurance	242		242	34	276		
Benefits-Medical Insurance	24,173		24,173	3,015	27,188		
Benefits-Dental Insurance	139		139	(2)	137		
Benefits-Disability Insurance	2,500		2,500	(2,500)			
Benefits-Local Retirement	11,550		11,550	(4,542)	7,008		
TOTAL EMPLOYEE BENEFITS	132,325	-	132,325	(9,004)	123,321		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	10,450		10,450		10,450		TOSS and AASA annual memberships
Services-Employee Travel	2,500		2,500		2,500		
TOTAL CONTRACTED SERVICES	12,950	-	12,950	-	12,950		
SUPPLIES AND MATERIALS							
Supplies-Food	2,000		2,000		2,000		Includes State of the Schools reception
Supplies-Office/Minor Equipment	3,000		3,000		3,000		
Supplies-Periodicals	400		400		400		Education Week (2 subscriptions), Knoxville News Sentinel
TOTAL SUPPLIES & MATERIALS	5,400	-	5,400	-	5,400		
OTHER EXPENSES							
In Service/Staff Development - Schools	2,500		2,500		2,500		LIFT, Score & PD trainings
TOTAL OTHER EXPENSES	2,500	-	2,500	-	2,500		
TOTAL Office of the Superintendent	\$ 823,750	\$ -	\$ 823,750	\$ (87,404)	\$ 736,346	5.0	

Notes

The Office of the Superintendent is comprised of FTEs for the Superintendent, an Assistant Superintendent, Chief of Staff and two Support FTEs.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Office of the Chief Academic Officer		Program Code: 72814					
Account Administrator: Chief Academic Officer	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 126,300	\$ -	\$ 126,300	\$ (9,800)	\$ 116,500	1.0	
Personnel-Clerical	40,800		40,800	2,200	43,000	1.0	
TOTAL PERSONNEL SERVICES	167,100	-	167,100	(7,600)	159,500	2.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	12,782		12,782	(1,314)	11,468		
Benefits-State Retirement	11,468		11,468	103	11,571		
Benefits-Life Insurance	291		291	(181)	110		
Benefits-Medical Insurance	29,007		29,007	(18,132)	10,875		
Benefits-Dental Insurance	167		167	(112)	55		
Benefits-Local Retirement	2,448		2,448	132	2,580		
TOTAL EMPLOYEE BENEFITS	56,163	-	56,163	(19,504)	36,659		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	1,000		1,000		1,000		Educational organizations
TOTAL CONTRACTED SERVICES	1,000	-	1,000	-	1,000		
SUPPLIES AND MATERIALS							
Supplies-Food	3,500		3,500		3,500		Principal's Summer Institute, PD Redesign meetings, Exemplar teacher meetings
Supplies-Educational	2,500		2,500		2,500		Knox News Sentinel, books for CAO and department supervisors
Supplies-Office/Minor Equipment	4,000		4,000		4,000		Technology upgrades, toner, office supplies
TOTAL SUPPLIES & MATERIALS	10,000	-	10,000	-	10,000		
OTHER EXPENSES							
In Service/Staff Development - Schools	15,500		15,500		15,500		Conferences, training and school site visits (C & I Leadership, Elementary Exemplar Teachers, PD Redesign)
TOTAL OTHER EXPENSES	15,500	-	15,500	-	15,500		
TOTAL Office of the Chief Academic Officer	\$ 249,763	\$ -	\$ 249,763	\$ (27,104)	\$ 222,659	2.0	

Notes

The Office of the Chief Academic Officer directs the curriculum and instruction efforts of the district. There are two FTEs in this program - the Chief Academic Officer and a support person.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Office of the Chief Operating Officer		Program Code: 72836					
Account Administrator: Chief Operating Officer	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 126,200	\$ -	\$ 126,200	\$ (2,700)	\$ 123,500	1.0	
Personnel-Clerical	44,300		44,300	3,200	47,500	1.0	
Compensation-Travel Supplement	1,275		1,275	-	1,275		
TOTAL PERSONNEL SERVICES	171,775	-	171,775	500	172,275	2.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	13,141		13,141	(754)	12,387		
Benefits-State Retirement	11,459		11,459	(11,459)	-		
Benefits-Life Insurance	97		97	13	110		
Benefits-Medical Insurance	9,669		9,669	1,206	10,875		
Benefits-Dental Insurance	56		56	(1)	55		
Benefits-Local Retirement	2,658		2,658	7,602	10,260		
TOTAL EMPLOYEE BENEFITS	37,080	-	37,080	(3,393)	33,687		
CONTRACTED SERVICES							
Services-IT/Communications	600		600		600		
TOTAL CONTRACTED SERVICES	600	-	600	-	600		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	500		500		500		
TOTAL SUPPLIES & MATERIALS	500	-	500	-	500		
OTHER EXPENSES							
PBA Space Costs	885,000		885,000		885,000		AJ building and Central Avenue building
Other Expenses	320,000	(20,000)	300,000		300,000		Career Magnet Academy
TOTAL OTHER EXPENSES	1,205,000	(20,000)	1,185,000	-	1,185,000		
TOTAL Office of the Chief Operating Officer	\$ 1,414,955	\$ (20,000)	\$ 1,394,955	\$ (2,893)	\$ 1,392,062	2.0	

Notes

The Chief Operating Officer program contains two FTEs - the Chief Operating Officer and a support person. This Office oversees the operations, maintenance, information technology, facilities and transportation departments.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Research, Evaluation and Assessment		Program Code: 72825					
Account Administrator: Director of Research Evaluation and Assessment	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 408,800	\$ -	\$ 408,800	\$ (36,800)	\$ 372,000	4.0	
Personnel-Clerical	79,300		79,300	(36,800)	42,500	1.0	
Personnel-Full-Time Regular	119,900		119,900	(44,200)	75,700	1.0	1 FTE in addition to \$20,000 timecard
Compensation-Travel Supplement	3,825		3,825	-	3,825		
TOTAL PERSONNEL SERVICES	611,825	-	611,825	(117,800)	494,025	6.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	46,805		46,805	(11,285)	35,520		
Benefits-State Retirement	37,119		37,119	(171)	36,948		
Benefits-Life Insurance	327		327	4	331		
Benefits-Medical Insurance	32,633		32,633	(8)	32,625		
Benefits-Dental Insurance	188		188	(23)	165		
Benefits-Local Retirement	11,952		11,952	(4,860)	7,092		
TOTAL EMPLOYEE BENEFITS	129,024	-	129,024	(16,343)	112,681		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	7,000		7,000		7,000		National Clearing House, AERA
Services-Evaluation/Testing	234,600		234,600		234,600		ACT testing (5000x \$45.50), ACT reports, surveys, local assessments
Services-Software Licensing & Maintenance	1,880		1,880		1,880		IBM SPSS (statistical software), Voice Thread, Survey Monkey
TOTAL CONTRACTED SERVICES	243,480	-	243,480	-	243,480		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	6,000		6,000		6,000		Technology upgrades
TOTAL SUPPLIES & MATERIALS	6,000		6,000		6,000		
OTHER EXPENSES							
In Service/Staff Development - Schools	13,700		13,700		13,700		TDOE meetings in Nashville 5-6x a year, AERA, training sessions
TOTAL OTHER EXPENSES	13,700	-	13,700	-	13,700		
TOTAL Research, Evaluation and Assessment	\$ 1,004,029	\$ -	\$ 1,004,029	\$ (134,143)	\$ 869,886	6.0	

Notes

The Research, Evaluation and Assessment program is responsible for district accountability and organizational performance with the ultimate goal of increasing student academic achievement. FTEs contained in this account lead efforts to interpret data, identify root causes, and provide actionable feedback to inform strategic planning and resource allocation.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Office of Innovation		Program Code: 72826					
Account Administrator: Director of Office of Innovation	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 113,700	\$ -	\$ 113,700	\$ (1,700)	\$ 112,000	1.0	
Personnel-Clerical	42,200		42,200	800	43,000	1.0	
Personnel-Full-Time Regular	71,900	(64,700)	7,200	70,300	77,500	1.0	
Compensation-Travel Supplement	1,275		1,275	-	1,275		
Compensation-Stipends/In-Service Training	-	4,610	4,610	-	4,610		
TOTAL PERSONNEL SERVICES	229,075	(60,090)	168,985	69,400	238,385	3.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	17,524	(4,655)	12,869	4,271	17,140		
Benefits-State Retirement	5,103	(5,525)	(422)	11,546	11,124		
Benefits-Life Insurance	242		242	(77)	165		
Benefits-Medical Insurance	24,173		24,173	(7,860)	16,313		
Benefits-Dental Insurance	139		139	(57)	82		
Benefits-Local Retirement	10,296		10,296	(3,066)	7,230		
TOTAL EMPLOYEE BENEFITS	57,477	(10,180)	47,297	4,757	52,054		
CONTRACTED SERVICES							
Services-Employee Dues/Memberships	500		500		500		Association for Supervision and Curriculum Development membership
Services-Software Licensing	-	1,750	1,750		1,750		
TOTAL CONTRACTED SERVICES	500	1,750	2,250	-	2,250		
SUPPLIES AND MATERIALS							
Supplies-Food	1,500	1,000	2,500		2,500		Principal meetings
Supplies-Office/Minor Equipment	8,000	1,250	9,250		9,250		Equipment updates
TOTAL SUPPLIES & MATERIALS	9,500	2,250	11,750	-	11,750		
OTHER EXPENSES							
In Service/Staff Development - Schools	50,000		50,000	(40,000)	10,000		
Other Expenses	134,270	(51,820)	82,450		82,450		AVID reading program
TOTAL OTHER EXPENSES	184,270	(51,820)	132,450	(40,000)	92,450		
TOTAL Office of Innovation	\$ 480,822	\$ (118,090)	\$ 362,732	\$ 34,157	\$ 396,889	3.0	

Notes

The Office of Innovation program provides resources to coordinate activities within AVID, the TeacherPreneur grant and is the KCS liaison with the Emerald Charter School.

Funds Allocated to Instructional Categories						
Supplies-Educational Materials	\$ -	\$ 6,684	\$ 6,684	\$ -	\$ 6,684	
Supplies-Instructional Supplies	-	14,881	14,881		14,881	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Public Affairs		Program Code: 72823					
Account Administrator: Director of Public Affairs	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 322,200	\$ -	\$ 322,200	\$ (133,200)	\$ 189,000	2.0	
Personnel-Clerical	229,400		229,400	(121,400)	108,000	2.0	
Personnel-Full-Time Regular	233,600	34,934	268,534	196,466	465,000	6.0	
Compensation-Travel Supplement	1,275		1,275	-	1,275		
TOTAL PERSONNEL SERVICES	786,475	34,934	821,409	(58,134)	763,275	10.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	60,164	2,672	62,836	(7,957)	54,879		
Benefits-State Retirement	29,256		29,256	(29,256)	-		
Benefits-Life Insurance	485		485	66	551		
Benefits-Medical Insurance	48,346	3,032	51,378	2,997	54,375		
Benefits-Dental Insurance	278		278	(4)	275		
Benefits-Local Retirement	27,780	2,096	29,876	15,844	45,720		
TOTAL EMPLOYEE BENEFITS	166,309	7,800	174,109	(18,309)	155,800		
CONTRACTED SERVICES							
Services-Advertising	2,000		2,000		2,000		Facebook and other platforms for KCS
Services-IT/Communications	5,000		5,000		5,000		Cell phones, cable
Service Contracts-Private Agencies	115,000	(94,234)	20,766		20,766		School Messenger, media monitoring software
Services-Employee Dues/Memberships	2,000		2,000		2,000		PRSA, NSPRA, NAI0 (for 2 FTE's)
Services-Equipment Rent/Repair/Maintenance	2,000		2,000		2,000		Maintenance of video and phone related equipment
Services-Employee Travel	2,000		2,000		2,000		
Services-Software Licensing	-	89,234	89,234		89,234		
TOTAL CONTRACTED SERVICES	128,000	(5,000)	123,000	-	123,000		
SUPPLIES AND MATERIALS							
Supplies-Food	-	5,000	5,000		5,000		
Supplies-Office/Minor Equipment	18,000	(3,900)	14,100		14,100		Office supplies and equipment including technology, video and photo-related
Supplies-Other Daily Operations	5,000		5,000		5,000		Special event supplies
TOTAL SUPPLIES & MATERIALS	23,000	1,100	24,100	-	24,100		
OTHER EXPENSES							
In Service/Staff Development - Schools	5,000		5,000		5,000		
TOTAL OTHER EXPENSES	5,000	-	5,000	-	5,000		
TOTAL Public Affairs	\$ 1,108,784	\$ 38,834	\$ 1,147,618	\$ (76,443)	\$ 1,071,175	10.0	

Notes

The Public Affairs program is responsible for advancing the education goals of KCS through public relations, communications, and community outreach. The office works with schools and departments to raise awareness of programs and events and to publicize achievements of students and staff.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Human Resources		Program Code: 72520					
Account Administrator: Chief Human Resources Officer	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 750,900	\$ -	\$ 750,900	\$ 1,100	\$ 752,000	8.0	
Personnel-Lead Teachers	937,500		937,500	-	937,500		
Personnel-Clerical	768,172	(3,716)	764,456	149,044	913,500	21.0	
Personnel-Supplement/Bonus	510,000		510,000	50,000	560,000		Signing bonus for "hard to staff" subjects and schools
Personnel-Full-Time Regular	-		-	71,500	71,500	1.0	
Personnel-Certified Substitute Teachers	130,000		130,000	-	130,000		
Compensation-Travel Supplement	5,525		5,525	-	5,525		
TOTAL PERSONNEL SERVICES	3,102,097	(3,716)	3,098,381	271,644	3,370,025	30.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	198,295	(284)	198,011	44,294	242,305		
Benefits-State Retirement	153,307		153,307	(4,573)	148,734		
Benefits-Life Insurance	1,357		1,357	296	1,653		
Benefits-Medical Insurance	135,368		135,368	27,757	163,125		
Benefits-Dental Insurance	778		778	46	824		
Benefits-Local Retirement	30,786		30,786	73,434	104,220		
TOTAL EMPLOYEE BENEFITS	519,891	(284)	519,607	141,254	660,861		
CONTRACTED SERVICES							
Services-Advertising	1,000		1,000		1,000		Job postings on career websites
Service Contracts-Private Agencies	20,000		20,000		20,000		Job fitness evaluations
Services-Employee Dues/Memberships	2,100		2,100		2,100		Society for Human Resource Management, Tennessee Association of School Personnel Administrators, American Association of School Personnel Administrators, MASS
Services-Legal	5,000		5,000		5,000		Equal Employment Opportunity Commission, outside legal counsel
Services-Medical/Health	1,500		1,500		1,500		Drug screening (Board policy General Administrative Notice)
Services-Postage/Freight	500		500		500		
Services-Other Professional	265,100		265,100	41,000	306,100		Job fair registrations, Morphotrust (employee fingerprinting) (\$8,300), Net Gain Corporation (\$700), Gallup, Inc. (on-going Principal insight) (\$13,200), SearchSoft/Aesop (\$28,700), employment screening (\$209,200).
TOTAL CONTRACTED SERVICES	295,200		295,200		336,200		
SUPPLIES AND MATERIALS							
Supplies-Food	5,000		5,000		5,000		New Teacher celebration, tenure celebration.
Supplies-Office/Minor Equipment	12,000		12,000		12,000		
Service Contracts-Maintenance	-	131,665	131,665		131,665		Munis software - split with Fiscal Services
Supplies-Other	8,000		8,000		8,000		Supplies for job fairs and recruiting events.
TOTAL SUPPLIES & MATERIALS	25,000	131,665	156,665	-	156,665		
OTHER EXPENSES							
In Service/Staff Development - Schools	30,000		30,000		30,000		
TOTAL OTHER EXPENSES	30,000	-	30,000	-	30,000		
TOTAL Human Resources	\$ 3,972,188	\$ 127,665	\$ 4,099,853	\$ 412,898	\$ 4,553,751	30.0	

Notes

The Human Resources program contains the FTEs charged with recruiting, onboarding, retention, employee benefits and employee relations for the district.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Fiscal Services		Program Code: 72510					
Account Administrator: Budget Director	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Directors and Supervisors	\$ 638,200	\$ -	\$ 638,200	\$ (8,200)	\$ 630,000	6.0	
Personnel-Accounting/Bookkeeping	130,140		130,140	-	130,140	1.8	
Personnel-Clerical	619,500		619,500	(2,000)	617,500	13.0	
Personnel-Full-Time Regular	118,900		118,900	8,100	127,000	2.0	
Compensation-Travel Supplement	12,155		12,155	-	12,155		
TOTAL PERSONNEL SERVICES	1,518,895	-	1,518,895	(2,100)	1,516,795	22.8	
EMPLOYEE BENEFITS							
Benefits-Social Security	116,195		116,195	(7,137)	109,058		
Benefits-State Retirement	57,949		57,949	(57,949)	-		
Benefits-Life Insurance	1,105		1,105	152	1,257		
Benefits-Medical Insurance	110,228		110,228	13,747	123,975		
Benefits-Dental Insurance	634		634	(8)	626		
Benefits-Local Retirement	52,112		52,112	38,166	90,278		
TOTAL EMPLOYEE BENEFITS	338,223	-	338,223	(13,029)	325,194		
CONTRACTED SERVICES							
Services-Bank Fees					22,500		
Services-Employee Dues/Memberships	1,650		1,650		1,650		American Institute of Certified Public Accountants, Association of Government Accountants, Association of Certified Fraud Examiners, Tennessee Association of School Business Officials
Services-Equipment Rent/Repair/Maintenance	400		400		400		
Services-Postage/Freight	400		400		400		
Services-Employee Travel	950		950		950		
Services-Employee Tuition	1,250		1,250		1,250		Continuing professional education for two Certified Public Accountants (40 hours per year) and one Certified Fraud Examiner (20 hrs/yr.)
Services-Other/Miscellaneous	1,800		1,800		1,800		
TOTAL CONTRACTED SERVICES	6,450	-	6,450	-	28,950		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	14,000	(8,875)	5,125		5,125		
Service Contracts-Maintenance	-	131,666	131,666		131,666		
TOTAL SUPPLIES & MATERIALS	14,000	122,791	136,791	-	136,791		
OTHER EXPENSES							
In Service/Staff Development - Schools	6,400		6,400		6,400		Tennessee Association of School Business Officials conference, school district visits
TOTAL OTHER EXPENSES	6,400	-	6,400	-	6,400		
TOTAL Fiscal Services	\$ 1,883,968	\$ 122,791	\$ 2,006,759	\$ (15,129)	\$ 2,014,130	22.8	

Notes

The Finance program contains the FTEs who perform the daily financial activities of the district including payroll, accounting, business services, and budget.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Publications							
Program Code: 72820							
Account Administrator: Director of Public Affairs	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Personnel-Clerical	\$ 129,300	\$ -	\$ 129,300	\$ 31,200	\$ 160,500	3.0	
TOTAL PERSONNEL SERVICES	129,300	-	129,300	31,200	160,500	3.0	
EMPLOYEE BENEFITS							
Benefits-Social Security	9,892		9,892	1,648	11,540		
Benefits-Life Insurance	145		145	20	165		
Benefits-Medical Insurance	14,504		14,504	1,809	16,313		
Benefits-Dental Insurance	83		83	(1)	82		
Benefits-Local Retirement	7,758		7,758	1,872	9,630		
TOTAL EMPLOYEE BENEFITS	32,382	-	32,382	5,348	37,730		
CONTRACTED SERVICES							
Services-Equipment Rent/Repair/Maintenance	7,000		7,000		7,000		
Services-Other Professional	6,000		6,000		6,000		Items that cannot be produced in print shop (Student Cumulative Records, file jackets)
TOTAL CONTRACTED SERVICES	13,000	-	13,000	-	13,000		
SUPPLIES AND MATERIALS							
Supplies-Office/Minor Equipment	75,000		75,000		75,000		
TOTAL SUPPLIES & MATERIALS	75,000	-	75,000	-	75,000		
TOTAL Publications	249,682	-	249,682	36,548	286,230	3.0	

Notes

The Publications programs contains three FTEs who manage the print shop for the district and the necessary supplies.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

District-Wide Contracted Services		Program Code: 72315					
Account Administrator:	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
CONTRACTED SERVICES							
Services-IT/Communications	\$ 234,000	\$ -	\$ 234,000	\$ -	\$ 234,000		Mobile devices.
Service Contracts-Maintenance	52,300		52,300		52,300		TRA software (\$39,864), Papercut software (\$10,976), IRS 1099 processing fees (\$1,500)
Services-Equipment Rent/Repair/Maintenance	1,996,000		1,996,000		1,996,000		Lease agreements and overage charges for copiers, high-speed printers
TOTAL CONTRACTED SERVICES	2,282,300	-	2,282,300	-	2,282,300		
TOTAL District-Wide Contracted Services	\$ 2,282,300	\$ -	\$ 2,282,300	\$ -	\$ 2,282,300		

Notes

The District-Wide Contracted Services program contains resources for mobile devices, lease agreements for district copiers and printers and some software and IRS 1099 processing fees.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Emerald Charter School		Program Code: 78003					
Account Administrator:	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
OTHER EXPENSES							
Charter School Funding	\$ 2,871,000		\$ 2,871,000	\$ 1,050,000	\$ 3,921,000		
TOTAL OTHER EXPENSES	2,871,000	-	2,871,000	1,050,000	3,921,000		
TOTAL Emerald Charter School	\$ 2,871,000	\$ -	\$ 2,871,000	\$ 1,050,000	\$ 3,921,000		

Notes

The Emerald Charter Schools program contains the flow through funding to the school. This amount is increasing for FY 2019 as Emerald adds two additional grades.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2019**

Other Uses							
Program Code: 79000							
Account Administrator:	FISCAL YEAR 2018 APPROVED	LINE ITEM TRANSFERS +/-	FISCAL YEAR 2018 CURRENT	+/-	FISCAL YEAR 2019 RECOMMENDED	FTE	Notes
PERSONNEL SERVICES							
Sick Leave Payout	\$ 2,376,103	\$ -	\$ 2,376,103	\$ (610,000)	\$ 1,766,103		Accumulated unused sick days paid out at retirement. Adjusted based on two-year trend.
TOTAL PERSONNEL SERVICES	2,376,103	-	2,376,103	(610,000)	1,766,103		
EMPLOYEE BENEFITS							
Benefits-Social Security	181,772		181,772	(54,789)	126,983		Payable on Sick Leave Payout.
TOTAL EMPLOYEE BENEFITS	181,772	-	181,772	(54,789)	126,983		
CONTRACTED SERVICES							
Services-Other Professional	107,193		107,193		107,193		Annual audit fee - Internal School Funds
TOTAL CONTRACTED SERVICES	107,193	-	107,193	-	107,193		
OTHER EXPENSES							
Career Ladder Program	1,300,000		1,300,000	(200,000)	1,100,000		Pass through from the State of Tennessee.
Unemployment Compensation	140,000		140,000		140,000		
Actuarial Charge - Local Retirement	2,813,000		2,813,000	(222,000)	2,591,000		Annual actuarial charge for unfunded closed local retirement plans.
Workers Compensation Insurance	1,405,000		1,405,000	(400,000)	1,005,000		Deposit premium paid to Knox County for coverage.
Liability Charges	500,000		500,000		500,000		
Trustee's Commission	4,122,161		4,122,161	49,000	4,171,161		Commission earned on receipts.
Transfers to Debt Service Fund and Capital Leases	15,982,035		15,982,035	(254,734)	15,727,301		From detailed debt and capital lease amortization schedules.
Other Expenses	150,000		150,000		150,000		Food services bad debt reimbursement.
TOTAL OTHER EXPENSES	26,412,196	-	26,412,196	(1,027,734)	25,384,462		
TOTAL Other Uses	\$ 29,077,264	\$ -	\$ 29,077,264	\$ (1,692,523)	\$ 27,384,741		

Notes

The Other Uses program contains expenditures for long term debt and committed charges for items such as unemployment, workers compensation, trustees commission, and sick leave payout.