



FY 2023 General Purpose Budget Knox County Schools

KCS | KNOX COUNTY SCHOOLS

Fiscal Year ending June 30, 2023

Bob Thomas
Superintendent

knoxschools.org/budget



Board of Education

Kristi Kristy (District 9) – Chair

Evetty Satterfield (District 1) – Vice Chair

Jennifer Owen (District 2)

Daniel Watson (District 3)

Virginia Babb (District 4)

Susan Horn (District 5)

Betsy Henderson (District 6)

Patti Bounds (District 7)

Mike McMillan (District 8)

Mission Statement

To provide excellent and equitable learning opportunities that empower all students to realize their fullest potential while inspiring lifelong learning.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
I. Budget Memoranda from Bob Thomas, Superintendent	
II. FY 2023 Budget Summary and Overview	
A. Projected Revenues	
B. Major Categories of Spending	
C. Recommended Expenditures	
D. Line Item Expenditures	
E. Areas of Utilization	
III. FY 2023 Expenditure Detail	
A. Student Instruction	A-1 to A-7
B. School Management and Student Support Services	B-1 to B-9
C. Instructional Staff Support	C-1 to C-14
D. Curricular and Student Body Support	D-1 to D-12
E. Programs and Initiatives	E-1 to E-7
F. Transportation and Enrollment	F-1 to F-2
G. Physical Capacity	G-1 to G-6
H. District Offices	H-1 to H-9
I. Other	I-1 to I-3
IV. Additional Information	
A. School Level Staffing Allocation Sheets	
B. FTE Summary	

MEMORANDUM

To: Chair and Members
Knox County Board of Education

From: Bob Thomas
Superintendent

Date: April 21, 2022

Subject: Preliminary Fiscal Year 2023 Budget Recommendation

Attached please find my recommendation for Knox County Schools Fiscal Year 2023 (FY23) General Purpose Fund budget of \$591,500,000, an increase of \$49.5 million (9.1%) over the current FY22 budget. This budget was developed through community input and alignment with our 5-Year Strategic Plan.

As you know, both FY21 and FY22 budget levels were developed during the pandemic under very conservative assumptions based largely on what economists had been predicting. However, for the second year in a row, sales tax revenue continues to exceed expectations allowing us to significantly increase our FY23 revenue estimates. Keep in mind that the 9.1% increase represents a budget-to-budget comparison. Practically speaking, the FY23 budget recommendation would represent less than a 2% increase over projected FY22 actual collections.

FY23 Forecasted Revenues – Projected Net Increase of \$49.5 million

Below is a summary (in millions) of the major revenue components:

2022 Budgeted Revenue	\$542.0
Local Option Sales Tax	43.6
State Revenue	4.5
Property Taxes	2.1
All Other - Net	(0.7)
2023 Budgeted Revenue	<u><u>\$591.5</u></u>

FY23 Expenditure Budget – Projected Net Increase of \$49.5 million

Below is a summary of the increases to major areas (in millions):

2022 Expenditure Budget	\$542.0
Employee Compensation	24.1
School Staffing	6.2
Fixed Increases	6.1
Student Supports	4.8
Unanticipated FY22 Expenditures	2.3
Student Transportation	1.6
Security Upgrades	1.4
All Other	3.0
2022 Budgeted Expenditures	<u><u>\$591.5</u></u>

Below is a synopsis of the increases in major areas:

Employee Compensation - \$24.1m

An equivalent 4% increase to the salary schedules would be provided to both certified and classified employees. An additional 4% increase (i.e. 8% total) would be provided to custodians, educational assistants, and school clerical positions. Also included in this category are step increases for eligible employees as well as the employer's proportional share to cover expected health insurance premium increases.

School Staffing – \$6.2m

This category includes additional teachers to be added at our schools based on the district-wide staffing allocation model. Those schools experiencing reductions to enrollment were held harmless (i.e. would not lose teaching positions). Additionally, we must budget positions for our virtual schools as these positions are no longer eligible to be funded from federal dollars.

Fixed Increases - \$6.1m

The construction of three new school facilities has contributed to increases in our debt obligations, which accounts for the majority of the increase to this category. Moderate increases to the trustee's commission and the pass-through to the charter school are legally required resulting largely from surplus sales tax collections.

Student Supports - \$4.8m

Once again, we are making significant investments in additional student supports. This includes additional special education positions (teachers and educational assistants) based on IEP requirements, ELL support, social workers, school counselors, and nurses.

Unanticipated FY22 Expenditures - \$2.3m

During the current fiscal year, we had to add critically needed school-level positions that were unbudgeted. These include additional teachers to meet BEP mandates, nurses for medically fragile students, interpreters, facilitators, educational assistants to meet IEP caseload requirements, and special education teachers. These costs will need to be programmed into the upcoming budget.

Student Transportation - \$1.6m

This year we are increasing our investment in student transportation. Bus owners continue to experience challenges in finding drivers which delays service in transporting students to schools.

Security Upgrades - \$1.4m

Additional school security officers, equipment, and information aggregation software comprise the costs in this area.

All Other - \$3.0m (net)

All other remaining increases include a miscellaneous assortment of needs. This includes technology, educational software, curriculum and instruction supplies, additional school level support (to assist schools in the areas of procurement, accounting, budget, hiring, etc.), educational software, and school allocations.

Since we last spoke individually with Board members about the upcoming budget, we have made a couple of adjustments to the budget recommendation resulting from the textbook fund balance designation scheduled for the May agenda. The curriculum and instruction department has identified \$800,000 of savings within the textbook base budget that can now be reallocated to other areas. As a result of these savings, we plan to re-program those dollars into the following areas:

- \$250,000 to strengthen RTI supports for our larger elementary schools (i.e. greater than 900 ADMs) by adding seven educational assistant positions (one each at A.L. Lotts, Cedar Bluff, Farragut Primary, Farragut Intermediate, Hardin Valley, Karns, and Northshore)
- \$550,000 to true-up budgets for substitutes and sick leave payouts as we continue to analyze expenditure trends for both these areas

Additionally, we modified the capital plan by:

- Adjusting some of the project timelines in order to smooth out our debt obligation levels over the next couple of years
- Utilizing fund balance (rather than incurring debt) for three FY23 initiatives (PPUs, security upgrades, phase one of Sterchi addition)

In discussions with County Finance, these modifications to the capital plan would be financially prudent to mitigate rising debt levels, which could otherwise negatively affect bond ratings resulting in less than favorable interest rates.

Finally, I respectfully recommend that the Board of Education approve and adopt this FY23 budget at our meeting on Wednesday, April 27, 2022.

Cc: KCS Executive Team

Knox County Schools
General Purpose Fund Revenue Forecast for Fiscal Year 2023
as of April 27, 2022

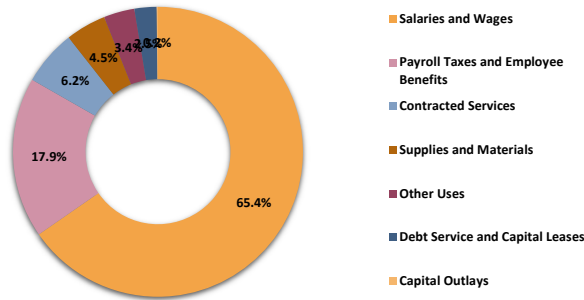
	FY 2020		FY 2021		Adopted Budget		Projected FY 2023
	Budget	Actual	Budget	Actual	FY 2022	+ / -	
State of Tennessee							
State funds allocated to Knox County Schools (KCS) under the Tennessee Basic Education Program (BEP) represent the largest single line item source of revenue in the district's General 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. Included below is an estimate of the increase that KCS will receive in FY 2023 based on Governor Lee's proposed FY23 budget and ongoing monitoring of current local revenue collections.							
Basic Education Program							
Projected BEP Estimate						4,500,000	
Total Basic Education Program	\$ 229,459,000	\$ 230,224,430	\$ 236,087,000	\$ 236,529,378	\$ 242,808,000	\$ 4,500,000	\$ 247,308,000
<i>Percent of the Total</i>	45.29%	45.06%	46.49%	43.35%	44.80%		41.81%
Other State Sources							
Driver Education	\$ 116,000	\$ 94,156	\$ 116,000	\$ 48,797	\$ 75,000	\$ -	\$ 75,000
Career Ladder Program	1,100,000	483,611	900,000	597,299	500,000	-	500,000
Mixed Drink Tax	2,300,000	2,308,086	2,500,000	2,358,963	2,500,000	-	2,500,000
Medicaid Reimbursements	200,000	125,950	100,000	170,693	100,000	-	100,000
Other Unspecified State	-	157,304	-	2,563,640	-	-	-
Total Other State Sources	\$ 3,716,000	\$ 3,169,107	\$ 3,616,000	\$ 5,739,392	\$ 3,175,000	\$ -	\$ 3,175,000
<i>Percent of the Total</i>	0.73%	0.62%	0.71%	1.05%	0.59%		0.54%
Total State of Tennessee	\$ 233,175,000	\$ 233,393,537	\$ 239,703,000	\$ 242,268,770	\$ 245,983,000	\$ 4,500,000	\$ 250,483,000
<i>Percent of the Total</i>	46.02%	45.68%	47.20%	44.41%	45.38%	9.09%	42.35%
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	\$ 159,000,000	\$ 163,205,862	\$ 152,776,000	\$ 186,667,677	\$ 176,943,000	\$ 43,643,000	\$ 220,586,000
Sales Tax - Telecomm	-	-	-	-	-	-	-
Sales Tax - Partnership	49,000	49,190	49,000	49,190	49,000	-	49,000
Total Local Option Sales Tax	\$ 159,049,000	\$ 163,255,052	\$ 152,825,000	\$ 186,716,867	\$ 176,992,000	\$ 43,643,000	\$ 220,635,000
<i>Percent of the Total</i>	31.39%	31.95%	30.09%	34.22%	32.66%		37.30%
Property Taxes							
Current Property Taxes	\$ 101,920,000	\$ 101,728,870	\$ 101,920,000	\$ 104,502,224	\$ 104,700,400	\$ 2,659,600	\$ 107,360,000
Tax Increment Financing and OTAs	(800,000)	(942,181)	(800,000)	(1,497,700)	(800,000)	(550,000)	(1,350,000)
Delinquent Property Taxes	1,050,000	1,043,824	1,050,000	1,084,581	1,050,000	-	1,050,000
Clerk and Master Delinquent Collections	1,500,000	1,200,370	1,500,000	1,306,300	1,200,000	-	1,200,000
Taxpayer Interest and Penalty	900,000	771,756	900,000	757,929	800,000	-	800,000
Total Property Taxes	\$ 104,570,000	\$ 103,802,639	\$ 104,570,000	\$ 106,153,334	\$ 106,950,400	\$ 2,109,600	\$ 109,060,000
<i>Percent of the Total</i>	20.64%	20.32%	20.59%	19.46%	19.73%		18.44%
Other Local Taxes and Fees							
Wheel Tax	\$ 1,704,000	\$ 1,697,739	\$ 1,775,000	\$ 1,790,760	\$ 1,750,000	\$ -	\$ 1,750,000
Litigation Tax	1,000,000	787,313	900,000	673,680	900,000	-	900,000
Licenses and Permits	35,000	33,274	35,000	34,999	36,000	-	36,000
Total Knox County Taxes and Fees	\$ 266,358,000	\$ 269,576,017	\$ 260,105,000	\$ 295,369,640	\$ 286,628,400	\$ 45,752,600	\$ 332,381,000
<i>Percent of the Total</i>	52.57%	52.76%	51.22%	54.14%	52.88%	92.43%	56.19%
Other Sources							
Current Charges							
Receipts from Individual Schools	\$ 200,000	\$ 1,192,015	\$ 125,000	\$ 95,035	\$ -	\$ -	\$ -
Additional Attorney Fees	350,000	284,937	300,000	365,012	275,000	-	275,000
Leases and Rentals	500,000	370,188	500,000	424,107	500,000	-	500,000
Miscellaneous Items	647,000	453,476	835,000	1,919,969	421,100	50,000	471,100
Total Other Charges	\$ 1,697,000	\$ 2,300,616	\$ 1,760,000	\$ 2,804,123	\$ 1,196,100	\$ 50,000	\$ 1,246,100
Reimbursements and Operating Transfers							
School Nutrition Fund	\$ 1,640,000	\$ -	\$ 1,640,000	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Indirect Costs Federal Fund	1,250,000	3,043,363	2,087,000	2,651,114	5,200,000	-	5,200,000
Federal ROTC Salaries Reimbursement	600,000	605,446	600,000	544,015	600,000	-	600,000
Transfers from School General Project Fund	-	87,000	-	15,784	-	-	-
Fund Balance Designation	-	-	-	-	370,600	(370,600)	-
Knox County Government Grants and Transfers							
Kindergarten Intervention	1,182,000	1,182,000	1,182,000	1,182,000	1,182,000	(1,182,000)	-
Literacy Initiative	750,000	750,000	750,000	750,000	750,000	(750,000)	-
Elevate Program	-	-	-	-	89,900	-	89,900
Total Reimbursements and Operating Transfers	\$ 5,422,000	\$ 5,667,809	\$ 6,259,000	\$ 5,142,913	\$ 8,192,500	\$ (802,600)	\$ 7,389,900
Total Other Sources	\$ 7,119,000	\$ 7,968,425	\$ 8,019,000	\$ 7,947,036	\$ 9,388,600	\$ (752,600)	\$ 8,636,000
<i>Percent of the Total</i>	1.41%	1.56%	1.58%	1.46%	1.73%	-1.52%	1.46%
Total General Purpose Fund Revenues	\$ 506,652,000	\$ 510,937,979	\$ 507,827,000	\$ 545,585,446	\$ 542,000,000	\$ 49,500,000	\$ 591,500,000
<i>Percent Increase</i>	4.45%		0.23%		6.73%		9.13%

**Knox County Schools
General Purpose School Fund
Operating Budget
Fiscal Year 2023**

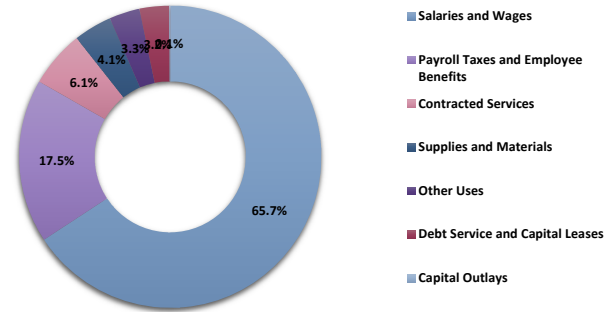
Major Categories of Spending

	FY 2022 Approved Budget		YOY Increase (Decrease)		FY 2023 Recommended Budget		NOTES
	\$	%	\$	%	\$	%	
Salaries and Wages	\$ 354,252,977	65.4%	\$ 34,624,578	9.8%	\$ 388,877,555	65.7%	1
Payroll Taxes and Employee Benefits	96,949,443	17.9%	6,806,182	7.0%	103,755,625	17.5%	2
Contracted Services	33,601,729	6.2%	2,302,999	6.9%	35,904,728	6.1%	3
Supplies and Materials	24,439,046	4.5%	(76,274)	(0.3)%	24,362,772	4.1%	4
Other Uses	18,534,645	3.4%	701,555	3.8%	19,236,200	3.3%	5
Debt Service and Capital Leases	13,379,356	2.5%	5,269,514	39.4%	18,648,870	3.2%	6
Capital Outlays	842,804	0.2%	(128,554)	(15.3)%	714,250	0.1%	7
Adopted Total	\$ 542,000,000	100.0%	\$ 49,500,000	9.1%	\$ 591,500,000	100.0%	

FY 2022 Approved Budget



FY 2023 Recommended Budget



SIGNIFICANT COMPONENT CHANGES TO THE MAJOR CATEGORIES OF SPENDING

- Note 1:** FTE additions for 1) Recurring unanticipated needs added during FY22, 2) Staffing allocation process for school-based personnel for FY23, and 3) Departmental requests. Salary impact items: 1) Salary Schedule Step Increases for all eligible personnel, 2) 4% increase for all base salary schedules and 3) 8% increase for custodial, school clerical, and educational assistant salary schedules, and 4) Schedule adjustments requested by departments
- Note 2:** Projected 6.1% increase in state health insurance premiums; Projected Year One impact of classified employee migration from Local Retirement Plan to TCRS Hybrid; Decrease in TCRS Legacy from 10.30% to 8.69%
- Note 3:** Increase in bus contractor pay; Contractual increases to software maintenance in several program budgets
- Note 4:** Significant increases in allocations to schools and educational/instructional materials requested by content areas, offset by textbook savings realized by FY22 investment
- Note 5:** Increases for Trustee Commission and amount of pass-through funds to Emerald Charter School
- Note 6:** Increase based on detailed debt service principle and interest schedules
- Note 7:** Net change across several program budgets with reductions in a) building materials, or b) vehicle purchases

Knox County Schools
General Purpose School Fund Operating Budget
Projected Expenditure Increases and (Decreases) for Fiscal Year 2023 (by Department/Area of Focus)
a/o April 27, 2022

Department/Area of Focus	Description	Projected Budgetary Impact	% of Total Increase
District-Level			
1	Employee Compensation	4% increase all base salary schedules; Step increase for all eligible employees	\$ 20,000,000 40%
2	Debt Service	Increases in General Purpose debt service burden	5,270,000 11%
3	Virtual School Staffing	Virtual school positions required to be covered in General Purpose	4,242,640 9%
4	Compensation Initiative	To provide 8% increase to Custodial, Ed. Asst., and School Clerical personnel	2,900,000 6%
5	Unanticipated Expenditures	FY22 expenditures added during 2022-23 school year	2,331,920 5%
6	Staffing Allocations	Teacher, Assistant Principal, & School Counselor positions	1,961,250 4%
7	Student Transportation	Increase in contractor pay to address driver shortages; Fuel cost increases	1,626,600 3%
8	Employee Benefits	6.1% increase state health insurance; TCRS for Classified employees	930,000 2%
9	Trustee Commission	% of projected revenues to Trustee's Office	528,000 1%
10	Substitutes	Based on trend analysis	502,500 1%
11	Charter School	Pass through per-pupil funding based on FY23 projections	325,000 1%
12	Special Day Schools	Creation of salary supplement for all staff at Special Day Schools	300,890 1%
13	Employee Compensation	Procurement of consultant to review/update KCS Salary Schedules	300,000 1%
14	RTI	To provide additional RTI supports at large schools	250,000 0.5%
15	Sick-Leave Payout	Budgetary true-up based on YTD trend	250,000 0.5%
16	District Parking	Coverage of employee parking at UTT	108,000 0.2%
17	Employee Benefits	Net impact for Workers Comp, Unemployment, & Athletic Ins changes	(45,000) -0.1%
18	Banking Fees	Reduction due to change in banks	(50,000) -0.1%
19	Andrew Johnson Building	Removal of space cost expenditure for FY23	(108,000) -0.2%
20	Textbooks	Realized savings based on current year investment	(800,000) -1.6%
21		\$ 40,823,800	82%
Department-Level			
22	Student Support	62.0 new FTEs; IEP & Interpreter Services; ELL & Welcome Center	\$ 3,013,782 6%
23	Security	22.0 new FTEs; Salary schedule adjustment; Software & Supplies	1,367,300 3%
24	Social Workers	8.0 new FTEs; Allocations, supplies & materials	719,100 1%
25	School Counselors	7.0 new FTEs; Contract day adjustments; Software, supplies & materials	670,400 1%
26	Fiscal Services	9.0 new FTEs, Internal School Funds (offsetting revenue item); TRA Software	476,000 1%
27	Music & Performing Arts	1.0 new FTEs; Salary supplement for Band/Choral; Allocations & Supplies	346,900 1%
28	Public Affairs	1.0 new FTEs; Salary schedule adjustment; Software replacement; Coupon Books	334,333 1%
29	School Culture	3.0 new FTEs; Salary schedule adjustment	321,300 1%
30	Technology	3.0 new FTEs; Contract day adjustments; Software increase	319,914 1%
31	Regular Education	Software maintenance increases; TECA Consultants	227,600 0.5%
32	Office of the Principal	1.5 new FTEs for new Northwest-area elementary school	187,300 0.4%
33	Library & Media Services	1.0 new FTEs; Digital subscription resources	112,900 0.2%
34	Secondary Support	Timecards for Night Alternative Program	110,000 0.2%
35	Human Resources	1.0 new FTE	100,000 0.2%
36	Maintenance	1.0 new FTEs (Energy Educator); Salary schedule adjustment - Mechanic Shop	76,743 0.2%
37	Operations	1.0 new FTEs, Asset Analyst	72,100 0.1%
38	Regular Education	1.0 new FTEs, ATSI Elementary School	69,500 0.1%
39	Social Studies	Allocations, Supplies, Materials; Substitutes	50,600 0.1%
40	Health Services	Replacement of 29 AEDs; CPR Supplies	44,000 0.1%
41	Office of the Superintendent	Projected for Superintendent contract	42,000 0.1%
42	Science	Absorbing 0.3 FTE from STEM Grant into General Purpose	25,830 0.1%
43	Other	Net of items < \$25k and projected budgetary savings	(11,500) 0.0%
44		\$ 8,676,200	18%
45		\$ 49,500,000	100%

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

LINE ITEM EXPENDITURES						
	Fiscal Year 2022 Approved	+ / -	Fiscal Year 2023 Recommended	Percentage Change	Per Pupil	
Grand Total	\$ 542,000,000	\$ 49,500,000	\$ 591,500,000	9.1 %	\$ 10,137	
Salaries and Wages						
Teachers	\$ 215,866,390	\$ 15,620,040	\$ 231,486,430	7.2 %	\$ 3,967	
Educational Assistants	13,754,280	3,439,440	17,193,720	25.0 %	295	
Assistant Principals	12,279,700	1,857,050	14,136,750	15.1 %	242	
Custodians	10,091,310	1,074,360	11,165,670	10.6 %	191	
Principals	9,351,650	709,325	10,060,975	7.6 %	172	
Guidance Counselors	9,096,620	668,720	9,765,340	7.4 %	167	
Directors and Supervisors	8,180,193	667,443	8,847,636	8.2 %	152	
Maintenance	7,663,000	406,800	8,069,800	5.3 %	138	
Secretaries	7,075,580	900,140	7,975,720	12.7 %	137	
Medical and Health Services	7,325,400	449,500	7,774,900	6.1 %	133	
Other Full-Time Regular	4,159,797	2,674,911	6,834,709	64.3 %	117	
Instructional Support Positions	7,068,930	(272,730)	6,796,200	(3.9) %	116	
Librarians	4,879,000	388,850	5,267,850	8.0 %	90	
Information Technology	4,545,952	536,447	5,082,399	11.8 %	87	
Security	3,920,800	1,111,000	5,031,800	28.3 %	86	
Clerical	4,690,539	303,426	4,993,965	6.5 %	86	
Speech Pathologists	4,000,540	448,260	4,448,800	11.2 %	76	
Substitute Teachers	3,989,376	505,700	4,495,076	12.7 %	77	
Social Workers	3,192,750	643,600	3,836,350	20.2 %	66	
Psychologists	2,911,000	69,700	2,980,700	2.4 %	51	
In-Service and Other Supplements	2,431,281	57,056	2,488,337	2.3 %	43	
Athletic Coach Supplements	1,688,000	130,000	1,818,000	7.7 %	31	
Administrative Assistants	269,600	1,244,500	1,514,100	461.6 %	26	
ROTC Instructors	1,231,200	117,000	1,348,200	9.5 %	23	
Sick Leave Payout	796,103	250,000	1,046,103	31.4 %	18	
Bus Aide Supplements	991,520	-	991,520	-	17	
Lead Teacher Supplements	737,500	230,000	967,500	31.2 %	17	
New Employee Signing Bonuses	560,000	-	560,000	-	10	
Accountants	157,320	304,940	462,260	193.8 %	8	
Homebound Teachers	316,000	19,000	335,000	6.0 %	6	
Superintendent of Schools	208,000	42,000	250,000	20.2 %	4	
Board of Education Members	198,900	19,800	218,700	10.0 %	4	
Travel Supplements	183,340	-	183,340	-	3	
Temporary Employees	175,006	-	175,006	-	3	
Assistant Superintendent	135,100	4,300	139,400	3.2 %	2	
Secretary to the Board of Education	73,300	4,000	77,300	5.5 %	1	
Extended Contracts	58,000	-	58,000	-	1	
	354,252,977	34,624,578	388,877,555	9.8 %	6,664	
Payroll Taxes and Employee Benefits						
Medical Insurance Premiums	38,218,205	3,097,686	41,315,892	8.1 %	708	
State Retirement Contribution	28,905,117	(181,850)	28,723,267	(0.6) %	492	
Social Security Taxes	25,506,210	3,192,949	28,699,160	12.5 %	492	
Local Retirement Contribution	3,719,899	668,926	4,388,825	18.0 %	75	
Life Insurance Premiums	400,000	20,000	420,000	5.0 %	7	
Dental Insurance Premiums	200,011	8,471	208,482	4.2 %	4	
	96,949,443	6,806,182	103,755,625	7.0 %	1,778	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

LINE ITEM EXPENDITURES						
	Fiscal Year 2022 Approved	+ / -	Fiscal Year 2023 Recommended	Percentage Change	Per Pupil	
Grand Total	\$ 542,000,000	\$ 49,500,000	\$ 591,500,000	9.1 %	\$ 10,137	
Contracted Services						
Contracts with Vehicle Owners	20,094,894	1,590,000	21,684,894	7.9 %	372	
Maintenance Contracts	2,272,114	(70,396)	2,201,718	(3.1) %	38	
Equipment - Rent, Repairs, and Maintenance	2,249,790	(330,200)	1,919,590	(14.7) %	33	
Software Licensing and Maintenance	1,261,560	409,500	1,671,060	32.5 %	29	
Communication and Information Technology	1,601,958	24,000	1,625,958	1.5 %	28	
Internet Connectivity	1,210,000	-	1,210,000	-	21	
Contracts with Other Agencies	862,881	39,084	901,965	4.5 %	15	
Evaluation and Testing	841,600	54,850	896,450	6.5 %	15	
Buildings and Grounds - Repairs and Maintenance	710,000	77,400	787,400	10.9 %	13	
Other Professional Services	537,044	243,278	780,322	45.3 %	13	
Waste Disposal and Recycling	464,235	52,400	516,635	11.3 %	9	
Other Miscellaneous Services	234,330	59,533	293,863	25.4 %	5	
Contracts With Private Agencies	205,485	75,000	280,485	36.5 %	5	
Employee Travel	235,955	2,500	238,455	1.1 %	4	
Rent - Real Estate	74,093	122,000	196,093	164.7 %	3	
Employee Dues and Memberships	177,788	(22,950)	154,838	(12.9) %	3	
Operating Lease Payments	90,000	21,000	111,000	23.3 %	2	
Postage and Freight	103,050	-	103,050	-	2	
Student Tuition	74,769	-	74,769	-	1	
Legal Services	65,000	-	65,000	-	1	
Contracts With Parents	50,000	5,000	55,000	10.0 %	1	
Vehicles - Repairs and Maintenance	50,000	-	50,000	-	1	
Employee Tuition	48,233	-	48,233	-	1	
Medical Health Services	19,500	-	19,500	-	0	
Consulting	9,700	1,000	10,700	10.3 %	0	
Advertising	5,750	-	5,750	-	0	
Bank Fees	50,000	(50,000)	-	(100.0) %	-	
	33,601,729	2,302,999	35,904,728	6.9 %	615	
Supplies and Materials						
Electricity	9,546,237	-	9,546,237	-	164	
Buildings and Grounds - Repairs and Maintenance	2,386,709	51,550	2,438,259	2.2 %	42	
Water and Sewer	1,782,580	-	1,782,580	-	31	
Allocation to Schools - Administrative	926,517	282,736	1,209,253	30.5 %	21	
Allocation to Schools - Fee Waiver	1,199,508	-	1,199,508	-	21	
Instructional Materials	1,120,219	66,900	1,187,119	6.0 %	20	
Natural Gas	1,114,200	-	1,114,200	-	19	
Educational Materials	962,570	87,000	1,049,570	9.0 %	18	
Allocation to Teachers - BEP	812,277	-	812,277	-	14	
Office and Other Minor Equipment	822,315	(13,000)	809,315	(1.6) %	14	
Heating, Ventilation, and Air Conditioning	425,000	50,000	475,000	11.8 %	8	
Textbooks	1,233,130	(800,000)	433,130	(64.9) %	7	
Vehicles - Repairs and Maintenance	325,000	-	325,000	-	6	
Equipment - Repairs and Maintenance	394,750	(75,000)	319,750	(19.0) %	5	
Gasoline	289,144	1,000	290,144	0.3 %	5	
Electrical	250,000	25,000	275,000	10.0 %	5	
Library Books and Media	174,000	33,540	207,540	19.3 %	4	
Plumbing	150,000	50,000	200,000	33.3 %	3	
Drugs and Medical	137,125	39,000	176,125	28.4 %	3	
Grounds Maintenance	100,000	50,000	150,000	50.0 %	3	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

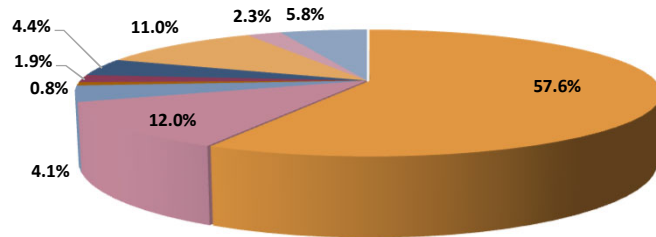
LINE ITEM EXPENDITURES						
	Fiscal Year 2022 Approved	+ / -	Fiscal Year 2023 Recommended	Percentage Change	Per Pupil	
Grand Total	\$ 542,000,000	\$ 49,500,000	\$ 591,500,000	9.1 %	\$ 10,137	
Safety and Law Enforcement	48,532	60,000	108,532	123.6 %	2	
Other Daily Operations	65,560	29,000	94,560	44.2 %	2	
Other	87,722	(8,000)	79,722	(9.1) %	1	
Data Processing Equipment	31,354	-	31,354	-	1	
Food	22,687	5,000	27,687	22.0 %	0	
Other Fuel	13,510	-	13,510	-	0	
Networking and Information Technology	5,000	-	5,000	-	0	
Periodicals	13,400	(11,000)	2,400	(82.1) %	0	
	24,439,046	(76,274)	24,362,772	(0.3) %	418	
Other Uses						
Trustee's Commission	4,370,821	525,635	4,896,456	12.0 %	84	
Charter School Funding	3,900,000	325,000	4,225,000	8.3 %	72	
Actuarial Charge - Local Retirement	3,541,500	58,500	3,600,000	1.7 %	62	
Transfers to Local Projects Fund	1,724,400	204,100	1,928,500	11.8 %	33	
Insurance Related Expenses	809,000	130,000	939,000	16.1 %	16	
Workers Compensation Insurance	1,200,000	(450,000)	750,000	(37.5) %	13	
Liability Charges	750,000	-	750,000	-	13	
In Service and Staff Development	747,924	(33,680)	714,244	(4.5) %	12	
Other	573,000	(40,000)	533,000	(7.0) %	9	
Career Ladder Program	500,000	-	500,000	-	9	
Space Cost	308,000	(108,000)	200,000	(35.1) %	3	
Unemployment Compensation	110,000	90,000	200,000	81.8 %	3	
	18,534,645	701,555	19,236,200	3.8 %	330	
Debt Service and Capital Leases						
Transfers to Debt Service Fund and Capital Leases	13,379,356	5,269,514	18,648,870	39.4 %	320	
	13,379,356	5,269,514	18,648,870	39.4 %	320	
Capital Outlays						
Vehicles	290,000	(40,000)	250,000	(13.8) %	4	
Information Technology Equipment	320,250	(80,000)	240,250	(25.0) %	4	
Machinery, Equipment, and Furniture	88,554	46,446	135,000	52.4 %	2	
Building Improvements	60,000	-	60,000	-	1	
Building Construction	64,000	(50,000)	14,000	(78.1) %	0	
Regular Education Equipment	10,000	-	10,000	-	0	
Heating and Air Conditioning	10,000	(5,000)	5,000	(50.0) %	0	
	842,804	(128,554)	714,250	(15.3) %	12	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

AREAS OF UTILIZATION

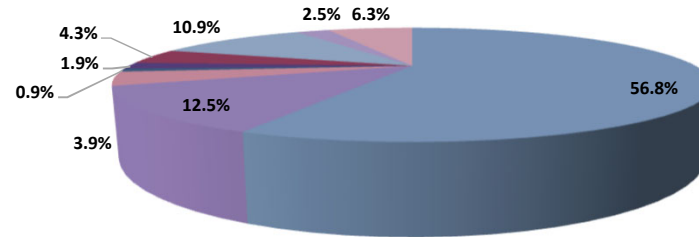
<u>Areas of Utilization</u>	Fiscal Year 2022 Approved		+ / -		Fiscal Year 2023 Recommended				
	\$	542,000,000	\$	49,500,000	\$	591,500,000			
Student Instruction	\$	312,325,949	57.6%	\$	23,929,663	48.3%	\$	336,255,612	56.8%
School Management and Student Support Services		65,293,113	12.0%		8,458,216	17.1%		73,751,328	12.5%
Instructional Staff Support		22,084,758	4.1%		1,155,341	2.3%		23,240,099	3.9%
Curricular and Student Body Support		4,559,670	0.8%		683,683	1.4%		5,243,353	0.9%
Major Initiatives		10,302,532	1.9%		643,150	1.3%		10,945,682	1.9%
Transportation		23,816,975	4.4%		1,840,877	3.7%		25,657,852	4.3%
Facilities/Operations		59,602,573	11.0%		4,803,406	9.7%		64,405,979	10.9%
District Offices		12,497,092	2.3%		2,013,829	4.1%		14,510,921	2.5%
Other		31,517,337	5.8%		5,971,836	12.1%		37,489,173	6.3%

FY 2022 Approved



- Student Instruction
- School Management and Student Support Services
- Instructional Staff Support
- Curricular and Student Body Support
- Major Initiatives
- Transportation
- Facilities/Operations
- District Offices
- Other

FY 2023 Recommended



- Student Instruction
- School Management and Student Support Services
- Instructional Staff Support
- Curricular and Student Body Support
- Major Initiatives
- Transportation
- Facilities/Operations
- District Offices
- Other

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

AREAS OF UTILIZATION BY PROGRAM

		Fiscal Year 2022 Approved	+ / -	Fiscal Year 2023 Recommended	Percentage Increase (Decrease)
Grand Totals		\$ 542,000,000	\$ 49,500,000	\$ 591,500,000	9.1 %
Page Number	Student Instruction				
A-1	71100 Regular Education	\$ 236,748,445	\$ 13,786,444	\$ 250,534,889	5.8 %
A-2	71200 Special Education	51,285,262	7,512,207	58,797,469	14.6 %
A-3	71300 Career and Technical Education	12,603,718	718,180	13,321,898	5.7 %
A-4	71150 Alternative Schools	2,059,626	408,742	2,468,367	19.8 %
A-5	71122 Summer Activities	288,304	(1,141)	287,163	(0.4) %
A-6	71144 English Language Learners	8,779,786	1,294,171	10,073,957	14.7 %
A-7	71160 Kelley Academy	560,809	211,060	771,869	37.6 %
Sub Total		\$ 312,325,949	\$ 23,929,663	\$ 336,255,612	7.7 %
Page Number	School Management and Student Support Services				
B-1	72410 Office of the Principal - Regular Instruction Schools	\$ 35,614,547	\$ 5,438,658	\$ 41,053,205	15.3 %
B-2	72415 Office of the Principal - Alternative Schools	448,031	(266)	447,765	(0.1) %
B-3	72420 Office of the Principal - Special Education Schools	377,160	13,872	391,032	3.7 %
B-4	72460 Office of the Principal - Kelley Academy	412,308	17,557	429,866	4.3 %
B-5	72134 School Counselors	11,563,513	905,910	12,469,423	7.8 %
B-6	72216 Library and Media Services	7,067,227	587,012	7,654,239	8.3 %
B-7	72120 Health Services	4,581,101	598,476	5,179,578	13.1 %
B-8	72110 Attendance-Social Workers	2,820,813	824,440	3,645,253	29.2 %
B-9	72130 Other Student Support Services	2,408,411	72,557	2,480,968	3.0 %
Sub Total		\$ 65,293,113	\$ 8,458,216	\$ 73,751,328	13.0 %
Page Number	Instructional Staff Support				
C-1	72210 Regular Education	\$ 7,027,395	\$ (462,611)	\$ 6,564,784	(6.6) %
C-2	72220 Special Education	8,413,495	765,145	9,178,639	9.1 %
C-3	72230 Career and Technical Education	1,048,871	41,505	1,090,376	4.0 %
C-4	72215 Alternative Schools	159,811	898	160,709	0.6 %
C-5	72219 Elementary Schools	811,516	21,387	832,902	2.6 %
C-6	72222 Secondary Schools	842,553	193,606	1,036,159	23.0 %
C-7	72250 Instructional Technology	951,890	52,541	1,004,432	5.5 %
C-8	72225 Advanced Academics	1,231,215	64,318	1,295,533	5.2 %
C-9	72399 District-Wide Administrative Support	124,857	27,400	152,257	21.9 %
C-10	72212 System Wide Screening	15,735	-	15,735	0.0 %
C-11	72213 Section 504	84,247	140,101	224,348	166.3 %
C-12	72226 Response To Instruction & Intervention (RTI ²)	503,756	245,176	748,932	48.7 %
C-13	72217 Instructional Staff Development	796,038	62,443	858,481	7.8 %
C-14	72299 Sarah Simpson Professional Development Center	73,378	3,434	76,812	4.7 %
Sub Total		\$ 22,084,758	\$ 1,155,341	\$ 23,240,099	5.2 %

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

AREAS OF UTILIZATION BY PROGRAM

			Fiscal Year 2022 Approved	+ / -	Fiscal Year 2023 Recommended	Percentage Increase (Decrease)
Grand Totals			\$ 542,000,000	\$ 49,500,000	\$ 591,500,000	9.1 %
Page Number Curricular and Student Body Support						
D-1	72224	English and Language Arts	\$ 214,603	\$ 31	\$ 214,635	0.0 %
D-2	72208	Elementary School Reading	19,000	(5,000)	14,000	(26.3) %
D-3	72223	World Language	283,361	9,451	292,812	3.3 %
D-4	72218	Art	320,469	73,209	393,678	22.8 %
D-5	72207	Instrumental Music & Dance (Merged with 72202 FY23)	63,050	(63,050)	-	(100.0) %
D-6	72202	Music & Performing Arts	113,615	217,374	330,988	191.3 %
D-7	72201	Math	467,511	12,099	479,610	2.6 %
D-8	72204	Science	565,242	22,225	587,467	3.9 %
D-9	72205	Social Studies	207,091	51,313	258,404	24.8 %
D-10	72203	Health and Wellness	196,365	24,812	221,177	12.6 %
D-11	72261	Humanities	4,140	-	4,140	0.0 %
D-12	71400	Athletics	2,105,224	341,218	2,446,442	16.2 %
Sub Total			\$ 4,559,670	\$ 683,683	\$ 5,243,353	15.0 %
Page Number Initiatives						
E-1	72209	School Culture	\$ 2,775,822	\$ 466,392	\$ 3,242,214	16.8 %
E-2	71115	Reading and Underperforming Schools Support	3,491,751	57,779	3,549,530	1.7 %
E-3	73301	ProjectGRAD	699,777	-	699,777	0.0 %
E-4	72240	Magnet Programs	689,718	19,569	709,287	2.8 %
E-5	73400	Pre - Kindergarten Program	821,000	-	821,000	0.0 %
E-6	71107	Excellence through Literacy	200,000	-	200,000	0.0 %
E-7	73300	Disparities in Education Outcomes	1,624,464	99,409	1,723,873	6.1 %
Sub Total			\$ 10,302,532	\$ 643,150	\$ 10,945,682	6.2 %
Page Number Transportation						
F-1	72710	Student Transportation	\$ 23,505,428	\$ 1,751,966	\$ 25,257,394	7.5 %
F-2	72133	Enrollment and Transfer Office	311,547	88,911	400,458	28.5 %
Sub Total			\$ 23,816,975	\$ 1,840,877	\$ 25,657,852	7.7 %

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

AREAS OF UTILIZATION BY PROGRAM

		Fiscal Year 2022 Approved	+ / -	Fiscal Year 2023 Recommended	Percentage Increase (Decrease)	
Grand Totals		\$ 542,000,000	\$ 49,500,000	\$ 591,500,000	9.1 %	
Facilities/Operations						
G-1	72610	Operations	\$ 29,932,615	\$ 1,706,287	\$ 31,638,902	5.7 %
G-2	72620	Maintenance	14,509,278	817,135	15,326,413	5.6 %
G-3	72255	Information Technology	8,309,806	621,436	8,931,242	7.5 %
G-4	72619	Security	5,878,957	1,649,506	7,528,464	28.1 %
G-5	72626	Facilities	363,101	21,895	384,997	6.0 %
G-6	72835	Warehouse and School Mail	608,815	(12,854)	595,961	(2.1) %
Sub Total			\$ 59,602,573	\$ 4,803,406	\$ 64,405,979	8.1 %
District Offices						
H-1	72310	Board of Education	\$ 599,261	\$ 8,848	\$ 608,109	1.5 %
H-2	72320	Office of the Superintendent	775,629	71,824	847,453	9.3 %
H-3	72814	Office of the Chief Academic Officer	251,064	8,724	259,788	3.5 %
H-4	72836	Office of the Chief Operating Officer	836,629	(97,555)	739,074	(11.7) %
H-5	72825	Research, Evaluation and Assessment	910,095	206,605	1,116,700	22.7 %
H-6	72823	Public Affairs	1,046,262	292,731	1,338,994	28.0 %
H-7	72520	Human Resources	4,887,656	800,468	5,688,124	16.4 %
H-8	72510	Fiscal Services	2,872,341	746,205	3,618,546	26.0 %
H-9	72820	Publications	318,155	(24,021)	294,133	(7.6) %
Sub Total			\$ 12,497,092	\$ 2,013,829	\$ 14,510,921	16.1 %
Other						
I-1	72315	District-Wide Contracted Services	\$ 2,034,476	\$ (104,000)	\$ 1,930,476	(5.1) %
I-2	78003	Emerald Charter School	3,903,000	325,000	4,228,000	8.3 %
I-3	79000	Other Uses	25,579,861	5,750,836	31,330,697	22.5 %
Sub Total			\$ 31,517,337	\$ 5,971,836	\$ 37,489,173	18.9 %

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instruction - Regular Education		Program Code: 71100						
Line-Item	Account Administrator: Chief Academic Officer	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
511600	Personnel-Teachers	\$ 170,151,890	\$ 11,317,920	\$ 181,469,810	3,144.9	55.4	3,200.3	Includes unbudgeted positions added during FY22; positions earned through staffing allocations
512800	Personnel-Homebound Teachers	126,400	7,600	134,000	2.0	-	2.0	
516300	Personnel-Educational Assistants	6,661,200	276,400	6,937,600	273.0	(2.0)	271.0	Positions realigned to 72213
517200	Personnel-ROTC Instructors	1,231,200	117,000	1,348,200	18.0	-	18.0	
519500	Personnel-Certified Substitute Teachers	3,137,563	505,700	3,643,263				Includes system-wide Ed Assts (equivalent to 20.0 FTE)
519600	Compensation-Stipends/In-Service Training	398,514	(32,944)	365,570				
	TOTAL PERSONNEL SERVICES	181,706,766	12,191,676	193,898,442	3,437.9	53.4	3,491.3	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	13,082,887	1,226,818	14,309,705				
520400	Benefits-State Retirement	17,322,458	(307,922)	17,014,537				
520600	Benefits-Life Insurance	203,993	5,462	209,456				
520700	Benefits-Medical Insurance	19,519,605	1,114,257	20,633,862				
520800	Benefits-Dental Insurance	102,002	1,968	103,971				
521100	Benefits-Local Retirement	399,672	16,584	416,256				
	TOTAL EMPLOYEE BENEFITS	50,630,619	2,057,168	52,687,787				
CONTRACTED SERVICES								
530700	Services-IT/Communications	6,208	-	6,208				
533600	Services-Equipment Rent/Repair/Maintenance	70,000	-	70,000				Driver Education vehicle leases
533800	Services-Vehicle Repair/Maintenance	20,000	-	20,000				Driver Education vehicle repairs
535600	Services-Non-Employee Tuition	74,769	-	74,769				CMA tuition for students attending Pellissippi State
538080	Services-Software Licensing & Maintenance	830,000	297,600	1,127,600				Compass Learning/Odyssey software user license that creates a learning path for recovery credit; Aspen and Canvas software user license for Student Information Systems and Learning Management Systems (combined increase of \$31,600); Classlink (increase of \$6,000) & Edgenuity; Learn Platform annual maintenance (\$125,000 moved from ESSER 2.0 to GP for FY23); Language Line Solutions pilot at 9 schools
	TOTAL CONTRACTED SERVICES	1,000,977	297,600	1,298,577				
SUPPLIES AND MATERIALS								
542900	Supplies-Educational	20,808	20,000	40,808				Materials and supplies for student use in the classroom
542950	Supplies-Instructional	37,900	30,000	67,900				Materials and supplies used to deliver classroom instruction
542970	Supplies-BEP Allocations	812,277	-	812,277				Allocations to BEP funded teachers for classroom supplies and materials
542980	Supplies-Fee Waiver Allocations	1,199,508		1,199,508				Reimbursement of schools for waived student fees
543500	Supplies-Office/Minor Equipment	4,700	-	4,700				
544900	Supplies-Textbooks	1,233,130	(800,000)	433,130				Repair and replacement of existing textbooks; Reduction based on FY22 investment
545260	Supplies-Gasoline	18,760	-	18,760				Driver Education gasoline
	TOTAL SUPPLIES & MATERIALS	3,327,083	(750,000)	2,577,083				
OTHER EXPENSES								
550200	Insurance Related Expenses	83,000	(10,000)	73,000				Driver Education Vehicle Insurance (\$40,000); Field Trip Liability Insurance Premium (\$33,000)
	TOTAL OTHER EXPENSES	83,000	(10,000)	73,000				
	TOTAL Instruction - Regular Education	\$ 236,748,445	\$ 13,786,444	\$ 250,534,889	3,437.9	53.4	3,491.3	

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 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 the districts' 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
OPERATING BUDGET
FY 2023**

Instruction - Special Education		Program Code: 71200						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
511600	Personnel-Teachers	\$ 27,536,900	\$ 2,684,200	\$ 30,221,100	517.0	16.0	533.0	Includes unbudgeted for FY22; 7.0 new positions due to caseload
512700	Personnel-Extended Contracts	58,000	-	58,000	-	-	-	Extended School Year Program
512800	Personnel-Homebound Teachers	189,600	11,400	201,000	3.0	-	3.0	
513100S	Personnel-Medical/Health Services	580,900	81,700	662,600	16.5	3.0	19.5	Includes 3.0 unbudgeted Interpreters positions for FY22
516300	Personnel-Educational Assistants	6,214,680	2,763,240	8,977,920	296.7	54.0	350.7	40.0 positions absorbed from the IDEA budget; 10.0 new positions and unbudgeted added during FY22
517100	Personnel-Speech Pathologists	4,000,540	448,260	4,448,800	64.4	2.0	66.4	Includes 2.0 new positions
518900S	Personnel-Full-Time Regular	-	115,203	115,203	-	2.0	2.0	2.0 new Speech Pathology Assistant positions
519500	Personnel-Certified Substitute Teachers	480,500		480,500	-	-	-	
	TOTAL PERSONNEL SERVICES	39,061,120	6,104,003	45,165,123	897.6	77.0	974.6	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	2,812,401	520,785	3,333,186				
520400	Benefits-State Retirement	3,263,102	41,514	3,304,616				
520600	Benefits-Life Insurance	53,261	5,209	58,470				
520700	Benefits-Medical Insurance	5,096,366	663,598	5,759,964				
520800	Benefits-Dental Insurance	26,632	2,392	29,024				
521100	Benefits-Local Retirement	372,881	172,707	545,587				
	TOTAL EMPLOYEE BENEFITS	11,624,642	1,406,204	13,030,846				
	CONTRACTED SERVICES							
530900	Service-Contracts-Other Agencies	72,000	17,000	89,000				Increase in contractual amounts
	TOTAL CONTRACTED SERVICES	72,000	17,000	89,000				
	SUPPLIES AND MATERIALS							
542950	Supplies-Instructional	512,500	-	512,500				Materials and supplies used for classroom instruction
	TOTAL SUPPLIES & MATERIALS	512,500	-	512,500				
	OTHER EXPENSES							
550200	Insurance Related Expenses	15,000	(15,000)	-				Realignment to Special Ed Support
	TOTAL OTHER EXPENSES	15,000	(15,000)	-				
	TOTAL Instruction - Special Education	\$ 51,285,262	\$ 7,512,207	\$ 58,797,469	897.6	77.0	974.6	

Notes

The Special Education Instruction Program serves 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 2023**

Instruction - Career and Technical Education		Program Code: 71300						
Line-Item	Account Administrator: Director of Career and Technical Education	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
511600	Personnel-Teachers	\$ 9,251,100	\$ 614,700	\$ 9,865,800	171.0	3.0	174.0	Reflects current CTE Teacher total
519500	Personnel-Certified Substitute Teachers	241,313		241,313				
519600	Compensation-Stipends/In-Service Training	8,287		8,287				
TOTAL PERSONNEL SERVICES		9,500,700	614,700	10,115,400	171.0	3.0	174.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	684,050	62,466	746,517				
520400	Benefits-State Retirement	934,361	(16,842)	917,519				
520600	Benefits-Life Insurance	10,147	292	10,439				
520700	Benefits-Medical Insurance	970,899	57,455	1,028,354				
520800	Benefits-Dental Insurance	5,074	108	5,182				
TOTAL EMPLOYEE BENEFITS		2,604,530	103,480	2,708,010				
CONTRACTED SERVICES								
530900	Service Contracts-Other Agencies	9,825	-	9,825				Student National Industry Certification Test
532000	Dues/Memberships	2,055	-	2,055				ACTE Membership
535100	Services-Rent Buildings/Other Spaces	693	-	693				
535315	Services-Contracts With Vehicle Owners	175	-	175				ROTC/Field Trips and Career Events for Programs
535500	Services-Employee Travel	6,000	-	6,000				Travel for all work-based learning activities
TOTAL CONTRACTED SERVICES		18,748	-	18,748				
SUPPLIES AND MATERIALS								
542200	Supplies-Food	1,000	-	1,000				Monitoring, OCR and state meetings
542900	Supplies-Educational	257,877	-	257,877				Consumable classroom supplies, virtual enterprises, textbooks
542950	Supplies-Instructional	201,363	-	201,363				Materials and supplies for teachers to deliver hands-on instruction
543500	Supplies-Office/Minor Equipment	2,000	-	2,000				
TOTAL SUPPLIES & MATERIALS		462,240	-	462,240				
OTHER EXPENSES								
550200	Insurance Related Expenses	8,000	-	8,000				Out of state vehicle driver insurance (\$5,000); CTE clinical insurance (\$3,000)
552400	In Service/Staff Development - Schools	1,500	-	1,500				Food for professional development and in-service meetings
559900	Other Expenses	8,000	-	8,000				Clinical and work-based learning non-paid
TOTAL OTHER EXPENSES		17,500	-	17,500				
TOTAL Instruction - Career and Technical Education		\$ 12,603,718	\$ 718,180	\$ 13,321,898	171.0	3.0	174.0	

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 2023**

Instruction - Alternative Schools		Program Code: 71150							
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED		FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES								
511600	Personnel-Teachers	\$ 1,244,300	\$ 259,800	\$ 1,504,100		23.0	-	23.0	Ridgedale and Richard Yoakley Teachers and Educational Assistants; Creation of supplement for Special Day School Initiative
516300	Personnel-Educational Assistants	341,600	91,800	433,400		14.0	-	14.0	
	TOTAL PERSONNEL SERVICES	1,585,900	351,600	1,937,500		37.0	-	37.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	114,185	28,803	142,988					
520400	Benefits-State Retirement	125,674	14,207	139,881					
520600	Benefits-Life Insurance	2,195	24	2,220					
520700	Benefits-Medical Insurance	210,077	8,595	218,673					
520800	Benefits-Dental Insurance	1,098	4	1,102					
521100	Benefits-Local Retirement	20,496	5,508	26,004					
	TOTAL EMPLOYEE BENEFITS	473,726	57,142	530,867					
	TOTAL Instruction - Alternative Schools	\$ 2,059,626	\$ 408,742	\$ 2,468,367		37.0	-	37.0	

Notes

The Alternative Schools Instruction Program contains teachers and assistants to serve students at Ridgedale and Richard Yoakley Schools. These schools provide an academic program designed to meet the individual needs of students assigned to them. Richard Yoakley 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 school. 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 2023**

Instruction - Summer Activities		Program Code: 71122			
Line-Item	Account Administrator: Executive Director of Secondary Education, 6-12	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
	PERSONNEL SERVICES				
519600	Compensation-Stipends/In-Service Training	\$ 183,976	\$ -	\$ 183,976	Stipends for staff working summer bridge and recovery credit
	TOTAL PERSONNEL SERVICES	183,976	-	183,976	
	EMPLOYEE BENEFITS				
520100	Benefits-Social Security	13,246	331	13,577	
520400	Benefits-State Retirement	18,582	(1,472)	17,110	
	TOTAL EMPLOYEE BENEFITS	31,828	(1,141)	30,687	
	CONTRACTED SERVICES				
535315	Services-Contracts With Vehicle Owners	72,500	-	72,500	Student transportation
	TOTAL CONTRACTED SERVICES	72,500	-	72,500	
	TOTAL Instruction - Summer Activities	\$ 288,304	\$ (1,141)	\$ 287,163	

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 re-do coursework or retake a course through alternative means.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instruction - English Language Learners		Program Code: 71144						
Line-Item	Account Administrator: Supervisor, English Language Learners and World Languages	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
511600	Personnel-Teachers	\$ 6,492,000	\$ 538,800	\$ 7,030,800	120.0	4.0	124.0	New positions requested to meet state mandated ratio of 35:1; 1.0 teacher for virtual schools
510800	Personnel-Instructional Coaches	68,200	4,100	72,300	1.0	-	1.0	
513100S	Personnel-Medical/Health Services	154,000	(154,000)	-	4.0	(4.0)	-	Reclassified to 518900 employee category
516200S	Personnel-Clerical	52,297	56,010	108,308	1.0	1.0	2.0	Includes 1.0 new position request
518900S	Personnel-Full-Time Regular	82,742	612,601	695,344	1.5	11.0	12.5	Moved Family/Community Liaisons from 513100 line item; 5.0 new positions due to Welcome Center needs; 2.0 new facilitators
	TOTAL PERSONNEL SERVICES	6,849,240	1,057,512	7,906,751	127.5	12.0	139.5	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	493,145	90,373	583,518				
520400	Benefits-State Retirement	678,134	(17,546)	660,588				
520600	Benefits-Life Insurance	7,565	804	8,369				
520700	Benefits-Medical Insurance	723,916	100,540	824,456				
520800	Benefits-Dental Insurance	3,783	371	4,154				
521100	Benefits-Local Retirement	8,102	40,117	48,219				
	TOTAL EMPLOYEE BENEFITS	1,914,646	214,659	2,129,305				
	CONTRACTED SERVICES							
535500	Services-Employee Travel	10,500	2,000	12,500				Mileage reimbursements for Interpreters and Teachers
538080	Services-Software Licensing & Maintenance	5,400	-	5,400				ELLevation software program (state mandated 10%)
	TOTAL CONTRACTED SERVICES	15,900	2,000	17,900				
	SUPPLIES AND MATERIALS							
543500	Supplies-Office/Minor Equipment	-	10,000	10,000				Welcome Center enrollment supplies & equipment
	TOTAL SUPPLIES & MATERIALS	-	10,000	10,000				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	-	10,000	10,000				District Learning Days, conferences, consultants
	TOTAL OTHER EXPENSES	-	10,000	10,000				
	TOTAL Instruction - English Language Learners	\$ 8,779,786	\$ 1,294,171	\$ 10,073,957	127.5	12.0	139.5	

Notes

The ELL Instruction program contains ELL teachers, and FTEs for the Welcome Center serving non and limited english speaking students. The Welcome Center is the enrollment center for these students and families. The need for teachers is determined by a 35:1 state mandated ratio.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instruction - Kelley Academy		Program Code: 71160						
Line-Item	Account Administrator: Executive Director of Secondary Schools	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
511600	Personnel-Teachers	\$ 432,800	\$ 168,220	\$ 601,020	8.0	2.6	10.6	Includes unbudgeted teaching positions from FY22
	TOTAL PERSONNEL SERVICES	432,800	168,220	601,020	8.0	2.6	10.6	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	31,162	13,194	44,355				
520400	Benefits-State Retirement	43,713	12,182	55,895				
520600	Benefits-Life Insurance	475	161	636				
520700	Benefits-Medical Insurance	45,422	17,225	62,647				
520800	Benefits-Dental Insurance	237	78	316				
	TOTAL EMPLOYEE BENEFITS	121,009	42,840	163,849				
	SUPPLIES AND MATERIALS							
549950	Supplies-Other	7,000	-	7,000				Graduation supplies
	TOTAL SUPPLIES & MATERIALS	7,000	-	7,000				
	TOTAL Instruction - Kelley Academy	\$ 560,809	\$ 211,060	\$ 771,869	8.0	2.6	10.6	

Notes

The 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
OPERATING BUDGET
FY 2023**

Office of the Principal - Regular Instruction Schools		Program Code: 72410						
Line-Item	Account Administrator: Chief Academic Officer	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510400	Personnel-Principals	\$ 8,812,650	\$ 687,825	\$ 9,500,475	81.75	3.0	84.75	Includes unbudgeted FY22 Virtual Principals; 1.0 FTE for new elementary school
513800	Personnel-Administrative Assistants	269,600	1,100,300	1,369,900	4.0	15.0	19.0	Reflects positions reclassified from 72210 program
513900	Personnel-Assistant Principals	12,192,300	1,944,450	14,136,750	139.5	13.0	152.5	Includes FY22 unbudgeted positions and staffing allocation additions
516100	Personnel-Secretarial	6,906,980	884,880	7,791,860	245.8	-	245.8	
5189005	Personnel-Full-Time Regular	79,830	(79,830)	-	1.0	(1.0)	-	Repurposed as Asst. Principal at Cedar Bluff Pre-School
519600	Compensation-Stipends/In-Service Training	17,000	-	17,000	-	-	-	Principal mentor stipends for Aspiring Principal program
	TOTAL PERSONNEL SERVICES	28,278,360	4,537,625	32,815,985	472.05	30.0	502.05	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	2,036,042	385,778	2,421,820				
520400	Benefits-State Retirement	2,148,730	176,933	2,325,663				
520600	Benefits-Life Insurance	28,010	2,110	30,120				
520700	Benefits-Medical Insurance	2,680,191	286,964	2,967,156				
520800	Benefits-Dental Insurance	14,006	945	14,951				
521100	Benefits-Local Retirement	419,209	48,303	467,512				
	TOTAL EMPLOYEE BENEFITS	7,326,187	901,033	8,227,220				
	SUPPLIES AND MATERIALS							
542950	Supplies-Instructional	6,000	-	6,000				Supplies/Materials for Aspiring Principal program
	TOTAL SUPPLIES & MATERIALS	6,000	-	6,000				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	4,000	-	4,000				Presenters and Balanced Leadership for Aspiring Principal program
	TOTAL OTHER EXPENSES	4,000	-	4,000				
	TOTAL Office of the Principal - Regular Instruction Schools	\$ 35,614,547	\$ 5,438,658	\$ 41,053,205	472.1	30.0	502.1	

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 2023**

Office of the Principal - Alternative Schools		Program Code: 72415						
Line-Item	Account Administrator: Executive Director of Student Support	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510400	Personnel-Principals	\$ 215,600	\$ 8,600	\$ 224,200	2.0	-	2.0	Richard Yoakley and Ridgedale
513800	Personnel-Administrative Assistants	-	72,100	72,100	-	1.0	1.0	Position reclassified from Assistant Principal
513900	Personnel-Assistant Principals	87,400	(87,400)	-	1.0	(1.0)	-	
516100	Personnel-Secretarial	56,200	7,200	63,400	2.0	-	2.0	
TOTAL PERSONNEL SERVICES		359,200	500	359,700	5.0	-	5.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	25,862	683	26,546				
520400	Benefits-State Retirement	30,603	(3,047)	27,556				
520600	Benefits-Life Insurance	297	3	300				
520700	Benefits-Medical Insurance	28,389	1,162	29,550				
520800	Benefits-Dental Insurance	148	1	149				
521100	Benefits-Local Retirement	3,372	432	3,804				
TOTAL EMPLOYEE BENEFITS		88,671	(766)	87,905				
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	160	-	160				
TOTAL CONTRACTED SERVICES		160	-	160				
TOTAL Office of the Principal - Alternative Schools		\$ 448,031	\$ (266)	\$ 447,765	5.0	-	5.0	

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
OPERATING BUDGET
FY 2023**

Office of the Principal - Special Education Schools		Program Code: 72420						
Line-Item	Account Administrator: Executive Director of Student Support	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510400	Personnel-Principals	\$ 215,600	\$ 8,600	\$ 224,200	2.0	-	2.0	Principals and school clerical staff at Knox Adaptive Education Center and Fort Sanders Educational Development Center
516100	Personnel-Secretarial	84,300	4,460	88,760	3.0	(0.2)	2.8	
TOTAL PERSONNEL SERVICES		299,900	13,060	312,960	5.0	(0.2)	4.8	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	21,593	1,504	23,096				
520400	Benefits-State Retirement	21,776	(925)	20,851				
520600	Benefits-Life Insurance	297	(9)	288				
520700	Benefits-Medical Insurance	28,389	(20)	28,368				
520800	Benefits-Dental Insurance	148	(5)	143				
521100	Benefits-Local Retirement	5,058	268	5,326				
TOTAL EMPLOYEE BENEFITS		77,260	812	78,072				
TOTAL Office of the Principal - Special Education Schools		\$ 377,160	\$ 13,872	\$ 391,032	5.0	(0.2)	4.8	

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
OPERATING BUDGET
FY 2023**

Office of the Principal - Kelley Academy		Program Code: 72460						
Line-Item	Account Administrator: Executive Director of Secondary Schools	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510400	Personnel-Principals	\$ 107,800	\$ 4,300	\$ 112,100	1.0	-	1.0	
510800	Personnel-Instructional Coaches	68,200	(68,200)	-	1.0	(1.0)	-	Position reclassified to Admin Assistant
512300	Personnel-Guidance	59,300	500	59,800	1.0	-	1.0	
513000	Personnel-Social Workers	64,500	3,400	67,900	1.0	-	1.0	
513800	Personnel-Administrative Assistants	-	72,100	72,100	-	1.0	1.0	
516100	Personnel-Secretarial	28,100	3,600	31,700	1.0	-	1.0	
	TOTAL PERSONNEL SERVICES	327,900	15,700	343,600	5.0	-	5.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	23,609	1,749	25,358				
520400	Benefits-State Retirement	30,280	(1,273)	29,007				
520600	Benefits-Life Insurance	297	3	300				
520700	Benefits-Medical Insurance	28,389	1,162	29,550				
520800	Benefits-Dental Insurance	148	1	149				
521100	Benefits-Local Retirement	1,686	216	1,902				
	TOTAL EMPLOYEE BENEFITS	84,408	1,857	86,266				
	TOTAL Office of the Principal - Kelley Academy	\$ 412,308	\$ 17,557	\$ 429,866	5.0	-	5.0	

Notes

The Office of the Principal program - Kelley Academy 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
OPERATING BUDGET
FY 2023**

School Counselors		Program Code: 72134						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500S	Personnel-Directors and Supervisors	\$ 56,800	\$ 1,738	\$ 58,539	0.5	-	0.5	
512300	Personnel-Guidance	8,918,720	667,220	9,585,940	150.4	9.9	160.3	Includes virtual positions; 7 new elementary, .5 middle school positions
518900S	Personnel-Full-Time Regular	86,667	6,047	92,714	1.0	-	1.0	Guidance Facilitator
TOTAL PERSONNEL SERVICES		9,062,188	675,005	9,737,193	151.9	9.9	161.8	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	652,478	66,127	718,605				
520400	Benefits-State Retirement	906,528	(9,591)	896,937				
520600	Benefits-Life Insurance	9,013	694	9,707				
520700	Benefits-Medical Insurance	862,453	93,798	956,251				
520800	Benefits-Dental Insurance	4,507	312	4,818				
521100	Benefits-Local Retirement	5,200	363	5,563				
TOTAL EMPLOYEE BENEFITS		2,440,178	151,702	2,591,880				
CONTRACTED SERVICES								
538080	Services-Software Licensing & Maintenance	22,000	16,000	38,000				Increase for SCUTA (School Counselor Use of Time Analysis) software for counselors
TOTAL CONTRACTED SERVICES		22,000	16,000	38,000				
SUPPLIES AND MATERIALS								
542900	Supplies-Educational	5,500	7,500	13,000				Materials for social/emotional instruction & individual counseling Increase for secondary educational supplies and curriculum
542960	Supplies-Admin Allocations	16,647	26,203	42,850				Counselor allocations for materials to support classroom guidance lessons, small group instruction and 1:1 sessions (\$14,850 for Elementary; \$28,000 for secondary)
543500	Supplies-Office/Minor Equipment	7,000	14,500	21,500				Computers for 6 new elementary counselors; 5 year device replacement cycle; computers for lead counselors for secondary
TOTAL SUPPLIES & MATERIALS		29,147	48,203	77,350				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	10,000	15,000	25,000				American School Counselor Association (ASCA) national organization on-site training; ASCA conference for 2 counselors; DLD speakers; Tennessee School Counselor Association (TSCA) conference; TSCA leadership conference (\$10,000 elementary; \$15,000 secondary)
TOTAL OTHER EXPENSES		10,000	15,000	25,000				
TOTAL School Counselors		\$ 11,563,513	\$ 905,910	\$ 12,469,423	151.9	9.9	161.8	

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 planning and meeting standards required for college and career success.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Library and Media Services		Program Code: 72216						
Line-Item	Account Administrator: Library Specialist	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500S	Personnel-Directors and Supervisors	\$ 95,531	\$ 5,121	\$ 100,652	1.0	-	1.0	
512900	Personnel-Librarians	4,879,000	388,850	5,267,850	85.0	1.5	86.5	Includes virtual schools Librarians
516200S	Personnel-Clerical	134,085	6,365	140,450	3.0	-	3.0	
518900S	Personnel-Full-Time Regular	-	72,347	72,347	-	1.0	1.0	Includes 1.0 new position request
TOTAL PERSONNEL SERVICES		5,108,616	472,683	5,581,299	89.0	2.5	91.5	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	367,820	44,079	411,900				
520400	Benefits-State Retirement	502,428	(3,157)	499,271				
520600	Benefits-Life Insurance	5,281	208	5,489				
520700	Benefits-Medical Insurance	505,322	35,451	540,772				
520800	Benefits-Dental Insurance	2,641	84	2,725				
521100	Benefits-Local Retirement	8,045	4,723	12,768				
TOTAL EMPLOYEE BENEFITS		1,391,536	81,389	1,472,925				
CONTRACTED SERVICES								
538080	Services-Software Licensing & Maintenance	37,960	-	37,960				Annual maintenance contract with Atrium Library Automation Software
TOTAL CONTRACTED SERVICES		37,960	-	37,960				
SUPPLIES AND MATERIALS								
542900	Supplies-Educational	342,255	8,000	350,255				Materials required to better align school libraries with state requirements; increased for virtual schools & Elevate program
543200	Supplies-Library Books/Media	172,000	33,540	205,540				All digital subscription resources providing 24/7 access to districtwide materials for teachers, students, and families. Increase due to pricing per-building and addition of three new virtual schools
543500	Supplies-Office/Minor Equipment	3,260	-	3,260				Technology supplies and Tenn-Share consortium costs
543700	Supplies-Periodicals	8,600	(8,600)	-				Realigned to 543200 line item
TOTAL SUPPLIES & MATERIALS		526,115	32,940	559,055				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	3,000	-	3,000				
TOTAL OTHER EXPENSES		3,000	-	3,000				
TOTAL Library and Media Services		\$ 7,067,227	\$ 587,012	\$ 7,654,239	89.0	2.5	91.5	

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 Supervisor 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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Health Services		Program Code: 72120						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500S	Personnel-Directors and Supervisors	\$ 109,127	\$ 3,295	\$ 112,422	1.0	-	1.0	
513100S	Personnel-Medical/Health Services	3,194,000	398,000	3,592,000	72.0	7.0	79.0	Includes unbudgeted FY22 positions; 3.0 new position requests
516200S	Personnel-Clerical	44,235	1,803	46,039	1.0	-	1.0	
518900S	Personnel-Full-Time Regular	-	40,000	40,000	-	-	-	Timecard for unanticipated needs & overtime
51400S	Compensation-Travel Supplement	1,275	-	1,275				
	TOTAL PERSONNEL SERVICES	3,348,638	443,098	3,791,736	74.0	7.0	81.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	241,102	38,728	279,830				
520400	Benefits-State Retirement	333,616	10,895	344,511				
520600	Benefits-Life Insurance	4,391	469	4,859				
520700	Benefits-Medical Insurance	420,155	58,561	478,716				
520800	Benefits-Dental Insurance	2,196	217	2,412				
521100	Benefits-Local Retirement	2,654	2,508	5,162				
	TOTAL EMPLOYEE BENEFITS	1,004,113	111,378	1,115,492				
CONTRACTED SERVICES								
535500	Services-Employee Travel	31,350	-	31,350				Employee travel between schools
535900	Services-Waste Disposal/Recycling	5,000	-	5,000				Medical waste services
	TOTAL CONTRACTED SERVICES	36,350	-	36,350				
SUPPLIES AND MATERIALS								
541300	Supplies-Drugs/Medical/Hygiene	131,800	39,000	170,800				Medical supplies, Hepatitis B vaccinations and diapering supplies; Replacement of 29 AEDs
542200	Supplies-Food	200	-	200				Food for diabetics to purchase in school cafeterias
542900	Supplies-Educational	3,000	5,000	8,000				CPR supplies for teachers, staff, & security
543500	Supplies-Office/Minor Equipment	19,500	-	19,500				Office supplies, computer replacements and repairs
	TOTAL SUPPLIES & MATERIALS	154,500	44,000	198,500				
OTHER EXPENSES								
550200	Insurance Related Expenses	20,000	-	20,000				Liability insurance for Nurses
552400	In Service/Staff Development - Schools	2,500	-	2,500				
559146	Transfers to Local Projects Fund	15,000	-	15,000				Coordinated School Health (72125-project account)
	TOTAL OTHER EXPENSES	37,500	-	37,500				
	TOTAL Health Services	\$ 4,581,101	\$ 598,476	\$ 5,179,578	74.0	7.0	81.0	

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, and health education awareness. Contains resources for medical supplies and vaccinations, medical waste disposal and any supplies needed to address special health needs.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Attendance-Social Workers		Program Code: 72110						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500S	Personnel-Directors and Supervisors	\$ 56,800	1,738	\$ 58,539	0.5	-	0.5	
513000	Personnel-Social Workers	2,096,250	585,800	2,682,050	32.5	7.0	39.5	Includes 6.0 new positions for secondary; 1.0 new position for the Welcome Center
516200S	Personnel-Clerical	41,159	3,288	44,448	1.0	-	1.0	
518900S	Personnel-Full-Time Regular	-	72,347	72,347	-	1.0	1.0	Includes 1.0 new Chronic Absenteeism Facilitator
51400S	Compensation-Travel Supplement	26,000	-	26,000				
TOTAL PERSONNEL SERVICES		2,220,209	663,173	2,883,383	34.0	8.0	42.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	159,855	52,939	212,794				
520400	Benefits-State Retirement	217,458	37,417	254,875				
520600	Benefits-Life Insurance	2,017	502	2,520				
520700	Benefits-Medical Insurance	193,044	55,179	248,223				
520800	Benefits-Dental Insurance	1,009	242	1,251				
521100	Benefits-Local Retirement	2,470	4,538	7,008				
TOTAL EMPLOYEE BENEFITS		575,853	150,817	726,670				
SUPPLIES AND MATERIALS								
542960	Supplies-Admin Allocations	7,750	3,450	11,200				Allocations for social workers (increased for new FTEs); Funds for emergency students needs
543500	Supplies-Office/Minor Equipment	9,500	7,000	16,500				Supplies for court office; Computer replacement cycle and 8 computers for new social workers; Door hangers for home visits
TOTAL SUPPLIES & MATERIALS		17,250	10,450	27,700				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	7,500	-	7,500				Tennessee School Social Worker Association Conference and Attendance Conference
TOTAL OTHER EXPENSES		7,500	-	7,500				
TOTAL Attendance-Social Workers		\$ 2,820,813	\$ 824,440	\$ 3,645,253	34.0	8.0	42.0	

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, chronic absenteeism issues 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
OPERATING BUDGET
FY 2023**

Other Student Support Services		Program Code: 72130						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510500S	Personnel-Directors and Supervisors	\$ 183,098	\$ 8,865	\$ 191,963	1.9	-	1.9	1.0 FTE, Director ELL, .25 Exe Dir Student Support and .6 Dir Academically Advanced
512400	Personnel-Psychologists	1,491,000	35,700	1,526,700	21.0	-	21.0	
	TOTAL PERSONNEL SERVICES	1,674,098	44,565	1,718,663	22.9	-	22.9	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	120,535	6,302	126,837				
520400	Benefits-State Retirement	169,084	(9,248)	159,836				
520600	Benefits-Life Insurance	1,359	15	1,374				
520700	Benefits-Medical Insurance	130,021	5,320	135,341				
520800	Benefits-Dental Insurance	679	3	682				
	TOTAL EMPLOYEE BENEFITS	421,678	2,392	424,070				
	CONTRACTED SERVICES							
532200	Services-Evaluation/Testing	40,000	(5,000)	35,000				Test materials for assessments
535500	Services-Employee Travel	9,000	(5,000)	4,000				Employee school-to-school mileage reimbursement
539950	Services-Other/Miscellaneous	172,500	-	172,500				Funding for students at mental health facilities for education; State mandated per pupil - per day rate
	TOTAL CONTRACTED SERVICES	221,500	(10,000)	211,500				
	SUPPLIES AND MATERIALS							
543500	Supplies-Office/Minor Equipment	1,235	5,000	6,235				Support staff computer upgrades
	TOTAL SUPPLIES & MATERIALS	1,235	5,000	6,235				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	-	5,000	5,000				Conferences, school district visits, consultants, & speakers
559146	Transfers to Fund 146	89,900	25,600	115,500				Additional funds for Elevate Program, memberships, small furniture, educational materials
	TOTAL OTHER EXPENSES	89,900	30,600	120,500				
	TOTAL Other Student Support Services	\$ 2,408,411	\$ 72,557	\$ 2,480,968	22.9	-	22.9	

Notes

The Other Student Services program contains funding for the Elevate Program and resources for assessments and funding for students at mental health facilities for education. The FTEs in this program are primarily Psychologists.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support - Regular Education		Program Code: 72210						
Line-Item	Account Administrator: Chief Academic Officer	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510800	Personnel-Instructional Coaches	\$ 5,046,800	\$ (347,300)	\$ 4,699,500	74.0	(9.0)	65.0	Reclassify positions to 72410 program as Admin Assistant category to accurately capture school use
518900s	Personnel-Full-Time Regular	487,547	-	487,547	-	-	-	District time card needs
514005	Compensation-Travel Supplement	26,800	-	26,800				
519600	Compensation-Stipends/In-Service Training	44,771	-	44,771				
	TOTAL PERSONNEL SERVICES	5,605,918	(347,300)	5,258,618	74.0	(9.0)	65.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	403,626	(15,540)	388,086				
520400	Benefits-State Retirement	509,727	(72,673)	437,054				
520600	Benefits-Life Insurance	4,391	(491)	3,900				
520700	Benefits-Medical Insurance	420,155	(36,000)	384,155				
520800	Benefits-Dental Insurance	2,196	(260)	1,936				
521100	Benefits-Local Retirement	29,253	-	29,253				
	TOTAL EMPLOYEE BENEFITS	1,369,347	(124,964)	1,244,383			-	
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	25,170	-	25,170				District-wide memberships
539950	Services-Other/Miscellaneous	4,110	9,653	13,763				
	TOTAL CONTRACTED SERVICES	29,280	9,653	38,933				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	22,850	-	22,850				Used for district-wide professional development opportunities
	TOTAL OTHER EXPENSES	22,850	-	22,850				
	TOTAL Instructional Staff Support - Regular Education	\$ 7,027,395	\$ (462,611)	\$ 6,564,784	74.0	(9.0)	65.0	

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
OPERATING BUDGET
FY 2023**

Instructional Staff Support - Special Education		Program Code: 72220						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 1,106,775	\$ 94,654	\$ 1,201,429	11.2	1.0	12.2	Includes Special Ed Facilitators, and one Exec Dir (.25), one Spec Ed Supervisor (.4); 1.0 unbudgeted added FY22
512400	Personnel-Psychologists	1,420,000	34,000	1,454,000	20.0	-	20.0	
513000	Personnel-Social Workers	903,000	47,600	950,600	14.0	-	14.0	
513100s	Personnel-Medical/Health Services	2,182,100	79,000	2,261,100	36.0	-	36.0	Occupational and Physical Therapists and Nurses
516200s	Personnel-Clerical	627,251	6,789	634,040	15.0	-	15.0	
518900s	Personnel-Full-Time Regular	108,684	306,147	414,831	1.0	5.0	6.0	1.0 Vision Specialist; 4.0 new Psychology Diagnosticians; 1.0 new Special Ed Transition Specialist; Timecard resources for unanticipated needs
514005	Compensation-Travel Supplement	12,500	-	12,500				
TOTAL PERSONNEL SERVICES		6,360,310	568,190	6,928,500	97.2	6.0	103.2	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	457,942	53,381	511,323				
520400	Benefits-State Retirement	566,799	(21,156)	545,643				
520600	Benefits-Life Insurance	5,768	424	6,191				
520700	Benefits-Medical Insurance	551,879	58,041	609,920				
520800	Benefits-Dental Insurance	2,884	189	3,073				
521100	Benefits-Local Retirement	44,156	18,776	62,932				
TOTAL EMPLOYEE BENEFITS		1,629,429	109,655	1,739,083				
CONTRACTED SERVICES								
530700	Services-IT/Communications	1,200	-	1,200				Wireless internet for Homebound
531200	Service Contracts-Private Agencies	105,292	77,000	182,292				Increase for Interpreters in IEP meetings, SPED parent conferences; IEP Software
532000	Services-Employee Dues/Memberships	-	150	150				Special Ed Dues & Memberships
532200	Services-Evaluation/Testing	7,500	(150)	7,350				Assessment materials
533600	Services-Equipment Rent/Repair/Maintenance	33,700	(3,700)	30,000				Equipment on hearing/vision vans
534800	Services-Postage/Freight	350	1,000	1,350				Postage; Increase for Child Find
535500	Services-Employee Travel	109,655	-	109,655				Local mileage reimbursements
538080	Services-Software Licensing & Maintenance	-	43,000	43,000				Document management, Learning tools, Translation software
539900	Services-Other Professional	77,700	(43,000)	34,700				Clinical/Student Evaluations, Consultants
TOTAL CONTRACTED SERVICES		335,397	74,300	409,697				
SUPPLIES AND MATERIALS								
542200	Supplies-Food	2,459	-	2,459				Parent workshops, Advisory Councils
543500	Supplies-Office/Minor Equipment	25,400	-	25,400				Operating expense - Office supplies
543700	Supplies-Periodicals	2,000	(2,000)	-				
545260	Supplies-Gasoline	5,500	-	5,500				Fuel for OT/PT Van
TOTAL SUPPLIES & MATERIALS		35,359	(2,000)	33,359				
OTHER EXPENSES								
550200	Insurance Related Expenses	3,000	15,000	18,000				Occupational and Physical Therapy liability insurance & Medical Personnel insurance
552400	In Service/Staff Development - Schools	50,000	-	50,000				Special Education state meetings, conferences and training
TOTAL OTHER EXPENSES		53,000	15,000	68,000				
TOTAL Instructional Staff Support - Special Education		\$ 8,413,495	\$ 765,145	\$ 9,178,639	97.2	6.0	103.2	

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 Psychologists, Occupational and Physical Therapists and other personnel to support services.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support - Career and Technical Education		Program Code: 72230						
Line-Item	Account Administrator: Director of Career and Technical Education	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 119,530	\$ 3,699	\$ 123,230	1.0	-	1.0	
516200s	Personnel-Clerical	44,235	1,803	46,039	1.0	-	1.0	
518900s	Personnel-Full-Time Regular	612,824	28,748	641,572	7.0	-	7.0	
514005	Compensation-Travel Supplement	6,035	-	6,035				
	TOTAL PERSONNEL SERVICES	782,625	34,250	816,875	9.0	-	9.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	56,349	3,936	60,285				
520400	Benefits-State Retirement	12,073	(612)	11,460				
520600	Benefits-Life Insurance	534	6	540				
520700	Benefits-Medical Insurance	51,100	2,091	53,191				
520800	Benefits-Dental Insurance	267	1	268				
521100	Benefits-Local Retirement	39,424	1,833	41,257				
	TOTAL EMPLOYEE BENEFITS	159,746	7,255	167,001				
CONTRACTED SERVICES								
530800	Services-Consulting	2,500	-	2,500				Technical engineer services for FulCom
533600	Services-Equipment Rent/Repair/Maintenance	2,000	-	2,000				Copier, scanner maintenance and sound system
534800	Services-Postage/Freight	1,500	-	1,500				Postage for follow-up reporting
538080	Services-Software Licensing & Maintenance	2,500	-	2,500				
539900	Services-Other Professional	25,000	-	25,000				Repairs, transportation of vehicles; Equipment repairs
	TOTAL CONTRACTED SERVICES	33,500	-	33,500				
SUPPLIES AND MATERIALS								
543500	Supplies-Office/Minor Equipment	12,000	-	12,000				
545260	Supplies-Gasoline	1,000	-	1,000				
	TOTAL SUPPLIES & MATERIALS	13,000	-	13,000				
CAPITAL OUTLAY								
570700	Building Improvements	60,000	-	60,000				Modifications to existing structures for CTE programming
	TOTAL CAPITAL OUTLAY	60,000	-	60,000				
	TOTAL Instructional Staff Support - Career and Technical Education	\$ 1,048,871	\$ 41,505	\$ 1,090,376	9.0	-	9.0	

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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support - Alternative Schools		Program Code: 72215						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
512300	Personnel-Guidance	\$ 118,600	\$ 1,000	\$ 119,600	2.0	-	2.0	School Counselors at Richard Yoakley and Ridgedale
	TOTAL PERSONNEL SERVICES	118,600	1,000	119,600	2.0	-	2.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	8,539	287	8,826				
520400	Benefits-State Retirement	11,979	(856)	11,123				
520600	Benefits-Life Insurance	119	1	120				
520700	Benefits-Medical Insurance	11,356	465	11,820				
520800	Benefits-Dental Insurance	59	0	60				
	TOTAL EMPLOYEE BENEFITS	32,051	(102)	31,949				
	CONTRACTED SERVICES							
532000	Services-Employee Dues/Memberships	160	-	160				
	TOTAL CONTRACTED SERVICES	160	-	160				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	9,000	-	9,000				
	TOTAL OTHER EXPENSES	9,000	-	9,000				
	TOTAL Instructional Staff Support - Alternative Schools	\$ 159,811	\$ 898	\$ 160,709	2.0	-	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 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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support - Elementary Schools		Program Code: 72219						
Line-Item	Account Administrator: Executive Director of Elementary Education, Pre-K to 5	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 455,859	\$ 13,947	\$ 469,807	4.0	-	4.0	
516200s	Personnel-Clerical	92,396	5,622	98,018	2.0	-	2.0	
TOTAL PERSONNEL SERVICES		548,255	19,570	567,825	6.0	-	6.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	39,474	2,431	41,905				
520400	Benefits-State Retirement	46,042	(2,350)	43,692				
520600	Benefits-Life Insurance	356	4	360				
520700	Benefits-Medical Insurance	34,067	1,394	35,460				
520800	Benefits-Dental Insurance	178	1	179				
521100	Benefits-Local Retirement	5,544	337	5,881				
TOTAL EMPLOYEE BENEFITS		125,661	1,817	127,478				
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	250	-	250				ASCD, TPA, NAESP, TAESP Memberships
534800	Services-Postage/Freight	300	-	300				Unexpected mailings (test scores), unexpected shipping costs
535500	Services-Employee Travel	300	-	300				Mileage for administrative assistant to principal/school meetings, trainings
TOTAL CONTRACTED SERVICES		850	-	850				
SUPPLIES AND MATERIALS								
542200	Supplies-Food	3,000	-	3,000				Principal meetings, inservice meetings, principal mentor meetings
543500	Supplies-Office/Minor Equipment	26,500	-	26,500				Office supplies, equipment, inservice/principal meeting supplies (including KCS Elem Virtual)
TOTAL SUPPLIES & MATERIALS		29,500	-	29,500				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	107,250	-	107,250				Inservice/Staff Development - Conference registration, travel expenses, Kagan & NIET training, TPA principal registration
TOTAL OTHER EXPENSES		107,250	-	107,250				
TOTAL Instructional Staff Support - Elementary Schools		\$ 811,516	\$ 21,387	\$ 832,902	6.0	-	6.0	

Notes

The Elementary Education Instructional Staff Support program provides supervision and support to the elementary schools in the district. The FTEs in this program include the Elementary Director, Supervisors and clerical staff to support the schools.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support - Secondary Schools		Program Code: 72222						
Line-Item	Account Administrator: Executive Director of Secondary Education	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 351,933	\$ 10,444	\$ 362,377	3.0	-	3.0	
516200s	Personnel-Clerical	90,804	6,577	97,381	2.0	-	2.0	
518900s	Personnel-Full-Time Regular	-	97,173	97,173	-	-	-	Timecard expenditures for Night Alternative Program
519600	Compensation-Stipends/In-Service Training	-	90,000	90,000	-	-	-	Stipends for QUEST program
	TOTAL PERSONNEL SERVICES	442,738	204,194	646,932	5.0	-	5.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	31,877	15,866	47,744				
520400	Benefits-State Retirement	35,545	(1,844)	33,701				
520600	Benefits-Life Insurance	297	3	300				
520700	Benefits-Medical Insurance	28,389	1,162	29,550				
520800	Benefits-Dental Insurance	148	1	149				
521100	Benefits-Local Retirement	5,448	6,225	11,673				
	TOTAL EMPLOYEE BENEFITS	101,705	21,413	123,117				
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	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)
532200	Services-Evaluation/Testing	100,000	(40,000)	60,000				College-Readiness Assessment and Middle School Aspire to REA; ACT Prep from 71100
535100	Services-Rent Buildings/Other Spaces	25,000	8,000	33,000				Increase in graduation costs
	TOTAL CONTRACTED SERVICES	140,000	(32,000)	108,000				
SUPPLIES AND MATERIALS								
542200	Supplies-Food	2,500	-	2,500				
542900	Supplies-Educational	3,000	-	3,000				
542950	Supplies-Instructional	900	-	900				
542960	Supplies-Admin Allocations	91,500	-	91,500				
543500	Supplies-Office/Minor Equipment	10,000	-	10,000				
	TOTAL SUPPLIES & MATERIALS	107,900	-	107,900				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	50,210	-	50,210				
	TOTAL OTHER EXPENSES	50,210	-	50,210				
	TOTAL Instructional Staff Support - Secondary Schools	\$ 842,553	\$ 193,606	\$ 1,036,159	5.0	-	5.0	

Notes

The Secondary Schools programs provides supervision and support to middle and high schools in the district. The FTEs in this program are the Secondary Director, Supervisors and two clerical FTE to support these schools.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support- Instructional Technology		Program Code: 72250						
Line-Item	Account Administrator: Director of Teaching and Learning	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 113,809	\$ 3,375	\$ 117,184	1.0	-	1.0	
512100s	Personnel-Data Processing	611,339	34,688	646,027	8.0	-	8.0	
516200s	Personnel-Clerical	28,642	5,728	34,370	1.0	-	1.0	
514005	Compensation-Travel Supplement	1,275	-	1,275				
TOTAL PERSONNEL SERVICES		755,064	43,791	798,856	10.0	-	10.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	54,365	4,591	58,956				
520400	Benefits-State Retirement	11,495	(597)	10,898				
520600	Benefits-Life Insurance	593	7	600				
520700	Benefits-Medical Insurance	56,778	2,323	59,101				
520800	Benefits-Dental Insurance	297	1	298				
521100	Benefits-Local Retirement	38,399	2,425	40,824				
TOTAL EMPLOYEE BENEFITS		161,926	8,750	170,676				
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	1,500	-	1,500				Learning Forward, ISTE, ASCD, TETA
535500	Services-Employee Travel	5,100	-	5,100				Employee travel within the district
TOTAL CONTRACTED SERVICES		6,600	-	6,600				
SUPPLIES AND MATERIALS								
542200	Supplies-Food	428	-	428				Food for meetings
543500	Supplies-Office/Minor Equipment	19,872	-	19,872				Supplies for office
TOTAL SUPPLIES & MATERIALS		20,300	-	20,300				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	8,000	-	8,000				
TOTAL OTHER EXPENSES		8,000	-	8,000				
TOTAL Instructional Staff Support- Instructional Technology		\$ 951,890	\$ 52,541	\$ 1,004,432	10.0	-	10.0	

Notes

The Instructional Technology program supports the instructional staff by providing resources and training within curriculum and instruction such as Project Based Learning (PBL), Personalized Learning and Technology integration in the classroom.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support - Advanced Academics		Program Code: 72225						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510800	Personnel-Instructional Coaches	\$ 954,800	\$ 57,400	\$ 1,012,200	14.0	-	14.0	
	TOTAL PERSONNEL SERVICES	954,800	57,400	1,012,200	14.0	-	14.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	68,746	5,955	74,700				
520400	Benefits-State Retirement	96,435	(2,300)	94,135				
520600	Benefits-Life Insurance	831	9	840				
520700	Benefits-Medical Insurance	79,489	3,252	82,741				
520800	Benefits-Dental Insurance	415	2	417				
	TOTAL EMPLOYEE BENEFITS	245,915	6,918	252,833				
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	500	-	500				National Association of Gifted Children membership
	TOTAL CONTRACTED SERVICES	500	-	500				
SUPPLIES AND MATERIALS								
541100	Supplies-Network/IT	5,000	-	5,000				Technology upgrades as needed (rotating schedule)
542900	Supplies-Educational	8,000	-	8,000				Student materials for project-based learning; small groups, co-teaching, and Tier 2 enrichments
542950	Supplies-Instructional	7,000	-	7,000				Instructional supplies for instructional coaches
	TOTAL SUPPLIES & MATERIALS	20,000	-	20,000				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	10,000	-	10,000				National Gifted Conference; GT endorsement program
	TOTAL OTHER EXPENSES	10,000	-	10,000				
	TOTAL Instructional Staff Support - Advanced Academics	\$ 1,231,215	\$ 64,318	\$ 1,295,533	14.0	-	14.0	

Notes

The Advanced Academics Program provides academic rigor of the advanced learners in the district. In collaboration with administrators and teachers, the Advanced Academic Coaches in this program create and maintain a stimulating learning environment.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

District-Wide Administrative Support		Program Code: 72399			
Line-Item	Account Administrator: Supervisor of Business Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
	CONTRACTED SERVICES				
533600	Services-Equipment Rent/Repair/Maintenance	\$ 18,400	\$ -	\$ 18,400	Blue Ridge water, Shred-It.
535900	Services-Waste Disposal/Recycling	5,600	27,400	33,000	Additional schools added for shredding services
	TOTAL CONTRACTED SERVICES	24,000	27,400	51,400	
	SUPPLIES AND MATERIALS				
543500	Supplies-Office/Minor Equipment	9,607	-	9,607	
549900	Supplies-Other Daily Operations	1,000	-	1,000	Lexis Nexis (Tennessee Code Annotated).
	TOTAL SUPPLIES & MATERIALS	10,607	-	10,607	
	CAPITAL OUTLAY				
570900	Equipment-Data Processing	80,250	-	80,250	Document Imaging System
572200	Equipment-Regular Instruction	10,000	-	10,000	
	TOTAL CAPITAL OUTLAY	90,250	-	90,250	
	TOTAL District-Wide Administrative Support	\$ 124,857	\$ 27,400	\$ 152,257	

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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support - System Wide Screening		Program Code: 72212			
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
	SUPPLIES AND MATERIALS				
541300	Supplies-Drugs/Medical/Hygiene	\$ 325	\$ -	\$ 325	Bandages, eye pads, occlusors, cards for tele binocular, etc. as needed for students
541860	Supplies-Equipment Repair/Maintenance	1,000	-	1,000	For screening, audiometers, cords, microphones, oculars, repair kits, batteries, penlights, etc.
542900	Supplies-Educational	1,250	-	1,250	For mobile units (labels, flash cards, charts, occludes, paper for GSI, spectacles, batteries, lamps for otoscopes, etc.)
543500	Supplies-Office/Minor Equipment	4,450	-	4,450	For mobile units, office and updating record-keeping software
545200	Supplies-Utilities/Fuel	8,010	-	8,010	Fuel and propane for heating systems in screening vans
	TOTAL SUPPLIES & MATERIALS	15,035	-	15,035	
	OTHER EXPENSES				
552400	In Service/Staff Development - Schools	700	-	700	Travel and registration for professional conferences, professional books for administrators
	TOTAL OTHER EXPENSES	700	-	700	
	TOTAL Instructional Staff Support - System Wide Screening	\$ 15,735	\$ -	\$ 15,735	

Notes

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

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support - Section 504		Program Code: 72213						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
516300	Personnel-Educational Assistants	\$ -	\$ 102,400	\$ 102,400	-	4.0	4.0	Reflects 4.0 positions moved from 71100 and 71200
TOTAL PERSONNEL SERVICES		-	102,400	102,400	-	4.0	4.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	-	7,557	7,557				
520600	Benefits-Life Insurance	-	240	240				
520700	Benefits-Medical Insurance	-	23,640	23,640				
520800	Benefits-Dental Insurance	-	119	119				
521100	Benefits-Local Retirement	-	6,144	6,144				
TOTAL EMPLOYEE BENEFITS		-	37,701	37,701				
CONTRACTED SERVICES								
531200	Service Contracts-Private Agencies	79,193	(1,000)	\$ 78,193				Interpreters (non-employees) for hearing impaired students and parents for meetings, curricular activities, sports participation; 504 software
538080	Services-Software Licensing & Maintenance	-	1,000	1,000				504 translation software
TOTAL CONTRACTED SERVICES		79,193	-	79,193				
SUPPLIES AND MATERIALS								
541870	Supplies-Buildings/Grounds Repair/Maintenance	1,709	-	1,709				Carpeting, grounds, etc. as required for 504 accommodations
542900	Supplies-Educational	950	-	950				Expenses for specialized materials used in instruction programs as required for 504 accommodations
543500	Supplies-Office/Minor Equipment	1,995	-	1,995				Office supplies, expenditures for Americans With Disabilities Act accommodations for Knox County Schools employees as requested by Employee Benefits department
543700	Supplies-Periodicals	400	-	400				504 publications to stay current on legislation
TOTAL SUPPLIES & MATERIALS		5,054	-	5,054				
TOTAL Instructional Staff Support - Section 504		\$ 84,247	\$ 140,101	\$ 224,348	-	4.0	4.0	

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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Response To Instruction & Intervention (RTI ²)		Program Code: 72226						
Line-Item	Account Administrator: Executive Director of Curriculum and Instruction	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
516300	Personnel-Educational Assistants	\$ -	\$ 179,200	\$ 179,200	-	7.0	7.0	Addition of 7.0 FTEs for RTI Support at Large Elementary Schools
	TOTAL PERSONNEL SERVICES	-	179,200	179,200	-	7.0	7.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	-	13,225	13,225				
520600	Benefits-Life Insurance	-	420	420				
520700	Benefits-Medical Insurance	-	41,371	41,371				
520800	Benefits-Dental Insurance	-	208	208				
521100	Benefits-Local Retirement	-	10,752	10,752				
	TOTAL EMPLOYEE BENEFITS	-	65,976	65,976				
	CONTRACTED SERVICES							
532200	Services-Evaluation/Testing	\$ 284,000	\$ -	\$ 284,000				AimsWeb; Early Identification of Dyslexia at PreK and K levels
	TOTAL CONTRACTED SERVICES	284,000	-	284,000	-		-	
	SUPPLIES AND MATERIALS							
542950	Supplies-Instructional	205,456	-	205,456				Tier II and Tier II Interventions materials; Teacher editions, student books, licenses, etc.
543500	Supplies-Office/Minor Equipment	5,000	-	5,000				Computer replacement for RTI Facilitators
	TOTAL SUPPLIES & MATERIALS	210,456	-	210,456	-		-	
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	9,300	-	9,300				Professional Conferences, AlmsWeb Online Training, Professional Materials
	TOTAL OTHER EXPENSES	9,300	-	9,300	-		-	
	TOTAL Curricular and Student Body Support - Response To Instruction & Intervention (RTI²)	\$ 503,756	\$ 245,176	\$ 748,932	-	7.0	7.0	

Notes

Response To Instruction & Intervention (RTI²) is Tennessee's framework for teaching and learning that begins with high-quality differentiated instruction. The emphasis is early intervention for students struggling to prevent long-term academic problems. The FTEs contained in this program support intervention efforts at large elementary schools.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support- Instructional Staff Development		Program Code: 72217						
Line-Item	Account Administrator: Executive Director of Curriculum and Instruction	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 119,530	\$ 3,699	\$ 123,230	1.0	-	1.0	
516200s	Personnel-Clerical	48,160	3,713	51,873	1.0	-	1.0	
518900S	Personnel-Full-Time Regular	178,957	43,493	222,450	2.0	-	2.0	IB/Advanced Learning Facilitator and Curriculum Specialist
514005	Compensation-Travel Supplement	1,275		1,275				
	TOTAL PERSONNEL SERVICES	347,923	50,905	398,828	4.0	-	4.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	25,050	4,383	29,433				
520400	Benefits-State Retirement	12,073	(612)	11,460				
520600	Benefits-Life Insurance	237	3	240				
520700	Benefits-Medical Insurance	22,711	929	23,640				
520800	Benefits-Dental Insurance	119	0	119				
521100	Benefits-Local Retirement	13,627	2,832	16,459				
	TOTAL EMPLOYEE BENEFITS	73,817	7,535	81,353				
CONTRACTED SERVICES								
530900	Service Contracts-Other Agencies	54,495	-	54,495				My Learning Plan for professional development tracking
532000	Services-Employee Dues/Memberships	1,843	-	1,843				Memberships for Grammarly, Education Weekly, Learning Forward, ASCD
	TOTAL CONTRACTED SERVICES	56,338	-	56,338				
SUPPLIES AND MATERIALS								
542200	Supplies-Food	3,100	-	3,100				Supervisor Retreat, Teaching and Learning Breakfast, DLD Breakfast
542960	Supplies-Admin Allocations	-	176,083	176,083				School allocations (\$92,080); IB Program (\$80,000); Reserves Exam
543500	Supplies-Office/Minor Equipment	10,300	-	10,300				
	TOTAL SUPPLIES & MATERIALS	13,400	176,083	189,483				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	167,560	(132,080)	35,480				MLK PD; Other Professional Development
559146	Transfers to Fund 146	22,000	-	22,000				For New Teacher Academy and Principals Institute
559900	Other Expenses	115,000	(40,000)	75,000				AVID College Preparedness Program
	TOTAL OTHER EXPENSES	304,560	(172,080)	132,480				
	TOTAL Instructional Staff Support- Instructional Staff Development	\$ 796,038	\$ 62,443	\$ 858,481	4.0	-	4.0	

Notes

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

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support- Sarah Simpson Professional Development Center		Program Code: 72299						
Line-Item	Account Administrator: Executive Director of Curriculum and Instruction	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
516200s	Personnel-Clerical	\$ 40,735	\$ 2,758	\$ 43,493	1.0	-	1.0	
	TOTAL PERSONNEL SERVICES	40,735	2,758	43,493	1.0	-	1.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	2,933	277	3,210				
520600	Benefits-Life Insurance	59	1	60				
520700	Benefits-Medical Insurance	5,678	232	5,910				
520800	Benefits-Dental Insurance	30	0	30				
521100	Benefits-Local Retirement	2,444	165	2,610				
	TOTAL EMPLOYEE BENEFITS	11,144	675	11,819				
	SUPPLIES AND MATERIALS							
541860	Supplies-Equipment Repair/Maintenance	1,500	-	1,500				
543500	Supplies-Office/Minor Equipment	20,000	-	20,000				
	TOTAL SUPPLIES & MATERIALS	21,500	-	21,500				
	TOTAL Instructional Staff Support- Sarah Simpson Professional Development Center	\$ 73,378	\$ 3,434	\$ 76,812	1.0	-	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
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - English and Language Arts		Program Code: 72224						
Line-Item	Account Administrator: Supervisor, English and Language Arts	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 96,748	\$ -	\$ 96,748	1.0	-	1.0	
516200s	Personnel-Clerical	22,807	212	23,019	0.5	-	0.5	
TOTAL PERSONNEL SERVICES		119,555	212	119,767	1.5	-	1.5	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	8,608	231	8,839				
520400	Benefits-State Retirement	9,772	(774)	8,998				
520600	Benefits-Life Insurance	89	1	90				
520700	Benefits-Medical Insurance	8,517	348	8,865				
520800	Benefits-Dental Insurance	45	0	45				
521100	Benefits-Local Retirement	1,368	13	1,381				
TOTAL EMPLOYEE BENEFITS		28,398	(181)	28,217				
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	650	-	650				Scientific Studies of Reading (\$144), NCTE (\$150), Learning Forward (\$99), IDA (\$95), ASCD (\$119), Voicethread
TOTAL CONTRACTED SERVICES		650	-	650				
SUPPLIES AND MATERIALS								
542960	Supplies-Admin Allocations	35,000	-	35,000				Allocations to schools by curriculum supervisors
543200	Supplies-Library Books/Media	2,000	-	2,000				Professional reading material other than professional learning
543500	Supplies-Office/Minor Equipment	2,000	-	2,000				Replacement cycle for computers/office supplies
TOTAL SUPPLIES & MATERIALS		39,000	-	39,000				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	27,000	-	27,000				Learning Forward or IDA TN LEAD; resources, materials and texts to support professional learning
TOTAL OTHER EXPENSES		27,000	-	27,000				
TOTAL Curricular and Student Body Support - English and Language Arts		\$ 214,603	\$ 31	\$ 214,635	1.5	-	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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Elementary School Reading		Program Code: 72208			
Line-Item	Account Administrator: Executive Director of Elementary Education, Pre-K to 5	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
	OTHER EXPENSES				
552400	In Service/Staff Development - Schools	\$ 19,000	\$ (5,000)	\$ 14,000	Plain Talk, International Dyslexia conference, TN LEAD conference.
	TOTAL OTHER EXPENSES	19,000	(5,000)	14,000	
	TOTAL Curricular and Student Body Support - Elementary School Reading	\$ 19,000	\$ (5,000)	\$ 14,000	

Notes

The Elementary School Reading Support program implements a comprehensive, research-based approach to develop critical reading skills in students.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - World Language		Program Code: 72223						
Line-item	Account Administrator: Supervisor, ELL and World Languages	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 72,821	\$ 4,859	\$ 77,680	1.0	-	1.0	
	TOTAL PERSONNEL SERVICES	72,821	4,859	77,680	1.0	-	1.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	5,243	490	5,733				
520400	Benefits-State Retirement	7,355	(131)	7,224				
520600	Benefits-Life Insurance	59	1	60				
520700	Benefits-Medical Insurance	5,678	232	5,910				
520800	Benefits-Dental Insurance	30	0	30				
	TOTAL EMPLOYEE BENEFITS	18,365	592	18,957				
	CONTRACTED SERVICES							
532000	Services-Employee Dues/Memberships	300	-	300				
532200	Services-Evaluation/Testing	175,500	-	175,500				Provide benchmark proficiency testing for World Language students
535500	Services-Employee Travel	1,300	-	1,300				Mileage reimbursements
	TOTAL CONTRACTED SERVICES	177,100	-	177,100				
	SUPPLIES AND MATERIALS							
542900	Supplies-Educational	6,375	-	6,375				
542960	Supplies-Admin Allocations	-	4,000	4,000				Pilot Spanish program at South Knox Elementary
543500	Supplies-Office/Minor Equipment	1,700	-	1,700				
	TOTAL SUPPLIES & MATERIALS	8,075	4,000	12,075				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	7,000	-	7,000				TNTFL and AFTFL conferences, other professional development training and supplies
	TOTAL OTHER EXPENSES	7,000	-	7,000				
	TOTAL Curricular and Student Body Support - World Language	\$ 283,361	\$ 9,451	\$ 292,812	1.0	-	1.0	

Notes

The World Languages Support program provides resources and assistance to teachers across the district. There are over 80 world language teachers who fulfill a wide variety of roles, 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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Art		Program Code: 72218						
Line-Item	Account Administrator: Art Specialist	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 54,096	\$ 60,360	\$ 114,456	0.5	0.5	1.0	Includes .5 position realigned from 72202
	TOTAL PERSONNEL SERVICES	54,096	60,360	114,456	0.5	0.5	1.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	3,895	4,552	8,447				
520400	Benefits-State Retirement	5,464	5,181	10,644				
520600	Benefits-Life Insurance	30	30	60				
520700	Benefits-Medical Insurance	2,839	3,071	5,910				
520800	Benefits-Dental Insurance	15	15	30				
	TOTAL EMPLOYEE BENEFITS	12,242	12,849	25,091				
	CONTRACTED SERVICES							
532000	Services-Employee Dues/Memberships	250	-	250				Annual dues for professional & community arts organizations
533600	Services-Equipment Rent/Repair/Maintenance	8,640	9,000	17,640				Kiln, printing press and other equipment
535500	Services-Employee Travel	100	-	100				Employee travel within the district
	TOTAL CONTRACTED SERVICES	8,990	9,000	17,990				
	SUPPLIES AND MATERIALS							
542950	Supplies-Instructional	16,000	-	16,000				Instruments and other materials (moved from educational materials to better reflect practices)
542960	Supplies-Admin Allocations	212,400	-	212,400				Allocations to schools by curriculum supervisors (\$1,800 per FT teacher per year for student supplies)
543500	Supplies-Office/Minor Equipment	10,041	(9,000)	1,041				Printer cartridges, small office supplies
	TOTAL SUPPLIES & MATERIALS	238,441	(9,000)	229,441				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	6,700	-	6,700				Registration/travel expense for art conferences and all professional development and District Learning Day expenses
	TOTAL OTHER EXPENSES	6,700	-	6,700				
	TOTAL Curricular and Student Body Support - Art	\$ 320,469	\$ 73,209	\$ 393,678	0.5	0.5	1.0	

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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Instrumental Music & Dance (Merged with 72202 FY23)		Program Code: 72207			
Line-Item	Account Administrator: Music Specialist **MERGED WITH 72202 BEGINNING FY23**	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
	CONTRACTED SERVICES				
530800	Services-Consulting	\$ 7,200	\$ (7,200)	\$ -	Expenses for All County Band and Orchestra events
531200	Service Contracts-Private Agencies	500	(500)	-	Moving to Consulting Services line-item items associated with All County Banc
532000	Services-Employee Dues/Memberships	450	(450)	-	ETSBOA, PDK International, TAD, NDEO
533600	Services-Equipment Rent/Repair/Maintenance	12,000	(12,000)	-	Initiative to improve condition of existing instrument inventory
535500	Services-Employee Travel	100	(100)	-	Mileage reimbursement for travel between schools
	TOTAL CONTRACTED SERVICES	20,250	(20,250)	-	
	SUPPLIES AND MATERIALS				
542950	Supplies-Instructional	15,000	(15,000)	-	Instruments and other materials (moved from educational materials to better reflect practices)
542960	Supplies-Admin Allocations	25,150	(25,150)	-	Allocations to all secondary school band programs (MS-\$500, HS-\$700); Allocations to dance programs (ES-\$150, MS-\$500, HS-\$700)
543500	Supplies-Office/Minor Equipment	225	(225)	-	Printer cartridges, other office supplies
	TOTAL SUPPLIES & MATERIALS	40,375	(40,375)	-	
	OTHER EXPENSES				
552400	In Service/Staff Development - Schools	2,425	(2,425)	-	Travel to TMEA, NAME; conference registration for teachers and specialists; Professional Development for dance teachers
	TOTAL OTHER EXPENSES	2,425	(2,425)	-	
	TOTAL Curricular and Student Body Support - Instrumental Music & Dance (Merged with 72202 FY23)	\$ 63,050	\$ (63,050)	\$ -	

Notes

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

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Music & Performing Arts		Program Code: 72202						
Line-Item	Account Administrator: Music Specialist	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 54,096	\$ 52,145	\$ 106,241	0.5	0.5	1.0	Includes new position request
TOTAL PERSONNEL SERVICES		54,096	52,145	106,241	0.5	0.5	1.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	3,895	3,946	7,841				
520400	Benefits-State Retirement	5,464	4,417	9,880				
520600	Benefits-Life Insurance	30	30	60				
520700	Benefits-Medical Insurance	2,839	3,071	5,910				
520800	Benefits-Dental Insurance	15	15	30				
TOTAL EMPLOYEE BENEFITS		12,242	11,479	23,721				
CONTRACTED SERVICES								
530800	Services-Consulting	-	8,200	8,200				Expenses for All County Band and Orchestra events/Clinicians (realigned from 72207)
531200	Service Contracts-Private Agencies	500	(500)	-				Payment for agencies who assist with KCS county-wide events
532000	Services-Employee Dues/Memberships	300	450	750				Annual dues/memberships for professional & community music organizations
533600	Services-Equipment Rent/Repair/Maintenance	5,000	12,000	17,000				Instrumental rental, repair and maintenance (includes piano tuning)
535500	Services-Employee Travel	100	100	200				Employee travel within the district
539900	Services-Other Professional	1,322	-	1,322				Expenses for county-wide events
TOTAL CONTRACTED SERVICES		7,222	20,250	27,472				
SUPPLIES AND MATERIALS								
542950	Supplies-Instructional	5,100	44,900	50,000				Realigned from 72207; increase of \$29,900
542960	Supplies-Admin Allocations	29,050	85,950	115,000				Realigned from 72207; increase of \$60,800 (Per teacher - \$300 elem, \$1,000 middle, \$1,000 high
543500	Supplies-Office/Minor Equipment	695	225	920				Printer cartridges, small office equipment & supplies
TOTAL SUPPLIES & MATERIALS		34,845	131,075	165,920				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	5,210	2,425	7,635				Registration and travel expenses for music and dance-related conferences workshops. PD & DLD expenses
TOTAL OTHER EXPENSES		5,210	2,425	7,635				
TOTAL Curricular and Student Body Support - Music & Performing Arts		\$ 113,615	\$ 217,374	\$ 330,988	0.5	0.5	1.0	

Notes

The Music & Performing Arts department serves students in grades K - 12 and provides an opportunity for students to participate in a quality band, orchestra, choral or dance program.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Math		Program Code: 72201							
Line-Item	Account Administrator: Supervisor, Pre-K -12 Mathematics	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes	
PERSONNEL SERVICES									
510500s	Personnel-Directors and Supervisors	\$ 202,026	\$ 6,147	\$ 208,173	2.0	-	2.0		
510800	Personnel-Instructional Coaches	68,200	4,100	72,300	1.0	-	1.0		
516200s	Personnel-Clerical	22,171	849	23,019	0.5	-	0.5		
	TOTAL PERSONNEL SERVICES	292,397	11,096	303,493	3.5	-	3.5		
EMPLOYEE BENEFITS									
520100	Benefits-Social Security	21,053	1,345	22,398					
520400	Benefits-State Retirement	27,293	(1,209)	26,084					
520600	Benefits-Life Insurance	208	2	210					
520700	Benefits-Medical Insurance	19,872	813	20,685					
520800	Benefits-Dental Insurance	104	0	104					
521100	Benefits-Local Retirement	1,330	51	1,381					
	TOTAL EMPLOYEE BENEFITS	69,859	1,003	70,862					
CONTRACTED SERVICES									
532000	Services-Employee Dues/Memberships	1,200	-	1,200				Membership to professional organizations offered to leardership staff; Increase due to association memberships for all instructional personnel	
	TOTAL CONTRACTED SERVICES	1,200	-	1,200					
SUPPLIES AND MATERIALS									
542900	Supplies-Educational	11,555	-	11,555				Support elementary math to meet the new instructional shifts for learning. Divided equally among elementary schools	
542950	Supplies-Instructional	11,000		11,000				Replenish consumable PK - 12 math materials, i.e., intervention workbooks (Moving With Math) for each student	
542960	Supplies-Admin Allocations	68,000	-	68,000				Amount per student based on K-12 populations (\$1.06 per student), calculators, document cameras, Smartboard math tools software, TI presenters, etc.	
543500	Supplies-Office/Minor Equipment	2,000	-	2,000					
549900	Supplies-Other Daily Operations	-		-					
549950	Supplies-Other	-		-					
	TOTAL SUPPLIES & MATERIALS	92,555	-	92,555					
OTHER EXPENSES									
552400	In Service/Staff Development - Schools	11,500	-	11,500				System-wide inservice (DLD) for all math teachers (400+), plus staff development trainings. Includes professional training for instructional coaches assigned to the math department (NCTM Conference)	
	TOTAL OTHER EXPENSES	11,500	-	11,500					
	TOTAL Curricular and Student Body Support - Math	\$ 467,511	\$ 12,099	\$ 479,610	3.5	-	3.5		

Notes

The Math Support program contains a Mathematics Supervisor and a Mathematics Specialist who support 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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Science		Program Code: 72204						
Line-Item	Account Administrator: Supervisor, Pre-K - 12 Science	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 109,127	\$ 3,295	\$ 112,422	1.0	-	1.0	
510800	Personnel-Instructional Coaches	112,530	32,070	144,600	1.65	0.35	2.0	0.35 FTE increase (move from STEM Grant Budget)
516200s	Personnel-Clerical	22,171	849	23,019	0.5	-	0.5	
TOTAL PERSONNEL SERVICES		243,828	36,213	280,041	3.15	0.35	3.5	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	17,556	3,111	20,667				
520400	Benefits-State Retirement	22,387	1,516	23,903				
520600	Benefits-Life Insurance	187	23	210				
520700	Benefits-Medical Insurance	17,885	2,800	20,685				
520800	Benefits-Dental Insurance	93	11	104				
521100	Benefits-Local Retirement	1,330	51	1,381				
TOTAL EMPLOYEE BENEFITS		59,439	7,512	66,951				
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	500	-	500				NSELA, NSTA, TSTA
535900	Services-Waste Disposal/Recycling	3,635	-	3,635				Chemical removal and clean up for science labs
538080	Services-Software Licensing & Maintenance	88,000	(88,000)	-				Virtual Science Lab department license for teachers; Moved to ESSER for FY23
TOTAL CONTRACTED SERVICES		92,135	(88,000)	4,135				
SUPPLIES AND MATERIALS								
542900	Supplies-Educational	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; Materials needed for shipping of launch projects, STEM mobile lab
542950	Supplies-Instructional	9,000	40,000	49,000				Elementary science materials (approximately \$0.86 per student); To increase per student allocation
542960	Supplies-Admin Allocations	49,520	4,000	53,520				Secondary materials, supplement lab fees (approximately \$1.40 per student); cost of hands-on science in all secondary classrooms
543100	Supplies-Safety/Law Enforcement	3,500	-	3,500				State mandated materials for science labs, i.e., fire blankets, disposals kits
543500	Supplies-Office/Minor Equipment	5,910	-	5,910				For secondary science offices (average \$150 per school)
549900	Supplies-Other Materials	935	-	935				Camp costs for students attending STEM camp
TOTAL SUPPLIES & MATERIALS		128,865	44,000	172,865				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	19,475	44,000	63,475				System-wide inservice for all elementary and secondary science teachers as well as staff development trainings and presentations for all science teachers and science instructional staff; Increased due to necessity of additional PD training
559146	Transfers to Fund 146	21,500	(21,500)	-				SSEP program/Science Innovation programs offered to all schools for participation; Moved to Stipends for FY23 for BSCS Program
TOTAL OTHER EXPENSES		40,975	22,500	63,475				
TOTAL Curricular and Student Body Support - Science		\$ 565,242	\$ 22,225	\$ 587,467	3.15	0.35	3.5	

Notes

The Science Support program provides support for science activities in the district. In this program are necessary resources for chemical removal and safety supplies for science laboratories in secondary schools.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Social Studies		Program Code: 72205						
Line-Item	Account Administrator: Supervisor, Pre-K - 12 Social Studies	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 112,040	\$ 5,036	\$ 117,076	1.0	-	1.0	
516200s	Personnel-Clerical	22,807	212	23,019	0.5	-	0.5	
	TOTAL PERSONNEL SERVICES	134,848	5,248	140,096	1.5	-	1.5	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	9,709	630	10,339				
520400	Benefits-State Retirement	11,316	(428)	10,888				
520600	Benefits-Life Insurance	89	1	90				
520700	Benefits-Medical Insurance	8,517	348	8,865				
520800	Benefits-Dental Insurance	45	0	45				
521100	Benefits-Local Retirement	1,368	13	1,381				
	TOTAL EMPLOYEE BENEFITS	31,044	564	31,608				
	CONTRACTED SERVICES							
532000	Services-Employee Dues/Memberships	600	100	700				Increase in membership costs for ASCD/TASCD and NCSS/TCSS for supervisors and facilitators
	TOTAL CONTRACTED SERVICES	600	100	700				
	SUPPLIES AND MATERIALS							
542900	Supplies-Educational	18,000	27,000	45,000				To purchase tradebooks & giant maps for elementary; online subscriptions, DBQ Project materials; Maintenance of Government on the Go boxes
542960	Supplies-Admin Allocations	11,800	8,200	20,000				Increase from \$0.35 per student allocations to \$0.61
543500	Supplies-Office/Minor Equipment	2,000	2,000	4,000				Maintaining computers and tech-related materials
	TOTAL SUPPLIES & MATERIALS	31,800	37,200	69,000				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	8,800	8,200	17,000				Training for K-12 social studies teachers and new department chairs; Food for District Learning Days & other training; Conference related expenses for facilitators, teachers, and supervisor
	TOTAL OTHER EXPENSES	8,800	8,200	17,000				
	TOTAL Curricular and Student Body Support - Social Studies	\$ 207,091	\$ 51,313	\$ 258,404	1.5	-	1.5	

Notes

The Social Studies Support program contain the Social Studies Supervisor 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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Health and Wellness		Program Code: 72203						
Line-Item	Account Administrator: Supervisor, PE, Health & Wellness, Humanities	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 118,178	\$ 3,695	\$ 121,873	1.0	-	1.0	
	TOTAL PERSONNEL SERVICES	118,178	3,695	121,873	1.0	-	1.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	8,509	485	8,994				
520400	Benefits-State Retirement	11,936	(602)	11,334				
520600	Benefits-Life Insurance	59	1	60				
520700	Benefits-Medical Insurance	5,678	232	5,910				
520800	Benefits-Dental Insurance	30	0	30				
	TOTAL EMPLOYEE BENEFITS	26,212	117	26,328				
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	350	-	350				Dues for TAHPERD, Survey Monkey
535500	Services-Employee Travel	1,200	1,000	2,200				Teacher travel within the district
	TOTAL CONTRACTED SERVICES	1,550	1,000	2,550				
SUPPLIES AND MATERIALS								
542200	Supplies-Food	500	-	500				Food for District Learning Day, Health & Wellness Classrooms
542900	Supplies-Educational	11,000	20,000	31,000				Materials and Equipment to use directly in PE or Wellness classrooms; Increase due to Virtual School materials and new PE initiative
542960	Supplies-Admin Allocations	29,700	-	29,700				Equipment and materials ordered by teachers
543500	Supplies-Office/Minor Equipment	3,725	-	3,725				Supplies for office, technology replacement for teachers
	TOTAL SUPPLIES & MATERIALS	44,925	20,000	64,925				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	5,500	-	5,500				Conference registrations for TAHPERD, SHAPE, and other curriculum related conferences
	TOTAL OTHER EXPENSES	5,500	-	5,500				
	TOTAL Curricular and Student Body Support - Health and Wellness	\$ 196,365	\$ 24,812	\$ 221,177	1.0	-	1.0	

Notes

The Health and Wellness Support program contains the Humanities Supervisor to support physical education and health and wellness programs in the district.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Humanities		Program Code: 72261			
Line-Item	Account Administrator: Supervisor, PE, Health & Wellness, Humanities	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
CONTRACTED SERVICES					
532000	Services-Employee Dues/Memberships	\$ 250	-	\$ 250	Annual dues to professional organizations (ASCD, TAAPHERD, SHAPE)
TOTAL CONTRACTED SERVICES		250	-	250	
SUPPLIES AND MATERIALS					
542900	Supplies-Educational	1,000	-	1,000	
543500	Supplies-Office/Minor Equipment	1,500	-	1,500	Supplies for office, technology replacement
TOTAL SUPPLIES & MATERIALS		2,500	-	2,500	
OTHER EXPENSES					
552400	In Service/Staff Development - Schools	1,390	-	1,390	Registration for TN Arts Commission, SHAPE, Learning Forward
TOTAL OTHER EXPENSES		1,390	-	1,390	
TOTAL Curricular and Student Body Support - Humanities		\$ 4,140	\$ -	\$ 4,140	

Notes

The Humanities Support program includes Art, Performing Arts and 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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Athletics		Program Code: 71400			
Line-Item	Account Administrator: Athletic Specialist	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
	PERSONNEL SERVICES				
514010	Personnel-Athletic Supplements	\$ 1,688,000	\$ 130,000	\$ 1,818,000	Increase for band director supplement consistency
	TOTAL PERSONNEL SERVICES	1,688,000	130,000	1,818,000	
	EMPLOYEE BENEFITS				
520100	Benefits-Social Security	121,536	12,632	134,168	
520400	Benefits-State Retirement	170,488	(1,414)	169,074	
	TOTAL EMPLOYEE BENEFITS	292,024	11,218	303,242	
	CONTRACTED SERVICES				
533400	Service Contracts-Maintenance	10,000	-	10,000	Cost for Football Jamboree
	TOTAL CONTRACTED SERVICES	10,000	-	10,000	
	SUPPLIES AND MATERIALS				
542200	Supplies-Food	2,000	-	2,000	Kick-off luncheon for Jamboree sponsors
542960	Supplies-Admin Allocations	110,000	-	110,000	Allocations to schools software for concussion and CPR training, ATS and MPACT software for trainers.
	TOTAL SUPPLIES & MATERIALS	112,000	-	112,000	
	OTHER EXPENSES				
552400	In Service/Staff Development - Schools	3,200	-	3,200	Restoration of FY21 reduction for State and National Athletic Director Conferences
559146	Transfers to Local Projects Fund	-	200,000	200,000	To supplement athletic insurance premiums (expensed to Athletic project account)
	TOTAL OTHER EXPENSES	3,200	200,000	203,200	
	TOTAL Curricular and Student Body Support - Athletics	\$ 2,105,224	\$ 341,218	\$ 2,446,442	

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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Instructional Staff Support- School Culture		Program Code: 72209						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2021 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 219,607	\$ 6,594	\$ 226,202	2.0	-	2.0	
511600	Personnel-Teachers	486,900	23,400	510,300	9.0	-	9.0	Positive Behavior Teachers
513000	Personnel-Social Workers	129,000	6,800	135,800	2.0	-	2.0	
513100s	Personnel-Medical/Health Services	101,200	4,300	105,500	3.0	-	3.0	
516200s	Personnel-Clerical	40,735	(10,995)	29,740	1.0	-	1.0	
516300	Personnel-Educational Assistants	244,000	12,000	256,000	10.0	-	10.0	Positive Behavior Assistant
518900S	Personnel-Full-Time Regular	896,906	346,351	1,243,258	17.0	3.0	20.0	Includes 3.0 new positions requests
514005	Compensation-Travel Supplement	20,250	-	20,250				
	TOTAL PERSONNEL SERVICES	2,138,598	388,450	2,527,049	44.0	3.0	47.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	153,979	32,517	186,496				
520400	Benefits-State Retirement	94,607	(3,672)	90,936				
520600	Benefits-Life Insurance	2,611	209	2,820				
520700	Benefits-Medical Insurance	249,822	27,952	277,774				
520800	Benefits-Dental Insurance	1,305	94	1,400				
521100	Benefits-Local Retirement	70,898	20,841	91,740				
	TOTAL EMPLOYEE BENEFITS	573,223	77,942	651,165				
CONTRACTED SERVICES								
535500	Services-Employee Travel	7,000	-	7,000				Employee travel within the district
	TOTAL CONTRACTED SERVICES	7,000	-	7,000				
SUPPLIES AND MATERIALS								
542200	Supplies-Food	-	1,500	1,500				Food for crisis support interventions
542900	Supplies-Educational	4,000	-	4,000				PBIS classroom supplies
542950	Supplies-Instructional	33,000	(33,000)	-				Reclassified to 542200, 549900, & 552400 line items
543500	Supplies-Office/Minor Equipment	12,500	-	12,500				Computer/Office Supplies
549900	Supplies-Other Materials	-	29,000	29,000				Materials as needed for classrooms
	TOTAL SUPPLIES & MATERIALS	49,500	(2,500)	47,000				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	7,500	2,500	10,000				Training/Staff Development for School Culture Program
	TOTAL OTHER EXPENSES	7,500	2,500	10,000				
	TOTAL Instructional Staff Support- School Culture	\$ 2,775,822	\$ 466,392	\$ 3,242,214	44.0	3.0	47.0	

Notes

The Department of School Culture strives to create a positive environment for all. Focusing on health, healthy relationships, cultural responsiveness, trauma informed strategies, restorative discipline, and social emotional learning, trained staff supports students in developing the skills needed to be successful members of their community. The School Culture department works to eliminate disparities and to provide access to learning responsibilities that reflect a rich diversity in a culturally sensitive manner with an emphasis will be placed on Whole Child Programming.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Reading and Underperforming Schools Support		Program Code: 71115						
Line-Item	Account Administrator: Executive Director of Elementary Education, Pre-K - 5	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510800	Personnel-Instructional Coaches	\$ 750,200	\$ 45,100	\$ 795,300	11.0	-	11.0	One Literacy Coach for Lonsdale, Sarah Moore Green and Green to focus on Literacy. Additional Instructional Support positions for eight elementary schools to assist with literacy efforts.
516300	Personnel-Educational Assistants	219,600	10,800	230,400	9.0	-	9.0	Educational Assistants for Lonsdale, Sarah Moore Greene and Green (3 each) to focus on Literacy
519600	Compensation-Additional Compensation	1,208,733	-	1,208,733				16 Additional Contract Days Priority/Cusp Schools
	TOTAL PERSONNEL SERVICES	2,178,533	55,900	2,234,433	20.0	-	20.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	156,854	8,047	164,901				
520400	Benefits-State Retirement	197,852	(11,477)	186,375				
520600	Benefits-Life Insurance	1,187	13	1,200				
520700	Benefits-Medical Insurance	113,555	4,646	118,202				
520800	Benefits-Dental Insurance	593	2	596				
521100	Benefits-Local Retirement	13,176	648	13,824				
	TOTAL EMPLOYEE BENEFITS	483,218	1,879	485,097				
	SUPPLIES AND MATERIALS							
542900	Supplies-Educational	5,000	-	5,000				Training materials
542950	Supplies-Instructional	60,000	-	60,000				Intervention supplies/materials, leveled texts for schools to supplement small group reading instruction and literacy manipulatives to support reading instruction
543500	Supplies-Office/Minor Equipment	10,000	-	10,000				
549950	Supplies-Other	5,000	-	5,000				Professional books for instructional coaches and teachers
	TOTAL SUPPLIES & MATERIALS	80,000	-	80,000			-	
	OTHER EXPENSES							
559146	Transfers to Fund 146	750,000	-	750,000				Literacy Initiative to Project Account
	TOTAL OTHER EXPENSES	750,000	-	750,000			-	
	TOTAL Reading and Underperforming Schools Support	\$ 3,491,751	\$ 57,779	\$ 3,549,530	20.0	-	20.0	

Notes

The Reading and Underperforming Schools Support program contains FTEs who provide additional resources to underperforming schools. These FTEs focus on reading and core content areas to increase proficiency amongst the students served in these schools.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

ProjectGRAD		Program Code: 73301			
Line-Item	Account Administrator: Superintendent of Schools	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
	CONTRACTED SERVICES				
530900	Service Contracts-Other Agencies	\$ 699,777	\$ -	\$ 699,777	Based on MOA with Project GRAD
	TOTAL CONTRACTED SERVICES	699,777	-	699,777	
	TOTAL ProjectGRAD	\$ 699,777	\$ -	\$ 699,777	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Curricular and Student Body Support - Magnet Programs		Program Code: 72240							
Line-Item	Account Administrator: Executive Director of Curriculum and Instruction	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED		FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES									
511600	Personnel-Teachers	\$ 270,500	\$ 13,000	\$ 283,500		5.0	-	5.0	
516300	Personnel-Educational Assistants	73,200	3,600	76,800		3.0	-	3.0	
TOTAL PERSONNEL SERVICES		343,700	16,600	360,300		8.0	-	8.0	
EMPLOYEE BENEFITS									
520100	Benefits-Social Security	24,746	1,844	26,590					
520400	Benefits-State Retirement	27,321	(955)	26,366					
520600	Benefits-Life Insurance	475	5	480					
520700	Benefits-Medical Insurance	45,422	1,858	47,281					
520800	Benefits-Dental Insurance	237	1	238					
521100	Benefits-Local Retirement	4,392	216	4,608					
TOTAL EMPLOYEE BENEFITS		102,593	2,969	105,562					
SUPPLIES AND MATERIALS									
542960	Supplies-Admin Allocations	240,000	-	240,000					
TOTAL SUPPLIES & MATERIALS		240,000	-	240,000					
OTHER EXPENSES									
552400	In Service/Staff Development - Schools	3,425	-	3,425					Magnet Schools of America conference
TOTAL OTHER EXPENSES		3,425	-	3,425					
TOTAL Curricular and Student Body Support - Magnet Programs		\$ 689,718	\$ 19,569	\$ 709,287		8.0	-	8.0	

Note

The Magnet Programs support account provides support to the magnet programs at eight schools in the district. Any student in KCS may apply to one of these schools during the Allocation and Transfer Period.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Pre - Kindergarten Program		Program Code: 73400				
Line-Item	Account Administrator: Pre-K Specialist	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED		Notes
	OTHER EXPENSES					
559146	Transfers to Fund 146	\$ 821,000	\$ -	\$ 821,000		
	TOTAL OTHER EXPENSES	821,000	-	821,000		
	TOTAL Pre - Kindergarten Program	\$ 821,000	\$ -	\$ 821,000		

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
OPERATING BUDGET
FY 2023**

Excellence through Literacy		Program Code: 71107			
Line-Item	Account Administrator: Supervisor, English and Language Arts	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
	SUPPLIES AND MATERIALS				
542900	Supplies-Educational	\$ 200,000	\$ -	\$ 200,000	RTI ² (Tier I) mandated requirements for reading intervention material and training
	TOTAL SUPPLIES & MATERIALS	200,000	-	200,000	
	TOTAL Excellence through Literacy	\$ 200,000	\$ -	\$ 200,000	

Notes

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

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Disparities in Education Outcomes		Program Code: 73300						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
513100s	Personnel-Medical/Health Services	\$ 1,113,200	\$ 40,500	\$ 1,153,700	33.0	-	33.0	
518900s	Personnel-Full-Time Regular	121,674	11,563	133,236	2.0	-	2.0	
	TOTAL PERSONNEL SERVICES	1,234,874	52,063	1,286,936	35.0	-	35.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	88,911	6,065	94,976				
520600	Benefits-Life Insurance	2,077	23	2,100				
520700	Benefits-Medical Insurance	198,722	8,131	206,853				
520800	Benefits-Dental Insurance	1,038	4	1,042				
521100	Benefits-Local Retirement	74,092	3,124	77,216				
	TOTAL EMPLOYEE BENEFITS	364,841	17,346	382,187				
	CONTRACTED SERVICES							
539950	Services-Other/Miscellaneous	-	30,000	30,000				TECA consultation
	TOTAL CONTRACTED SERVICES	-	30,000	30,000				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	-	2,500	2,500				Snacks for afterschool training; lunches for whole day participants
543500	Supplies-Office/Minor Equipment	2,000	-	2,000				
549950	Supplies-Other	14,000	(8,000)	6,000				Reduced for increase to Professional Development
	TOTAL SUPPLIES & MATERIALS	16,000	(5,500)	10,500				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	8,750	5,500	14,250				Increase for professional development opportunities and second 5C cohort
	TOTAL OTHER EXPENSES	8,750	5,500	14,250				
	TOTAL Disparities in Education Outcomes	\$ 1,624,464	\$ 99,409	\$ 1,723,873	35.0	-	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
FY 2023**

Student Transportation		Program Code: 72710						
Line-Item	Account Administrator: Director of Transportation and Enrollment	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 440,359	\$ 23,420	\$ 463,779	5.0	-	5.0	
512100s	Personnel-Data Processing	297,024	67,255	364,279	5.0	1.0	6.0	1.0 position reclassified from 516200 category
516200s	Personnel-Clerical	521,171	11,669	532,840	12.0	(1.0)	11.0	
516400	Personnel-Bus Aides	991,520	-	991,520				
516800	Personnel-Temporary	86,000	-	86,000				
514005	Compensation-Travel Supplement	3,825		3,825				
	TOTAL PERSONNEL SERVICES	2,339,899	102,344	2,442,243	22.0	-	22.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	168,473	11,765	180,238				
520600	Benefits-Life Insurance	1,305	14	1,320				
520700	Benefits-Medical Insurance	124,911	5,111	130,022				
520800	Benefits-Dental Insurance	653	2	655				
521100	Benefits-Local Retirement	140,164	6,141	146,305				
	TOTAL EMPLOYEE BENEFITS	435,506	23,033	458,539				
CONTRACTED SERVICES								
530200	Services-Advertising	250	-	250				Advertisement in local paper(s) for contracted bus/shuttle services
530700	Services-IT/Communications	357,050	(5,500)	351,550				Bus and shuttle GPS services, annual contracts for routing, enrollment, maintenance, parent tracking, and driver management software, cell phones for staff
530900	Service-Contracts-Other Agencies	16,784	26,084	42,868				Contracts with Knoxville/Knox County Planning, KGIS and TN Dept. of Safety; Realignment and increase for KGIS license
531300	Service-Contracts-Parents	50,000	5,000	55,000				Payments in lieu of transportation; increased usage & IRS reimbursement rate
533000	Services-Operating Lease Payments	35,000	(10,000)	25,000				Lease payments for two department vehicles & School bus lease for driver training program
533300	Services-Licensing and Related Costs	2,000	-	2,000				Maintain CDLs for six KCS employees
533600	Services-Equipment Rent/Repair/Maintenance	2,000	-	2,000				Contract with BMC to maintain and repair office equipment
534000	Services-Medical/Health	18,000	-	18,000				DOT drug and alcohol screening for bus drivers and KCS CDL holders
535315	Services-Contracts With Vehicle Owners	20,022,219	1,590,000	21,612,219				Additional \$15,000 driver training; \$250,000 for fuel mileage index; \$1,325,000 higher operating costs due to driver shortage
535500	Services-Employee Travel	13,500	4,500	18,000				Mileage reimbursement for employees retrieving bus video and conferences
539900	Services-Other Professional	7,200	-	7,200				Assessing and fumigating school buses as necessary
539950	Services-Other/Miscellaneous	120	9,880	10,000				Amazon PRIME membership; Anticipated assumption of full cost of KAT passes
	TOTAL CONTRACTED SERVICES	20,524,123	1,619,964	22,144,087				
SUPPLIES AND MATERIALS								
541860	Supplies-Equipment Repair/Maintenance	162,000	-	162,000				Purchasing cameras, radios, student safety equipment for school buses; parts and supplies for repair and maintenance
543500	Supplies-Office/Minor Equipment	15,000	-	15,000				Various office supplies for use in transportation office
545260	Supplies-Gasoline	15,000	1,000	16,000				For use in four department vehicles and three leased training buses
	TOTAL SUPPLIES & MATERIALS	192,000	1,000	193,000				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	13,900	5,625	19,525				For professional conference attendance by transportation office staff
	TOTAL OTHER EXPENSES	13,900	5,625	19,525				
	TOTAL Student Transportation	\$ 23,505,428	\$ 1,751,966	\$ 25,257,394	22.0	-	22.0	

Notes

The Transportation account provides resources to contract with independent providers operating more than 342 buses on all instructional days and traveling in excess of 3,000,000 miles each school year. Approximately 40,000 students reside outside the parent responsibility zone and are eligible for transportation services. This program contains 22 FTEs who support the program as well as resources for equipment, software, and bus aides.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Enrollment and Transfer Office		Program Code: 72133						
Line-Item	Account Administrator: Supervisor, Transfers and Enrollment	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 109,127	\$ 4,652	\$ 113,780	1.0	-	1.0	
516200s	Personnel-Clerical	114,566	56,116	170,683	2.0	1.0	3.0	Includes 1.0 unbudgeted FY22 position for Receptionist
518900s	Personnel-Full-Time Regular	12,000	12,000	24,000				Timecard Expenditures; Additional for phone coverage
514005	Compensation-Travel Supplement	1,275	-	1,275				
TOTAL PERSONNEL SERVICES		236,969	72,769	309,737	3.0	1.0	4.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	17,062	5,797	22,859				
520400	Benefits-State Retirement	11,022	(440)	10,582				
520600	Benefits-Life Insurance	178	62	240				
520700	Benefits-Medical Insurance	17,033	6,607	23,640				
520800	Benefits-Dental Insurance	89	30	119				
521100	Benefits-Local Retirement	7,594	4,087	11,681				
TOTAL EMPLOYEE BENEFITS		52,978	16,143	69,121				
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	500	-	500				
533600	Services-Equipment Rent/Repair/Maintenance	6,700		6,700				Pitney Bowes Annual Fees
538080	Services-Software Licensing & Maintenance	3,100	-	3,100				Advanced Mailing Systems Software
TOTAL CONTRACTED SERVICES		10,300	-	10,300				
SUPPLIES AND MATERIALS								
543500	Supplies-Office/Minor Equipment	6,700	-	6,700				For envelopes and sealer for mailing system
TOTAL SUPPLIES & MATERIALS		6,700	-	6,700				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	4,600	-	4,600				IATDP, TN Alt. Ed. Assoc., and Student Inst. Conferences
TOTAL OTHER EXPENSES		4,600	-	4,600				
TOTAL Enrollment and Transfer Office		\$ 311,547	\$ 88,911	\$ 400,458	3.0	1.0	4.0	

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.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Operations		Program Code: 72610						
Line-Item	Account Administrator: Chief Operating Officer	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 235,628	\$ 20,275	\$ 255,903	4.0	-	4.0	
516600	Personnel-Custodial	10,091,310	1,074,360	11,165,670	383.7	-	383.7	
518900s	Personnel-Full-Time Regular	117,749	89,574	207,323	2.0	1.0	3.0	Includes 1.0 new position request
	TOTAL PERSONNEL SERVICES	10,444,687	1,184,209	11,628,896	389.7	1.0	390.7	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	752,017	106,195	858,213				
520600	Benefits-Life Insurance	23,123	316	23,439				
520700	Benefits-Medical Insurance	2,212,627	96,441	2,309,068				
520800	Benefits-Dental Insurance	11,562	73	11,635				
521100	Benefits-Local Retirement	626,681	71,053	697,734				
	TOTAL EMPLOYEE BENEFITS	3,626,011	274,078	3,900,089				
	CONTRACTED SERVICES							
530700	Services-IT/Communications	61,750	-	61,750				Sprint
533500	Services-Building/Grounds Maintenance	500,000	-	500,000				Carpet, grout, window cleaning, security system monitoring, fire system monitoring, pest control, elevator maintenance & repairs, termite contro
533600	Services-Equipment Rent/Repair/Maintenance	26,750	(10,000)	16,750				Copier rental, custodial equipment repairs
534800	Services-Postage/Freight	1,500	(1,000)	500				
535100	Rent/Space Buildings	46,400	113,000	159,400				Robert Craton parking lot; Summitt Place parking
535900	Services-Waste Disposal/Recycling	450,000	25,000	475,000				Waste Management, recycling services, Green Waste, flourescent lamp disposal, hazardous waste disposal
538080	Services-Software Licensing & Maintenance	170,000	(100,000)	70,000				SchoolDude
539950	Services-Other/Miscellaneous	50,000	10,000	60,000				Uniform, boiler and elevator permits, inspections
	TOTAL CONTRACTED SERVICES	1,306,400	37,000	1,343,400				
	SUPPLIES AND MATERIALS							
541870	Supplies-Buildings/Grounds Repair/Maintenance	1,300,000	40,000	1,340,000				Cleaning supplies, trash bags, toilet tissue, rolled paper towels, hand soap
543500	Supplies-Office/Minor Equipment	200,000	31,000	231,000				Custodial equipment and tools
545200	Supplies-Utilities/Fuel	2,500	-	2,500				
545250	Supplies-Electrical	9,546,237		9,546,237				Systemwide electric and outdoor lighting
545270	Supplies-Natural Gas	1,114,200	-	1,114,200				
545280	Supplies-Water/Sewer	1,782,580	-	1,782,580				Systemwide water, sewer, fire protection, waste water treatment plants
	TOTAL SUPPLIES & MATERIALS	13,945,517	71,000	14,016,517				
	OTHER EXPENSES							
550200	Insurance Related Expenses	610,000	140,000	750,000				Property insurance (Knox County Risk Management); Replacement & Rate Increase
	TOTAL OTHER EXPENSES	610,000	140,000	750,000				
	TOTAL Operations	\$ 29,932,615	\$ 1,706,287	\$ 31,638,902	389.7	1.0	390.7	

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 2023**

Maintenance		Program Code: 72620						
Line-Item	Account Administrator: Chief Operating Officer	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 435,470	\$ 135,522	\$ 570,992	5.0	1.0	6.0	Includes 1.0 position reclassified from 516700 employee category
516200s	Personnel-Clerical	210,038	46,463	256,501	5.0	-	5.0	
516700	Personnel-Maintenance	7,663,000	406,800	8,069,800	158.0	(1.0)	157.0	
518900s	Personnel-Full-Time Regular	126,660	78,287	204,947	2.0	1.0	3.0	Includes 1.0 new position request
514005	Compensation-Travel Supplement	1,275	-	1,275				
	TOTAL PERSONNEL SERVICES	8,436,443	667,072	9,103,515	170.0	1.0	171.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	607,424	64,416	671,839				
520600	Benefits-Life Insurance	10,087	172	10,259				
520700	Benefits-Medical Insurance	965,221	45,403	1,010,624				
520800	Benefits-Dental Insurance	5,044	48	5,092				
521100	Benefits-Local Retirement	506,110	40,024	546,134				
	TOTAL EMPLOYEE BENEFITS	2,093,886	150,063	2,243,949				
CONTRACTED SERVICES								
533400	Service Contracts-Maintenance	275,396	99,604	375,000				Backflow, sprinkler, generator, fire alarm, kitchen hood inspections, artificial turf
533500	Services-Building/Grounds Maintenance	210,000	77,400	287,400				Athletic field light repairs, cooling tower chemical treatment, environmental allotment, water testing
533600	Services-Equipment Rent/Repair/Maintenance	255,000	(205,000)	50,000				Small machinery repair, HVAC, electrical, plumbing, other crafts
533800	Services-Vehicle Repair/Maintenance	30,000	-	30,000				Garage allotment
535500	Services-Employee Travel	5,000	-	5,000				
	TOTAL CONTRACTED SERVICES	775,396	(27,996)	747,400				
SUPPLIES AND MATERIALS								
541300	Supplies-Drugs/Medical/Hygiene	5,000	-	5,000				Monthly craft allotment
541600	Supplies-HVAC	425,000	50,000	475,000				HVAC allotment & air filter
541860	Supplies-Equipment Repair/Maintenance	100,000	(75,000)	25,000				
541870	Supplies-Buildings/Grounds Repair/Maintenance	1,085,000	11,550	1,096,550				Carpentry, lock shop, paint, stock room, cabinet, networking, environmental, electronic signage, summer cleaning supplies; Absorption of items previously budgeted in Capital Improvement Plan
542000	Supplies-Outdoor (Grounds)	100,000	50,000	150,000				
543500	Supplies-Office/Minor Equipment	150,000	(75,000)	75,000				Various monthly craft allotment
545260	Supplies-Gasoline	198,000	-	198,000				Fleet, mowers, grounds equipment fuel
545300	Supplies-Vehicle Repair/Maintenance	325,000	-	325,000				Garage monthly allotment
545400	Supplies-Plumbing	150,000	50,000	200,000				Plumbing monthly allotment
546200	Supplies-Electrical	250,000	25,000	275,000				Electrical monthly allotment
	TOTAL SUPPLIES & MATERIALS	2,788,000	36,550	2,824,550				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	3,000	-	3,000				
	TOTAL OTHER EXPENSES	3,000	-	3,000				
CAPITAL OUTLAY								
570600	Building Construction	64,000	(50,000)	14,000				Building construction
571100	Machinery/Equipment/Furniture	88,554	46,446	135,000				Machinery, equipment, furniture
571200	Heating/AC	10,000	(5,000)	5,000				
571800	Capital Outlay-Vehicles	250,000	-	250,000				Vehicle replacement cycle
	TOTAL CAPITAL OUTLAY	412,554	(8,554)	404,000				
	TOTAL Maintenance	\$ 14,509,278	\$ 817,135	\$ 15,326,413	170.0	1.0	171.0	

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 2023**

Information Technology		Program Code: 72255							
Line-Item	Account Administrator: Chief Technology Officer	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes	
PERSONNEL SERVICES									
510500s	Personnel-Directors and Supervisors	\$ 204,523	\$ 9,297	\$ 213,820	2.0	-	2.0		
512100s	Personnel-Data Processing	3,637,589	434,504	4,072,093	56.0	4.0	60.0	1.0 FTE unbudgeted; 3.0 new FTE	
516800	Personnel-Temporary	77,006	-	77,006					
514005	Compensation-Travel Supplement	6,375	-	6,375					
	TOTAL PERSONNEL SERVICES	3,925,493	443,801	4,369,294	58.0	4.0	62.0		
EMPLOYEE BENEFITS									
520100	Benefits-Social Security	282,636	39,818	322,454					
520400	Benefits-State Retirement	20,657	(772)	19,885					
520600	Benefits-Life Insurance	3,442	278	3,720					
520700	Benefits-Medical Insurance	329,311	37,114	366,425					
520800	Benefits-Dental Insurance	1,721	126	1,846					
521100	Benefits-Local Retirement	222,876	26,070	248,946					
	TOTAL EMPLOYEE BENEFITS	860,641	102,635	963,276					
CONTRACTED SERVICES									
530700	Services-IT/Communications	845,000	-	845,000					
533000	Services-Operating Lease Payments	8,000	-	8,000				Lease of work van for AV install team	
533400	Service Contracts-Maintenance	919,242	75,000	994,242				5-8% increase in yearly software maintenance contracts	
534800	Services-Postage/Freight	3,000	-	3,000					
535000	Services-Internet Connectivity	1,210,000	-	1,210,000				Internet Connectivity	
535500	Services-Employee Travel	30,000	-	30,000					
	TOTAL CONTRACTED SERVICES	3,015,242	75,000	3,090,242					
SUPPLIES AND MATERIALS									
541860	Supplies-Equipment Repair/Maintenance	130,000	-	130,000					
543500	Supplies-Office/Minor Equipment	50,000	-	50,000					
543550	Supplies-Data Processing Equipment	31,354	-	31,354					
545200	Supplies-Utilities/Fuel	3,000	-	3,000					
549950	Supplies-Other	53,722	-	53,722					
	TOTAL SUPPLIES & MATERIALS	268,076	-	268,076					
OTHER EXPENSES									
550200	Insurance Related Expenses	60,000	-	60,000				Cyber Security Insurance increase	
552400	In Service/Staff Development - Schools	20,354	-	20,354					
	TOTAL OTHER EXPENSES	80,354	-	80,354					
CAPITAL OUTLAY									
570900	Equipment-Data Processing	160,000	-	160,000					
	TOTAL CAPITAL OUTLAY	160,000	-	160,000					
	TOTAL Information Technology	\$ 8,309,806	\$ 621,436	\$ 8,931,242	58.0	4.0	62.0		

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 2023**

Security		Program Code: 72619						
Line-Item	Account Administrator: Chief of Security	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 104,446	\$ 8,152	\$ 112,598	1.0	-	1.0	
516000	Personnel-Security	3,920,800	1,111,000	5,031,800	116.0	23.0	139.0	Includes 20.0 new School Security Guards: 1.0 Intelligence Sergeant; 1.0 position absorbed from Cops Grant; 1.0 unbudgeted FY22
516200s	Personnel-Clerical	42,644	8,699	51,343	1.0	-	1.0	
518900s	Personnel-Full-Time Regular	195,945	-	195,945	-	-	-	
TOTAL PERSONNEL SERVICES		4,263,835	1,127,850	5,391,686	118.0	23.0	141.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	306,996	90,910	397,906				
520600	Benefits-Life Insurance	7,002	1,457	8,459				
520700	Benefits-Medical Insurance	669,977	163,344	833,321				
520800	Benefits-Dental Insurance	3,501	698	4,199				
521100	Benefits-Local Retirement	255,830	67,671	323,501				
TOTAL EMPLOYEE BENEFITS		1,243,306	324,081	1,567,387				
CONTRACTED SERVICES								
530700	Services-IT/Communications	147,000	(7,000)	140,000				Metro Communications annual maintenance on radio towers, Knox County Communications District e911 radio fee, Upgrade mobile phones and data plans, additional radio batteries
530900	Service Contracts-Other Agencies	10,000	(4,000)	6,000				Psych evaluations
532000	Services-Employee Dues/Memberships	5,000	-	5,000				Association of Public Safety Communications Officials, Law Enforcement Accreditation Coalition, Int'l Assoc. of Police Chiefs, TN Assoc. of Police Chiefs
533000	Services-Operating Lease Payments	47,000	31,000	78,000				Lease program for 11 vehicles; Addition of 3 vehicles
533600	Services-Equipment Rent/Repair/Maintenance	500	(500)	-				
535500	Services-Employee Travel	2,750	-	2,750				
538080	Services-Software Licensing	-	115,000	115,000				For purchase of Report Management System; Social Media Alerting; Tip-Sharing platforms; Real-Time Information-Sharing Platform
539950	Services-Other/Miscellaneous	6,600	-	6,600				Striping for leased vehicles
TOTAL CONTRACTED SERVICES		218,850	134,500	353,350				
SUPPLIES AND MATERIALS								
542200	Supplies-Food	1,000	-	1,000				SSO graduation event - one per year.
542900	Supplies-Educational	500	(500)	-				
543100	Supplies-Safety/Law Enforcement	45,032	60,000	105,032				Ammunition/vests (\$660 per vest, good for 5 yrs.), ammunition used for firearms requalification (must qualify same as Sheriff's office); Realignment from 530700 line item
543500	Supplies-Office/Minor Equipment	3,500	1,000	4,500				Office supplies
545260	Supplies-Gasoline	35,884	-	35,884				
549900	Supplies-Other Daily Operations	59,625	-	59,625				Officer uniforms (\$300 annual allowance), Crossing Guard uniforms (\$175 annual allowance)
TOTAL SUPPLIES & MATERIALS		145,541	60,500	206,041				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	7,425	2,575	10,000				Supervisory school, LEEDA
TOTAL OTHER EXPENSES		7,425	2,575	10,000				
TOTAL Security		\$ 5,878,957	\$ 1,649,506	\$ 7,528,464	118.0	23.0	141.0	

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 2023**

Facilities		Program Code: 72626						
Line-Item	Account Administrator: Director, Facilities and New Construction	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 284,938	\$ 18,225	\$ 303,163	3.0	-	3.0	
516800	Personnel-Temporary	7,200	-	7,200				
514005	Compensation-Travel Supplement	3,825	-	3,825				
	TOTAL PERSONNEL SERVICES	295,963	18,225	314,188	3.0	-	3.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	21,309	1,878	23,187				
520600	Benefits-Life Insurance	178	2	180				
520700	Benefits-Medical Insurance	17,033	697	17,730				
520800	Benefits-Dental Insurance	89	0	89				
521100	Benefits-Local Retirement	17,528	1,094	18,622				
	TOTAL EMPLOYEE BENEFITS	56,138	3,670	59,808				
	CONTRACTED SERVICES							
530700	Services-IT/Communications	6,500	-	6,500				Cell phones, computers, RSMMeans, two hot spots
532000	Services-Employee Dues/Memberships	2,000	-	2,000				Dues for TSPMA
	TOTAL CONTRACTED SERVICES	8,500	-	8,500				
	SUPPLIES AND MATERIALS							
543500	Supplies-Office/Minor Equipment	1,000	-	1,000				
	TOTAL SUPPLIES & MATERIALS	1,000	-	1,000				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	1,500	-	1,500				TSPMA conference, extended learning credits
	TOTAL OTHER EXPENSES	1,500	-	1,500				
	TOTAL Facilities	\$ 363,101	\$ 21,895	\$ 384,997	3.0	-	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 additions and relocations and various physical plan upgrades. The Department contains three FTEs dedicated to these activities.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Warehouse and School Mail		Program Code: 72835						
Line-Item	Account Administrator: Chief Operating Officer	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
518900s	Personnel-Full-Time Regular	\$ 351,655	\$ 21,534	\$ 373,189	9.0	-	9.0	
	TOTAL PERSONNEL SERVICES	351,655	21,534	373,189	9.0	-	9.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	25,319	2,222	27,541				
520600	Benefits-Life Insurance	534	6	540				
520700	Benefits-Medical Insurance	51,100	2,091	53,191				
520800	Benefits-Dental Insurance	267	1	268				
521100	Benefits-Local Retirement	21,099	1,292	22,391				
	TOTAL EMPLOYEE BENEFITS	98,319	5,612	103,931				
	CONTRACTED SERVICES							
530700	Services-IT/Communications	2,890	-	2,890				Satori software license, Supervisor cell phone
533600	Services-Equipment Rent/Repair/Maintenance	3,700	-	3,700				
534800	Services-Postage/Freight	95,000	-	95,000				
	TOTAL CONTRACTED SERVICES	101,590	-	101,590				
	SUPPLIES AND MATERIALS							
541860	Supplies-Equipment Repair/Maintenance	250	-	250				
543500	Supplies-Office/Minor Equipment	2,000	-	2,000				
545260	Supplies-Gasoline	15,000	-	15,000				
	TOTAL SUPPLIES & MATERIALS	17,250	-	17,250				
	CAPITAL OUTLAY							
571800	Capital Outlay-Vehicles	40,000	(40,000)	-				Purchase of box van (FY22)
	TOTAL CAPITAL OUTLAY	40,000	(40,000)	-				
	TOTAL Warehouse and School Mail	\$ 608,815	\$ (12,854)	\$ 595,961	9.0	-	9.0	

Notes

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

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Board of Education		Program Code: 72310						
Line-Item	Account Administrator: Chief Operating Staff	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
516110	Personnel-Board Secretary	\$ 73,300	\$ 4,000	\$ 77,300	1.0	-	1.0	
519100	Personnel-Board Members	198,900	19,800	218,700	9.0	-	9.0	Adjustment based on current year actual compensation
514005	Compensation-Travel Supplement	36,425	-	36,425				
	TOTAL PERSONNEL SERVICES	308,625	23,800	332,425	10.0	-	10.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	22,221	2,312	24,533				
520600	Benefits-Life Insurance	593	7	600				
520800	Benefits-Dental Insurance	297	1	298				
521100	Benefits-Local Retirement	16,332	1,428	17,760				
	TOTAL EMPLOYEE BENEFITS	39,443	3,748	43,191				
	CONTRACTED SERVICES							
530700	Services-IT/Communications	10,760	-	10,760				Agenda Quick annual fee (\$7,200), Scripps Media
532000	Services-Employee Dues/Memberships	85,700	(25,700)	60,000				CLASS, TSBA; Adjustment for NSBA and Large District Consortium
533100	Services-Legal	60,000	-	60,000				Hearing officers, court reporter services
534800	Services-Postage/Freight	500	-	500				
535100	Services-Rent Buildings/Other Spaces	2,000	1,000	3,000				Board retreat
535520	Services-Employee Tuition	46,233	-	46,233				Tuition reimbursement for Special Education Teacher training
	TOTAL CONTRACTED SERVICES	205,193	(24,700)	180,493				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	2,500	1,000	3,500				Annual BOE Retreat; Legislative events
543500	Supplies-Office/Minor Equipment	13,500	-	13,500				Replacement of computers/printers
	TOTAL SUPPLIES & MATERIALS	16,000	1,000	17,000				
	OTHER EXPENSES							
550200	Insurance Related Expenses	10,000	-	10,000				Blanket crime bond
552400	In Service/Staff Development - Schools	20,000	5,000	25,000				TSBA fall district meeting, Day on the Hill
	TOTAL OTHER EXPENSES	30,000	5,000	35,000				
	TOTAL Board of Education	\$ 599,261	\$ 8,848	\$ 608,109	10.0	-	10.0	

Notes

The Board of Education program is comprised 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 help to establish and administer policy for operating the district.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Office of the Superintendent		Program Code: 72320						
Line-Item	Account Administrator: Superintendent	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510100	Personnel-Superintendent	\$ 208,000	\$ 42,000	\$ 250,000	1.0	-	1.0	
510300	Personnel-Assistant Superintendent	135,100	4,300	139,400	1.0	-	1.0	
510500s	Personnel-Directors and Supervisors	132,742	4,043	136,785	1.0	-	1.0	
516200s	Personnel-Clerical	129,099	11,032	140,132	2.0	-	2.0	
516800	Personnel-Temporary	4,800	-	4,800				
514005	Compensation-Travel Supplement	10,875	-	10,875				
	TOTAL PERSONNEL SERVICES	620,617	61,375	681,992	5.0	-	5.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	44,684	5,647	50,331				
520400	Benefits-State Retirement	48,060	875	48,935				
520600	Benefits-Life Insurance	297	3	300				
520700	Benefits-Medical Insurance	28,389	1,162	29,550				
520800	Benefits-Dental Insurance	148	1	149				
521100	Benefits-Local Retirement	8,034	662	8,696				
	TOTAL EMPLOYEE BENEFITS	129,612	8,349	137,961				
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	15,000	2,000	17,000				TOSS and AASA annual memberships
	TOTAL CONTRACTED SERVICES	15,000	2,000	17,000				
SUPPLIES AND MATERIALS								
542200	Supplies-Food	2,000	-	2,000				For TAC, MAC, PECCA, water for guests
543500	Supplies-Office/Minor Equipment	4,500	500	5,000				Computers, printers, office supplies
543700	Supplies-Periodicals	400	(400)	-				Subscription cancellations; realignment to office supply line item
	TOTAL SUPPLIES & MATERIALS	6,900	100	7,000				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	3,500	-	3,500				Conferences/PD training
	TOTAL OTHER EXPENSES	3,500	-	3,500				
	TOTAL Office of the Superintendent	\$ 775,629	\$ 71,824	\$ 847,453	5.0	-	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 2023**

Office of the Chief Academic Officer		Program Code: 72814						
Line-Item	Account Administrator: Chief Academic Officer	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 135,135	\$ 4,113	\$ 139,248	1.0	-	1.0	
516200s	Personnel-Clerical	48,160	3,713	51,873	1.0	-	1.0	
	TOTAL PERSONNEL SERVICES	183,295	7,826	191,121	2.0	-	2.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	13,197	908	14,105				
520400	Benefits-State Retirement	13,649	(699)	12,950				
520600	Benefits-Life Insurance	119	1	120				
520700	Benefits-Medical Insurance	11,356	465	11,820				
520800	Benefits-Dental Insurance	59	0	60				
521100	Benefits-Local Retirement	2,890	223	3,112				
	TOTAL EMPLOYEE BENEFITS	41,269	898	42,167				
	CONTRACTED SERVICES							
532000	Services-Employee Dues/Memberships	1,000	-	1,000				Educational organizations
	TOTAL CONTRACTED SERVICES	1,000	-	1,000				
	SUPPLIES AND MATERIALS							
542900	Supplies-Educational	2,500	-	2,500				Knoxville News Sentinel, books for CAO and department supervisors
543500	Supplies-Office/Minor Equipment	4,000	-	4,000				Technology upgrades, toner, office supplies
	TOTAL SUPPLIES & MATERIALS	6,500	-	6,500				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	19,000	-	19,000				Conferences, training and school site visits (C & I Leadership, Elementary Exemplar Teachers, PD Redesign)
	TOTAL OTHER EXPENSES	19,000	-	19,000				
	TOTAL Office of the Chief Academic Officer	\$ 251,064	\$ 8,724	\$ 259,788	2.0	-	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 position.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Office of the Chief Operating Officer		Program Code: 72836						
Line-Item	Account Administrator: Chief Operating Officer	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 132,742	\$ 4,043	\$ 136,785	1.0	-	1.0	
516200s	Personnel-Clerical	56,859	4,455	61,314	1.0	-	1.0	
514005	Compensation-Travel Supplement	1,275	-	1,275				
	TOTAL PERSONNEL SERVICES	190,876	8,498	199,374	2.0	-	2.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	13,743	971	14,714				
520600	Benefits-Life Insurance	119	1	120				
520700	Benefits-Medical Insurance	11,356	465	11,820				
520800	Benefits-Dental Insurance	59	0	60				
521100	Benefits-Local Retirement	11,376	510	11,886				
	TOTAL EMPLOYEE BENEFITS	36,653	1,947	38,599				
	CONTRACTED SERVICES							
530700	Services-IT/Communications	600	-	600				
	TOTAL CONTRACTED SERVICES	600	-	600				
	SUPPLIES AND MATERIALS							
543500	Supplies-Office/Minor Equipment	500	-	500				
	TOTAL SUPPLIES & MATERIALS	500	-	500				
	OTHER EXPENSES							
559100	PBA Space Costs	308,000	(108,000)	200,000				Central Avenue building; Removal of AJB space costs for FY23
559900	Other Expenses	300,000	-	300,000				Career Magnet Academy
	TOTAL OTHER EXPENSES	608,000	(108,000)	500,000				
	TOTAL Office of the Chief Operating Officer	\$ 836,629	\$ (97,555)	\$ 739,074	2.0	-	2.0	

Notes

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

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Research, Evaluation and Assessment		Program Code: 72825						
Line-Item	Account Administrator: Director of Research Evaluation and Assessment	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 403,324	\$ 19,624	\$ 422,949	4.0	-	4.0	
516200s	Personnel-Clerical	51,767	4,031	55,798	1.0	-	1.0	
518900s	Personnel-Full-Time Regular	65,027	64,391	129,418	1.5	-	1.5	
514005	Compensation-Travel Supplement	3,825	-	3,825				
TOTAL PERSONNEL SERVICES		523,943	88,046	611,989	6.5	-	6.5	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	37,724	7,441	45,165				
520400	Benefits-State Retirement	40,736	(1,402)	39,334				
520600	Benefits-Life Insurance	386	4	390				
520700	Benefits-Medical Insurance	36,906	1,510	38,416				
520800	Benefits-Dental Insurance	193	1	194				
521100	Benefits-Local Retirement	7,008	4,105	11,113				
TOTAL EMPLOYEE BENEFITS		122,951	11,660	134,611				
CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	7,000	-	7,000				Professional memberships and development for REA staff
532200	Services-Evaluation/Testing	234,600	100,000	334,600				ACT testing (5000x \$45.50), ACT reports, surveys, local assessments; \$100,000 for College-Readiness Assessment and Middle School Aspire moved from Secondary Schools (72222).
538080	Services-Software Licensing & Maintenance	5,600	6,900	12,500				IBM SPSS (statistical software), Voice Thread, Survey Monkey; maintenance cost increase
TOTAL CONTRACTED SERVICES		247,200	106,900	354,100				
SUPPLIES AND MATERIALS								
543500	Supplies-Office/Minor Equipment	6,000	-	6,000				Office supplies and technology hardware
TOTAL SUPPLIES & MATERIALS		6,000	-	6,000				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	10,000	-	10,000				Staff development and related travel expenses
TOTAL OTHER EXPENSES		10,000	-	10,000				
TOTAL Research, Evaluation and Assessment		\$ 910,095	\$ 206,605	\$ 1,116,700	6.5	-	6.5	

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 2023**

Public Affairs		Program Code: 72823						
Line-Item	Account Administrator: Director of Public Affairs	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 213,782	\$ 8,092	\$ 221,874	2.0	-	2.0	
516200s	Personnel-Clerical	113,400	14,639	128,039	2.0	-	2.0	
518900s	Personnel-Full-Time Regular	417,955	123,053	541,008	5.0	1.0	6.0	Includes 1.0 new position request
514005	Compensation-Travel Supplement	1,275	-	1,275				
TOTAL PERSONNEL SERVICES		746,411	145,784	892,196	9.0	1.0	10.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	53,742	12,102	65,844				
520600	Benefits-Life Insurance	534	66	600				
520700	Benefits-Medical Insurance	51,100	8,001	59,101				
520800	Benefits-Dental Insurance	267	31	298				
521100	Benefits-Local Retirement	44,708	8,747	53,455				
TOTAL EMPLOYEE BENEFITS		150,351	28,947	179,298				
CONTRACTED SERVICES								
530200	Services-Advertising	4,500	-	4,500				Advertising and promotional expenses
530700	Services-IT/Communications	7,000	(500)	6,500				Cable and subscriptions; budgetary alignment
532000	Services-Employee Dues/Memberships	3,000	500	3,500				Membership dues for PRSA, NSPRA
533600	Services-Equipment Rent/Repair/Maintenance	2,000	-	2,000				Maintenance and repairs of video and technology related equipment
535500	Services-Employee Travel	3,000	-	3,000				Mileage and travel related expenses
538080	Services-Software Licensing	97,000	118,000	215,000				Replacing current software notification system (School Messenger)
TOTAL CONTRACTED SERVICES		116,500	118,000	234,500				
SUPPLIES AND MATERIALS								
542200	Supplies-Food	2,000	-	2,000				Food for special events/meetings
543500	Supplies-Office/Minor Equipment	20,000	-	20,000				Office supplies and equipment of video and technology related equipment
549900	Supplies-Other Daily Operations	4,000	-	4,000				Special event supplies
TOTAL SUPPLIES & MATERIALS		26,000	-	26,000				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	7,000	-	7,000				
TOTAL OTHER EXPENSES		7,000	-	7,000				
TOTAL Public Affairs		\$ 1,046,262	\$ 292,731	\$ 1,338,994	9.0	1.0	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 communicate achievements of students and staff.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Human Resources		Program Code: 72520						
Line-Item	Account Administrator: Chief Human Resources Officer	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 980,969	\$ 94,366	\$ 1,075,334	9.0	1.0	10.0	1.0 new FTE
511635	Personnel-Lead Teachers	737,500	230,000	967,500				Increase due teacher FTEs/historical trend analysis
516200s	Personnel-Clerical	1,146,725	95,260	1,241,985	21.0	-	21.0	
518800	Personnel-Supplement/Bonus	560,000	-	560,000				Signing bonus for Special Ed positions and hard-to-staff subjects.
518900S	Personnel-Full-Time Regular	86,031	6,789	92,820	1.0	-	1.0	
519500	Personnel-Certified Substitute Teachers	130,000	-	130,000				
514005	Compensation-Travel Supplement	5,525	-	5,525				
	TOTAL PERSONNEL SERVICES	3,646,749	426,415	4,073,164	31.0	1.0	32.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	262,566	38,034	300,599				
520400	Benefits-State Retirement	131,048	11,010	142,058				
520600	Benefits-Life Insurance	1,839	80	1,920				
520700	Benefits-Medical Insurance	176,011	13,112	189,123				
520800	Benefits-Dental Insurance	920	33	953				
521100	Benefits-Local Retirement	132,823	11,785	144,608				
	TOTAL EMPLOYEE BENEFITS	705,207	74,054	779,261				
CONTRACTED SERVICES								
530200	Services-Advertising	1,000	-	1,000				Job postings on career websites
531200	Service Contracts-Private Agencies	20,000	-	20,000				Job fitness evaluations
532000	Services-Employee Dues/Memberships	2,100	-	2,100				Society for Human Resource Management, Tennessee Association of School Personnel Administrators, American Association of School Personnel Administrators, MASS
533100	Services-Legal	5,000	-	5,000				Equal Employment Opportunity Commission, outside legal counsel
533400	Service Contracts-Maintenance	142,500	-	142,500				Munis (split with Finance).
534000	Services-Medical/Health	1,500	-	1,500				Drug screening (Board policy General Administrative Notice)
534800	Services-Postage/Freight	500	-	500				
539900	Services-Other Professional	306,100	300,000	606,100				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); Increase for Salary Schedule Study
	TOTAL CONTRACTED SERVICES	478,700	300,000	778,700				
SUPPLIES AND MATERIALS								
543500	Supplies-Office/Minor Equipment	12,000	-	12,000				
543700	Supplies-Periodicals	2,000	-	2,000				Worker's Compensation periodical
549950	Supplies-Other	8,000	-	8,000				Supplies for job fairs and recruiting events.
	TOTAL SUPPLIES & MATERIALS	22,000	-	22,000				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	30,000	-	30,000				
559146	Transfers to Fund 146	5,000	-	5,000				Transfers to Fund 146 for New Teachers Academy and Teacher Tenure Celebration
	TOTAL OTHER EXPENSES	35,000	-	35,000				
	TOTAL Human Resources	\$ 4,887,656	\$ 800,468	\$ 5,688,124	31.0	1.0	32.0	

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 2023**

Fiscal Services		Program Code: 72510						
Line-Item	Account Administrator: Assistant Superintendent/CFO	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 559,473	\$ 20,910	\$ 580,383	5.0	-	5.0	
511900	Personnel-Accounting/Bookkeeping	157,320	304,940	462,260	1.8	4.0	5.8	2.0 FTE reclassified from 516200; 2.0 new Internal School Fund FTE (offsetting revenue item)
516200s	Personnel-Clerical	760,912	(48,903)	712,009	13.0	(1.0)	12.0	1.0 Unbudgeted FTE; Reclassed 2.0 FTE to 511900 line item
518900s	Personnel-Full-Time Regular	128,993	607,096	736,089	1.5	7.0	8.5	7.0 new positions for Student-Based Budgeting & Procurement
514005	Compensation-Travel Supplement	12,155	-	12,155				
	TOTAL PERSONNEL SERVICES	1,618,853	884,043	2,502,896	21.3	10.0	31.3	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	116,553	68,156	184,710				
520600	Benefits-Life Insurance	1,264	614	1,878				
520700	Benefits-Medical Insurance	120,937	64,049	184,986				
520800	Benefits-Dental Insurance	632	300	932				
521100	Benefits-Local Retirement	96,402	53,043	149,444				
	TOTAL EMPLOYEE BENEFITS	335,788	186,162	521,950				
530200	CONTRACTED SERVICES							
530600	Services-Bank Fees	50,000	(50,000)	-				Removed due to change in banks
532000	Services-Employee Dues/Memberships	2,000	-	2,000				American Institute of Certified Public Accountants (\$265 per), Association of Government Accountants (\$110 per), Association of Certified Fraud Examiners, Tennessee Association of School Business Officials
533400	Service Contracts-Maintenance	842,500	(274,000)	568,500				Munis software - (split with Human Resources); IDEA software; Forecast5 Analytics Software; FY23 reduction in Concur software
533600	Services-Equipment Rent/Repair/Maintenance	400	-	400				
534800	Services-Postage/Freight	400	-	400				
535520	Services-Employee Tuition	2,000	-	2,000				Continuing professional education for two Certified Public Accountants (40 hours per year) and six Certified County Finance Officers (16 hrs per yr)
539950	Services-Other/Miscellaneous	1,000	-	1,000				
	TOTAL CONTRACTED SERVICES	898,300	(324,000)	574,300				
	SUPPLIES AND MATERIALS							
543500	Supplies-Office/Minor Equipment	12,000	-	12,000				
	TOTAL SUPPLIES & MATERIALS	12,000	-	12,000				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	7,400	-	7,400				Tennessee Association of School Business Officials membership/conference; Ongoing CPE
	TOTAL OTHER EXPENSES	7,400	-	7,400				
	TOTAL Fiscal Services	\$ 2,872,341	\$ 746,205	\$ 3,618,546	21.3	10.0	31.3	

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 2023**

Publications		Program Code: 72820						
Line-Item	Account Administrator: Director of Public Affairs	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	FISCAL YEAR 2022 FTE	+/-	FISCAL YEAR 2023 FTE	Notes
	PERSONNEL SERVICES							
516200s	Personnel-Clerical	\$ 120,507	\$ 4,668	\$ 125,174	2.0	-	2.0	
518900s	Personnel-Full-Time Regular	1,950	-	1,950	-	-	-	Budget for Summer Timecard
	TOTAL PERSONNEL SERVICES	122,457	4,668	127,124	2.0	-	2.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	8,817	565	9,382				
520600	Benefits-Life Insurance	119	1	120				
520700	Benefits-Medical Insurance	11,356	465	11,820				
520800	Benefits-Dental Insurance	59	0	60				
521100	Benefits-Local Retirement	7,347	280	7,627				
	TOTAL EMPLOYEE BENEFITS	27,698	1,311	29,009				
	CONTRACTED SERVICES							
533600	Services-Equipment Rent/Repair/Maintenance	7,000	50,000	57,000				For copier charges
539900	Services-Other Professional	6,000	-	6,000				Items that cannot be produced in print shop (Student Cumulative Records, file jackets)
	TOTAL CONTRACTED SERVICES	13,000	50,000	63,000				
	SUPPLIES AND MATERIALS							
543500	Supplies-Office/Minor Equipment	75,000	-	75,000				
	TOTAL SUPPLIES & MATERIALS	75,000	-	75,000				
	CAPITAL OUTLAY							
570900	Equipment-Data Processing	80,000	(80,000)	-				Reallocated to 533600 line item
	TOTAL CAPITAL OUTLAY	80,000	(80,000)	-				
	TOTAL Publications	\$ 318,155	\$ (24,021)	\$ 294,133	2.0	-	2.0	

Notes

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

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

District-Wide Contracted Services		Program Code: 72315			
Line-Item	Account Administrator: Assistant Superintendent/CFO	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
CONTRACTED SERVICES					
530700	Services-IT/Communications	\$ 156,000	\$ 37,000	\$ 193,000	Mobile device charges
533400	Service Contracts-Maintenance	82,476	29,000	111,476	Increase for TRA software (\$100,000); Papercut software (\$10,976), IRS 1099 processing fees (\$500)
533600	Services-Equipment Rent/Repair/Maintenance	1,796,000	(170,000)	1,626,000	Lease agreements and overage charges for copiers, high-speed printers; Decreased for FY23
TOTAL CONTRACTED SERVICES		2,034,476	(104,000)	1,930,476	
TOTAL District-Wide Contracted Services		\$ 2,034,476	\$ (104,000)	\$ 1,930,476	

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 2023**

Emerald Charter School		Program Code: 78003			
Line-Item	Account Administrator: Assistant Superintendent/CFO	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
	CONTRACTED SERVICES				
532000	Services-Employee Dues/Memberships	\$ 3,000	-	\$ 3,000	TASCA/NASCA Membership
	TOTAL CONTRACTED SERVICES	3,000	-	3,000	
	OTHER EXPENSES				
558590	Charter School Funding	3,900,000	325,000	4,225,000	Based on projected enrollment of 450 and per-pupil funding
	TOTAL OTHER EXPENSES	3,900,000	325,000	4,225,000	
	TOTAL Emerald Charter School	\$ 3,903,000	\$ 325,000	\$ 4,228,000	

Notes

The Emerald Charter Schools program contains the flow-through funding to the school.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2023**

Other Uses		Program Code: 79000			
Line-Item	Account Administrator: Assistant Superintendent/CFO	FISCAL YEAR 2022 CURRENT	+/-	FISCAL YEAR 2023 RECOMMENDED	Notes
	PERSONNEL SERVICES				
519600	Compensation-Stipends/In-Service Training	\$ 570,000	\$ -	\$ 570,000	Medical Insurance for Early Retiree Incentive
518000	Sick Leave Payout	796,103	250,000	1,046,103	Accumulated unused sick days paid out at retirement
	TOTAL PERSONNEL SERVICES	1,366,103	250,000	1,616,103	
	EMPLOYEE BENEFITS				
520100	Benefits-Social Security	98,359	20,909	119,268	Payable on Sick Leave Payout
	TOTAL EMPLOYEE BENEFITS	98,359	20,909	119,268	
	CONTRACTED SERVICES				
539900	Services-Other Professional	113,722	(13,722)	100,000	Annual audit fee - Internal School Funds; Reduced for FY23
	TOTAL CONTRACTED SERVICES	113,722	(13,722)	100,000	
	OTHER EXPENSES				
511700	Career Ladder Program	500,000	-	500,000	Pass through from the State of Tennessee
521000	Unemployment Compensation	110,000	90,000	200,000	Based on 3-year trend analysis
521109	Actuarial Charge - Local Retirement	3,541,500	58,500	3,600,000	Annual actuarial charge for unfunded closed local retirement plans
551300	Workers Compensation Insurance	1,200,000	(450,000)	750,000	Deposit premium paid to Knox County for coverage; Reduction based on savings reserve
551505	Liability Charges	750,000	-	750,000	Based on recent claim trends
552500	Trustee's Commission	4,370,821	525,635	4,896,456	Commission earned on receipts
559040	Transfers to Debt Service Fund and Capital Leases	13,379,356	5,269,514	18,648,870	From detailed debt and capital lease amortization schedules
559900	Other Expenses	150,000	-	150,000	Food services bad debt reimbursement
	TOTAL OTHER EXPENSES	24,001,677	5,493,649	29,495,326	
	TOTAL Other Uses	\$ 25,579,861	\$ 5,750,836	\$ 31,330,697	

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.



FY 2023

Staffing Allocation Summary

*Due to COVID-related dynamics, last year's allocation process resulted in schools maintaining current levels of allocated positions, with the exception of **teachers** and **school counselors**, with an increase of **12.5 FTE** and **6.5 FTE** in these categories respectively. All teacher FTE gains were capped at **+1.0** and no school lost any allocated positions.*

FY23: Projected enrollment is mainly flat compared to projected enrollment for current year. Superintendent's decision is for no school to have any FTE losses and gains where earned. Teacher FTE gains are initially capped at +2.0 FTEs.

Teachers: No FTE losses at any grade band, and no caps on teacher gains

Assistant Principals: No FTE losses at any grade band; gains where applicable (formula change to 40% At-Risk for additional FTEs at ES; +1.0 factor added for ADM > 1,200 at MS)

School Counselors: No FTES losses; Formula change to a baseline of 2.0 FTEs at MS

Position	Elementary	Middle	High	Totals
Teacher	+ 2.0	-	+ 15.5	+ 17.5
Assistant Principal	+ 4.5	+ 1.0	+ 1.0	+ 6.5
School Counselor	Placed	+ 0.5	-	+ 0.5
Educational Assistants	Maintain Current Levels	Placed	Placed	-
Clerical	Maintain Current Levels	Maintain Current Levels	Maintain Current Levels	-

FY 2023 KCS Elementary School Classroom & Related Arts Teaching Allocations

School Name	AT-RISK	ADM Comparison			Alloc vs. Current Teacher FTEs				FY23 Final Gain/Loss/Total Allocation				
		Current Year Proj Enrollment	Current Year Students	Proj Enrollment 2022-23	Current Year Teacher	FY23 Teaching Positions Earned	Initial Gain/Loss	Adjustments	Final Gain/Loss (capped at +2.0)	Final K-5 Allocation	Final Related Arts Allocation	Final Total Allocated Teaching FTEs	
A.L. Lotts Elementary	8%	995	935	966	47.0	47.0	-	-	-	47.0	6.0	53.0	A.L. Lotts Elementary
Adrian Burnett Elementary	24%	507	486	489	26.0	26.0	-	-	-	26.0	4.8	30.8	Adrian Burnett Elementary
Amherst Elementary	19%	657	642	663	36.0	36.0	-	-	-	36.0	5.0	41.0	Amherst Elementary
Ball Camp Elementary	10%	558	574	580	28.0	28.0	-	-	-	28.0	4.0	32.0	Ball Camp Elementary
Bearden Elementary	17%	346	338	341	19.0	18.0	(1.0)	1.0	-	19.0	2.6	21.6	Bearden Elementary
Beaumont Magnet	32%	574	545	569	29.0	29.0	-	-	-	29.0	5.8	34.8	Beaumont Magnet
Belle Morris Elementary	49%	421	416	417	23.0	23.0	-	-	-	23.0	4.0	27.0	Belle Morris Elementary
Blue Grass Elementary	4%	548	530	545	29.0	29.0	-	-	-	29.0	5.0	34.0	Blue Grass Elementary
Bonny Kate Elementary	16%	330	334	337	18.0	17.0	(1.0)	1.0	-	18.0	3.0	21.0	Bonny Kate Elementary
Brickey-McCloud Elementary	13%	873	810	836	46.0	45.0	(1.0)	1.0	-	46.0	7.0	53.0	Brickey-McCloud Elementary
Carter Elementary	16%	533	506	507	28.0	27.0	(1.0)	1.0	-	28.0	3.0	31.0	Carter Elementary
Cedar Bluff Elementary	22%	1,063	1,047	1,080	54.0	54.0	-	-	-	54.0	8.0	62.0	Cedar Bluff Elementary
Chilhowee Intermediate	28%	189	193	198	10.0	10.0	-	-	-	10.0	2.0	12.0	Chilhowee Intermediate
Christenberry Elementary	48%	450	419	419	26.0	26.0	-	-	-	26.0	3.0	29.0	Christenberry Elementary
Copper Ridge Elementary	16%	431	421	438	24.0	23.0	(1.0)	1.0	-	24.0	3.0	27.0	Copper Ridge Elementary
Corryton Elementary	15%	218	203	216	12.0	12.0	-	-	-	12.0	1.6	13.6	Corryton Elementary
Dogwood Elementary	51%	470	461	463	29.0	28.0	(1.0)	1.0	-	29.0	3.6	32.6	Dogwood Elementary
East Knox Elementary	33%	443	446	453	23.0	23.0	-	-	-	23.0	4.0	27.0	East Knox Elementary
Farragut Intermediate	6%	1,058	1,082	1,066	50.0	49.0	(1.0)	1.0	-	50.0	7.0	57.0	Farragut Intermediate
Farragut Primary	6%	931	939	983	51.0	51.0	-	-	-	51.0	7.0	58.0	Farragut Primary
Fountain City Elementary	23%	363	380	389	20.0	19.0	(1.0)	1.0	-	20.0	3.0	23.0	Fountain City Elementary
Gap Creek Elementary	26%	81	70	77	6.0	6.0	-	-	-	6.0	1.0	7.0	Gap Creek Elementary
Gibbs Elementary	19%	867	843	865	42.0	42.0	-	-	-	42.0	5.4	47.4	Gibbs Elementary
Green Academy	54%	334	333	338	21.0	21.0	-	-	-	21.0	5.0	26.0	Green Academy
Halls Elementary	17%	671	658	667	35.0	34.0	(1.0)	1.0	-	35.0	5.2	40.2	Halls Elementary
Hardin Valley Elementary	5%	1,254	1,275	1,372	62.0	64.0	2.0	-	2.0	64.0	8.0	72.0	Hardin Valley Elementary
Inskip Elementary	48%	517	474	475	27.0	26.0	(1.0)	1.0	-	27.0	3.0	30.0	Inskip Elementary
Karns Elementary	16%	1,164	1,149	1,191	58.0	58.0	-	-	-	58.0	8.0	66.0	Karns Elementary
Lonsdale Elementary	41%	320	317	307	16.0	16.0	-	-	-	16.0	1.8	17.8	Lonsdale Elementary
Maynard Elementary	88%	134	111	114	10.0	10.0	-	-	-	10.0	1.6	11.6	Maynard Elementary
Mooreland Hts Elementary	55%	288	313	324	18.0	18.0	-	-	-	18.0	3.0	21.0	Mooreland Hts Elementary
Mount Olive Elementary	21%	214	200	190	14.0	12.0	(2.0)	2.0	-	14.0	2.5	16.5	Mount Olive Elementary
New Hopewell Elementary	17%	225	221	236	13.0	13.0	-	-	-	13.0	2.5	15.5	New Hopewell Elementary
Northshore Elementary	2%	1,089	1,061	1,083	51.0	51.0	-	-	-	51.0	7.0	58.0	Northshore Elementary
Norwood Elementary	44%	507	470	485	28.0	28.0	-	-	-	28.0	3.4	31.4	Norwood Elementary
Pleasant Ridge Elementary	19%	305	284	284	18.0	17.0	(1.0)	1.0	-	18.0	3.0	21.0	Pleasant Ridge Elementary
Pond Gap Elementary	52%	384	356	355	19.0	19.0	-	-	-	19.0	2.6	21.6	Pond Gap Elementary
Powell Elementary	24%	790	759	776	42.0	42.0	-	-	-	42.0	6.0	48.0	Powell Elementary
Ritta Elementary	19%	545	524	530	28.0	28.0	-	-	-	28.0	3.0	31.0	Ritta Elementary
Rocky Hill Elementary	7%	708	686	719	37.0	37.0	-	-	-	37.0	4.0	41.0	Rocky Hill Elementary
Sam E Hill Primary	63%	159	154	156	8.0	8.0	-	-	-	8.0	1.5	9.5	Sam E Hill Primary
Sarah Moore Greene Magnet	55%	537	491	492	33.0	31.0	(2.0)	2.0	-	33.0	6.0	39.0	Sarah Moore Greene Magnet
Sequoyah Elementary	2%	496	471	482	26.0	26.0	-	-	-	26.0	4.6	30.6	Sequoyah Elementary
Shannondale Elementary	10%	403	388	380	21.0	21.0	-	-	-	21.0	4.0	25.0	Shannondale Elementary
South Knox Elementary	39%	166	185	178	11.0	11.0	-	-	-	11.0	1.5	12.5	South Knox Elementary
Spring Hill Elementary	42%	471	457	460	24.0	24.0	-	-	-	24.0	3.5	27.5	Spring Hill Elementary
Sterchi Elementary	16%	353	342	355	20.0	20.0	-	-	-	20.0	3.0	23.0	Sterchi Elementary
Sunny View Primary	33%	232	219	228	12.0	12.0	-	-	-	12.0	2.0	14.0	Sunny View Primary
West Haven Elementary	33%	323	320	324	18.0	18.0	-	-	-	18.0	2.5	20.5	West Haven Elementary
West Hills Elementary	27%	660	679	698	35.0	35.0	-	-	-	35.0	5.0	40.0	West Hills Elementary
West View Elementary	53%	205	193	188	12.0	12.0	-	-	-	12.0	1.5	13.5	West View Elementary
Totals:		26,360	25,710	26,284	1,393.0	1,380.0	(13.0)	15.0	2.0	1,395.0	203.5	1,598.5	

FY 2023 KCS Elementary School Assistant Principal Allocations

School Name	ADM Comparison			FY23 Initial Allocations and Adjustments							FY23 Allocated Positions		Ratios Applied
	At-Risk %	Current Year Proj Enrollment	Current Year Students	Proj Enrollment 2022-23	Current Year Assistant Principals	Asst. Principal Positions Earned	At-Risk Adjustment	Asst. Principal Positions Earned w/At-Risk %	Initial Gain/Loss	Adjustments	Final Gain/Loss	Positions Earned	
A.L. Lotts Elementary	8%	995	935	966	2.0	2.0		2.0	-	-	-	2.0	A.L. Lotts Elementary
Adrian Burnett Elementary	24%	507	486	489	1.0	1.0		1.0	-	-	-	1.0	Adrian Burnett Elementary
Amherst Elementary	19%	657	642	663	1.0	1.0		1.0	-	-	-	1.0	Amherst Elementary
Ball Camp Elementary	10%	558	574	580	1.0	1.0		1.0	-	-	-	1.0	Ball Camp Elementary
Bearden Elementary	17%	346	338	341	0.5	0.5		0.5	-	-	-	0.5	Bearden Elementary
Beaumont Magnet	32%	574	545	569	1.0	1.0		1.0	-	-	-	1.0	Beaumont Magnet
Belle Morris Elementary	49%	421	416	417	1.0	1.0	0.5	1.5	0.5	-	0.5	1.5	Belle Morris Elementary
Blue Grass Elementary	4%	548	530	545	1.0	1.0		1.0	-	-	-	1.0	Blue Grass Elementary
Bonny Kate Elementary	16%	330	334	337	1.0	0.5		0.5	(0.5)	0.5	-	1.0	Bonny Kate Elementary
Brickey-McCloud Elementary	13%	873	810	836	2.0	1.0		2.0	(1.0)	1.0	-	2.0	Brickey-McCloud Elementary
Carter Elementary	16%	533	506	507	1.0	1.0		1.0	-	-	-	1.0	Carter Elementary
Cedar Bluff Elementary	22%	1,063	1,047	1,080	3.0	3.0		3.0	-	-	-	3.0	Cedar Bluff Elementary
Chilhowee Intermediate	28%	189	193	198	0.5	0.5		0.5	-	-	-	0.5	Chilhowee Intermediate
Christenberry Elementary ¹	48%	450	419	419	2.0	1.0	0.5	1.5	(0.5)	0.5	-	2.0	Christenberry Elementary ¹
Copper Ridge Elementary	16%	431	421	438	1.0	1.0		1.0	-	-	-	1.0	Copper Ridge Elementary
Corryton Elementary	15%	218	203	216	-	0.5		0.5	0.5	-	0.5	0.5	Corryton Elementary
Dogwood Elementary	51%	470	461	463	2.0	1.0	1.0	2.0	-	-	-	2.0	Dogwood Elementary
East Knox Elementary	33%	443	446	453	1.0	1.0		1.0	-	-	-	1.0	East Knox Elementary
Farragut Intermediate	6%	1,058	1,082	1,066	2.0	2.0		2.0	-	-	-	2.0	Farragut Intermediate
Farragut Primary	6%	931	939	983	2.0	2.0		2.0	-	-	-	2.0	Farragut Primary
Fountain City Elementary	23%	363	380	389	1.0	0.5		0.5	(0.5)	0.5	-	1.0	Fountain City Elementary
Gap Creek Elementary	26%	81	70	77	-	-		-	-	-	-	-	Gap Creek Elementary
Gibbs Elementary	19%	867	843	865	1.0	1.0		1.0	-	-	-	1.0	Gibbs Elementary
Green Academy	54%	334	333	338	2.0	0.5	0.5	1.0	(1.0)	1.0	-	2.0	Green Academy
Halls Elementary	17%	671	658	667	1.0	1.0		1.0	-	-	-	1.0	Halls Elementary
Hardin Valley Elementary	5%	1,254	1,275	1,372	3.0	3.0		3.0	-	-	-	3.0	Hardin Valley Elementary
Inskip Elementary	48%	517	474	475	1.0	1.0	1.0	2.0	1.0	-	1.0	2.0	Inskip Elementary
Karns Elementary	16%	1,164	1,149	1,191	3.0	3.0		3.0	-	-	-	3.0	Karns Elementary
Lonsdale Elementary	41%	320	317	307	1.0	0.5	0.5	1.0	-	-	-	1.0	Lonsdale Elementary
Maynard Elementary	88%	134	111	114	-	-		-	-	-	-	-	Maynard Elementary
Mooreland Hts Elementary	55%	288	313	324	1.0	0.5	0.5	1.0	-	-	-	1.0	Mooreland Hts Elementary
Mount Olive Elementary	21%	214	200	190	0.5	0.5		0.5	-	-	-	0.5	Mount Olive Elementary
New Hopewell Elementary	17%	225	221	236	0.5	0.5		0.5	-	-	-	0.5	New Hopewell Elementary
Northshore Elementary	2%	1,089	1,061	1,083	2.0	2.0		2.0	-	-	-	2.0	Northshore Elementary
Norwood Elementary	44%	507	470	485	1.0	1.0	1.0	2.0	1.0	-	1.0	2.0	Norwood Elementary
Pleasant Ridge Elementary	19%	305	284	284	1.0	0.5		0.5	(0.5)	0.5	-	1.0	Pleasant Ridge Elementary
Pond Gap Elementary	52%	384	356	355	1.0	0.5	0.5	1.0	-	-	-	1.0	Pond Gap Elementary
Powell Elementary	24%	790	759	776	1.0	1.0		1.0	-	-	-	1.0	Powell Elementary
Ritta Elementary	19%	545	524	530	1.0	1.0		1.0	-	-	-	1.0	Ritta Elementary
Rocky Hill Elementary	7%	708	686	719	1.0	1.0		1.0	-	-	-	1.0	Rocky Hill Elementary
Sam E Hill Primary	63%	159	154	156	-	-		-	-	-	-	-	Sam E Hill Primary
Sarah Moore Greene Magnet	55%	537	491	492	2.0	1.0	1.0	2.0	-	-	-	2.0	Sarah Moore Greene Magnet
Sequoayah Elementary	2%	496	471	482	1.0	1.0		1.0	-	-	-	1.0	Sequoayah Elementary
Shannondale Elementary ¹	10%	403	388	380	1.0	0.5		0.5	(0.5)	0.5	-	1.0	Shannondale Elementary ¹
South Knox Elementary	39%	166	185	178	-	0.5		0.5	0.5	-	0.5	0.5	South Knox Elementary
Spring Hill Elementary	42%	471	457	460	1.0	1.0	1.0	2.0	1.0	-	1.0	2.0	Spring Hill Elementary
Sterchi Elementary	16%	353	342	355	1.0	0.5		0.5	(0.5)	0.5	-	1.0	Sterchi Elementary
Sunny View Primary	33%	232	219	228	0.5	0.5		0.5	-	-	-	0.5	Sunny View Primary
West Haven Elementary	33%	323	320	324	1.0	0.5		0.5	(0.5)	0.5	-	1.0	West Haven Elementary
West Hills Elementary	27%	660	679	698	1.0	1.0		1.0	-	-	-	1.0	West Hills Elementary
West View Elementary	53%	205	193	188	0.5	0.5	-	0.5	-	-	-	0.5	West View Elementary
Totals:		26,360	25,710	26,284	58.0	49.0	8.0	57.0	(1.0)	5.5	4.5	62.5	

2022-23 Assistant Principal Ratio	
ADM	Allocation
175 - 399	0.5
400 - 899	1.0
900 - 1,099	2.0
1,100 +	3.0
At Risk Greater than 40%, then:	
ADM	Additional FTE
200 - 449	+ 0.5
>= 450	+ 1.0
Schools losing an Assistant Principal will be held harmless for one year adjustment period.	

FY 2023 KCS Middle School Teaching Allocations

SCHOOL	At-Risk %	ADM Comparison			Initial Allocations and Adjustments			FY23 Allocated Positions			
		Current Year Proj Enrollment	Current Year Students	Next Year Projected Enrollment	Current Year Teacher	FY23 Teaching Positions Earned	Initial Gain/Loss	Adjustments	Final Gain/(Loss)	Positions Earned	
Bearden Middle	25%	1,208	1,170	1,171	67.5	58.5	(9.0)	9.0	-	67.5	Bearden Middle
Carter Middle	27%	559	573	589	32.0	29.5	(2.5)	2.5	-	32.0	Carter Middle
Cedar Bluff Middle	19%	582	560	568	32.5	29.0	(3.5)	3.5	-	32.5	Cedar Bluff Middle
Farragut Middle	4%	1,370	1,398	1,366	71.0	68.0	(3.0)	3.0	-	71.0	Farragut Middle
Gibbs Middle	19%	594	565	586	30.0	29.5	(0.5)	0.5	-	30.0	Gibbs Middle
Gresham Middle	25%	780	765	784	41.5	39.5	(2.0)	2.0	-	41.5	Gresham Middle
Halls Middle	16%	1,051	1,027	1,028	53.0	51.0	(2.0)	2.0	-	53.0	Halls Middle
Hardin Valley Middle	8%	957	948	962	49.0	48.5	(0.5)	0.5	-	49.0	Hardin Valley Middle
Holston Middle	28%	510	486	486	32.5	24.0	(8.5)	8.5	-	32.5	Holston Middle
Karns Middle	16%	966	893	919	52.0	46.0	(6.0)	6.0	-	52.0	Karns Middle
Northwest Middle	44%	806	755	789	50.5	48.0	(2.5)	2.5	-	50.5	Northwest Middle
Powell Middle	19%	839	837	834	45.0	42.0	(3.0)	3.0	-	45.0	Powell Middle
South-Doyle Middle	38%	783	788	800	50.5	48.5	(2.0)	2.0	-	50.5	South-Doyle Middle
Vine Middle/Magnet	55%	546	436	470	33.5	28.5	(5.0)	5.0	-	33.5	Vine Middle/Magnet
West Valley Middle	4%	1,144	1,118	1,130	59.0	56.5	(2.5)	2.5	-	59.0	West Valley Middle
Whittle Springs Middle	49%	490	446	440	31.0	27.0	(4.0)	4.0	-	31.0	Whittle Springs Middle
TOTALS:		13,185	12,765	12,922	730.5	674.0	(56.5)	56.5	-	730.5	

FY23 Teacher Ratio: 6th Grade	
At Risk %	Ratio
<40%	25.00:1
>= 40%	20.00:1
FY23 Teacher Ratio: 7th-8th Grade	
<40%	30.00:1
>= 40%	25.00:1

FY23 Notes:
 1. South-Doyle dropped below the 40% At-Risk %

FY 2023 KCS Middle School Assistant Principal Allocations

SCHOOL	At-Risk %	ADM Comparison			Initial Allocations and Adjustments			FY23 Allocated Positions		
		Current Year Proj Enrollment	Current Year Students	Next Year Projected Enrollment	Current Year Assistant Principal	FY23 Asst. Principal Positions Earned	Initial Gain/Loss	Final Gain/Loss	Positions Earned	
Bearden Middle ¹	25%	1,208	1,170	1,171	3.0	3.0	-	-	3.0	Bearden Middle ¹
Carter Middle	27%	559	573	589	2.0	2.0	-	-	2.0	Carter Middle
Cedar Bluff Middle	19%	582	560	568	2.0	2.0	-	-	2.0	Cedar Bluff Middle
Farragut Middle	4%	1,370	1,398	1,366	2.0	3.0	1.0	1.0	3.0	Farragut Middle
Gibbs Middle	19%	594	565	586	2.0	2.0	-	-	2.0	Gibbs Middle
Gresham Middle ¹	25%	780	765	784	3.0	3.0	-	-	3.0	Gresham Middle ¹
Halls Middle	16%	1,051	1,027	1,028	2.0	2.0	-	-	2.0	Halls Middle
Hardin Valley Middle	8%	957	948	962	2.0	2.0	-	-	2.0	Hardin Valley Middle
Holston Middle ¹	28%	510	486	486	2.0	2.0	-	-	2.0	Holston Middle ¹
Karns Middle	16%	966	893	919	2.0	2.0	-	-	2.0	Karns Middle
Northwest Middle	44%	806	755	789	3.0	3.0	-	-	3.0	Northwest Middle
Powell Middle	19%	839	837	834	2.0	2.0	-	-	2.0	Powell Middle
South-Doyle Middle ²	38%	783	788	800	4.0	4.0	-	-	4.0	South-Doyle Middle ²
Vine Middle/Magnet	55%	546	436	470	2.0	2.0	-	-	2.0	Vine Middle/Magnet
West Valley Middle	4%	1,144	1,118	1,130	2.0	2.0	-	-	2.0	West Valley Middle
Whittle Springs Middle	49%	490	446	440	2.0	2.0	-	-	2.0	Whittle Springs Middle
TOTALS:		13,185	12,765	12,922	37.0	38.0	1.0	1.0	38.0	

FY23 Assistant Principal Staffing Tiers	
ADM	FTE
<= 600	1.0
>= 600	2.0
>= 1,200	+1.0
>30% At-Risk	+ 1.0

*Minimum of 2.0 per zoned Middle School

FY23 Notes:
1) Bearden, Gresham, & Holston moved below the 30% At-Risk %
2) South-Doyle Middle +1.0 for Admin Placement

FY 2023 KCS Middle School Counselor Allocations

SCHOOL	At-Risk %	ADM Comparison			Initial Allocations and Adjustments			FY23 Allocated Positions		
		Current Year Proj Enrollment	Current Year Students	Next Year Projected Enrollment	Current Year Counselor	FY23 Counselor Positions Earned	Initial Gain/Loss	Final Gain/Loss	Positions Earned	
Bearden Middle	25%	1,208	1,170	1,171	3.0	3.0	-	-	3.0	<i>Bearden Middle</i>
Carter Middle	27%	559	573	589	2.0	2.0	-	-	2.0	<i>Carter Middle</i>
Cedar Bluff Middle	19%	582	560	568	2.0	2.0	-	-	2.0	<i>Cedar Bluff Middle</i>
Farragut Middle	4%	1,370	1,398	1,366	3.0	3.0	-	-	3.0	<i>Farragut Middle</i>
Gibbs Middle	19%	594	565	586	2.0	2.0	-	-	2.0	<i>Gibbs Middle</i>
Gresham Middle	25%	780	765	784	2.0	2.0	-	-	2.0	<i>Gresham Middle</i>
Halls Middle	16%	1,051	1,027	1,028	3.0	3.0	-	-	3.0	<i>Halls Middle</i>
Hardin Valley Middle	8%	957	948	962	2.0	2.0	-	-	2.0	<i>Hardin Valley Middle</i>
Holston Middle	28%	510	486	486	2.0	2.0	-	-	2.0	<i>Holston Middle</i>
Karns Middle	16%	966	893	919	2.0	2.0	-	-	2.0	<i>Karns Middle</i>
Northwest Middle	44%	806	755	789	2.0	2.0	-	-	2.0	<i>Northwest Middle</i>
Powell Middle	19%	839	837	834	2.0	2.0	-	-	2.0	<i>Powell Middle</i>
South-Doyle Middle	38%	783	788	800	2.0	2.0	-	-	2.0	<i>South-Doyle Middle</i>
Vine Middle/Magnet	55%	546	436	470	2.0	2.0	-	-	2.0	<i>Vine Middle/Magnet</i>
West Valley Middle	4%	1,144	1,118	1,130	3.0	3.0	-	-	3.0	<i>West Valley Middle</i>
Whittle Springs Middle	49%	490	446	440	1.5	2.0	0.5	0.5	2.0	<i>Whittle Springs Middle</i>
TOTALS:		13,185	12,765	12,922	35.5	36.0	0.5	0.5	36.0	

FY23 School Counselor Ratio	
Ratio	490:1
<i>*Rounded up to nearest whole number</i>	

No fewer than 2.0 FTE for any zoned school

Knox County Schools
 High School Teacher Allocations
 a/o February 22, 2022

FY 2023 KCS High School Teaching Allocations

School Name	At-Risk %	ADM Comparison			Initial Allocations and Adjustments			FY23 Allocated Positions		
		Current Year Proj Enrollment	Current Year Students	Next Year Projected Enrollment	Current Year Teacher	FY23 Teaching Positions Earned	Initial Gain/Loss	Final Gain/Loss	Positions Earned	
Austin East High	54%	808	631	662	48.5	43.5	(5.0)	-	48.5	Austin East High
Bearden High	9%	2,019	1,997	1,996	100.5	97.5	(3.0)	-	100.5	Bearden High
Carter High	20%	784	750	790	46.5	42.0	(4.5)	-	46.5	Carter High
Central High	26%	1,324	1,276	1,334	68.0	70.5	2.5	2.5	70.5	Central High
Farragut High	3%	2,051	2,054	2,132	99.0	104.5	5.5	5.5	104.5	Farragut High
Fulton High	45%	970	898	885	64.0	58.5	(5.5)	-	64.0	Fulton High
Gibbs High	15%	1,094	1,058	1,098	56.0	58.0	2.0	2.0	58.0	Gibbs High
Halls High ¹	13%	1,258	1,221	1,242	67.0	65.5	(1.5)	-	67.0	Halls High ¹
Hardin Valley Academy	8%	2,097	2,045	2,158	102.5	105.5	3.0	3.0	105.5	Hardin Valley Academy
Karns High	16%	1,456	1,379	1,447	74.0	76.5	2.5	2.5	76.5	Karns High
Powell High	19%	1,363	1,287	1,345	71.5	71.5	-	-	71.5	Powell High
South-Doyle High	33%	1,028	1,007	1,010	56.5	53.5	(3.0)	-	56.5	South-Doyle High
West High	19%	1,518	1,505	1,523	80.5	80.5	-	-	80.5	West High
Career Magnet Academy	23%	294	250	304	17.0	16.5	(0.5)	-	17.0	Career Magnet Academy
Kelley Volunteer Academy	24%	-	75	-	10.6	10.6	-	-	10.6	Kelley Volunteer Academy
L & N STEM Academy	6%	616	574	616	32.0	30.5	(1.5)	-	32.0	L & N STEM Academy
Byington Solway	-	-	-	-	8.0	8.0	-	-	8.0	Byington Solway
Totals:		18,680	18,007	18,542	1,002.1	993.1	(9.0)	15.5	1,017.6	Weighted Averages:

FY23 Teacher Ratio	
AT RISK %	RATIO
< 15%	27.25:1
>15% < 45%	25.25:1
>45%	20.25:1
Schools will be held harmless for one year if "at risk" factor drops.	

FY23 Notes
 1. Halls High dropped below 15% At-Risk;
 Same ratio as FY22

FY 2023 KCS High School Assistant Principal Allocations

School Name	ADM Comparison			Initial Allocations and Adjustments			FY23 Allocated Positions			
	At-Risk %	Current Year Proj Enrollment	Current Year Students	Next Year Projected Enrollment	Current Year Assistant Principal	FY23 Asst. Principal Positions Earned	Initial Gain/Loss	Final Gain/Loss		Positions Earned
Austin East High ¹	54%	808	631	662	5.0	5.0	-	-	5.0	Austin East High ¹
Bearden High	9%	2,019	1,997	1,996	4.0	4.0	-	-	4.0	Bearden High
Carter High	20%	784	750	790	3.0	3.0	-	-	3.0	Carter High
Central High	26%	1,324	1,276	1,334	4.0	4.0	-	-	4.0	Central High
Farragut High	3%	2,051	2,054	2,132	4.0	4.0	-	-	4.0	Farragut High
Fulton High	45%	970	898	885	4.0	4.0	-	-	4.0	Fulton High
Gibbs High	15%	1,094	1,058	1,098	3.0	3.0	-	-	3.0	Gibbs High
Halls High	13%	1,258	1,221	1,242	3.0	3.0	-	-	3.0	Halls High
Hardin Valley Academy	8%	2,097	2,045	2,158	4.0	4.0	-	-	4.0	Hardin Valley Academy
Karns High	16%	1,456	1,379	1,447	3.0	3.0	-	-	3.0	Karns High
Powell High	19%	1,363	1,287	1,345	3.0	3.0	-	-	3.0	Powell High
South-Doyle High	33%	1,028	1,007	1,010	4.0	4.0	-	-	4.0	South-Doyle High
West High	19%	1,518	1,505	1,523	3.0	4.0	1.0	1.0	4.0	West High
Career Magnet Academy	23%	294	250	304	-	-	-	-	-	Career Magnet Academy
Kelley Volunteer Academy	24%	-	75	-	-	-	-	-	-	Kelley Volunteer Academy
L & N STEM Academy	6%	616	574	616	2.0	2.0	-	-	2.0	L & N STEM Academy
Byington Solway		-	-	-	-	-	-	-	-	Byington Solway
Totals:		18,680	18,007	18,542	49.0	50.0	1.0	1.0	50.0	

FY23 Assistant Principal Ratio	
ADM	FTE
< 400	0
>= 400 < 500	1
> 500 <= 650	2
> 650 <= 1500	3
> 1500	4
Zoned Schools > 25% At-Risk +1.0	
Schools will be held harmless for one year if "at-risk" factor drops.	

FY23 Notes
1) Austin East allocated additional 1.0 FTE for Admin restructure

FY 2023 KCS High School Counselor Allocations

School Name	At-Risk %	ADM Comparison			Initial Allocations and Adjustments			FY23 Final Positions		
		Current Year Proj Enrollment	Current Year Students	Next Year Projected Enrollment	Current Year Counselor	FY23 Counselor Positions Earned	Initial Gain/Loss	Final Gain/Loss	Positions Earned	
Austin East High	54%	808	631	662	3.0	3.0	-	-	3.0	Austin East High
Bearden High	9%	2,019	1,997	1,996	6.0	6.0	-	-	6.0	Bearden High
Carter High	20%	784	750	790	3.0	3.0	-	-	3.0	Carter High
Central High	26%	1,324	1,276	1,334	4.0	4.0	-	-	4.0	Central High
Farragut High	3%	2,051	2,054	2,132	6.0	6.0	-	-	6.0	Farragut High
Fulton High ¹	45%	970	898	885	4.0	3.0	(1.0)	-	4.0	Fulton High
Gibbs High	15%	1,094	1,058	1,098	4.0	4.0	-	-	4.0	Gibbs High
Halls High	13%	1,258	1,221	1,242	4.0	4.0	-	-	4.0	Halls High
Hardin Valley Academy	8%	2,097	2,045	2,158	6.0	6.0	-	-	6.0	Hardin Valley Academy
Karns High	16%	1,456	1,379	1,447	5.0	5.0	-	-	5.0	Karns High
Powell High	19%	1,363	1,287	1,345	4.0	4.0	-	-	4.0	Powell High
South-Doyle High	33%	1,028	1,007	1,010	3.0	3.0	-	-	3.0	South-Doyle High
West High	19%	1,518	1,505	1,523	5.0	5.0	-	-	5.0	West High
Career Magnet Academy	23%	294	250	304	1.0	1.0	-	-	1.0	Career Magnet Academy
Kelley Volunteer Academy	24%		75	-	1.0	1.0	-	-	1.0	Kelley Volunteer Academy
L & N STEM Academy	6%	616	574	616	2.0	2.0	-	-	2.0	L & N STEM Academy
Byington Solway					-	-	-	-	-	Byington Solway
Totals:		18,680	18,007	18,542	61.0	60.0	(1.0)	-	61.0	

FY23 School Counselor Ratio	
AT RISK%	Ratio
< 45%	360:1
>= 45%	300:1
* Minimum of 3 at each "zoned" school	
Non-traditional schools = 500 ADM, min of 2	

FY23 Notes
1) Fulton held harmless due to Year 1 of projected reduction

Knox County Schools
 Finance Department
 FY 2023 Distribution of FTE by Position and Area

Position Description	FY 2022 Memo		Percent of Total	FY 2023	FY 2023					
	BEP Formula	FY2022			Student Instruction	School Management and Staff	Student Support Services	Instructional Support	Facilities Operation and Maintenance	Administration
Teachers	3,418.3	3,997.9	58.3%	4,078.9	4,069.9	-	9.0	-	-	-
Educational Assistants	490.3	605.7	9.6%	668.7	658.7	-	10.0	-	-	-
Speech Pathologists	-	64.4	1.0%	66.4	66.4	-	-	-	-	-
ROTC Instructors	-	18.0	0.3%	18.0	18.0	-	-	-	-	-
Medical and Health Services Personnel	19.9	164.5	2.4%	170.5	19.5	-	82.0	69.0	-	-
Homebound Teachers	-	5.0	0.1%	5.0	5.0	-	-	-	-	-
Principals	80.5	86.8	1.3%	89.75	-	89.8	-	-	-	-
Assistant Principals	55.9	140.5	2.2%	152.5	-	152.5	-	-	-	-
Administrative Assistants	-	4.0	0.3%	21.0	-	21.0	-	-	-	-
Guidance Counselors	140.7	153.4	2.3%	163.3	-	161.3	-	2.0	-	-
Librarians	92.5	85.0	1.2%	86.5	-	86.5	-	-	-	-
School Secretaries and Bookkeepers	162.3	251.8	3.6%	251.6	-	251.60	-	-	-	-
Social Workers	29.8	49.5	0.8%	56.5	-	1.0	41.5	14.0	-	-
Psychologists	23.8	41.0	0.6%	41.0	-	-	21.0	20.0	-	-
Instructional Support Personnel	21.7	103.7	1.3%	94.00	12.0	-	-	82.0	-	-
Information Technology Personnel	10.3	69.0	1.1%	74.0	-	-	-	8.0	66.0	-
Custodial Personnel	298.9	383.7	5.5%	383.7	-	-	-	-	383.7	-
Maintenance Personnel	-	158.0	2.2%	157.0	-	-	-	-	157.0	-
Security	-	116.0	2.0%	139.0	-	-	-	-	139.0	-
Board of Education Members	-	9.0	0.1%	9.0	-	-	-	-	-	9.0
Superintendent	1.0	1.0	0.0%	1.0	-	-	-	-	-	1.0
Assistant Superintendent	-	1.0	0.0%	1.0	-	-	-	-	-	1.0
Directors and Supervisors	95.5	80.1	1.2%	84.1	-	1.5	6.4	31.2	21.0	24.0
Clerical Personnel	60.6	95.0	1.4%	95.0	2.0	3.0	6.0	25.0	17.0	42.0
Board Secretary	-	1.0	0.0%	1.0	-	-	-	-	-	1.0
Accountants	-	1.8	0.1%	5.8	-	-	-	-	-	5.8
Other Full-Time Regular Personnel	-	54.5	1.2%	86.50	14.5	2.0	21.0	17.0	15.0	17.0
Totals	5,002.0	6,741.2		7,000.8	4,866.0	770.2	196.9	268.2	798.7	100.8
				Percentage of Total	70%	11%	3%	4%	11%	1%

NOTE: Under the FY 2022 Memo BEP Formula heading above are listed the FTE found in the 2022 July BEP Allocation calculation for Knox County. Some BEP allocations are based on cost formulas that do not involve an FTE calculation, for example Maintenance which is based on square footage.

NOTE: Educational Assistants highlighted in green are funded at an average salary of \$25,000 and KCS receives 65.8% of this amount. The categories highlighted in blue are funded at an average salary of \$50,283 and KCS receives 61.0% of this amount.