



FY 2024 General Purpose Budget Knox County Schools

KCS | KNOX COUNTY SCHOOLS

Fiscal Year ending June 30, 2024

Dr. Jon Rysewyk
Superintendent

knoxschools.org/budget



Board of Education

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Mission Statement

To provide excellent and accessible learning opportunities that empower all students to realize their fullest potential.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024
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MEMORANDUM

TO: Chair and Members
Knox County Board of Education

FROM: Dr. Jon Rysewyk
Superintendent

DATE: April 19, 2023

RE: Fiscal Year 2024 General Purpose Budget Recommendation

Attached please find my recommendation for Knox County Schools Fiscal Year 2024 (FY24) General Purpose Fund budget of \$668,300,000, an increase of \$76.8 million (13%) over the current FY23 budget. Over 90% of this increase relates to school-based investments, with the remainder allocated to district-wide needs. I believe this budget reflects our unwavering commitment toward achieving the district's four core priorities.

You will notice this is an increase of \$12.8 million above our initial revenue projection of \$655.5 million. This adjustment was made in response to recent TISA information we received from the State. Although this information did not include an official estimate, the Finance team was able to calculate the prospective \$12.8 million increase based on what we received. My recommendation is to add these additional resources toward our proposed one-time capital investment (from \$11.3 million originally to \$23.8 million). Doing so will provide greater flexibility in creating budgetary capacity to address potential funding sustainability challenges over the next several years (e.g. limited TISA growth models, loss of ESSER funding, uncertain economy, etc.).

I am pleased to share that the Finance team engaged more than 2,200 stakeholders in the development of this budget proposal. Last fall, the team formed a staffing committee comprised of regional directors, supervisors, and principal representatives from all grade bands to provide insight into the staffing needs within our schools. Families, students, community members, and staff also provided valuable input through the budget survey conducted in February, and we received additional feedback in the spring from focus group sessions with our Regional Teacher and Family Councils. In short, I believe this has been our most collaborative budget process ever.

Below is a summary of the major revenue components:

FY24 Forecasted Revenues – Projected Net Increase of \$76.8 million

2023 Budgeted Revenue	\$591.5
State	62.2
Local Taxes	11.4
All Other Net Increases	<u>3.2</u>
2024 Budgeted Revenue	<u><u>\$668.3</u></u>

The majority of the revenue increase results from the State’s new education funding model. Although this is a significant revenue boost in year one of TISA, we must be cautious to not over-commit these dollars given the less than ideal preliminary growth models that have been shared by the State. The expiration of ESSER dollars scheduled for September 2024 further underscores the need to judiciously explore strategic options to generate revenue capacity for future budgets.

Local tax revenue, the next largest area of increase, consists primarily of natural growth in sales tax and property tax collections. For the third year in a row, sales tax revenue continues to exceed expectations. While we are continuing to reflect some budgetary growth in this area, restrained budgeting over the last several years has allowed us to significantly bolster our financial reserves during uncertain economic times, and I believe it is still financially prudent to continue utilizing this same approach.

The remainder of the revenue increase relates primarily to federal indirect costs allowable under the ESSER grant.

Below is a summary of increases to major budgeted areas:

FY24 Expenditure Budget – Projected Net Increase of \$76.8 million

2023 Expenditure Budget	\$591.5
Priority-based Initiatives	36.2
Capital Investment	23.8
School-based Staffing	7.3
Maintenance, Operations, and Other	6.8
Fixed Increases	<u>2.7</u>
2024 Budgeted Expenditures	<u><u>\$668.3</u></u>

A synopsis of the major components for these areas are listed below:

Priority-based Initiatives - \$36.2m

Excellence in Foundation Skills - \$0.6m

This area primarily reflects additional investments for professional development, instructional equipment, school supplies, school allocations, and educational materials for the start-up of the new Mill Creek Elementary. It should be noted that a significant number of initiatives within this priority (e.g. tutors, benchmark assessments, math curriculum, etc.) are funded from ESSER 3.0 dollars.

Great Educators in Every School - \$30.7m

For the third year in a row, the proposed budget includes a 4% increase to the base salary schedules of both certified and classified employees. An additional 8% increase (i.e. 12% total) would be provided to custodians, educational assistants, and school clerical positions, areas in which we continue to experience staffing challenges. In reviewing salary schedules of neighboring districts, we believe this increase will position us to offer more competitive wages. We are presently conducting a salary study and the results should provide us with more clarity as we enter the FY2025 budget process next year. Also included in this category are step raises for eligible employees and a budgetary increase to address inflationary costs to medical insurance premiums.

In addition to these investments, we are proposing targeted staff supports for schools in Region 5. Through the Region 5 strategic planning process, it has become evident that the schools in this region are struggling to close persistent achievement gaps while navigating some of the highest teacher turnover rates in the district. The addition of increased investments in this region would provide for more consistent and aligned professional development aimed at building school culture and increasing academic achievement.

Career Empowerment - \$0.2m

Additional investments within this priority consist of allocations and professional development for advanced academics programming. A number of college and career exposure opportunities, resources, and supports are also funded through ESSER 3.0 dollars in the form of college and career counselors, high school academy coaches, facility redesigns, and equipment for work-based learning opportunities.

Success for all Students – \$4.7m

Principals have been clear about the need to invest in more behavioral and academic supports. This budget reflects additional counselors, psychologists, interventionists, speech pathologists, and social worker positions, as well as a significant investment for intervention materials and software. We are also adding teaching positions and other supports to expand preschool opportunities, and adding two additional positions to each of the following schools: Richard Yoakley, KAEC, and Ridgedale.

Capital Investment - \$23.8m

As you are aware, our operating budget subsidizes roughly \$18 million of annual principal and interest costs stemming from capital improvement plan projects. Budgeting a portion of operating revenue to alleviate debt levels would create the capacity to redirect those same recurring dollars toward core priorities in future budgets. For the upcoming year, the district was scheduled to incur an additional \$2 million of annual debt requirements associated with our energy management initiatives. Directing \$23.8 million to this project will allow us to avoid issuing bonds and save the district an estimated \$14 million in interest charges over a 20-year period.

School-Based Staffing - \$7.3m

Mill Creek Elementary - \$2.1m

This amount includes the cost for teachers and support personnel (34 positions total) needed to open the new Mill Creek Elementary school. As you know, year one will include grades K-2. Preschool, and grades 3-5 are scheduled to open in fiscal year 2025.

Staffing Allocations - \$1.8m

We will be adding a net of 18 teaching positions (16 elementary, 2 middle), five assistant administrators, and a middle school counselor as part of our staffing allocation process.

Intervention Pilot Program - \$1.5m

Twenty interventionist positions (10 behavioral and 10 academic) will be added as part of a pilot program focused on elementary and middle school support. One elementary school and one middle school from each region have been identified to participate in this pilot initiative. As mentioned earlier, principals have consistently stressed the need for more behavioral support. This also became a major area of focus during our staffing committee meetings.

Unanticipated FY23 Expenditures - \$1.9m:

During the current fiscal year, we added a number of critically needed school-level positions that were unbudgeted. These primarily included additional special education teachers and educational assistants, additional teaching positions at our alternative schools, and ELL assistants. These costs will need to be programmed into the upcoming budget.

Maintenance, Operations, and Other - \$6.8m

Playgrounds - \$0.5m

This proposal includes an additional investment of \$500,00 to address playground upkeep and maintenance, as well as funds for project start-ups.

Maintenance and Other - \$6.3m

The majority of this area addresses inflationary cost increases for building upkeep, maintenance contracts, supplies, and equipment. We are also adding an inflationary adjustment for student transportation contracts with bus owners, and modest investments in transportation equipment, security, IT, and communications.

Fixed Increases - \$2.7m

The majority of this amount is attributed to increases in the district's proportional share required for trustee commissions, higher costs for internet connectivity, and an increase in pass-through dollars to Emerald Academy resulting from the State's new funding model.

Thank you for your consideration of this budget recommendation.

Cc: KCS District Leadership Team

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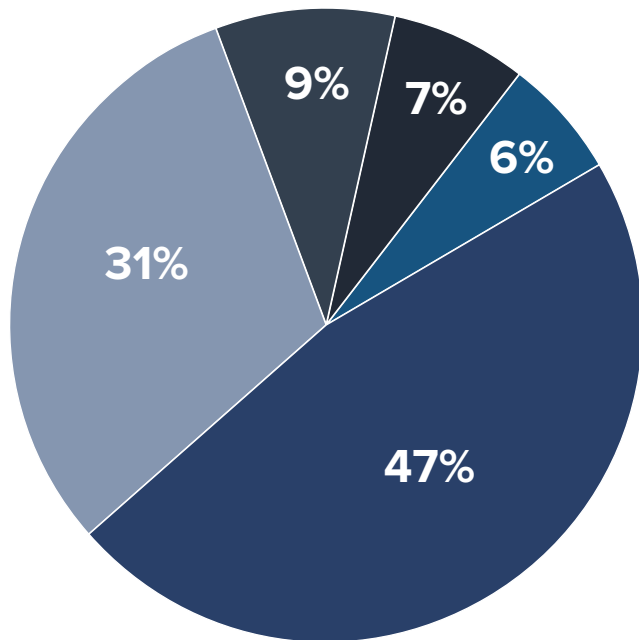
BUDGET NEED TO KNOW

QUESTIONS? Email budget@knoxschools.org



KCS Proposed FY24 Budget At a Glance

- Total budget for Fiscal Year 2023-2024 \$668,300,000
- High-quality instructional materials and tutors and interventionists - **\$647,900**
- Salary and benefits along with recruitment and retention efforts - **\$31,000,000**
- College and career exposure opportunities and advanced academics - **\$167,500**
- Expanded Pre-K opportunities and increased behavioral and mental health supports - **\$4,700,000**
- Improvements to existing facilities and expansion to address population growth - **\$23,800,000**



FY24 PROPOSED EXPENDITURES

Priority-Based Initiatives	\$36.2m
Capital Improvements	\$23.8m
Maintenance, IT, Transportation	\$6.7m
Staffing Allocations	\$5.4m
Other	\$4.7m

PRIORITY SPOTLIGHTS

INVEST IN STAFF

Salary and Benefits, Recruitment and Retention Efforts

- **\$16.8m** for **4%** base salary increases for all certified and classified staff
- **\$3.5m** for additional **8%** (total **12%**) base salary increases for all custodians, school clerical, educational assistants, and food service**
- **\$3.5m** to cover inflationary increases to medical insurance premiums
- **\$1.3m** to provide targeted staff support for Region 5 schools

INVEST IN STUDENTS

Expanded Pre-K | Behavioral and mental health supports

- **6 new** FTEs: Richard Yoakley, KAEC, and Ridgedale
- **18 new** Pre-K positions
- **20 new** FTE interventionists (10 behavioral, 10 academic) for staffing pilot - 2 schools per region*
- **9.5 new** school-based support positions (i.e., elementary counselors, psychologists, etc.)
- **1.0 new** ELL Family & Community Liaison



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STAKEHOLDER SUMMARY

QUESTIONS? Email budget@knoxschools.org

EXCELLENCE IN FOUNDATIONAL SKILLS

Invest in **Instruction**: High-quality instructional materials | Tutors and Interventionist

71.83% of survey respondents rated high-quality instructional materials as *highly important*

GREAT EDUCATORS IN EVERY SCHOOL

Invest in **Staff**: Salary and benefits | Recruitment and Retention Efforts

Highest rated funding priority; **81.81%** of survey respondents rated **increased pay and benefits for certified staff** as *highly important*; **76.90%** of respondents rated *highly important* for classified staff

CAREER EMPOWERMENT & PREPARATION

Invest in **the Future**: College and Career Exposure Opportunities | Advanced Academics

60.47% of survey respondents rated **college and career exposure opportunities** as *highly important*

Focus Groups expressed the need for more consistent **advanced academics offerings** across the district

More than any other stakeholder group, **Parents** expressed an interest in funding **college and career readiness in middle and high school**

SUCCESS FOR EVERY STUDENT

Invest in **Students**: Expanded Pre-K Opportunities | Increased Behavioral & Mental Health Supports

69.13% of survey respondents rated investing in **behavioral support personnel** as *highly important*; **Staffing Committee** and **Focus Groups** added that, with additional behavior support, teachers could “*move mountains*”

Focus Groups elevated the need for **more pre-k offerings** to better prepare students for kindergarten

Focus Groups identified **increased mental health supports for students** as a *high priority*

CAPITAL IMPROVEMENTS

Invest in **Schools**: Improvements to Existing Facilities | Expansion to Address Population Growth

62.21% of survey respondents rated **renovations and improvements to existing facilities** as *highly important*

61.59% rated **expansion of existing facilities** as *highly important*; **58.25%** rated the **establishment of new facilities** as *highly important*

Parents and **Staff** elevated **improvements to existing facilities** (paving, HVAC, etc.) as a *high priority*

Knox County Schools
General Purpose Fund Revenue Forecast for Fiscal Year 2024
as of April 27, 2023

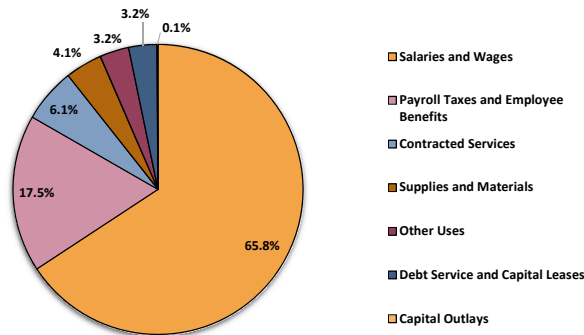
	FY 2021		FY 2022		Adopted Budget		Projected	
	Budget	Actual	Budget	Actual	FY 2023	+ / -	FY 2024	
State of Tennessee								
State funds allocated to Knox County Schools (KCS) under the Tennessee Investment in Student Achievement represent the largest single line item source of revenue in the district's General Purpose Fund budget. Tennessee's TISA 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 TISA money appropriated by the state. Included below is an estimate of the increase that KCS will receive in FY 2024 based on Governor Lee's proposed FY24 budget and ongoing monitoring of current local revenue collections.								
Tennessee Investment in Student Achievement (formerly BEP)								
January Revised BEP Amount							721,000	
Projected TISA Estimate							60,608,830	
Total Tennessee Investment in Student Achievement	\$ 236,087,000	\$ 236,529,378	\$ 242,808,000	\$ 243,215,659	\$ 250,576,000	\$ 61,329,830	\$ 311,905,830	
<i>Percent of the Total</i>	<i>46.49%</i>	<i>43.35%</i>	<i>44.80%</i>	<i>41.61%</i>	<i>42.36%</i>		<i>46.67%</i>	
Other State Sources								
Driver Education	\$ 116,000	\$ 48,797	\$ 75,000	\$ 74,552	\$ 75,000	\$ -	\$ 75,000	
Career Ladder Program	900,000	597,299	500,000	517,308	500,000	-	500,000	
Mixed Drink Tax	2,500,000	2,358,963	2,500,000	3,799,580	2,500,000	1,000,000	3,500,000	
Medicaid Reimbursements	100,000	170,693	100,000	166,700	100,000	-	100,000	
Other Unspecified State	-	2,563,640	-	-	-	-	-	
Total Other State Sources	\$ 3,616,000	\$ 5,739,392	\$ 3,175,000	\$ 4,558,140	3,175,000	1,000,000	4,175,000	
<i>Percent of the Total</i>	<i>0.71%</i>	<i>1.05%</i>	<i>0.59%</i>	<i>0.78%</i>	<i>0.54%</i>		<i>0.62%</i>	
Total State of Tennessee	\$ 239,703,000	\$ 242,268,770	\$ 245,983,000	\$ 247,773,799	\$ 253,751,000	\$ 62,329,830	\$ 316,080,830	
<i>Percent of the Total</i>	<i>47.20%</i>	<i>44.41%</i>	<i>45.38%</i>	<i>42.39%</i>	<i>42.90%</i>		<i>47.30%</i>	
Knox County Taxes and Fees								
The two principal sources of local funding for K-12 public education in Knox County are the Local Option Sales Tax and Real and Personal Property Taxes. 72.2% of the 2.25% Local Option Sales Tax collected in the City of Knoxville and the County proper is allocated to the KCS General Purpose Fund, while 50.0% of the 2.25% Local Option Sales Tax collected in the City of Farragut is allocated to the fund. Of the \$2.12 county property tax rate, \$0.80 or 37.74% is allocated to the KCS General Purpose Fund.								
Local Option Sales Tax								
Sales Tax	\$ 152,776,000	\$ 186,667,677	\$ 176,943,000	\$ 215,187,184	\$ 217,318,000	\$ 8,369,930	\$ 225,687,930	
Sales Tax - Telecomm	-	-	-	-	-	-	-	
Sales Tax - Partnership	49,000	49,190	49,000	49,983	49,000	-	49,000	
Total Local Option Sales Tax	\$ 152,825,000	\$ 186,716,867	\$ 176,992,000	\$ 215,237,167	\$ 217,367,000	\$ 8,369,930	\$ 225,736,930	
<i>Percent of the Total</i>	<i>30.09%</i>	<i>34.22%</i>	<i>32.66%</i>	<i>36.83%</i>	<i>36.75%</i>		<i>33.78%</i>	
Property Taxes								
Current Property Taxes	\$ 101,920,000	\$ 104,502,224	\$ 104,700,400	\$ 106,553,159	\$ 107,360,000	\$ 4,261,240	\$ 111,621,240	
Tax Increment Financing and OTAs	(800,000)	(1,497,700)	(800,000)	(1,077,706)	(1,350,000)	-	(1,350,000)	
Delinquent Property Taxes	1,050,000	1,084,581	1,050,000	1,305,225	1,050,000	-	1,050,000	
Clerk and Master Delinquent Collections	1,500,000	1,306,300	1,200,000	831,051	1,200,000	(300,000)	900,000	
Taxpayer Interest and Penalty	900,000	757,929	800,000	807,031	800,000	50,000	850,000	
Total Property Taxes	\$ 104,570,000	\$ 106,153,334	\$ 106,950,400	\$ 108,418,760	\$ 109,060,000	\$ 4,011,240	\$ 113,071,240	
<i>Percent of the Total</i>	<i>20.59%</i>	<i>19.46%</i>	<i>19.73%</i>	<i>18.55%</i>	<i>18.44%</i>		<i>16.92%</i>	
Other Local Taxes and Fees								
Wheel Tax	\$ 1,775,000	\$ 1,790,760	\$ 1,750,000	\$ 1,808,993	\$ 1,750,000	\$ (850,000)	\$ 900,000	
Litigation Tax	900,000	673,680	900,000	709,767	900,000	(150,000)	750,000	
Licenses and Permits	35,000	34,999	36,000	37,427	36,000	-	36,000	
Total Knox County Taxes and Fees	\$ 260,105,000	\$ 295,369,640	\$ 286,628,400	\$ 326,212,114	\$ 329,113,000	\$ 11,381,170	\$ 340,494,170	
<i>Percent of the Total</i>	<i>51.22%</i>	<i>54.14%</i>	<i>52.88%</i>	<i>55.81%</i>	<i>55.64%</i>		<i>50.95%</i>	
Other Sources								
Current Charges								
Receipts from Individual Schools	\$ 125,000	\$ 95,035	\$ -	\$ 161,510	\$ -	\$ -	\$ -	
Additional Attorney Fees	300,000	365,012	275,000	316,681	275,000	-	275,000	
Leases and Rentals	500,000	424,107	500,000	508,551	500,000	-	500,000	
Miscellaneous Items	835,000	1,919,969	421,100	1,151,802	471,100	(171,100)	300,000	
Total Other Charges	\$ 1,760,000	\$ 2,804,123	\$ 1,196,100	\$ 2,138,544	\$ 1,246,100	\$ (171,100)	\$ 1,075,000	
Reimbursements and Operating Transfers								
School Nutrition Fund	\$ 1,640,000	\$ -	\$ -	\$ -	\$ 1,500,000	\$ (450,000)	\$ 1,050,000	
Indirect Costs Federal Fund	2,087,000	2,651,114	5,200,000	5,345,628	5,200,000	3,800,000	9,000,000	
Federal ROTC Salaries Reimbursement	600,000	544,015	600,000	619,968	600,000	-	600,000	
Transfers from School General Project Fund	-	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	-	-	-	
Literacy Initiative	750,000	750,000	750,000	750,000	-	-	-	
Elevate Program	-	-	89,900	89,900	-	-	-	
Total Reimbursements and Operating Transfers	\$ 6,259,000	\$ 5,142,913	\$ 8,192,500	\$ 8,358,096	\$ 7,389,900	\$ 3,260,100	\$ 10,650,000	
Total Other Sources	\$ 8,019,000	\$ 7,947,036	\$ 9,388,600	\$ 10,496,640	\$ 8,636,000	\$ 3,089,000	\$ 11,725,000	
<i>Percent of the Total</i>	<i>1.58%</i>	<i>1.46%</i>	<i>1.73%</i>	<i>1.80%</i>	<i>1.46%</i>		<i>1.75%</i>	
Total General Purpose Fund Revenues	\$ 507,827,000	\$ 545,585,446	\$ 542,000,000	\$ 584,482,553	\$ 591,500,000	\$ 76,800,000	\$ 668,300,000	
<i>Percent Increase</i>	<i>0.2%</i>		<i>6.7%</i>		<i>9.1%</i>		<i>13.0%</i>	

**Knox County Schools
General Purpose School Fund
Operating Budget
Fiscal Year 2024**

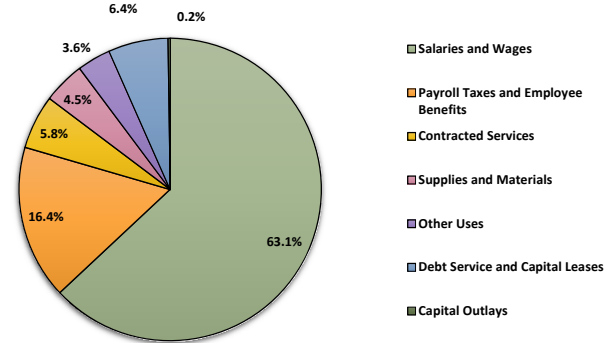
Major Categories of Spending

	FY 2023 Approved Budget		YOY Increase (Decrease)		FY 2024 Recommended Budget		NOTES
	\$	%	\$	%	\$	%	
Salaries and Wages	\$ 388,968,793	65.8%	\$ 32,398,434	8.3%	\$ 421,367,227	63.1%	1
Payroll Taxes and Employee Benefits	103,789,326	17.5%	6,104,027	5.9%	109,893,353	16.4%	2
Contracted Services	35,904,728	6.1%	2,795,080	7.8%	38,699,808	5.8%	3
Supplies and Materials	24,362,772	4.1%	5,614,750	23.0%	29,977,522	4.5%	4
Other Uses	19,111,261	3.2%	4,960,379	26.0%	24,071,640	3.6%	5
Debt Service and Capital Leases	18,648,870	3.2%	24,116,130	129.3%	42,765,000	6.4%	6
Capital Outlays	714,250	0.1%	811,200	113.6%	1,525,450	0.2%	7
Adopted Total	\$ 591,500,000	100.0%	\$ 76,800,000	13.0%	\$ 668,300,000	100.0%	

FY 2023 Approved Budget



FY 2024 Recommended Budget



SIGNIFICANT COMPONENT CHANGES TO THE MAJOR CATEGORIES OF SPENDING

- Note 1:** Step increase for all eligible employees; **4%** increase to all base salary schedules; Additional **8%** increase to Custodial, Educational Assistant, and School Clerical base salary schedules; New positions from unbudgeted additions, staffing allocation process, Mill Creek Elementary opening, and priority initiatives
- Note 2:** Approximate **8%** increase to the employer-funded portion of Health Insurance due to increase in employees covered and amount KCS covers; Increase for new/current classified employees migration to TCRS from Local Retirement; Increase to Actuarially Determined Contribution for all closed retirement
- Note 3:** Increase for internet connectivity due to change in eRate reimbursement from 80% to 60%; Increases for software across several programs
- Note 4:** Increase in Operations budget for cleaning supplies & electricity; Absorption of items in Maintenance budget for items previously budgeted in Capital Budget; Start-up educational materials for Mill Creek Elementary; Supplies for Transportation (radios, cameras, etc.)
- Note 5:** Additional pass-through amount for Emerald Charter School based on TISA formula; Absorption of Safe Schools & Coordinated School Health grants into General Purpose budget; Trustees Commission increase; Playground project seed money
- Note 6:** Strategic investment of one-time funds in capital projects
- Note 7:** Maintenance Department vehicle replacements: Three trucks, two dump trucks, one mowing crew truck; One box truck for Information Technology

Knox County Schools
General Purpose School Fund Operating Budget
Projected Expenditure Increases and (Decreases) for Fiscal Year 2024
a/o April 27, 2023

FY23 BOE-Approved Expenditure Budget				\$591,500,000	Per-Pupil Amount \$ 10,137
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Category	Explanation of Request	+ / -	Subtotals	Totals	Category/% of Total
<u>Unbudgeted items from FY23 (Appendix A)</u>					
Unbudgeted, recurring FTEs and other expenses added during current fiscal year	27.25 School-Based FTEs	\$ 1,867,725	\$ 1,867,725	\$ 1,867,725	Unbudgeted 2%
<u>Staffing Allocation Process (Appendix B)</u>					
Mill Creek Elementary impact:					
Based on projected ADM for grades K - 2	18.5 FTEs thru staffing process	1,278,300			
Based on SPED Classrooms, Other required resources	16.0 FTEs SPED & Other	845,100	2,123,400		
Other Staffing Allocations impact:					
Allocated FTEs	24.1 FTEs based on projected ADM for '23-24 school year	1,833,730			
Pilot Program Allocations:	20.0 FTEs for Behavioral and RTI resources	1,446,000	3,279,730	5,403,130	Staffing Allocations 7%
<u>Fixed Increases (Decreases)/Budgetary True-Ups</u>					
Emerald Charter School	TISA-related per-pupil funding increase	2,500,000			
District-Wide Admin Services	Bookkeeping & Munis Software	241,000			
	Graduation services, materials & supplies	40,000			
	Internet Connectivity & Cyber Security (eRate drop from 80% to 60%)	1,590,000			
Other items	Trustee's Commission; Increase in Bus Aides; Debt Service	1,081,000			
Coordinated School Health & Safe Schools Grant	Funding now part of TISA instead of separate state grant	1,100,000			
Project Grad	Funding provided by Knoxville Education Foundation	(700,000)			
TCRS	Legacy rate decrease from 8.69% to 6.81%	(3,200,000)	2,652,000	2,652,000	Fixed Increases 3%
<u>Priority-Based Initiatives</u>					
I. Excellence in Foundational Skills*					
High Quality Materials & Professional Development					
Educational Materials	Mill Creek start-up collections & software licensing for new schools	353,400			
	Instruments for Elementary Schools	54,000			
Academic Supports	Supplies for Summer Learning Camp, PreK; Software	83,300			
Allocations to Schools	Dollars sent directly to schools for purchase of HQIM	78,700			
Professional Development	Materials/Supplies for training staff	67,500			
		11,000	647,900	647,900	Excellence in Foundational Skills 1%
Reading & Underperforming Schools	Office Supplies & PD items				
II. Great Educators in Every School					
Wage & Salary Schedule Adjustments:					
Base salary schedules	4% increase to base salary schedules, certified & classified	16,800,000			
Targeted base salary schedules	Additional 8% increase for Custodial, Ed. Asst., & School Clerical (12% total)	3,200,000			
Step Increases	Step increase for all eligible employees	4,500,000			
Athletics Supplement Schedules	4% increase to Band & Athletic supplement base	80,000	24,580,000		
Benefit-Related Adjustments:					
Medical Insurance	Inflationary increases (more FTEs covered; larger share covered by KCS)	3,500,000			
TCRS	Extension of TCRS Hybrid Plan to classified employees	740,000			
Closed Retirement Plans	Increase in ADC for all Closed Retirement Plans	400,000	4,640,000		
Hard-To-Staff Enhancements:					
Region Five Initiative	Staff support for Region Five schools	1,285,600			

Category	Explanation of Request	+ / -	Subtotals	Totals	Category/% of Total
Supplement/Bonus	Increase to Hard-To-Staff & SPED initiative	190,000	1,475,600	30,695,600	Great Educators 40%
III. Career Empowerment*					
College & Career Readiness	Allocations & Professional Development for Advanced Placement programming	167,500	167,500	167,500	Career Empowerment 0.2%
IV. Success for All Students					
School-Based Support Positions					
School Support	6.0 new FTE (2.0 FTE per Alternative School)	433,800			
Pre-K Support	3.0 new FTE (SPED Pre-K Supervisor, Pre-K Principal, Clerical), 1.0 repurpose	336,000			
School Counselors	3.0 new FTE, Elementary School Counselors	238,500			
School Psychologists	2.0 new positions	181,200			
Interventionists	2.0 new positions for RTI ² (absorbed from grant funding)	180,200			
Speech Pathologists	2.0 new FTE	170,000			
Social Workers	2.0 new FTE, Homeless Coordinator & Juvenile Detention Center Teacher	140,100			
S-Team Facilitator	1.0 new FTE	90,100			
ELL Family & Community Liaison	1.0 new FTE	72,300			
Health Services	0.5 new Dental Asst. position for Community Schools	17,550	1,859,750		
Special Education Instructional Positions					
Pre-K & ChildFind	7.0 new teacher FTEs (5.0 Pre-K, 2.0 ChildFind); 10.0 new Ed. Asst. FTEs	857,100			
Educational Assistants	30.0 FTE absorbed from IDEA budget	1,072,000	1,929,100		
Other					
Intervention Materials	Instructional materials & Digital Doc System for RTI ² Program	856,500			
Position Adjustments	3.0 Facilitators repurposed to Specialists; Interpreter services	56,700	913,200	4,702,050	Success for All Students 6%
Other Initiatives					
Capital Projects	Investments in capital projects	23,765,000	23,765,000		
Maintenance & Operations					
Playgrounds	\$250k for upkeep; \$250k for project start-up	500,000			
Maintenance	Maintenance contracts, building upkeep, & vehicles	3,100,000			
Mowing Crew	4.0 new FTE (3.0 mowers & 1.0 mowing lead)	185,925			
Operations	Waste disposal/Recycling, Building maintenance supplies	1,900,000			
Custodial	1.0 new FTE (Adrian Burnett)	39,100			
Warehouse	Increase for Gasoline	4,200	5,729,225		
Transportation					
Bus Contractors	2% inflationary adjustment	650,000			
Bus Equipment	Cameras, radios, student safety equipment; GPS unit purchases	204,000			
Office Staff	1.0 new FTE, Customer Service Associates (reduce 1/2 of current timecard budget)	-	854,000		
Information Technology	Box truck w/liftgate	80,000			
Security	Repurpose SSO positions for Regional Structure (3.0 Lieutenants/1.0 Sergeant)	68,000			
Facilities	Mileage & office supplies	11,000	159,000		
Communications	3.0 FTE repurposed (2.0 from FT Regular to Supervisor; 1.0 from Clothing Center to Communications Specialist); Timecard needs	100,000			
Research, Evaluation & Assessment	0.5 new FTE, Analyst (moved from Grant funding)	56,800	156,800	30,664,025	Other Uses 40%

* Significant investments currently exist in grant funding through ESSER 3.0 and other grants

Preliminary GP Increase:	76,800,000
FY 2023 Base Expenditure Budget:	591,500,000
Projected FY 2024 Total Expenditures as of 04.27.2023	668,300,000
Projected FY 2024 Revenues:	668,300,000
Projected Surplus (Shortfall)	\$ -

Per-Pupil Amount
\$ 11,399

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

LINE ITEM EXPENDITURES						
		Fiscal Year 2023 Approved	+ / -	Fiscal Year 2024 Recommended	Percentage Change	Per Pupil
	Grand Total	\$ 591,500,000	\$ 76,800,000	\$ 668,300,000	13.0 %	\$ 11,399
Salaries and Wages						
Teachers	511600	\$ 231,429,730	\$ 15,254,990	\$ 246,684,720	6.6 %	\$ 4,208
Educational Assistants	516300	17,193,720	4,131,120	21,324,840	24.0 %	364
Assistant Principals	513900	14,136,750	597,200	14,733,950	4.2 %	251
Custodians	516600	11,165,670	1,772,370	12,938,040	15.9 %	221
Principals	510400	10,060,975	514,025	10,575,000	5.1 %	180
Guidance Counselors	512300	9,765,340	733,700	10,499,040	7.5 %	179
Directors and Supervisors	510500s	9,294,953	689,429	9,984,382	7.4 %	170
Secretaries	516100	7,975,720	1,211,840	9,187,560	15.2 %	157
Maintenance	516700	8,069,800	704,700	8,774,500	8.7 %	150
Medical and Health Services	513100s	7,774,900	740,000	8,514,900	9.5 %	145
Instructional Support Positions	510800	6,796,200	413,600	7,209,800	6.1 %	123
Other Full-Time Regular	518900s	6,196,499	642,403	6,838,902	10.4 %	117
Librarians	512900	5,267,850	384,650	5,652,500	7.3 %	96
Security	516000	5,031,800	305,800	5,337,600	6.1 %	91
Clerical	516200s	5,017,611	288,089	5,305,700	5.7 %	90
Information Technology	512100s	4,840,139	222,206	5,062,344	4.6 %	86
Speech Pathologists	517100	4,448,800	485,540	4,934,340	10.9 %	84
Substitute Teachers	519500	4,495,076	136,800	4,631,876	3.0 %	79
Social Workers	513000	3,836,350	231,650	4,068,000	6.0 %	69
In-Service and Other Supplements	519600	2,488,337	1,106,924	3,595,261	44.5 %	61
Psychologists	512400	2,980,700	334,600	3,315,300	11.2 %	57
Administrative Assistants	513800	1,514,100	551,400	2,065,500	36.4 %	35
Athletic Coach Supplements	514010	1,818,000	80,000	1,898,000	4.4 %	32
Bus Aide Supplements	516400s	991,520	500,000	1,491,520	50.4 %	25
ROTC Instructors	517200	1,348,200	54,000	1,402,200	4.0 %	24
Sick Leave Payout	518000	1,046,103	-	1,046,103	- %	18
Lead Teacher Supplements	511635	967,500	-	967,500	- %	17
New Employee Signing Bonuses	518800	560,000	190,000	750,000	33.9 %	13
Assistant Superintendent	510300s	696,845	24,383	721,229	3.5 %	12
Accountants	511900	462,260	27,840	490,100	6.0 %	8
Homebound Teachers	512800	335,000	25,500	360,500	7.6 %	6
Travel Supplements	514005	183,340	72,175	255,515	39.4 %	4
Superintendent of Schools	510100	250,000	-	250,000	- %	4
Board of Education Members	519100	218,700	9,000	227,700	4.1 %	4
Temporary Employees	516800	175,006	(40,600)	134,406	(23.2) %	2
Secretary to the Board of Education	516110	77,300	3,100	80,400	4.0 %	1
Extended Contracts	512700	58,000	-	58,000	- %	1
		388,968,793	32,398,434	421,367,227	8.3 %	7,187
Payroll Taxes and Employee Benefits						
Medical Insurance Premiums	520700	41,310,012	3,502,535	44,812,547	8.5 %	764
Social Security Taxes	520100	28,705,893	2,896,645	31,602,538	10.1 %	539
State Retirement Contribution	520400	28,800,550	(1,416,013)	27,384,537	(4.9) %	467
Local Retirement Contribution	521100	4,344,439	(323,344)	4,021,095	(7.4) %	69
State Retirement Local	520410	-	1,407,617	1,407,617	- %	24
Life Insurance Premiums	520600	419,940	15,060	435,000	3.6 %	7
Dental Insurance Premiums	520800	208,493	21,526	230,019	10.3 %	4
		103,789,326	6,104,026	109,893,353	5.9 %	1,874

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

LINE ITEM EXPENDITURES							
		Fiscal Year 2023 Approved	+ / -	Fiscal Year 2024 Recommended	Percentage Change	Per Pupil	
	Grand Total	\$ 591,500,000	\$ 76,800,000	\$ 668,300,000	13.0 %	\$ 11,399	
Contracted Services							
	Contracts with Vehicle Owners	535315	21,684,894	650,000	22,334,894	3.0 %	381
	Maintenance Contracts	533400	2,201,718	866,000	3,067,718	39.3 %	52
	Internet Connectivity	535000	1,210,000	1,230,000	2,440,000	101.7 %	42
	Software Licensing and Maintenance	538080	1,671,060	326,390	1,997,450	19.5 %	34
	Equipment - Rent, Repairs, and Maintenance	533600	1,919,590	9,650	1,929,240	0.5 %	33
	Communication and Information Technology	530700	1,625,958	21,510	1,647,468	1.3 %	28
	Evaluation and Testing	532200	896,450	1,350	897,800	0.2 %	15
	Buildings and Grounds - Repairs and Maintenance	533500	787,400	32,600	820,000	4.1 %	14
	Other Professional Services	539900	780,322	8,500	788,822	1.1 %	13
	Waste Disposal and Recycling	535900	516,635	205,000	721,635	39.7 %	12
	Other Miscellaneous Services	539950	293,863	7,900	301,763	2.7 %	5
	Contracts With Private Agencies	531200	280,485	6,815	287,300	2.4 %	5
	Employee Travel	535500	238,155	250	238,405	0.1 %	4
	Rent - Real Estate	535100	196,093	40,600	236,693	20.7 %	4
	Contracts with Other Agencies	530900	901,965	(692,972)	208,993	(76.8) %	4
	Operating Lease Payments	533000	111,000	80,000	191,000	72.1 %	3
	Employee Dues and Memberships	532000	155,438	3,737	159,175	2.4 %	3
	Postage and Freight	534800	102,750	2,500	105,250	2.4 %	2
	Contracts With Parents	531300	55,000	25,000	80,000	45.5 %	1
	Student Tuition	535600	74,769	-	74,769	- %	1
	Legal Services	533100	65,000	-	65,000	- %	1
	Employee Tuition	535520	48,233	-	48,233	- %	1
	Vehicles - Repairs and Maintenance	533800	50,000	(30,000)	20,000	(60.0) %	0.3
	Medical Health Services	534000	19,500	-	19,500	- %	0.3
	Consulting	530800	10,700	-	10,700	- %	0.2
	Advertising	530200	5,750	1,250	7,000	21.7 %	0.1
	Licensing and Related Costs	533300	2,000	(1,000)	1,000	(50.0) %	0.0
		35,904,728	2,795,080	38,699,808	7.8 %	660	
Supplies and Materials							
	Electricity	545250	9,546,237	668,763	10,215,000	7.0 %	174
	Buildings and Grounds - Repairs and Maintenance	541870	2,438,259	2,056,450	4,494,709	84.3 %	77
	Water and Sewer	545280	1,782,580	197,420	1,980,000	11.1 %	34
	Instructional Materials	542950	1,187,119	647,544	1,834,663	54.5 %	31
	Educational Materials	542900	1,034,070	379,345	1,413,415	36.7 %	24
	Allocation to Schools - Administrative	542960	1,209,253	121,613	1,330,866	10.1 %	23
	Allocation to Schools - Fee Waiver	542980	1,199,508	-	1,199,508	- %	20
	Natural Gas	545270	1,114,200	35,800	1,150,000	3.2 %	20
	Allocation to Teachers - BEP	542970	812,277	87,788	900,065	10.8 %	15
	Office and Other Minor Equipment	543500	824,815	52,030	876,845	6.3 %	15
	Heating, Ventilation, and Air Conditioning	541600	475,000	400,000	875,000	84.2 %	15
	Equipment - Repairs and Maintenance	541860	319,750	203,750	523,500	63.7 %	9
	Grounds Maintenance	542000	150,000	340,000	490,000	226.7 %	8
	Gasoline	545260	290,144	179,116	469,260	61.7 %	8
	Textbooks	544900	433,130	-	433,130	- %	7
	Electrical	546200	275,000	145,000	420,000	52.7 %	7
	Vehicles - Repairs and Maintenance	545300	325,000	35,000	360,000	10.8 %	6
	Plumbing	545400	200,000	40,000	240,000	20.0 %	4
	Library Books and Media	543200	207,540	9,460	217,000	4.6 %	4
	Drugs and Medical	541300	176,125	-	176,125	- %	3

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

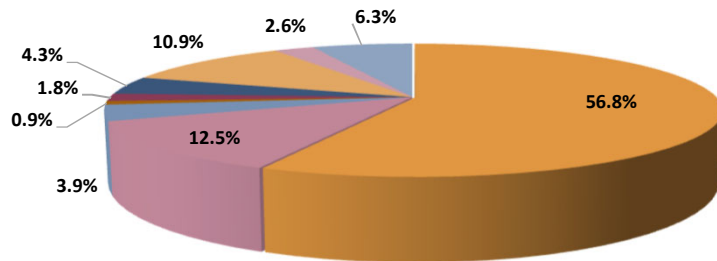
LINE ITEM EXPENDITURES							
		Fiscal Year 2023 Approved	+ / -	Fiscal Year 2024 Recommended	Percentage Change	Per Pupil	
Grand Total		\$ 591,500,000	\$ 76,800,000	\$ 668,300,000	13.0 %	\$ 11,399	
Other	549950	79,722	48,000	127,722	60.2 %	2	
Other Daily Operations	549900	94,560	(2,360)	92,200	(2.5) %	2	
Safety and Law Enforcement	543100	108,532	(40,032)	68,500	(36.9) %	1	
Food	542200	27,687	10,563	38,250	38.2 %	1	
Data Processing Equipment	543550	31,354	-	31,354	- %	1	
Other Fuel	545200	13,510	-	13,510	- %	0.2	
Networking and Information Technology	541100	5,000	-	5,000	- %	0.1	
Periodicals	543700	2,400	(500)	1,900	(20.8) %	0.0	
		24,362,772	5,614,750	29,977,522	23.0 %	511	
Other Uses							
Charter School Funding	558590	4,225,000	2,500,000	6,725,000	59.2 %	115	
Trustee's Commission	552500	4,896,456	229,644	5,126,100	4.7 %	87	
Actuarial Charge - Local Retirement	521109	3,600,000	400,000	4,000,000	11.1 %	68	
Transfers to Local Projects Fund	559146	1,803,561	1,654,000	3,457,561	91.7 %	59	
Insurance Related Expenses	550200	939,000	(8,000)	931,000	(0.9) %	16	
In Service and Staff Development	552400	714,244	189,735	903,979	26.6 %	15	
Workers Compensation Insurance	551300	750,000	-	750,000	- %	13	
Liability Charges	551505	750,000	(40,000)	710,000	(5.3) %	12	
Other	559900	533,000	35,000	568,000	6.6 %	10	
Career Ladder Program	511700	500,000	-	500,000	- %	9	
Space Cost	559100	200,000	-	200,000	- %	3	
Unemployment Compensation	521000	200,000	-	200,000	- %	3	
		19,111,261	4,960,379	24,071,640	26.0 %	411	
Debt Service and Capital Leases							
Transfers to Debt Service Fund and Capital Leases	559040	18,648,870	24,116,130	42,765,000	129.3 %	729	
		18,648,870	24,116,130	42,765,000	129.3 %	729	
Capital Outlays							
Vehicles	571800	250,000	725,000	975,000	290.0 %	17	
Information Technology Equipment	570900	240,250	-	240,250	- %	4	
Machinery, Equipment, and Furniture	571100	135,000	86,200	221,200	63.9 %	4	
Building Improvements	570700	60,000	-	60,000	- %	1	
Building Construction	570600	14,000	-	14,000	- %	0.2	
Regular Education Equipment	572200	10,000	-	10,000	- %	0.2	
Heating and Air Conditioning	571200	5,000	-	5,000	- %	0.1	
		714,250	811,200	1,525,450	113.6 %	26	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

AREAS OF UTILIZATION

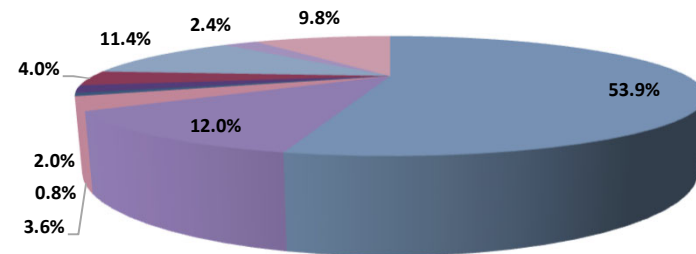
	Fiscal Year 2023 Approved		+ / -		Fiscal Year 2024 Recommended	
	<u>\$ 591,500,000</u>		<u>\$ 76,800,000</u>		<u>\$ 668,300,000</u>	
Areas of Utilization						
Student Instruction	\$ 336,172,146	56.8%	\$ 24,060,217	31.3%	\$ 360,232,363	53.9%
School Management and Student Support Services	73,737,339	12.5%	6,517,562	8.5%	80,254,901	12.0%
Instructional Staff Support	22,929,243	3.9%	1,303,114	1.7%	24,232,357	3.6%
Curricular and Student Body Support	5,185,166	0.9%	417,004	0.5%	5,602,170	0.8%
Major Initiatives	10,812,839	1.8%	2,667,986	3.5%	13,480,825	2.0%
Transportation	25,657,875	4.3%	983,905	1.3%	26,641,780	4.0%
Facilities/Operations	64,406,653	10.9%	12,042,923	15.7%	76,449,576	11.4%
District Offices	15,109,565	2.6%	954,575	1.2%	16,064,141	2.4%
Other	37,489,173	6.3%	27,852,713	36.3%	65,341,887	9.8%

FY 2023 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 2024 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 2024**

AREAS OF UTILIZATION BY PROGRAM

			Fiscal Year 2023 Approved	+ / -	Fiscal Year 2024 Recommended	Percentage Increase (Decrease)
	Grand Totals		\$ 591,500,000	\$ 76,800,000	\$ 668,300,000	13.0 %
Page Number	<u>Student Instruction</u>					
A-1	71100	Regular Education	\$ 250,450,263	\$ 14,381,019	\$ 264,831,282	5.7 %
A-2	71200	Special Education	58,798,316	7,396,222	66,194,538	12.6 %
A-3	71300	Career and Technical Education	13,322,050	845,315	14,167,365	6.3 %
A-4	71150	Alternative Schools	2,468,400	732,461	3,200,860	29.7 %
A-5	71122	Summer Activities	287,163	(1,683)	285,480	(0.6) %
A-6	71144	English Language Learners	10,074,078	678,208	10,752,286	6.7 %
A-7	71160	Kelley Academy	771,878	28,675	800,553	3.7 %
	Sub Total		\$ 336,172,146	\$ 24,060,217	\$ 360,232,363	7.2 %
Page Number	<u>School Management and Student Support Services</u>					
B-1	72410	Office of the Principal - Regular Instruction Schools	\$ 41,053,641	\$ 3,267,787	\$ 44,321,428	8.0 %
B-2	72415	Office of the Principal - Alternative Schools	447,769	27,236	475,005	6.1 %
B-3	72420	Office of the Principal - Special Education Schools	391,036	27,027	418,063	6.9 %
B-4	72460	Office of the Principal - Kelley Academy	429,870	24,401	454,271	5.7 %
B-5	72134	Elementary School Counselors	5,594,712	(389,811)	5,204,901	(7.0) %
B-6	72135	Secondary School Counselors	6,897,513	1,228,567	8,126,080	17.8 %
B-7	72216	Library and Media Services	7,654,318	784,323	8,438,641	10.2 %
B-8	72120	Health Services	5,179,648	765,037	5,944,685	14.8 %
B-9	72110	Social Workers	3,645,289	284,460	3,929,750	7.8 %
B-10	72130	Other Student Support Services	2,443,542	498,534	2,942,076	20.4 %
	Sub Total		\$ 73,737,339	\$ 6,517,562	\$ 80,254,901	8.8 %
Page Number	<u>Instructional Staff Support</u>					
C-1	72210	Regular Education	\$ 6,560,840	\$ 124,778	\$ 6,685,618	1.9 %
C-2	72220	Special Education	9,019,288	(3,048,386)	5,970,902	(33.8) %
C-3	72230	Career and Technical Education	908,677	21,346	930,023	2.3 %
C-4	72215	Alternative Schools	160,711	7,899	168,610	4.9 %
C-5	72244	Region One	423,935	15,058	438,993	3.6 %
C-6	72245	Region Two	412,481	10,898	423,378	2.6 %
C-7	72246	Region Three	369,291	18,655	387,947	5.1 %
C-8	72247	Region Four	380,282	22,921	403,203	6.0 %
C-9	72248	Region Five	340,867	41,657	382,524	12.2 %
C-10	72250	Instructional Technology	711,764	118,745	830,509	16.7 %
C-11	72225	Advanced Academics	1,295,545	99,850	1,395,395	7.7 %
C-12	72399	District-Wide Administrative Support	152,257	(5,807)	146,450	(3.8) %
C-13	72212	System Wide Screening	15,735	2,164,319	2,180,054	13754.8 %
C-14	72213	Section 504	224,351	30,295	254,646	13.5 %

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

AREAS OF UTILIZATION BY PROGRAM

			Fiscal Year 2023 Approved	+ / -	Fiscal Year 2024 Recommended	Percentage Increase (Decrease)
Grand Totals			\$ 591,500,000	\$ 76,800,000	\$ 668,300,000	13.0 %
C-15	72226	Response To Instruction & Intervention (RTI ²)	748,938	1,253,027	2,001,965	167.3 %
C-16	72241	Academic Supports	422,778	228,837	651,615	54.1 %
C-17	72242	College & Career Readiness	473,963	195,346	669,309	41.2 %
C-18	72243	Literacy & Learning	230,727	(435)	230,292	(0.2) %
C-19	72299	Sarah Simpson Professional Development Center	76,813	4,112	80,925	5.4 %
Sub Total			\$ 22,929,243	\$ 1,303,114	\$ 24,232,357	5.7 %
<u>Page Number</u> <u>Curricular and Student Body Support</u>						
D-1	72224	English and Language Arts	\$ 185,536	\$ 12,971	\$ 198,507	7.0 %
D-2	72208	Elementary School Reading	14,000	1,000	15,000	7.1 %
D-3	72223	World Language	292,813	24,360	317,173	8.3 %
D-4	72218	Art	393,679	41,738	435,417	10.6 %
D-5	72202	Music & Performing Arts	330,989	91,295	422,285	27.6 %
D-6	72201	Math	479,613	70,314	549,928	14.7 %
D-7	72204	Science	587,470	45,054	632,525	7.7 %
D-8	72205	Social Studies	229,305	20,765	250,070	9.1 %
D-9	72203	Health and Wellness	221,177	20,014	241,192	9.0 %
D-10	72261	Humanities	4,140	-	4,140	0.0 %
D-11	71400	Athletics	2,446,442	89,493	2,535,935	3.7 %
Sub Total			\$ 5,185,166	\$ 417,004	\$ 5,602,170	8.0 %
<u>Page Number</u> <u>Initiatives</u>						
E-1	72209	School Culture	\$ 3,242,254	\$ 1,581,058	\$ 4,823,313	48.8 %
E-2	71115	Reading and Underperforming Schools Support	3,416,609	1,403,289	4,819,898	41.1 %
E-3	73301	ProjectGRAD	699,777	(699,777)	-	(100.0) %
E-4	72240	Magnet Programs	709,294	27,391	736,686	3.9 %
E-5	73400	Pre - Kindergarten Program	821,000	331,000	1,152,000	40.3 %
E-6	71107	Excellence through Literacy	200,000	16,125	216,125	8.1 %
E-7	73300	Disparities in Education Outcomes	1,723,904	8,899	1,732,803	0.5 %
Sub Total			\$ 10,812,839	\$ 2,667,986	\$ 13,480,825	24.7 %
<u>Page Number</u> <u>Transportation</u>						
F-1	72710	Student Transportation	\$ 25,257,413	\$ 966,323	\$ 26,223,737	3.8 %
F-2	72133	Enrollment and Transfer Office	400,461	17,582	418,043	4.4 %
Sub Total			\$ 25,657,875	\$ 983,905	\$ 26,641,780	3.8 %

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AREAS OF UTILIZATION BY PROGRAM

			Fiscal Year 2023 Approved	+ / -	Fiscal Year 2024 Recommended	Percentage Increase (Decrease)
	Grand Totals		\$ 591,500,000	\$ 76,800,000	\$ 668,300,000	13.0 %
Page Number	Facilities/Operations					
G-1	72610	Operations	\$ 31,639,242	\$ 4,109,017	\$ 35,748,259	13.0 %
G-2	72620	Maintenance	15,326,562	4,505,119	19,831,680	29.4 %
G-3	72255	Information Technology	8,931,296	1,944,387	10,875,683	21.8 %
G-4	72619	Security	7,528,586	1,348,638	8,877,224	17.9 %
G-5	72626	Facilities	384,999	56,550	441,549	14.7 %
G-6	72835	Warehouse and School Mail	595,969	79,212	675,180	13.3 %
	Sub Total		\$ 64,406,653	\$ 12,042,923	\$ 76,449,576	18.7 %
Page Number	District Offices					
H-1	72310	Board of Education	\$ 608,109	\$ 15,916	\$ 624,025	2.6 %
H-2	72320	Office of the Superintendent	481,841	43,019	524,860	8.9 %
H-3	72811	Office of Assistant Superintendent, Academics	562,728	49,582	612,310	8.8 %
H-4	72816	Office of Assistant Superintendent, Business & Talent	244,875	15,818	260,693	6.5 %
H-5	72817	Office of Assistant Superintendent, Operations	754,690	11,221	765,910	1.5 %
H-6	72818	Office of Assistant Superintendent, Strategy	219,840	45,151	264,991	20.5 %
H-7	72819	Office of Assistant Superintendent, Student Success	206,679	14,314	220,993	6.9 %
H-8	72825	Research, Evaluation and Assessment	1,116,706	98,873	1,215,578	8.9 %
H-9	72823	Communications	1,128,294	68,627	1,196,921	6.1 %
H-10	72520	Human Resources, Operations	5,880,752	203,039	6,083,791	3.5 %
H-11	72530	Human Resources, Talent Acquisition	549,533	144,755	694,288	26.3 %
H-12	72510	Fiscal Services	3,061,383	179,242	3,240,626	5.9 %
H-13	72820	Publications	294,135	65,019	359,154	22.1 %
	Sub Total		\$ 15,109,565	\$ 954,575	\$ 16,064,141	6.3 %
Page Number	Other					
I-1	72315	District-Wide Contracted Services	\$ 1,930,476	\$ 645,000	\$ 2,575,476	33.4 %
I-2	78003	Emerald Charter School	4,228,000	2,500,000	6,728,000	59.1 %
I-3	79000	Other Uses	31,330,697	24,707,713	56,038,411	78.9 %
	Sub Total		\$ 37,489,173	\$ 27,852,713	\$ 65,341,887	74.3 %

**KCS GENERAL PURPOSE SCHOOL FUND
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Instruction - Regular Education		Program Code: 71100						
Line-Item	Account Administrator: Assistant Superintendent, Academics	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
511600	Personnel-Teachers	\$ 181,413,110	\$ 11,401,290	\$ 192,814,400	3,199.3	57.7	3,257.0	Includes unbudgeted positions added during FY23; positions earned through staffing allocations and pilot program at the elementary and middle school level
512800	Personnel-Homebound Teachers	134,000	10,200	144,200	2.0	-	2.0	
516300	Personnel-Educational Assistants	6,937,600	990,200	7,927,800	271.0	0.5	271.5	Includes 1.0 position added for Mill Creek; .5 reduction at Clothing Center Depot
517200	Personnel-ROTC Instructors	1,348,200	54,000	1,402,200	18.0	-	18.0	
518900S	Personnel-Full-Time Regular	-	104,000	104,000		4.0	4.0	Includes 4.0 unbudgeted Resident Relay Tutors added during FY23 Includes system-wide Ed Assts (equivalent to 20.0 FTE)
519500	Personnel-Certified Substitute Teachers	3,643,263	-	3,643,263				
519600	Compensation-Stipends/In-Service Training	365,570	(180,965)	184,605				
	TOTAL PERSONNEL SERVICES	193,841,742	12,378,725	206,220,467	3,490.3	62.2	3,552.5	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	14,305,521	1,161,014	15,466,535				
520400	Benefits-State Retirement	17,009,264	(974,498)	16,034,766				
520410	Benefits-State Retirement Classified	-	137,344	137,344				
520600	Benefits-Life Insurance	209,425	5,695	215,120				
520700	Benefits-Medical Insurance	20,630,919	1,561,087	22,192,006				
520800	Benefits-Dental Insurance	103,976	9,775	113,751				
521100	Benefits-Local Retirement	416,256	(25,911)	390,345				
	TOTAL EMPLOYEE BENEFITS	52,675,361	1,874,506	54,549,867				
	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	1,127,600	40,000	1,167,600				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; Language Line Solutions pilot at 9 schools
	TOTAL CONTRACTED SERVICES	1,298,577	40,000	1,338,577				
	SUPPLIES AND MATERIALS							
542900	Supplies-Educational	25,308	-	25,308				Materials and supplies for student use in the classroom
542950	Supplies-Instructional	67,900	-	67,900				Materials and supplies used to deliver classroom instruction
542970	Supplies-BEP Allocations	812,277	87,788	900,065				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	433,130	-	433,130				Repair and replacement of existing textbooks
545260	Supplies-Gasoline	18,760	-	18,760				Driver Education gasoline
	TOTAL SUPPLIES & MATERIALS	2,561,583	87,788	2,649,371				
	OTHER EXPENSES							
550200	Insurance Related Expenses	73,000	-	73,000				Driver Education Vehicle Insurance (\$33,000); Field Trip Liability Insurance Premium (\$40,000)
	TOTAL OTHER EXPENSES	73,000	-	73,000				
	TOTAL Instruction - Regular Education	\$ 250,450,263	\$ 14,381,019	\$ 264,831,282	3,490.3	62.2	3,552.5	

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.

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Instruction - Special Education		Program Code: 71200						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
511600	Personnel-Teachers	\$ 30,221,100	\$ 2,131,700	\$ 32,352,800	533.0	13.5	546.5	Includes 3.5 unbudgeted for FY23; 3.0 for Mill Creek; 7.0 new positions due to caseload
512700	Personnel-Extended Contracts	58,000	-	58,000	-		-	Extended School Year Program
512800	Personnel-Homebound Teachers	201,000	15,300	216,300	3.0	-	3.0	
513100S	Personnel-Medical/Health Services	662,600	120,800	783,400	19.5	-	19.5	
516300	Personnel-Educational Assistants	8,977,920	2,766,320	11,744,240	350.7	51.5	402.2	Includes 7.5 unbudgeted during FY23; 30.0 absorbed from IDEA; 4.0 for Mill Creek; 10.0 for Pre-k
516400	Personnel-Bus Aides	-	500,000	500,000				Budgetary true-up based on trend analysis
517100	Personnel-Speech Pathologists	4,448,800	485,540	4,934,340	66.4	3.0	69.4	Includes 3.0 new positions
518900S	Personnel-Full-Time Regular	115,203	(5,951)	109,252	2.0	-	2.0	
519500	Personnel-Certified Substitute Teachers	480,500	-	480,500	-	-	-	
	TOTAL PERSONNEL SERVICES	45,165,123	6,013,709	51,178,832	974.6	68.0	1,042.6	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	3,333,186	505,226	3,838,412				
520400	Benefits-State Retirement	3,304,616	(145,951)	3,158,664				
520410	Benefits-State Retirement Classified	-	211,245	211,245				
520600	Benefits-Life Insurance	58,478	4,656	63,134				
520700	Benefits-Medical Insurance	5,760,792	752,194	6,512,987				
520800	Benefits-Dental Insurance	29,033	4,351	33,384				
521100	Benefits-Local Retirement	545,587	54,792	600,380				
	TOTAL EMPLOYEE BENEFITS	13,031,693	1,386,513	14,418,206				
	CONTRACTED SERVICES							
530900	Service-Contracts-Other Agencies	89,000	-	89,000				Universal Co-Writer contract; Work-Based Learning; Therapy Services
	TOTAL CONTRACTED SERVICES	89,000	-	89,000				
	SUPPLIES AND MATERIALS							
542950	Supplies-Instructional	512,500	(4,000)	508,500				Materials and supplies used for classroom instruction
	TOTAL SUPPLIES & MATERIALS	512,500	(4,000)	508,500				
	TOTAL Instruction - Special Education	\$ 58,798,316	\$ 7,396,222	\$ 66,194,538	974.6	68.0	1,042.6	

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
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Instruction - Career and Technical Education			Program Code: 71300					
Line-Item	Account Administrator: Director of Career and Technical Education	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
511600	Personnel-Teachers	\$ 9,865,800	\$ 731,000	\$ 10,596,800	174.0	5.0	179.0	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	10,115,400	731,000	10,846,400	174.0	5.0	179.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	746,517	66,963	813,480				
520400	Benefits-State Retirement	917,519	(43,283)	874,236				
520600	Benefits-Life Insurance	10,440	399	10,839				
520700	Benefits-Medical Insurance	1,028,502	89,688	1,118,190				
520800	Benefits-Dental Insurance	5,183	548	5,732				
	TOTAL EMPLOYEE BENEFITS	2,708,162	114,315	2,822,477				
	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	\$ 13,322,050	\$ 845,315	\$ 14,167,365	174.0	5.0	179.0	

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.

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Instruction - Alternative Schools		Program Code: 71150							
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
511600	Personnel-Teachers	\$ 1,504,100	\$ 560,300	\$ 2,064,400		23.0	9.0	32.0	Includes 2.0 unbudgeted positions for Ridgedale; 1.0 for Richard Yoakley; 2.0 additional positions each for the Special Day Schools
516300	Personnel-Educational Assistants	433,400	22,200	455,600		14.0	-	14.0	
	TOTAL PERSONNEL SERVICES	1,937,500	582,500	2,520,000		37.0	9.0	46.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	142,988	46,013	189,000					
520400	Benefits-State Retirement	139,881	30,432	170,313					
520410	Benefits-State Retirement Classified	-	7,791	7,791					
520600	Benefits-Life Insurance	2,220	565	2,786					
520700	Benefits-Medical Insurance	218,704	68,652	287,356					
520800	Benefits-Dental Insurance	1,102	371	1,473					
521100	Benefits-Local Retirement	26,004	(3,862)	22,142					
	TOTAL EMPLOYEE BENEFITS	530,900	149,961	680,860					
	TOTAL Instruction - Alternative Schools	\$ 2,468,400	\$ 732,461	\$ 3,200,860		37.0	9.0	46.0	

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
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Instruction - Summer Activities		Program Code: 71122			
Line-Item	Account Administrator: Assistant Superintendent, Academics	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	Notes
	PERSONNEL SERVICES				
519600	Compensation-Stipends/In-Service Training	\$ 183,976	\$ 24	\$ 184,000	Stipends for staff working summer bridge and recovery credit
	TOTAL PERSONNEL SERVICES	183,976	24	184,000	
	EMPLOYEE BENEFITS				
520100	Benefits-Social Security	13,577	223	13,800	
520400	Benefits-State Retirement	17,110	(1,930)	15,180	
	TOTAL EMPLOYEE BENEFITS	30,687	(1,707)	28,980	
	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	\$ 287,163	\$ (1,683)	\$ 285,480	

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.

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Instruction - English Language Learners		Program Code: 71144							
Line-Item	Account Administrator: Supervisor, ELL	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500S	Personnel-Directors and Supervisors	\$ -	\$ 101,257	\$ 101,257		-	1.0	1.0	Includes 1.0 FTE from program 72130
511600	Personnel-Teachers	7,030,800	369,200	7,400,000		124.0	1.0	125.0	Includes 1.0 FTE for Mill Creek
510800	Personnel-Instructional Coaches	72,300	157,800	230,100		1.0	2.0	3.0	Includes 2.0 FTE reclassified from 518900
516200S	Personnel-Clerical	108,308	-	108,308		2.0	-	2.0	
516300	Personnel-Educational Assistants	-	233,600	233,600		-	8.0	8.0	New unbudgeted positions added
518900S	Personnel-Full-Time Regular	695,344	(384,281)	311,063		12.5	(2.0)	10.5	Moved 2.0 positions to 510800
519500	Personnel-Certified Substitute Teachers	-	50,000	50,000					Realigned from 71100 program budget
	TOTAL PERSONNEL SERVICES	7,906,751	527,576	8,434,327		139.5	10.0	149.5	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	583,518	49,056	632,575					
520400	Benefits-State Retirement	660,588	(22,751)	637,837					
520410	Benefits-State Retirement Classified	-	11,166	11,166					
520600	Benefits-Life Insurance	8,370	683	9,053					
520700	Benefits-Medical Insurance	824,575	109,332	933,907					
520800	Benefits-Dental Insurance	4,156	631	4,787					
521100	Benefits-Local Retirement	48,219	(16,485)	31,734					
	TOTAL EMPLOYEE BENEFITS	2,129,426	131,632	2,261,059					
	CONTRACTED SERVICES								
535500	Services-Employee Travel	12,500	2,500	15,000					Mileage reimbursements for Interpreters and Teachers
538080	Services-Software Licensing & Maintenance	5,400	8,500	13,900					ELlevation software program (state mandated 10%); Increase for On-Demand Language Line
	TOTAL CONTRACTED SERVICES	17,900	11,000	28,900					
	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	8,000	18,000					District Learning Days, conferences, consultants
	TOTAL OTHER EXPENSES	10,000	8,000	18,000					
	TOTAL Instruction - English Language Learners	\$ 10,074,078	\$ 678,208	\$ 10,752,286		139.5	10.0	149.5	

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.

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Instruction - Kelley Academy		Program Code: 71160							
Line-Item	Account Administrator: Assistant Superintendent, Academics	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
511600	Personnel-Teachers	\$ 601,020	\$ 26,500	\$ 627,520		10.6	-	10.6	
	TOTAL PERSONNEL SERVICES	601,020	26,500	627,520		10.6	-	10.6	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	44,355	2,709	47,064					
520400	Benefits-State Retirement	55,895	(4,124)	51,770					
520600	Benefits-Life Insurance	636	6	642					
520700	Benefits-Medical Insurance	62,656	3,561	66,217					
520800	Benefits-Dental Insurance	316	24	339					
	TOTAL EMPLOYEE BENEFITS	163,858	2,175	166,033					
	SUPPLIES AND MATERIALS								
549950	Supplies-Other	7,000	-	7,000					Graduation supplies
	TOTAL SUPPLIES & MATERIALS	7,000	-	7,000					
	TOTAL Instruction - Kelley Academy	\$ 771,878	\$ 28,675	\$ 800,553		10.6	-	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.

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Office of the Principal - Regular Instruction Schools				Program Code: 72410					
Line-Item	Account Administrator: Assistant Superintendent, Academics	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510400	Personnel-Principals	\$ 9,500,475	\$ 487,025	\$ 9,987,500		84.8	0.3	85.0	Includes 2.0 new Pre-K Principals (Cedar Bluff and Karns); reduction of 1.0 at Virtual School and .75 partially funded at Sam E. Hill
513800	Personnel-Administrative Assistants	1,369,900	542,600	1,912,500		19.0	6.0	25.0	Includes 6.0 added at elementary level; 3.0 at high school; reduced 4.0 district level; reflects school use of instructional support position
513900	Personnel-Assistant Principals	14,136,750	597,200	14,733,950		152.5	(2.0)	150.5	
516100	Personnel-Secretarial	7,791,860	1,185,740	8,977,600		245.8	2.2	248.0	Includes 2.0 new Mill Creek positions; 1.0 new Karns Pre-K; reduce by .8 at Sam E. Hill Principal mentor stipends for Aspiring Principal program
519600	Compensation-Stipends/In-Service Training	17,000	-	17,000		-	-	-	
	TOTAL PERSONNEL SERVICES	32,815,985	2,812,565	35,628,550		502.1	6.4	508.5	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	2,421,820	250,322	2,672,141					
520400	Benefits-State Retirement	2,325,663	(128,362)	2,197,301					
520410	Benefits-State Retirement Classified	-	153,517	153,517					
520600	Benefits-Life Insurance	30,124	668	30,792					
520700	Benefits-Medical Insurance	2,967,582	208,951	3,176,533					
520800	Benefits-Dental Insurance	14,956	1,326	16,282					
521100	Benefits-Local Retirement	467,512	(31,200)	436,311					
	TOTAL EMPLOYEE BENEFITS	8,227,656	455,222	8,682,878					
	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	\$ 41,053,641	\$ 3,267,787	\$ 44,321,428		502.1	6.4	508.5	

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, students and families.

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Office of the Principal - Alternative Schools		Program Code: 72415						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510400	Personnel-Principals	\$ 224,200	\$ 10,800	\$ 235,000	2.0	-	2.0	Richard Yoakley and Ridgedale
513800	Personnel-Administrative Assistants	72,100	4,400.00	76,500	1.0	-	1.0	
516100	Personnel-Secretarial	63,400	9,000	72,400	2.0	-	2.0	
	TOTAL PERSONNEL SERVICES	359,700	24,200	383,900	5.0	-	5.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	26,546	2,247	28,793				
520400	Benefits-State Retirement	27,556	(1,857)	25,699				
520410	Benefits-State Retirement Classified	-	1,238	1,238				
520600	Benefits-Life Insurance	300	3	303				
520700	Benefits-Medical Insurance	29,555	1,680	31,234				
520800	Benefits-Dental Insurance	149	11	160				
521100	Benefits-Local Retirement	3,804	(285)	3,519				
	TOTAL EMPLOYEE BENEFITS	87,909	3,036	90,945				
	CONTRACTED SERVICES							
532000	Services-Employee Dues/Memberships	160	-	160				
	TOTAL CONTRACTED SERVICES	160	-	160				
	TOTAL Office of the Principal - Alternative Schools	\$ 447,769	\$ 27,236	\$ 475,005	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.

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Office of the Principal - Special Education Schools				Program Code: 72420					
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510400	Personnel-Principals	\$ 224,200	\$ 10,800	\$ 235,000		2.0	-	2.0	Principals and school clerical staff at Knox Adaptive Education Center and Fort Sanders Educational Development Center
516100	Personnel-Secretarial	88,760	12,600	101,360		2.8	-	2.8	
	TOTAL PERSONNEL SERVICES	312,960	23,400	336,360		4.8	-	4.8	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	23,096	2,131	25,227					
520400	Benefits-State Retirement	20,851	(1,463)	19,388					
520410	Benefits-State Retirement Classified	-	1,733	1,733					
520600	Benefits-Life Insurance	288	3	291					
520700	Benefits-Medical Insurance	28,372	1,613	29,985					
520800	Benefits-Dental Insurance	143	11	154					
521100	Benefits-Local Retirement	5,326	(400)	4,926					
	TOTAL EMPLOYEE BENEFITS	78,076	3,627	81,703					
	TOTAL Office of the Principal - Special Education Schools	\$ 391,036	\$ 27,027	\$ 418,063		4.8	-	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.

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Office of the Principal - Kelley Academy				Program Code: 72460					
Line-Item	Account Administrator: Assistant Superintendent, Academics	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510400	Personnel-Principals	\$ 112,100	\$ 5,400	\$ 117,500		1.0	-	1.0	
512300	Personnel-Guidance	59,800	3,600	63,400		1.0	-	1.0	
513000	Personnel-Social Workers	67,900	4,100	72,000		1.0	-	1.0	
513800	Personnel-Administrative Assistants	72,100	4,400	76,500		1.0	-	1.0	
516100	Personnel-Secretarial	31,700	4,500	36,200		1.0	-	1.0	
	TOTAL PERSONNEL SERVICES	343,600	22,000	365,600		5.0	-	5.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	25,358	2,062	27,420					
520400	Benefits-State Retirement	29,007	(1,831)	27,176					
520410	Benefits-State Retirement Classified	-	619	619					
520600	Benefits-Life Insurance	300	3	303					
520700	Benefits-Medical Insurance	29,555	1,680	31,234					
520800	Benefits-Dental Insurance	149	11	160					
521100	Benefits-Local Retirement	1,902	(143)	1,759					
	TOTAL EMPLOYEE BENEFITS	86,270	2,401	88,671					
	TOTAL Office of the Principal - Kelley Academy	\$ 429,870	\$ 24,401	\$ 454,271		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.

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Elementary School Counselors									
Program Code: 72134									
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500S	Personnel-Directors and Supervisors	\$ 58,539	\$ 2,098	\$ 60,637		0.5	-	0.5	
512300	Personnel-Guidance	4,323,540	(291,300)	4,032,240		72.3	(8.7)	63.6	Realign positions to secondary counselor account; 3.0 new elementary counselors
514005	Compensation-Travel Supplement	-	638	638					
	TOTAL PERSONNEL SERVICES	4,382,079	(288,565)	4,093,514		72.8	(8.7)	64.1	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	323,397	(16,384)	307,014					
520400	Benefits-State Retirement	407,533	(69,818)	337,715					
520600	Benefits-Life Insurance	4,368	(487)	3,882					
520700	Benefits-Medical Insurance	430,316	(29,891)	400,424					
520800	Benefits-Dental Insurance	2,169	(116)	2,052					
	TOTAL EMPLOYEE BENEFITS	1,167,783	(116,696)	1,051,087					
	CONTRACTED SERVICES								
535500	Services-Employee Travel	-	1,000	1,000					Reimbursable travel
538080	Services-Software Licensing & Maintenance	-	10,650	10,650					Increase for SCUTA (School Counselor Use of Time Analysis) software for elementary counselors
	TOTAL CONTRACTED SERVICES	-	11,650	11,650					
	SUPPLIES AND MATERIALS								
542900	Supplies-Educational	5,500	-	5,500					Materials for social/emotional instruction & individual counseling Increase for secondary educational supplies and curriculum
542960	Supplies-Admin Allocations	14,850	1,300	16,150					Allocations used to purchase materials to support classroom lessons/small group sessions
543500	Supplies-Office/Minor Equipment	14,500		14,500					Computers for elementary counselors; 5 year device replacement cycle
	TOTAL SUPPLIES & MATERIALS	34,850	1,300	36,150					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	10,000	2,500	12,500					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
	TOTAL OTHER EXPENSES	10,000	2,500	12,500					
	TOTAL Elementary School Counselors	\$ 5,594,712	\$ (389,811)	\$ 5,204,901		72.8	(8.7)	64.1	

Notes

The School Counselors program primarily contains the FTEs that serve in School Counselor roles at the elementary level. These School Counselors provide a comprehensive school counseling program that is planned, managed, delivered and evaluated by licensed professionals.

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Secondary School Counselors		Program Code: 72135						
Line-Item	Account Administrator: Executive Director of College & Career Readiness	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
5105005	Personnel-Directors and Supervisors	\$ 109,514	\$ (8,438)	\$ 101,076	1.0	-	1.0	
512300	Personnel-Guidance	5,262,400	1,014,200	6,276,600	88.0	11.0	99.0	Realign school counselor positions from 72134; Includes 1.0 new middle school Counselor earned through enrollment increase
514005	Compensation-Travel Supplement	-	1,275	1,275				
	TOTAL PERSONNEL SERVICES	5,371,914	1,007,037	6,378,951	89.0	11.0	100.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	396,447	81,974	478,421				
520400	Benefits-State Retirement	499,588	26,675	526,263				
520600	Benefits-Life Insurance	5,340	715	6,055				
520700	Benefits-Medical Insurance	526,073	98,614	624,687				
520800	Benefits-Dental Insurance	2,651	551	3,202				
	TOTAL EMPLOYEE BENEFITS	1,430,100	208,530	1,638,629				
	CONTRACTED SERVICES							
538080	Services-Software Licensing & Maintenance	38,000	(2,000)	36,000				SCUTA (School Counselor Use of Time Analysis) software for counselors
	TOTAL CONTRACTED SERVICES	38,000	(2,000)	36,000				
	SUPPLIES AND MATERIALS							
542900	Supplies-Educational	7,500	2,000	9,500				National Center for Youth Issues Product Showcase (\$7,500 of books, curriculums, & resources divided among all schools)
542960	Supplies-Admin Allocations	28,000	-	28,000				Counselor allocations for materials to support classroom guidance lessons, small group instruction and 1:1 sessions
543500	Supplies-Office/Minor Equipment	7,000	(2,000)	5,000				5-year replacements of Macbooks
	TOTAL SUPPLIES & MATERIALS	42,500	-	42,500				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	15,000	15,000	30,000				High quality DLD & Summer Institute Speakers; Tennessee Counseling Assoc Conference; TN School Counselor & Administrator Leadership Institute; American School Counselor Association Conference; Southern Association for College Admission Counselors
	TOTAL OTHER EXPENSES	15,000	15,000	30,000				
	TOTAL Secondary School Counselors	\$ 6,897,513	\$ 1,228,567	\$ 8,126,080	89.0	11.0	100.0	

Notes

The School Counselors program primarily contains the FTEs that serve in School Counselor roles at the secondary level. 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.

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Library and Media Services								
Program Code: 72216								
Line-Item	Account Administrator: Library Specialist	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500S	Personnel-Directors and Supervisors	\$ 100,652	\$ 5,058	\$ 105,710	1.0	-	1.0	
512900	Personnel-Librarians	5,267,850	384,650	5,652,500	86.5	1.0	87.5	Includes 1.0 new position for Mill Creek
516200S	Personnel-Clerical	140,450	(12,427)	128,023	3.0	-	3.0	
518900S	Personnel-Full-Time Regular	72,347	-	72,347	1.0	-	1.0	
51400S	Compensation-Travel Supplement	-	1,275	1,275				
519600	Compensation-Stipends/In-Service Training	-	3,500	3,500				Realigned from 71100 program budget
	TOTAL PERSONNEL SERVICES	5,581,299	382,056	5,963,354	91.5	1.0	92.5	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	411,900	35,352	447,252				
520400	Benefits-State Retirement	499,271	(24,113)	475,158				
520410	Benefits-State Retirement Classified	-	3,426	3,426				
520600	Benefits-Life Insurance	5,490	111	5,601				
520700	Benefits-Medical Insurance	540,850	36,985	577,835				
520800	Benefits-Dental Insurance	2,726	236	2,962				
521100	Benefits-Local Retirement	12,768	(3,030)	9,738				
	TOTAL EMPLOYEE BENEFITS	1,473,004	48,968	1,521,972				
	CONTRACTED SERVICES							
538080	Services-Software Licensing & Maintenance	37,960	20,840	58,800				Increase for providing start-up costs for six special day schools, virtual schools, and Mill Creek Elementary, all of which need OPAC capabilities in parity with other schools in order to comply with the Age Appropriate Materials Act of 2022
	TOTAL CONTRACTED SERVICES	37,960	20,840	58,800				
	SUPPLIES AND MATERIALS							
542900	Supplies-Educational	350,255	323,000	673,255				Materials required to better align school libraries with state requirements; increased for open day collections for Mill Creek Elem
543200	Supplies-Library Books/Media	205,540	9,460	215,000				All digital subscription resources providing 24/7 access to districtwide materials for teachers, students, and families. Increase due to annual anticipated 5% increase of digital subscriptions
543500	Supplies-Office/Minor Equipment	3,260	-	3,260				Incidental costs of department overhead, including Tenn-Share consortium, printer supplies, staff laptops on 4-5 year rotation
	TOTAL SUPPLIES & MATERIALS	559,055	332,460	891,515				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	3,000	-	3,000				
	TOTAL OTHER EXPENSES	3,000	-	3,000				
	TOTAL Library and Media Services	\$ 7,654,318	\$ 784,323	\$ 8,438,641	91.5	1.0	92.5	

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.

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Health Services		Program Code: 72120						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500S	Personnel-Directors and Supervisors	\$ 112,422	\$ 3,989	\$ 116,411	1.0	-	1.0	
513100S	Personnel-Medical/Health Services	3,592,000	480,800	4,072,800	79.0	2.0	81.0	Includes 1.0 new position for Mill Creek; 1.0 unbudgeted added during FY23
516200S	Personnel-Clerical	46,039	(7,237)	38,802	1.0	-	1.0	
518900S	Personnel-Full-Time Regular	40,000	15,442	55,442	-	0.5	0.5	Includes .5 Dental Assistant for Community Schools; Timecard for unanticipated needs & overtime
51400S	Compensation-Travel Supplement	1,275	-	1,275				
	TOTAL PERSONNEL SERVICES	3,791,736	492,994	4,284,730	81.0	2.5	83.5	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	279,830	41,525	321,355				
520400	Benefits-State Retirement	344,511	1,204	345,715				
520410	Benefits-State Retirement Classified	-	1,612	1,612				
520600	Benefits-Life Insurance	4,860	196	5,056				
520700	Benefits-Medical Insurance	478,785	42,828	521,614				
520800	Benefits-Dental Insurance	2,413	261	2,674				
521100	Benefits-Local Retirement	5,162	(582)	4,580				
	TOTAL EMPLOYEE BENEFITS	1,115,562	87,043	1,202,605				
	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	170,800	-	170,800				Medical supplies, Hepatitis B vaccinations and diapering supplies
542200	Supplies-Food	200	-	200				Food for diabetics to purchase in school cafeterias
542900	Supplies-Educational	8,000	-	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	198,500	-	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	185,000	200,000				Coordinated School Health (72125-project account); Previous state grant, now TISA-funded
	TOTAL OTHER EXPENSES	37,500	185,000	222,500				
	TOTAL Health Services	\$ 5,179,648	\$ 765,037	\$ 5,944,685	81.0	2.5	83.5	

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.

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Social Workers		Program Code: 72110						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500S	Personnel-Directors and Supervisors	\$ 58,539	2,098	\$ 60,637	0.5	-	0.5	
513000	Personnel-Social Workers	2,682,050	161,950	2,844,000	39.5	-	39.5	
516200S	Personnel-Clerical	44,448	3,442	47,890	1.0	-	1.0	
518900S	Personnel-Full-Time Regular	72,347	70,634	142,981	1.0	1.0	2.0	Includes 1.0 Homeless Coordinator (formerly Grant-funded) FY24
51400S	Compensation-Travel Supplement	26,000	1,050	27,050				Supplement for Homeless Coordinator
	TOTAL PERSONNEL SERVICES	2,883,383	239,175	3,122,557	42.0	1.0	43.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	212,794	21,398	234,192				
520400	Benefits-State Retirement	254,875	(13,011)	241,864				
520410	Benefits-State Retirement Classified	-	3,264	3,264				
520600	Benefits-Life Insurance	2,520	84	2,604				
520700	Benefits-Medical Insurance	248,259	20,356	268,615				
520800	Benefits-Dental Insurance	1,251	126	1,377				
521100	Benefits-Local Retirement	7,008	2,269	9,276				
	TOTAL EMPLOYEE BENEFITS	726,706	34,486	761,192				
	SUPPLIES AND MATERIALS							
542960	Supplies-Admin Allocations	11,200	1,800	13,000				Allocations for social workers; Funds for emergency students needs
543500	Supplies-Office/Minor Equipment	16,500	5,000	21,500				Supplies for court office; Computer replacement cycle and 8 computers for new social workers; Door hangers for home visits; Supplies for Homeless program
	TOTAL SUPPLIES & MATERIALS	27,700	6,800	34,500				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	7,500	4,000	11,500				Tennessee School Social Worker Association Conference and Attendance Conference; \$4,000 for Homeless program
	TOTAL OTHER EXPENSES	7,500	4,000	11,500				
	TOTAL Social Workers	\$ 3,645,289	\$ 284,460	\$ 3,929,750	42.0	1.0	43.0	

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.

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Other Student Support Services		Program Code: 72130						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500S	Personnel-Directors and Supervisors	\$ 161,156	\$ 6,792	\$ 167,948	1.7	(0.2)	1.5	Realigned .2 FTE to another program
512400	Personnel-Psychologists	1,526,700	92,400	1,619,100	21.0	-	21.0	
516200S	Personnel-Clerical	-	70,975	70,975	-	1.5	1.5	Realigned positions from program 72220
518900S	Personnel-Full-Time Regular	-	270,675	270,675	-	4.0	4.0	Realigned 3.0 positions from 72220; 1.0 new ELL Family & Community Liaison
51400S	Compensation-Travel Supplement	-	1,913	1,913				
	TOTAL PERSONNEL SERVICES	1,687,856	442,754	2,130,610	22.7	5.4	28.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	124,564	35,232	159,796				
520400	Benefits-State Retirement	156,971	(9,539)	147,431				
520600	Benefits-Life Insurance	1,359	336	1,696				
520700	Benefits-Medical Insurance	133,883	41,030	174,912				
520800	Benefits-Dental Insurance	675	222	897				
	TOTAL EMPLOYEE BENEFITS	417,451	87,780	505,231				
	CONTRACTED SERVICES							
532200	Services-Evaluation/Testing	35,000	(35,000)	-				Test materials for assessments; Realigned to 72212
535500	Services-Employee Travel	4,000	-	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	211,500	(35,000)	176,500				
	SUPPLIES AND MATERIALS							
542900	Supplies-Educational	-	3,000	3,000				
543500	Supplies-Office/Minor Equipment	6,235	-	6,235				Support staff computer upgrades
	TOTAL SUPPLIES & MATERIALS	6,235	3,000	9,235				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	5,000	-	5,000				Conferences, school district visits, consultants, & speakers
559146	Transfers to Fund 146	115,500	-	115,500				Funds for Elevate Program, memberships, small furniture, educational materials
	TOTAL OTHER EXPENSES	120,500	-	120,500				
	TOTAL Other Student Support Services	\$ 2,443,542	\$ 498,534	\$ 2,942,076	22.7	5.4	28.0	

Notes

The Other Student Services program contains FTEs that oversee student support services. Also contained in this program is 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.

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Instructional Staff Support - Regular Education			Program Code: 72210					
Line-Item	Account Administrator: Assistant Superintendent, Academics	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510800	Personnel-Instructional Coaches	\$ 4,699,500	\$ 132,600	\$ 4,832,100	65.0	(2.0)	63.0	Reflects use of Instructional Support positions at the school level
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	5,258,618	132,600	5,391,218	65.0	(2.0)	63.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	388,086	16,255	404,341				
520400	Benefits-State Retirement	437,054	(36,194)	400,859				
520410	Benefits-State Retirement Classified	-	8,337	8,337				
520600	Benefits-Life Insurance	3,900	(85)	3,815				
520700	Benefits-Medical Insurance	384,210	9,342	393,553				
520800	Benefits-Dental Insurance	1,936	81	2,017				
521100	Benefits-Local Retirement	29,253	(5,558)	23,695				
	TOTAL EMPLOYEE BENEFITS	1,244,439	(7,822)	1,236,617				
	CONTRACTED SERVICES							
532000	Services-Employee Dues/Memberships	21,170	-	21,170				District-wide memberships
539950	Services-Other/Miscellaneous	13,763	-	13,763				
	TOTAL CONTRACTED SERVICES	34,933	-	34,933				
	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	\$ 6,560,840	\$ 124,778	\$ 6,685,618	65.0	(2.0)	63.0	

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 school-based 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.

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Instructional Staff Support - Special Education				Program Code: 72220					
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 1,111,467	\$ (104,484)	\$ 1,006,983		11.5	(2.0)	9.5	Realigned 3.0 positions to other programs; 1.0 new Pre-K Supervisor
512400	Personnel-Psychologists	1,454,000	(1,454,000)	-		20.0	(20.0)	-	Realigned to 72212 Systemwide Screening Program
513000	Personnel-Social Workers	950,600	(950,600)	-		14.0	(14.0)	-	Realigned Mental Health Professional to School Culture Program (72209)
513100s	Personnel-Medical/Health Services	2,261,100	142,300	2,403,400		36.0	-	36.0	Contains Occupational and Physical Therapists and Nurses
516200s	Personnel-Clerical	595,257	(30,417)	564,840		14.0	(1.5)	12.5	Realigned 1.5 positions to program 72130 - Other Student Supports
518900s	Personnel-Full-Time Regular	414,831	1,293	416,124		6.0	-	6.0	1.0 Vision Specialist; 4.0 Psychology Diagnosticians; 1.0 Special Ed Transition Specialist; Timecard resources for unanticipated needs
514005	Compensation-Travel Supplement	12,500	-	12,500					
	TOTAL PERSONNEL SERVICES	6,799,755	(2,395,908)	4,403,847		101.5	(37.5)	64.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	501,822	(171,533)	330,289					
520400	Benefits-State Retirement	537,276	(254,889)	282,388					
520410	Benefits-State Retirement Classified	-	16,774	16,774					
520600	Benefits-Life Insurance	6,087	(2,212)	3,875					
520700	Benefits-Medical Insurance	599,664	(199,864)	399,800					
520800	Benefits-Dental Insurance	3,022	(973)	2,049					
521100	Benefits-Local Retirement	60,605	(12,930)	47,675					
	TOTAL EMPLOYEE BENEFITS	1,708,477	(625,627)	1,082,850					
	CONTRACTED SERVICES								
530700	Services-IT/Communications	1,200	(1,200)	-					
531200	Service Contracts-Private Agencies	182,292	8	182,300					Increase for Interpreters in IEP meetings, SPED parent conferences; IEP Software
532000	Services-Employee Dues/Memberships	150	(150)	-					
532200	Services-Evaluation/Testing	7,350	1,350	8,700					Assessment materials
533600	Services-Equipment Rent/Repair/Maintenance	30,000	-	30,000					Equipment on hearing/vision vans
534800	Services-Postage/Freight	1,350	-	1,350					Postage
535500	Services-Employee Travel	109,655	(7,000)	102,655					Local mileage reimbursements; \$7k to 72212
538080	Services-Software Licensing & Maintenance	43,000	-	43,000					Document management, Learning tools, Translation software
539900	Services-Other Professional	34,700	(11,500)	23,200					Clinical/Student Evaluations, Consultants
	TOTAL CONTRACTED SERVICES	409,697	(18,492)	391,205					
	SUPPLIES AND MATERIALS								
542200	Supplies-Food	2,459	41	2,500					Parent workshops, Advisory Councils
542900	Supplies-Educational	-	10,000	10,000					Support materials for teachers/itinerant staff
543500	Supplies-Office/Minor Equipment	25,400	(400)	25,000					Operating expense - Office supplies
545260	Supplies-Gasoline	5,500	-	5,500					Fuel for OT/PT Van
	TOTAL SUPPLIES & MATERIALS	33,359	9,641	43,000					
	OTHER EXPENSES								
550200	Insurance Related Expenses	18,000	(18,000)	-					Moved to 72212 FY24
552400	In Service/Staff Development - Schools	50,000	-	50,000					Special Education state meetings, conferences and training
	TOTAL OTHER EXPENSES	68,000	(18,000)	50,000					
	TOTAL Instructional Staff Support - Special Education	\$ 9,019,288	\$ (3,048,386)	\$ 5,970,902		101.5	(37.5)	64.0	

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

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Instructional Staff Support - Career and Technical Education			Program Code: 72230					
Line-Item	Account Administrator: Director of Career and Technical Education	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 123,230	\$ (15,668)	\$ 107,561	1.0	-	1.0	
518900s	Personnel-Full-Time Regular	537,932	29,841	567,773	6.0	-	6.0	
514005	Compensation-Travel Supplement	6,035	-	6,035				
	TOTAL PERSONNEL SERVICES	667,196	14,173	681,369	7.0	-	7.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	49,239	1,864	51,103				
520400	Benefits-State Retirement	11,460	(2,089)	9,372				
520410	Benefits-State Retirement Classified	-	9,709	9,709				
520600	Benefits-Life Insurance	420	4	424				
520700	Benefits-Medical Insurance	41,377	2,352	43,728				
520800	Benefits-Dental Insurance	209	16	224				
521100	Benefits-Local Retirement	32,276	(4,682)	27,594				
	TOTAL EMPLOYEE BENEFITS	134,980	7,173	142,153				
	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	\$ 908,677	\$ 21,346	\$ 930,023	7.0	-	7.0	

Notes

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

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Instructional Staff Support - Alternative Schools		Program Code: 72215						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
512300	Personnel-Guidance	\$ 119,600	\$ 7,200	\$ 126,800	2.0	-	2.0	School Counselors at Richard Yoakley and Ridgedale
	TOTAL PERSONNEL SERVICES	119,600	7,200	126,800	2.0	-	2.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	8,826	684	9,510				
520400	Benefits-State Retirement	11,123	(662)	10,461				
520600	Benefits-Life Insurance	120	1	121				
520700	Benefits-Medical Insurance	11,822	672	12,494				
520800	Benefits-Dental Insurance	60	4	64				
	TOTAL EMPLOYEE BENEFITS	31,951	699	32,650				
	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	\$ 160,711	\$ 7,899	\$ 168,610	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.

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Instructional Staff Support - Region One		Program Code: 72244						
Line-Item	Account Administrator: Director, Region One	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 249,997	\$ 5,176	\$ 255,173	2.0	-	2.0	
516200s	Personnel-Clerical	25,937	2,046	27,982	0.5	-	0.5	
514005	Compensation-Travel Supplement	-	2,550	2,550				
	TOTAL PERSONNEL SERVICES	275,933	9,772	285,705	2.5	-	2.5	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	20,364	1,064	21,428				
520400	Benefits-State Retirement	23,250	(1,988)	21,262				
520410	Benefits-State Retirement Classified	-	478	478				
520600	Benefits-Life Insurance	150	1	151				
520700	Benefits-Medical Insurance	14,777	840	15,617				
520800	Benefits-Dental Insurance	74	6	80				
521100	Benefits-Local Retirement	1,556	(196)	1,360				
	TOTAL EMPLOYEE BENEFITS	60,172	206	60,377				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	500	-	500				
542900	Supplies-Educational	600	-	600				
542950	Supplies-Instructional	180	-	180				
542960	Supplies-Admin Allocations	52,831	-	52,831				Per Projected ADM
543500	Supplies-Office/Minor Equipment	4,000	-	4,000				
	TOTAL SUPPLIES & MATERIALS	58,111	-	58,111				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	29,719	5,081	34,800				Per Projected ADM; \$5k Departmental Use
	TOTAL OTHER EXPENSES	29,719	5,081	34,800				
	TOTAL Instructional Staff Support - Region One	\$ 423,935	\$ 15,058	\$ 438,993	2.5	-	2.5	

Notes

The regional support budgets are comprised of a director, supervisor, and clerical staff. In addition to providing materials and supplies for the regional office, the support budget provides administrative and professional development allocations to each school in their region.

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Instructional Staff Support - Region Two		Program Code: 72245						
Line-Item	Account Administrator: Director, Region Two	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 244,106	\$ 1,578	\$ 245,684	2.0	-	2.0	
516200s	Personnel-Clerical	25,937	2,046	27,982	0.5	-	0.5	
514005	Compensation-Travel Supplement	-	2,550	2,550				
	TOTAL PERSONNEL SERVICES	270,043	6,174	276,217	2.5	-	2.5	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	19,929	787	20,716				
520400	Benefits-State Retirement	22,702	(2,223)	20,479				
520410	Benefits-State Retirement Classified	-	478	478				
520600	Benefits-Life Insurance	150	1	151				
520700	Benefits-Medical Insurance	14,777	840	15,617				
520800	Benefits-Dental Insurance	74	6	80				
521100	Benefits-Local Retirement	1,556	(196)	1,360				
	TOTAL EMPLOYEE BENEFITS	59,189	(306)	58,883				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	500	-	500				
542900	Supplies-Educational	600	-	600				
542950	Supplies-Instructional	180	-	180				
542960	Supplies-Admin Allocations	49,899	-	49,899				Per Projected ADM
543500	Supplies-Office/Minor Equipment	4,000	-	4,000				
	TOTAL SUPPLIES & MATERIALS	55,179	-	55,179				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	28,070	5,030	33,100				Per Projected ADM; \$5k for Departmental Use
	TOTAL OTHER EXPENSES	28,070	5,030	33,100				
	TOTAL Instructional Staff Support - Region Two	\$ 412,481	\$ 10,898	\$ 423,378	2.5	-	2.5	

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Instructional Staff Support - Region Three		Program Code: 72246						
Line-Item	Account Administrator: Director, Region Three	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 243,554	\$ 7,859	\$ 251,413	2.0	-	2.0	
516200s	Personnel-Clerical	23,019	2,278	25,297	0.5	-	0.5	
514005	Compensation-Travel Supplement	-	2,550	2,550				
	TOTAL PERSONNEL SERVICES	266,574	12,686	279,260	2.5	-	2.5	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	19,673	1,271	20,944				
520400	Benefits-State Retirement	22,651	(1,699)	20,952				
520410	Benefits-State Retirement Classified	-	433	433				
520600	Benefits-Life Insurance	150	1	151				
520700	Benefits-Medical Insurance	14,777	840	15,617				
520800	Benefits-Dental Insurance	74	6	80				
521100	Benefits-Local Retirement	1,381	(152)	1,229				
	TOTAL EMPLOYEE BENEFITS	58,707	700	59,407				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	500	-	500				
542900	Supplies-Educational	600	(100)	500				
542950	Supplies-Instructional	180	-	180				
542960	Supplies-Admin Allocations	24,787	313	25,100				Allocations to schools
543500	Supplies-Office/Minor Equipment	4,000	-	4,000				
	TOTAL SUPPLIES & MATERIALS	30,067	213	30,280				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	13,944	5,056	19,000				Per Projected ADM; \$5k for Departmental Use
	TOTAL OTHER EXPENSES	13,944	5,056	19,000				
	TOTAL Instructional Staff Support - Region Three	\$ 369,291	\$ 18,655	\$ 387,947	2.5	-	2.5	

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Instructional Staff Support - Region Four		Program Code: 72247						
Line-Item	Account Administrator: Director, Region Four	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 238,818	\$ 11,729	\$ 250,547	2.0	-	2.0	
516200s	Personnel-Clerical	23,019	2,278	25,297	0.5	-	0.5	
514005	Compensation-Travel Supplement	-	2,550	2,550				
	TOTAL PERSONNEL SERVICES	261,838	16,557	278,394	2.5	-	2.5	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	19,324	1,556	20,880				
520400	Benefits-State Retirement	22,210	(1,330)	20,881				
520410	Benefits-State Retirement Classified	-	433	433				
520600	Benefits-Life Insurance	150	1	151				
520700	Benefits-Medical Insurance	14,777	840	15,617				
520800	Benefits-Dental Insurance	74	6	80				
521100	Benefits-Local Retirement	1,381	(152)	1,229				
	TOTAL EMPLOYEE BENEFITS	57,917	1,354	59,271				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	500	-	500				
542900	Supplies-Educational	600	-	600				
542950	Supplies-Instructional	180	-	180				
542960	Supplies-Admin Allocations	35,358	-	35,358				Per Projected ADM
543500	Supplies-Office/Minor Equipment	4,000	-	4,000				
	TOTAL SUPPLIES & MATERIALS	40,638	-	40,638				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	19,890	5,010	24,900				Per Projected ADM; \$5k for Departmental Use
	TOTAL OTHER EXPENSES	19,890	5,010	24,900				
	TOTAL Instructional Staff Support - Region Four	\$ 380,282	\$ 22,921	\$ 403,203	2.5	-	2.5	

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Instructional Staff Support - Region Five		Program Code: 72248						
Line-Item	Account Administrator: Director, Region Five	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 223,636	\$ 22,751	\$ 246,387	2.0	-	2.0	
516200s	Personnel-Clerical	22,691	7,328	30,019	0.5	-	0.5	
514005	Compensation-Travel Supplement	-	2,550	2,550				
	TOTAL PERSONNEL SERVICES	246,327	32,629	278,956	2.5	-	2.5	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	18,179	2,743	20,922				
520400	Benefits-State Retirement	20,798	(261)	20,537				
520410	Benefits-State Retirement Classified	-	513	513				
520600	Benefits-Life Insurance	150	1	151				
520700	Benefits-Medical Insurance	14,777	840	15,617				
520800	Benefits-Dental Insurance	74	6	80				
521100	Benefits-Local Retirement	1,361	97	1,459				
	TOTAL EMPLOYEE BENEFITS	55,340	3,940	59,280				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	500	-	500				
542900	Supplies-Educational	600	-	600				
542950	Supplies-Instructional	180	-	180				
542960	Supplies-Admin Allocations	21,708	-	21,708				Per Projected ADM
543500	Supplies-Office/Minor Equipment	4,000	-	4,000				
	TOTAL SUPPLIES & MATERIALS	26,988	-	26,988				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	12,212	5,088	17,300				Per Projected ADM; \$5k for Departmental Use
	TOTAL OTHER EXPENSES	12,212	5,088	17,300				
	TOTAL Instructional Staff Support - Region Five	\$ 340,867	\$ 41,657	\$ 382,524	2.5	-	2.5	

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Instructional Staff Support- Instructional Technology		Program Code: 72250						
Line-Item	Account Administrator: Director of Teaching and Learning	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 117,184	\$ 4,149	\$ 121,333	1.0	-	1.0	
512100s	Personnel-Data Processing	403,767	25,710	429,477	5.0	-	5.0	
516200s	Personnel-Clerical	34,370	18,002	52,372	1.0	-	1.0	
519500	Personnel-Certified Substitute Teachers	-	5,000	5,000				Realigned from 71100 program budget
514005	Compensation-Travel Supplement	1,275	-	1,275				
519600	Compensation-Stipends/In-Service Training	-	46,000	46,000				Realigned from 71100 program budget
	TOTAL PERSONNEL SERVICES	556,595	98,861	655,456	7.0	-	7.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	41,077	8,082	49,159				
520400	Benefits-State Retirement	10,898	3,012	13,910				
520410	Benefits-State Retirement Classified	-	8,240	8,240				
520600	Benefits-Life Insurance	420	4	424				
520700	Benefits-Medical Insurance	41,377	2,352	43,728				
520800	Benefits-Dental Insurance	209	16	224				
521100	Benefits-Local Retirement	26,288	(2,870)	23,418				
	TOTAL EMPLOYEE BENEFITS	120,268	18,835	139,103				
	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	22	450				Food for departmental meetings
543500	Supplies-Office/Minor Equipment	19,872	28	19,900				Supplies for office
	TOTAL SUPPLIES & MATERIALS	20,300	50	20,350				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	8,000	1,000	9,000				
	TOTAL OTHER EXPENSES	8,000	1,000	9,000				
	TOTAL Instructional Staff Support- Instructional Technology	\$ 711,764	\$ 118,745	\$ 830,509	7.0	-	7.0	

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.

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Instructional Staff Support - Advanced Academics			Program Code: 72225					
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510800	Personnel-Instructional Coaches	\$ 1,012,200	\$ 61,600	\$ 1,073,800	14.0	-	14.0	
514005	Compensation-Travel Supplement	-	14,350	14,350				
519600	Compensation-Stipends/In-Service Training	-	15,450	15,450				Realignment from 71100 to detailed program accounts
	TOTAL PERSONNEL SERVICES	1,012,200	91,400	1,103,600	14.0	-	14.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	74,700	8,070	82,770				
520400	Benefits-State Retirement	94,135	(4,362)	89,772				
520600	Benefits-Life Insurance	840	8	848				
520700	Benefits-Medical Insurance	82,753	4,703	87,456				
520800	Benefits-Dental Insurance	417	31	448				
	TOTAL EMPLOYEE BENEFITS	252,845	8,450	261,295				
	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	\$ 1,295,545	\$ 99,850	\$ 1,395,395	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
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District-Wide Administrative Support		Program Code: 72399			
Line-Item	Account Administrator: Business Services Director	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	Notes
	CONTRACTED SERVICES				
533600	Services-Equipment Rent/Repair/Maintenance	\$ 18,400	\$ (15,900)	\$ 2,500	Five Star Bottled Water Services
535900	Services-Waste Disposal/Recycling	33,000	10,000	43,000	Shredding services
	TOTAL CONTRACTED SERVICES	51,400	(5,900)	45,500	
	SUPPLIES AND MATERIALS				
543500	Supplies-Office/Minor Equipment	9,607	93	9,700	
549900	Supplies-Other Daily Operations	1,000	-	1,000	Lexis Nexis (Tennessee Code Annotated).
	TOTAL SUPPLIES & MATERIALS	10,607	93	10,700	
	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	\$ 152,257	\$ (5,807)	\$ 146,450	

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.

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Instructional Staff Support - System Wide Screening		Program Code: 72212							
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
512400	Personnel-Psychologists	\$ -	1,696,200	\$ 1,696,200		-	22.0	22.0	20.0 School Psychologists moved from Special Education Support (72220); Includes 2.0 new positions
	TOTAL PERSONNEL SERVICES	-	1,696,200	1,696,200		-	22.0	22.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	-	127,215	127,215					
520400	Benefits-State Retirement	-	139,937	139,937					
520600	Benefits-Life Insurance	-	1,332	1,332					
520700	Benefits-Medical Insurance	-	137,431	137,431					
520800	Benefits-Dental Insurance	-	704	704					
	TOTAL EMPLOYEE BENEFITS	-	406,619	406,619					
	CONTRACTED SERVICES								
532200	Services-Evaluation/Testing	-	35,000	35,000					Test materials for assessments (realigned from 72130)
535500	Services-Employee Travel	-	7,000	7,000					Employee travel within the district (realigned from 72220)
	TOTAL CONTRACTED SERVICES	-	42,000	42,000					
	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	3,000	4,250					For mobile units (labels, flash cards, charts, occludes, paper for GSI, spectulas, batteries, lamps for otoscopes, etc.); from 72220
543500	Supplies-Office/Minor Equipment	4,450	2,500	6,950					For mobile units, office and updating record-keeping software (from 72220)
545200	Supplies-Utilities/Fuel	8,010	-	8,010					Fuel and propane for heating systems in screening vans
	TOTAL SUPPLIES & MATERIALS	15,035	5,500	20,535					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	700	14,000	14,700					Travel and registration for professional conferences, professional books for administrators (from 72220)
	TOTAL OTHER EXPENSES	700	14,000	14,700					
	TOTAL Instructional Staff Support - System Wide Screening	\$ 15,735	\$ 2,164,319	\$ 2,180,054		-	22.0	22.0	

Notes

The System Wide Screening Support program includes Psychologists and resources such as medical supplies, screening equipment, and funding to maintain and repair the equipment.

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Instructional Staff Support - Section 504		Program Code: 72213						
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
516300	Personnel-Educational Assistants	\$ 102,400	\$ 14,400	\$ 116,800	4.0	-	4.0	
	TOTAL PERSONNEL SERVICES	102,400	14,400	116,800	4.0	-	4.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	7,557	1,203	8,760				
520410	Benefits-State Retirement Classified	-	1,997	1,997				
520600	Benefits-Life Insurance	240	2	242				
520700	Benefits-Medical Insurance	23,644	1,344	24,987				
520800	Benefits-Dental Insurance	119	9	128				
521100	Benefits-Local Retirement	6,144	(468)	5,676				
	TOTAL EMPLOYEE BENEFITS	37,704	4,088	41,792				
	CONTRACTED SERVICES							
531200	Service Contracts-Private Agencies	78,193	11,807	\$ 90,000				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	11,807	91,000				
	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	\$ 224,351	\$ 30,295	\$ 254,646	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
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Curricular and Student Body Support - Response To Instruction & Intervention (RTI ²)				Program Code: 72226				
Line-Item	Account Administrator: Executive Director of Literacy & Learning	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
5189005	Personnel-Full-Time Regular	\$ -	\$ 303,389	\$ 303,389	-	2.0	2.0	Includes 2.0 RTI Facilitators previously funded through Title IIa
516300	Personnel-Educational Assistants	179,200	25,200	204,400	7.0	-	7.0	RTI Support at Large Elementary Schools
519500	Personnel-Certified Substitute Teachers	-	2,000	2,000				Realignment from 71100 to detailed program accounts
519600	Compensation-Stipends/In-Service Training	-	3,000	3,000				Realignment from 71100 to detailed program accounts
	TOTAL PERSONNEL SERVICES	179,200	333,589	512,789	7.0	2.0	9.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	13,225	25,234	38,459				
520410	Benefits-State Retirement Classified	-	8,683	8,683				
520600	Benefits-Life Insurance	420	125	545				
520700	Benefits-Medical Insurance	41,377	14,845	56,222				
520800	Benefits-Dental Insurance	209	80	288				
521100	Benefits-Local Retirement	10,752	13,927	24,679				
	TOTAL EMPLOYEE BENEFITS	65,982	62,894	128,876				
	CONTRACTED SERVICES							
532200	Services-Evaluation/Testing	284,000	-	284,000				AimsWeb; Early Identification of Dyslexia at PreK and K levels
538080	Services-Software Licensing & Maintenance	-	256,000	256,000				Digital Document System
	TOTAL CONTRACTED SERVICES	284,000	256,000	540,000				
	SUPPLIES AND MATERIALS							
542950	Supplies-Instructional	205,456	600,544	806,000				Tier II and Tier III Interventions materials; Teacher editions, student books, licenses, etc.; Increase for intervention materials
543500	Supplies-Office/Minor Equipment	5,000	-	5,000				Computer replacement for RTI Facilitators
	TOTAL SUPPLIES & MATERIALS	210,456	600,544	811,000				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	9,300	-	9,300				Professional Conferences, AimsWeb Online Training, Professional Materials
	TOTAL OTHER EXPENSES	9,300	-	9,300				
	TOTAL Curricular and Student Body Support - Response To Instruction & Intervention (RTI²)	\$ 748,938	\$ 1,253,027	\$ 2,001,965	7.0	2.0	9.0	

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 and two RTI Facilitators.

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Instructional Staff Support - Academic Supports								
Program Code: 72241								
Line-Item	Account Administrator: Executive Director of Academic Supports	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 124,808	\$ 109,507	\$ 234,315	1.0	1.0	2.0	Includes 1.0 Athletic Specialist position
516200s	Personnel-Clerical	97,381	6,473	103,854	2.0	-	2.0	
519500	Personnel-Certified Substitute Teachers	-	15,100	15,100				Realignment from 71100 to detailed program accounts
514005	Compensation-Travel Supplement	1,275	-	1,275				
519600	Compensation-Stipends/In-Service Training	-	2,500	2,500				Realignment from 71100 to detailed program accounts
	TOTAL PERSONNEL SERVICES	223,465	133,580	357,045	3.0	1.0	4.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	16,492	10,287	26,778				
520400	Benefits-State Retirement	11,607	7,829	19,436				
520410	Benefits-State Retirement Classified	-	1,776	1,776				
520600	Benefits-Life Insurance	180	62	242				
520700	Benefits-Medical Insurance	17,733	7,255	24,987				
520800	Benefits-Dental Insurance	89	39	128				
521100	Benefits-Local Retirement	5,843	(796)	5,047				
	TOTAL EMPLOYEE BENEFITS	51,944	26,452	78,396				
	CONTRACTED SERVICES							
530900	Service Contracts-Other Agencies	54,495	6,805	61,300				Frontline Technologies
532000	Services-Employee Dues/Memberships	250	750	1,000				ASCD & TPA Membership Dues
535500	Services-Employee Travel	-	1,000	1,000				Employee travel within the district
	TOTAL CONTRACTED SERVICES	54,745	8,555	63,300				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	3,000	-	3,000				Inservice Meetings
542900	Supplies-Educational Materials	-	60,000	60,000				Student/Classroom supplies for Summer Learning Camp; Pre-K
543500	Supplies-Office/Minor Equipment	16,500	(6,500)	10,000				Office supplies/equipment
549950	Supplies-Other	-	45,000	45,000				Supplies for New Teacher Academy, Principals Institute, Teacher of Year
	TOTAL SUPPLIES & MATERIALS	19,500	98,500	118,000				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	51,125	(16,250)	34,875				Conference registration; Travel expenses; MLK Day
559146	Transfers to Fund 146	22,000	(22,000)	-				Re-aligned to 549950 line-item
	TOTAL OTHER EXPENSES	73,125	(38,250)	34,875				
	TOTAL Instructional Staff Support - Academic Supports	\$ 422,778	\$ 228,837	\$ 651,615	3.0	1.0	4.0	

**KCS GENERAL PURPOSE SCHOOL FUND
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Instructional Staff Support - College & Career Readiness				Program Code: 72242				
Line-Item	Account Administrator: Executive Director of College & Career Readiness	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 124,808	\$ 2,843	\$ 127,651	1.0	-	1.0	
516200s	Personnel-Clerical	98,018	10,318	108,336	2.0	-	2.0	
519500	Personnel-Certified Substitute Teachers	-	6,500	6,500				Realignment from 71100 to detailed program accounts
514005	Compensation-Travel Supplement	-	1,275	1,275				
519600	Compensation-Stipends/In-Service Training	-	3,500	3,500				Realignment from 71100 to detailed program accounts
	TOTAL PERSONNEL SERVICES	222,826	24,436	247,262	3.0	-	3.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	16,445	2,100	18,545				
520400	Benefits-State Retirement	11,607	(971)	10,636				
520410	Benefits-State Retirement Classified	-	1,853	1,853				
520600	Benefits-Life Insurance	180	2	182				
520700	Benefits-Medical Insurance	17,733	1,008	18,741				
520800	Benefits-Dental Insurance	89	7	96				
521100	Benefits-Local Retirement	5,881	(616)	5,265				
	TOTAL EMPLOYEE BENEFITS	51,935	3,382	55,317				
	CONTRACTED SERVICES							
532000	Services-Employee Dues/Memberships	922	8	930				For professional memberships
	TOTAL CONTRACTED SERVICES	922	8	930				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	2,000	5,500	7,500				865 Academy Meetings, Community Meetings
542960	Supplies-Admin Allocations	83,000	34,000	117,000				IB Program (\$95,000); Reserves Exam(\$6,000); AP training allocations
543500	Supplies-Office/Minor Equipment	10,300	-	10,300				
	TOTAL SUPPLIES & MATERIALS	95,300	39,500	134,800				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	27,980	93,020	121,000				Regional Support Team Training; AP Summer Institute & Annual Conference
559900	Other Expenses	75,000	35,000	110,000				AVID College Preparedness Program; \$4,099 per school for program fees
	TOTAL OTHER EXPENSES	102,980	128,020	231,000				
	TOTAL Instructional Staff Support - College & Career Readiness	\$ 473,963	\$ 195,346	\$ 669,309	3.0	-	3.0	

**KCS GENERAL PURPOSE SCHOOL FUND
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Instructional Staff Support - Literacy & Learning				Program Code: 72243				
Line-Item	Account Administrator: Executive Director of Literacy & Learning	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 123,230	\$ (6,092)	\$ 117,138	1.0	-	1.0	
516200s	Personnel-Clerical	48,439	4,555	52,994	1.0	-	1.0	
514005	Compensation-Travel Supplement	-	1,275	1,275				
	TOTAL PERSONNEL SERVICES	171,668	(262)	171,407	2.0	-	2.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	12,669	186	12,855				
520400	Benefits-State Retirement	11,460	(1,691)	9,769				
520410	Benefits-State Retirement Classified	-	906	906				
520600	Benefits-Life Insurance	120	1	121				
520700	Benefits-Medical Insurance	11,822	672	12,494				
520800	Benefits-Dental Insurance	60	4	64				
521100	Benefits-Local Retirement	2,906	(331)	2,575				
	TOTAL EMPLOYEE BENEFITS	39,037	(252)	38,785				
	CONTRACTED SERVICES							
532000	Services-Employee Dues/Memberships	921	(421)	500				Dues/memberships for professional organizations to aid in affiliated roles and responsibilities
	TOTAL CONTRACTED SERVICES	921	(421)	500				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	1,100	-	1,100				
543500	Supplies-Office/Minor Equipment	8,000	(3,000)	5,000				
	TOTAL SUPPLIES & MATERIALS	9,100	(3,000)	6,100				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	10,000	3,500	13,500				Professional development and learning opportunities to broaden leadership capacity
	TOTAL OTHER EXPENSES	10,000	3,500	13,500				
	TOTAL Instructional Staff Support - Literacy & Learning	\$ 230,727	\$ (435)	\$ 230,292	2.0	-	2.0	

**KCS GENERAL PURPOSE SCHOOL FUND
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Instructional Staff Support- Sarah Simpson Professional Development Center				Program Code: 72299				
Line-Item	Account Administrator: Executive Director of Academic Supports	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
516200s	Personnel-Clerical	\$ 43,493	\$ 3,044	\$ 46,537	1.0	-	1.0	
	TOTAL PERSONNEL SERVICES	43,493	3,044	46,537	1.0	-	1.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	3,210	281	3,490				
520410	Benefits-State Retirement Classified	-	796	796				
520600	Benefits-Life Insurance	60	1	61				
520700	Benefits-Medical Insurance	5,911	336	6,247				
520800	Benefits-Dental Insurance	30	2	32				
521100	Benefits-Local Retirement	2,610	(348)	2,262				
	TOTAL EMPLOYEE BENEFITS	11,820	1,067	12,887				
	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	\$ 76,813	\$ 4,112	\$ 80,925	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.

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Curricular and Student Body Support - English and Language Arts		Program Code: 72224						
Line-Item	Account Administrator: Supervisor, English and Language Arts	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 96,748	\$ (319)	\$ 96,429	1.0	-	1.0	
519500	Personnel-Certified Substitute Teachers	-	9,000	9,000				Realignment from 71100 program budget
514005	Compensation-Travel Supplement	-	1,275	1,275				
519600	Compensation-Stipends/In-Service Training	-	20,000	20,000				Realignment from 71100 program budget
	TOTAL PERSONNEL SERVICES	96,748	29,956	126,704	1.0	-	1.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	7,140	2,363	9,503				
520400	Benefits-State Retirement	8,998	713	9,711				
520600	Benefits-Life Insurance	60	1	61				
520700	Benefits-Medical Insurance	5,911	336	6,247				
520800	Benefits-Dental Insurance	30	2	32				
	TOTAL EMPLOYEE BENEFITS	22,138	3,415	25,553				
	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	(8,400)	26,600				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	(8,400)	30,600				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	27,000	(12,000)	15,000				Learning Forward or IDA TN LEAD; resources, materials and texts to support professional learning
	TOTAL OTHER EXPENSES	27,000	(12,000)	15,000				
	TOTAL Curricular and Student Body Support - English and Language Arts	\$ 185,536	\$ 12,971	\$ 198,507	1.0	-	1.0	

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 to support these efforts.

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Curricular and Student Body Support - Elementary School Reading			Program Code: 72208		
Line-Item	Account Administrator: Executive Director of Literacy & Learning	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	Notes
	OTHER EXPENSES				
552400	In Service/Staff Development - Schools	\$ 14,000	\$ 1,000	\$ 15,000	Educational conferences and professional learning experiences that broaden skill set and build capacity in literacy, coaching, and leadership
	TOTAL OTHER EXPENSES	14,000	1,000	15,000	
	TOTAL Curricular and Student Body Support - Elementary School Reading	\$ 14,000	\$ 1,000	\$ 15,000	

Notes

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

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Curricular and Student Body Support - World Language					Program Code: 72223				
Line-item	Account Administrator: Supervisor, ELL and World Languages	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 77,680	\$ 15,687	\$ 93,368		1.0	-	1.0	Increase Specialist days from 221 to 255 for consistency
519500	Personnel-Certified Substitute Teachers	-	1,200	1,200					
514005	Compensation-Travel Supplement	-	1,275	1,275					
519600	Compensation-Stipends/In-Service Training	-	3,300	3,300					
	TOTAL PERSONNEL SERVICES	77,680	21,462	99,143		1.0	-	1.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	5,733	1,703	7,436					
520400	Benefits-State Retirement	7,224	856	8,080					
520600	Benefits-Life Insurance	60	1	61					
520700	Benefits-Medical Insurance	5,911	336	6,247					
520800	Benefits-Dental Insurance	30	2	32					
	TOTAL EMPLOYEE BENEFITS	18,958	2,898	21,855					
	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	12,075	-	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	\$ 292,813	\$ 24,360	\$ 317,173		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.

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Curricular and Student Body Support - Art		Program Code: 72218						
Line-Item	Account Administrator: Art Specialist	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 114,456	\$ 7,008	\$ 121,463	1.0	-	1.0	
519500	Personnel-Certified Substitute Teachers	-	2,300	2,300				Budgetary realignment from 71100 program budget
514005	Compensation-Travel Supplement	-	1,275	1,275				
519600	Compensation-Stipends/In-Service Training	-	6,000	6,000				
	TOTAL PERSONNEL SERVICES	114,456	16,583	131,038	1.0	-	1.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	8,447	1,381	9,828				
520400	Benefits-State Retirement	10,644	(23)	10,621				
520600	Benefits-Life Insurance	60	1	61				
520700	Benefits-Medical Insurance	5,911	336	6,247				
520800	Benefits-Dental Insurance	30	2	32				
	TOTAL EMPLOYEE BENEFITS	25,092	1,696	26,788				
	CONTRACTED SERVICES							
532000	Services-Employee Dues/Memberships	250	-	250				Annual dues for professional & community arts organizations
533600	Services-Equipment Rent/Repair/Maintenance	17,640	-	17,640				Kiln, printing press and other equipment
535500	Services-Employee Travel	100	-	100				Employee travel within the district
	TOTAL CONTRACTED SERVICES	17,990	-	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	23,400	235,800				Allocations to schools by curriculum supervisors (\$2,000 per FT teacher per year for student supplies)
543500	Supplies-Office/Minor Equipment	1,041	59	1,100				Printer cartridges, small office supplies
	TOTAL SUPPLIES & MATERIALS	229,441	23,459	252,900				
	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	\$ 393,679	\$ 41,738	\$ 435,417	1.0	-	1.0	

Notes

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

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Curricular and Student Body Support - Music & Performing Arts				Program Code: 72202					
Line-Item	Account Administrator: Music Specialist	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 106,241	\$ 8,220	\$ 114,461		1.0	-	1.0	
519500	Personnel-Certified Substitute Teachers	-	4,200	4,200					Realignment from 71100 program budget
514005	Compensation-Travel Supplement	-	1,275	1,275					
519600	Compensation-Stipends/In-Service Training	-	11,265	11,265					
	TOTAL PERSONNEL SERVICES	106,241	24,960	131,201		1.0	-	1.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	7,841	1,999	9,840					
520400	Benefits-State Retirement	9,880	597	10,478					
520600	Benefits-Life Insurance	60	1	61					
520700	Benefits-Medical Insurance	5,911	336	6,247					
520800	Benefits-Dental Insurance	30	2	32					
	TOTAL EMPLOYEE BENEFITS	23,722	2,935	26,657					
	CONTRACTED SERVICES								
530800	Services-Consulting	8,200	-	8,200					Expenses for All County Band and Orchestra events/Clinicians (realigned from 72207)
532000	Services-Employee Dues/Memberships	750	-	750					Annual dues/memberships for professional & community music organizations
533600	Services-Equipment Rent/Repair/Maintenance	17,000	-	17,000					Instrumental rental, repair and maintenance (includes piano tuning)
535500	Services-Employee Travel	200	-	200					Employee travel within the district
539900	Services-Other Professional	1,322	-	1,322					Expenses for county-wide events
	TOTAL CONTRACTED SERVICES	27,472	-	27,472					
	SUPPLIES AND MATERIALS								
542950	Supplies-Instructional	50,000	54,000	104,000					Build-out for elementary instruments
542960	Supplies-Admin Allocations	115,000	9,400	124,400					Per teacher - \$300 elem, \$1,000 middle, \$1,000 high
543500	Supplies-Office/Minor Equipment	920	-	920					Printer cartridges, small office equipment & supplies
	TOTAL SUPPLIES & MATERIALS	165,920	63,400	229,320					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	7,635	-	7,635					Registration and travel expenses for music and dance-related conferences workshops; PD & DLD expenses
	TOTAL OTHER EXPENSES	7,635	-	7,635					
	TOTAL Curricular and Student Body Support - Music & Performing Arts	\$ 330,989	\$ 91,295	\$ 422,285		1.0	-	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.

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Curricular and Student Body Support - Math		Program Code: 72201							
Line-Item	Account Administrator: Supervisor, Pre-K -12 Mathematics	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 208,173	\$ 7,437	\$ 215,611		2.0	-	2.0	
510800	Personnel-Instructional Coaches	72,300	4,400	76,700		1.0	-	1.0	
516200s	Personnel-Clerical	23,019	926	23,945		0.5	-	0.5	
519500	Personnel-Certified Substitute Teachers	-	1,500	1,500					Realigned from 71100 program budget
514005	Compensation-Travel Supplement	-	1,275	1,275					
519600	Compensation-Stipends/In-Service Training	-	5,000	5,000					Realigned from 71100 program budget
	TOTAL PERSONNEL SERVICES	303,493	20,538	324,031		3.5	-	3.5	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	22,398	1,905	24,302					
520400	Benefits-State Retirement	26,084	(1,451)	24,633					
520410	Benefits-State Retirement Classified	-	409	409					
520600	Benefits-Life Insurance	210	2	212					
520700	Benefits-Medical Insurance	20,688	1,176	21,864					
520800	Benefits-Dental Insurance	104	8	112					
521100	Benefits-Local Retirement	1,381	(217)	1,164					
	TOTAL EMPLOYEE BENEFITS	70,865	1,831	72,697					
	CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	1,200	-	1,200					Membership to professional organizations offered to leadership 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	(2,555)	9,000					Support elementary math to meet the new instructional shifts for learning. Divided equally among elementary schools
542950	Supplies-Instructional	11,000	(3,000)	8,000					Replenish consumable PK - 12 math materials, i.e., intervention workbooks (Moving With Math) for each student
542960	Supplies-Admin Allocations	68,000	50,000	118,000					Amount per student based on K-12 populations (\$1.06 per student), calculators, document cameras, Smartboard math tools software, TI presenters, etc.; Addition for elementary school allocations
543500	Supplies-Office/Minor Equipment	2,000	-	2,000					
	TOTAL SUPPLIES & MATERIALS	92,555	44,445	137,000					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	11,500	3,500	15,000					System-wide in-service (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	3,500	15,000					
	TOTAL Curricular and Student Body Support - Math	\$ 479,613	\$ 70,314	\$ 549,928		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.

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Curricular and Student Body Support - Science			Program Code: 72204					
Line-Item	Account Administrator: Supervisor, Pre-K - 12 Science	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 112,422	\$ 3,989	\$ 116,411	1.0	-	1.0	
510800	Personnel-Instructional Coaches	144,600	8,800	153,400	2.0	-	2.0	
516200s	Personnel-Clerical	23,019	926	23,945	0.5	-	0.5	
519500	Personnel-Certified Substitute Teachers	-	3,000	3,000				Realigned from 71100 program budget
514005	Compensation-Travel Supplement	-	1,275	1,275				
519600	Compensation-Stipends/In-Service Training	-	22,700	22,700				Realigned from 71100 program budget
	TOTAL PERSONNEL SERVICES	280,041	40,690	320,731	3.5	-	3.5	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	20,667	3,388	24,055				
520400	Benefits-State Retirement	23,903	334	24,237				
520410	Benefits-State Retirement Classified	-	409	409				
520600	Benefits-Life Insurance	210	2	212				
520700	Benefits-Medical Insurance	20,688	1,176	21,864				
520800	Benefits-Dental Insurance	104	8	112				
521100	Benefits-Local Retirement	1,381	(217)	1,164				
	TOTAL EMPLOYEE BENEFITS	66,954	5,100	72,053				
	CONTRACTED SERVICES							
532000	Services-Employee Dues/Memberships	500	200	700				NSELA, NSTA, TSTA
535900	Services-Waste Disposal/Recycling	3,635	-	3,635				Chemical removal and clean up for science labs
	TOTAL CONTRACTED SERVICES	4,135	200	4,335				
	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	49,000	-	49,000				Elementary science materials (approximately \$0.86 per student); To increase per student allocation
542960	Supplies-Admin Allocations	53,520	-	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; Realigned to 542200 line-item
	TOTAL SUPPLIES & MATERIALS	172,865	(935)	171,930				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	63,475	-	63,475				System-wide in-service 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
	TOTAL OTHER EXPENSES	63,475	-	63,475				
	TOTAL Curricular and Student Body Support - Science	\$ 587,470	\$ 45,054	\$ 632,525	3.5	-	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.

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Curricular and Student Body Support - Social Studies		Program Code: 72205							
Line-Item	Account Administrator: Supervisor, Pre-K - 12 Social Studies	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 117,076	\$ 4,198	\$ 121,274		1.0	-	1.0	
519500	Personnel-Certified Substitute Teachers	-	6,000	6,000					Realigned from 71100 program budget
514005	Compensation-Travel Supplement	-	1,275	1,275					
519600	Compensation-Stipends/In-Service Training	-	4,000	4,000					
	TOTAL PERSONNEL SERVICES	117,076	15,473	132,549		1.0	-	1.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	8,640	1,301	9,941					
520400	Benefits-State Retirement	10,888	(448)	10,440					
520600	Benefits-Life Insurance	60	1	61					
520700	Benefits-Medical Insurance	5,911	336	6,247					
520800	Benefits-Dental Insurance	30	2	32					
	TOTAL EMPLOYEE BENEFITS	25,529	1,192	26,721					
	CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	700	100	800					Membership costs for ASCD/TASCD and NCSS/TCSS for supervisors and facilitators
	TOTAL CONTRACTED SERVICES	700	100	800					
	SUPPLIES AND MATERIALS								
542900	Supplies-Educational	45,000	(15,000)	30,000					To purchase tradebooks & giant maps for elementary; online subscriptions, DBQ Project materials; Maintenance of Government on the Go boxes
542960	Supplies-Admin Allocations	20,000	4,000	24,000					\$0.61 per student allocation
543500	Supplies-Office/Minor Equipment	4,000	2,000	6,000					Maintaining computers and tech-related materials
	TOTAL SUPPLIES & MATERIALS	69,000	(9,000)	60,000					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	17,000	13,000	30,000					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	17,000	13,000	30,000					
	TOTAL Curricular and Student Body Support - Social Studies	\$ 229,305	\$ 20,765	\$ 250,070		1.0	-	1.0	

Notes

The Social Studies Support program contain the Social Studies Supervisor. 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.

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Curricular and Student Body Support - Health and Wellness					Program Code: 72203				
Line-Item	Account Administrator: Supervisor, PE, Health & Wellness, Humanities	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 121,873	\$ 4,413	\$ 126,287		1.0	-	1.0	
519500	Personnel-Certified Substitute Teachers	-	5,000	5,000					Realignment from 71100 program budget
514005	Compensation-Travel Supplement	-	1,275	1,275					
519600	Compensation-Stipends/In-Service Training	-	7,300	7,300					Realignment from 71100 program budget
	TOTAL PERSONNEL SERVICES	121,873	17,988	139,862		1.0	-	1.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	8,994	1,495	10,490					
520400	Benefits-State Retirement	11,334	(208)	11,126					
520600	Benefits-Life Insurance	60	1	61					
520700	Benefits-Medical Insurance	5,911	336	6,247					
520800	Benefits-Dental Insurance	30	2	32					
	TOTAL EMPLOYEE BENEFITS	26,329	1,626	27,955					
	CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	350	-	350					Dues for TAHPERD, Survey Monkey
535500	Services-Employee Travel	2,200	-	2,200					Teacher travel within the district
	TOTAL CONTRACTED SERVICES	2,550	-	2,550					
	SUPPLIES AND MATERIALS								
542200	Supplies-Food	500	-	500					Food for District Learning Day, Health & Wellness Classrooms
542900	Supplies-Educational	31,000	(4,000)	27,000					Materials and Equipment to use directly in PE or Wellness classrooms
542960	Supplies-Admin Allocations	29,700	4,400	34,100					Equipment and materials ordered by teachers; Buses for field day
543500	Supplies-Office/Minor Equipment	3,725	-	3,725					Supplies for office, technology replacement for teachers
	TOTAL SUPPLIES & MATERIALS	64,925	400	65,325					
	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	\$ 221,177	\$ 20,014	\$ 241,192		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.

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Curricular and Student Body Support - Humanities		Program Code: 72261			
Line-Item	Account Administrator: Supervisor, PE, Health & Wellness, Humanities	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 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.

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Curricular and Student Body Support - Athletics		Program Code: 71400			
Line-Item	Account Administrator: Athletic Specialist	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	Notes
	PERSONNEL SERVICES				
514010	Personnel-Athletic Supplements	\$ 1,818,000	\$ 80,000	\$ 1,898,000	4% increase to athletics/band supplement schedule
	TOTAL PERSONNEL SERVICES	1,818,000	80,000	1,898,000	
	EMPLOYEE BENEFITS				
520100	Benefits-Social Security	134,168	8,182	142,350	
520400	Benefits-State Retirement	169,074	(12,489)	156,585	
	TOTAL EMPLOYEE BENEFITS	303,242	(4,307)	298,935	
	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	13,800	17,000	State and National Athletic Director Conferences
559146	Transfers to Local Projects Fund	200,000	-	200,000	For Student-Athlete insurance
	TOTAL OTHER EXPENSES	203,200	13,800	217,000	
	TOTAL Curricular and Student Body Support - Athletics	\$ 2,446,442	\$ 89,493	\$ 2,535,935	

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.

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Instructional Staff Support- School Culture									
Program Code: 72209									
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 226,202	\$ 7,984	\$ 234,186		2.0	-	2.0	
511600	Personnel-Teachers	510,300	22,500	532,800		9.0	-	9.0	Positive Behavior Teachers
513000	Personnel-Social Workers	135,800	1,016,200	1,152,000		2.0	14.0	16.0	Includes 14.0 Therapeutic Mental Health Professional moved from 72220
513100s	Personnel-Medical/Health Services	105,500	4,700	110,200		3.0	-	3.0	
516200s	Personnel-Clerical	29,740	6,966	36,706		1.0	-	1.0	
516300	Personnel-Educational Assistants	256,000	36,000	292,000		10.0	-	10.0	Positive Behavior Assistant
518900S	Personnel-Full-Time Regular	1,243,258	160,616	1,403,873		20.0	-	20.0	
51400S	Compensation-Travel Supplement	20,250	14,700	34,950					Supplement for TPP travel
	TOTAL PERSONNEL SERVICES	2,527,049	1,269,666	3,796,715		47.0	14.0	61.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	186,496	98,257	284,754					
520400	Benefits-State Retirement	90,936	76,472	167,408					
520410	Benefits-State Retirement Classified	-	29,627	29,627					
520600	Benefits-Life Insurance	2,820	874	3,694					
520700	Benefits-Medical Insurance	277,814	103,245	381,059					
520800	Benefits-Dental Insurance	1,400	553	1,953					
521100	Benefits-Local Retirement	91,740	(7,536)	84,203					
	TOTAL EMPLOYEE BENEFITS	651,206	301,492	952,698					
	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
542960	Supplies-Admin Allocations	-	1,400	1,400					Allocations for TPP (\$100 for 14 TPP staff)
543500	Supplies-Office/Minor Equipment	12,500	6,000	18,500					Computer/Office Supplies; \$6,000 for TPP personnel
549900	Supplies-Other Materials	29,000		29,000					Materials as needed for classrooms
	TOTAL SUPPLIES & MATERIALS	47,000	7,400	54,400					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	10,000	2,500	12,500					Training/Staff Development for School Culture Program; \$2,500 for TPP
	TOTAL OTHER EXPENSES	10,000	2,500	12,500					
	TOTAL Instructional Staff Support- School Culture	\$ 3,242,254	\$ 1,581,058	\$ 4,823,313		47.0	14.0	61.0	

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 2024**

Reading and Underperforming Schools Support				Program Code: 71115					
Line-Item	Account Administrator: Executive Director of Literacy & Learning	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510800	Personnel-Instructional Coaches	\$ 795,300	\$ 48,400	\$ 843,700		11.0	-	11.0	One Literacy Coach for Lonsdale, Sarah Moore Greene and Green to focus on Literacy. Additional Instructional Support positions for eight elementary schools to assist with literacy efforts.
516300	Personnel-Educational Assistants	230,400	32,400	262,800		9.0	-	9.0	Educational Assistants for Lonsdale, Sarah Moore Greene and Green (3 each) to focus on Literacy
519500	Personnel-Certified Substitute Teachers	-	10,000	10,000					Realignment from 71100
519600	Compensation-Stipends/In-Service Training	1,208,733	1,122,100	2,330,833					Region Five Initiative; 16 Additional Contract Days Priority/Cusp School:
	TOTAL PERSONNEL SERVICES	2,234,433	1,212,900	3,447,333		20.0	-	20.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	164,901	93,649	258,550					
520400	Benefits-State Retirement	186,375	75,524	261,899					
520410	Benefits-State Retirement Classified	-	4,494	4,494					
520600	Benefits-Life Insurance	1,200	11	1,211					
520700	Benefits-Medical Insurance	118,219	6,719	124,937					
520800	Benefits-Dental Insurance	596	45	640					
521100	Benefits-Local Retirement	13,824	(1,052)	12,772					
	TOTAL EMPLOYEE BENEFITS	485,115	179,389	664,504					
	SUPPLIES AND MATERIALS								
542200	Supplies-Food	-	5,000	5,000					Food provided for meetings and professional development experience:
542900	Supplies-Educational	5,000	-	5,000					Professional literature for department chairs
542950	Supplies-Instructional	60,000	-	60,000					Early literacy manipulatives to support foundational literacy skills, additional texts to support small group instruction
543500	Supplies-Office/Minor Equipment	2,000	8,000	10,000					Office supplies and minor equipment
549950	Supplies-Other	5,000	(2,000)	3,000					Teaching and Learning materials and supplies
	TOTAL SUPPLIES & MATERIALS	72,000	11,000	83,000					
	OTHER EXPENSES								
559146	Transfers to Fund 146	625,061	-	625,061					Literacy Initiative to Project Account (FY24 funded in GP)
	TOTAL OTHER EXPENSES	625,061	-	625,061					
	TOTAL Reading and Underperforming Schools Support	\$ 3,416,609	\$ 1,403,289	\$ 4,819,898		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 2024**

ProjectGRAD		Program Code: 73301				
Line-Item	Account Administrator: Superintendent of Schools	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		Notes
	CONTRACTED SERVICES					
530900	Service Contracts-Other Agencies	\$ 699,777	\$ (699,777)	\$ -		Funded by Knox Education Foundation
	TOTAL CONTRACTED SERVICES	699,777	(699,777)	-		
	TOTAL ProjectGRAD	\$ 699,777	\$ (699,777)	\$ -		

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

Curricular and Student Body Support - Magnet Programs									
Program Code: 72240									
Line-Item	Account Administrator: Executive Director of Literacy & Learning	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
511600	Personnel-Teachers	\$ 283,500	\$ 12,500	\$ 296,000		5.0	-	5.0	
516300	Personnel-Educational Assistants	76,800	10,800	87,600		3.0	-	3.0	
	TOTAL PERSONNEL SERVICES	360,300	23,300	383,600		8.0	-	8.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	26,590	2,180	28,770					
520400	Benefits-State Retirement	26,366	(1,946)	24,420					
520410	Benefits-State Retirement Classified	-	1,498	1,498					
520600	Benefits-Life Insurance	480	4	484					
520700	Benefits-Medical Insurance	47,287	2,688	49,975					
520800	Benefits-Dental Insurance	238	18	256					
521100	Benefits-Local Retirement	4,608	(351)	4,257					
	TOTAL EMPLOYEE BENEFITS	105,569	4,091	109,661					
	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	\$ 709,294	\$ 27,391	\$ 736,686		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 2024**

Pre - Kindergarten Program		Program Code: 73400				
Line-Item	Account Administrator: Pre-K Specialist	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		Notes
	OTHER EXPENSES					
559146	Transfers to Fund 146	\$ 821,000	\$ 331,000	\$ 1,152,000		Includes matching contribution for two new Pre-K classrooms
	TOTAL OTHER EXPENSES	821,000	331,000	1,152,000		
	TOTAL Pre - Kindergarten Program	\$ 821,000	\$ 331,000	\$ 1,152,000		

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 2024**

Excellence through Literacy		Program Code: 71107			
Line-Item	Account Administrator: Supervisor, English and Language Arts	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	Notes
	PERSONNEL SERVICES				
519500	Personnel-Certified Substitute Teachers	\$ -	\$ 10,000	\$ 10,000	Realignment from 71100
519600	Compensation-Stipends/In-Service Training	-	5,000	5,000	
	TOTAL PERSONNEL SERVICES		15,000	15,000	
	EMPLOYEE BENEFITS				
520100	Benefits-Social Security	-	1,125	1,125	
	TOTAL EMPLOYEE BENEFITS		1,125	1,125	
	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	\$ 16,125	\$ 216,125	

Notes

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

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

Disparities in Education Outcomes		Program Code: 73300							
Line-Item	Account Administrator: Executive Director of Student Support Services	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
513100s	Personnel-Medical/Health Services	\$ 1,153,700	\$ (8,600)	\$ 1,145,100		33.0	-	33.0	
518900s	Personnel-Full-Time Regular	133,236	6,991	140,227		2.0	-	2.0	
	TOTAL PERSONNEL SERVICES	1,286,936	(1,609)	1,285,327		35.0	-	35.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	94,976	1,424	96,400					
520410	Benefits-State Retirement Classified	-	21,979	21,979					
520600	Benefits-Life Insurance	2,100	19	2,119					
520700	Benefits-Medical Insurance	206,883	11,758	218,640					
520800	Benefits-Dental Insurance	1,043	78	1,121					
521100	Benefits-Local Retirement	77,216	(14,749)	62,467					
	TOTAL EMPLOYEE BENEFITS	382,217	20,509	402,726					
	CONTRACTED SERVICES								
539950	Services-Other/Miscellaneous	30,000	(10,000)	20,000					TECA consultation
	TOTAL CONTRACTED SERVICES	30,000	(10,000)	20,000					
	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	6,000	-	6,000					
	TOTAL SUPPLIES & MATERIALS	10,500	-	10,500					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	14,250	-	14,250					For professional development opportunities and second 5C cohort
	TOTAL OTHER EXPENSES	14,250	-	14,250					
	TOTAL Disparities in Education Outcomes	\$ 1,723,904	\$ 8,899	\$ 1,732,803		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 supplies needed to support the program.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

Student Transportation								
Program Code: 72710								
Line-Item	Account Administrator: Director of Transportation and Enrollment	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 463,779	\$ 26,476	\$ 490,256	5.0	-	5.0	
512100s	Personnel-Data Processing	364,279	14,598	378,876	6.0	-	6.0	
516200s	Personnel-Clerical	532,840	70,657	603,497	11.0	1.0	12.0	1.0 new Customer Service position offset with reduction in timecard budget
516400	Personnel-Bus Aides	991,520	-	991,520				
516800	Personnel-Temporary	86,000	(43,000)	43,000				
514005	Compensation-Travel Supplement	3,825	-	3,825				
	TOTAL PERSONNEL SERVICES	2,442,243	68,731	2,510,973	22.0	1.0	23.0	
EMPLOYEE BENEFITS								
520100	Benefits-Social Security	180,238	8,085	188,323				
520410	Benefits-State Retirement Classified	-	42,938	42,938				
520600	Benefits-Life Insurance	1,320	73	1,393				
520700	Benefits-Medical Insurance	130,040	13,638	143,678				
520800	Benefits-Dental Insurance	655	81	736				
521100	Benefits-Local Retirement	146,305	(24,272)	122,033				
	TOTAL EMPLOYEE BENEFITS	458,558	40,543	499,101				
CONTRACTED SERVICES								
530200	Services-Advertising	250	(250)	-				Budgetary Reduction
530700	Services-IT/Communications	351,550	(24,700)	326,850				Bus and shuttle GPS services, annual contracts for routing, enrollment, maintenance, parent tracking, and driver management software, cell phones for staff; Decrease based on renegotiation of GPS contract
530900	Service-Contracts-Other Agencies	42,868		42,868				Contracts with Knoxville/Knox County Planning, KGIS and TN Dept. of Safety; Realignment and increase for KGIS license
531300	Service-Contracts-Parents	55,000	25,000	80,000				Payments in lieu of transportation; Increased usage & IRS reimbursement rate
533000	Services-Operating Lease Payments	25,000	15,000	40,000				Lease payments for two department vehicles & School bus lease for driver training program; Additional vehicle for FY24
533300	Services-Licensing and Related Costs	2,000	(1,000)	1,000				Maintain CDLs for six KCS employees
533600	Services-Equipment Rent/Repair/Maintenance	2,000	(2,000)	-				Budgetary Reduction
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	21,612,219	650,000	22,262,219				Increase in training pay for drivers, lease rate for buses, mileage rate for shuttles, and 2% inflationary adjustment for contractors
535500	Services-Employee Travel	18,000	(10,000)	8,000				Mileage reimbursement for employees retrieving bus video and conferences; Realigned to PD
539900	Services-Other Professional	7,200	-	7,200				Assessing and fumigating school buses as necessary
539950	Services-Other/Miscellaneous	10,000	(9,000)	1,000				Drug & Alcohol Clearinghouse; KAT passes absorbed by City
	TOTAL CONTRACTED SERVICES	22,144,087	643,050	22,787,137				
SUPPLIES AND MATERIALS								
541860	Supplies-Equipment Repair/Maintenance	162,000	204,000	366,000				Purchasing cameras, radios, student safety equipment for school buses; parts and supplies for repair and maintenance; purchase of GPS units and radio tuner
543500	Supplies-Office/Minor Equipment	15,000	-	15,000				Various office supplies for use in transportation office
545260	Supplies-Gasoline	16,000	-	16,000				For use in four department vehicles and three leased training buses
	TOTAL SUPPLIES & MATERIALS	193,000	204,000	397,000				
OTHER EXPENSES								
552400	In Service/Staff Development - Schools	19,525	10,000	29,525				For professional conference attendance by transportation office staff
	TOTAL OTHER EXPENSES	19,525	10,000	29,525				
	TOTAL Student Transportation	\$ 25,257,413	\$ 966,323	\$ 26,223,737	22.0	1.0	23.0	

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 2024**

Enrollment and Transfer Office		Program Code: 72133						
Line-Item	Account Administrator: Director of Transfers and Enrollment	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 113,780	\$ 3,995	\$ 117,774	1.0	-	1.0	
516200s	Personnel-Clerical	170,683	9,828	180,511	3.0	-	3.0	
518900s	Personnel-Full-Time Regular	24,000	-	24,000				Timecard Expenditures
51400s	Compensation-Travel Supplement	1,275	-	1,275				
	TOTAL PERSONNEL SERVICES	309,737	13,823	323,560	4.0	-	4.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	22,859	1,408	24,267				
520400	Benefits-State Retirement	10,582	(760)	9,822				
520410	Benefits-State Retirement Classified	-	3,497	3,497				
520600	Benefits-Life Insurance	240	2	242				
520700	Benefits-Medical Insurance	23,644	1,344	24,987				
520800	Benefits-Dental Insurance	119	9	128				
521100	Benefits-Local Retirement	11,681	(1,742)	9,939				
	TOTAL EMPLOYEE BENEFITS	69,124	3,759	72,883				
	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	\$ 400,461	\$ 17,582	\$ 418,043	4.0	-	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 2024**

Operations		Program Code: 72610						
Line-Item	Account Administrator: Assistant Superintendent, Operations	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 255,903	\$ 16,172	\$ 272,075	4.0	-	4.0	
516600	Personnel-Custodial	11,165,670	1,772,370	12,938,040	383.7	6.0	389.7	Includes 5.0 positions for Mill Creek; 1.0 position for Adrian Burnett due to increased square footage
518900s	Personnel-Full-Time Regular	207,323	(53,901)	153,421	3.0	(1.0)	2.0	Realigned 1.0 FTE to program 72255
514005	Compensation-Travel Supplement	-	1,275	1,275				
	TOTAL PERSONNEL SERVICES	11,628,896	1,735,916	13,364,812	390.7	5.0	395.7	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	858,213	144,148	1,002,361				
520410	Benefits-State Retirement Classified	-	228,538	228,538				
520600	Benefits-Life Insurance	23,443	519	23,961				
520700	Benefits-Medical Insurance	2,309,400	162,486	2,471,886				
520800	Benefits-Dental Insurance	11,639	1,031	12,670				
521100	Benefits-Local Retirement	697,734	(48,204)	649,530				
	TOTAL EMPLOYEE BENEFITS	3,900,428	488,519	4,388,947				
	CONTRACTED SERVICES							
530700	Services-IT/Communications	61,750	83,250	145,000				U.S. Cellular Phone/GPS; Dude Solutions
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	16,750	3,250	20,000				Copier rental, custodial equipment repairs
534800	Services-Postage/Freight	500	500	1,000				
535100	Rent/Space Buildings	159,400	600	160,000				Robert Craton parking lot; Summer Place parking
535900	Services-Waste Disposal/Recycling	475,000	195,000	670,000				Waste Management, recycling services, Green Waste, fluorescent lamp disposal, hazardous waste disposal
538080	Services-Software Licensing & Maintenance	70,000	56,000	126,000				SchoolDude; Asset Panda
539950	Services-Other/Miscellaneous	60,000		60,000				Uniform, boiler and elevator permits, inspections
	TOTAL CONTRACTED SERVICES	1,343,400	338,600	1,682,000				
	SUPPLIES AND MATERIALS							
541870	Supplies-Buildings/Grounds Repair/Maintenance	1,340,000	640,000	1,980,000				Cleaning supplies, trash bags, toilet tissue, rolled paper towels, hand soap
543500	Supplies-Office/Minor Equipment	231,000	4,000	235,000				Custodial equipment and tools; Asset tags
545200	Supplies-Utilities/Fuel	2,500	-	2,500				Propane for Custodial Equipment
545250	Supplies-Electrical	9,546,237	668,763	10,215,000				Systemwide electric and outdoor lighting
545270	Supplies-Natural Gas	1,114,200	35,800	1,150,000				
545280	Supplies-Water/Sewer	1,782,580	197,420	1,980,000				Systemwide water, sewer, fire protection, waste water treatment plants
	TOTAL SUPPLIES & MATERIALS	14,016,517	1,545,983	15,562,500				
	OTHER EXPENSES							
550200	Insurance Related Expenses	750,000		750,000				Property insurance (Knox County Risk Management); Replacement & Rate Increase
	TOTAL OTHER EXPENSES	750,000	-	750,000				
	TOTAL Operations	\$ 31,639,242	\$ 4,109,017	\$ 35,748,259	390.7	5.0	395.7	

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 2024**

Maintenance		Program Code: 72620						
Line-Item	Account Administrator: Assistant Superintendent, Operations	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 570,992	\$ 34,645	\$ 605,636	6.0	-	6.0	
516200s	Personnel-Clerical	256,501	(24,900)	231,601	5.0	-	5.0	
516700	Personnel-Maintenance	8,069,800	704,700	8,774,500	157.0	4.0	161.0	Includes 3.0 mowers and 1.0 lead mower
518900s	Personnel-Full-Time Regular	204,947	(30,918)	174,028	3.0	-	3.0	
514005	Compensation-Travel Supplement	1,275	-	1,275				
	TOTAL PERSONNEL SERVICES	9,103,515	683,526	9,787,041	171.0	4.0	175.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	671,839	62,189	734,028				
520410	Benefits-State Retirement Classified	-	167,358	167,358				
520600	Benefits-Life Insurance	10,260	337	10,597				
520700	Benefits-Medical Insurance	1,010,769	82,433	1,093,202				
520800	Benefits-Dental Insurance	5,094	509	5,604				
521100	Benefits-Local Retirement	546,134	(70,484)	475,650				
	TOTAL EMPLOYEE BENEFITS	2,244,097	242,342	2,486,439				
	CONTRACTED SERVICES							
533400	Service Contracts-Maintenance	375,000	75,000	450,000				Backflow, sprinkler, generator, fire alarm, kitchen hood inspections, artificial turf, bleacher inspections
533500	Services-Building/Grounds Maintenance	287,400	32,600	320,000				Athletic field light repairs, cooling tower chemical treatment, environmental allotment, water testing
533600	Services-Equipment Rent/Repair/Maintenance	50,000	-	50,000				Small machinery repair, HVAC, electrical, plumbing, other crafts
533800	Services-Vehicle Repair/Maintenance	30,000	(30,000)	-				Garage allotment; Realigned to 545300
535500	Services-Employee Travel	5,000	-	5,000				
	TOTAL CONTRACTED SERVICES	747,400	77,600	825,000				
	SUPPLIES AND MATERIALS							
541300	Supplies-Drugs/Medical/Hygiene	5,000	-	5,000				Monthly craft allotment
541600	Supplies-HVAC	475,000	400,000	875,000				HVAC allotment & air filter
541860	Supplies-Equipment Repair/Maintenance	25,000	-	25,000				
541870	Supplies-Buildings/Grounds Repair/Maintenance	1,096,550	1,416,450	2,513,000				Carpentry, lock shop, paint, stock room, cabinet, networking, environmental, electronic signage; Absorption of items previously budgeted in Capital Improvement Plan
542000	Supplies-Outdoor (Grounds)	150,000	340,000	490,000				Mulch, Playground allotment (\$250k)
543500	Supplies-Office/Minor Equipment	75,000	-	75,000				Various monthly craft allotment
545260	Supplies-Gasoline	198,000	144,000	342,000				Fleet, mowers, grounds equipment fuel
545300	Supplies-Vehicle Repair/Maintenance	325,000	35,000	360,000				Garage monthly allotment
545400	Supplies-Plumbing	200,000	40,000	240,000				Plumbing monthly allotment
546200	Supplies-Electrical	275,000	145,000	420,000				Electrical monthly allotment
	TOTAL SUPPLIES & MATERIALS	2,824,550	2,520,450	5,345,000				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	3,000	-	3,000				
559146	Transfers to Fund 146	-	250,000	250,000				Transfers to Fund 146 for Playground seed money
	TOTAL OTHER EXPENSES	3,000	250,000	253,000				
	CAPITAL OUTLAY							
570600	Building Construction	14,000	-	14,000				Building construction
571100	Machinery/Equipment/Furniture	135,000	86,200	221,200				Machinery, equipment, furniture
571200	Heating/AC	5,000	-	5,000				
571800	Capital Outlay-Vehicles	250,000	645,000	895,000				Vehicle replacement cycle; FY24 - 3 new trucks, 2 new dump trucks, 1 mowing crew truck
	TOTAL CAPITAL OUTLAY	404,000	731,200	1,135,200				
	TOTAL Maintenance	\$ 15,326,562	\$ 4,505,119	\$ 19,831,680	171.0	4.0	175.0	

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 2024**

Information Technology		Program Code: 72255							
Line-Item	Account Administrator: Chief Technology Officer	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 213,820	\$ 10,789	\$ 224,609		2.0	-	2.0	
512100s	Personnel-Data Processing	4,072,093	181,899	4,253,992		60.0	1.0	61.0	Includes 1.0 FTE realigned from 72610
516800	Personnel-Temporary	77,006	-	77,006					
514005	Compensation-Travel Supplement	6,375	-	6,375					
	TOTAL PERSONNEL SERVICES	4,369,294	192,688	4,561,982		62.0	1.0	63.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	322,454	19,695	342,149					
520400	Benefits-State Retirement	19,885	(1,355)	18,530					
520410	Benefits-State Retirement Classified	-	74,169	74,169					
520600	Benefits-Life Insurance	3,720	95	3,815					
520700	Benefits-Medical Insurance	366,478	27,075	393,553					
520800	Benefits-Dental Insurance	1,847	170	2,017					
521100	Benefits-Local Retirement	248,946	(38,150)	210,796					
	TOTAL EMPLOYEE BENEFITS	963,330	81,699	1,045,029					
	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	994,242	350,000	1,344,242					Cyber Security Software
534800	Services-Postage/Freight	3,000	-	3,000					
535000	Services-Internet Connectivity	1,210,000	1,230,000	2,440,000					Internet Connectivity; Increase due to eRate discount dropping from 80% to 60%
535500	Services-Employee Travel	30,000	-	30,000					
	TOTAL CONTRACTED SERVICES	3,090,242	1,580,000	4,670,242					
	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	10,000	70,000					Cyber Security Insurance increase
552400	In Service/Staff Development - Schools	20,354	-	20,354					
	TOTAL OTHER EXPENSES	80,354	10,000	90,354					
	CAPITAL OUTLAY								
570900	Equipment-Data Processing	160,000	-	160,000					
571800	Capital Outlay-Vehicles	-	80,000	80,000					Purchase of Box Truck w/Liftgate for panels and surplus
	TOTAL CAPITAL OUTLAY	160,000	80,000	240,000					
	TOTAL Information Technology	\$ 8,931,296	\$ 1,944,387	\$ 10,875,683		62.0	1.0	63.0	

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 2024**

Security		Program Code: 72619						
Line-Item	Account Administrator: Chief of Security	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 112,598	\$ 15,053	\$ 127,651	1.0	-	1.0	
516000	Personnel-Security	5,031,800	305,800	5,337,600	139.0	-	139.0	School Security Guards: 1.0 Intelligence Sargeant; Repurpose 3 Sgts to Lt and 1 SSO to Sgt FY24
516200s	Personnel-Clerical	51,343	3,608	54,951	1.0	-	1.0	
518900s	Personnel-Full-Time Regular	195,945	-	195,945				
514005	Compensation-Travel Supplement	-	1,275	1,275				
	TOTAL PERSONNEL SERVICES	5,391,686	325,736	5,717,421	141.0	-	141.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	397,906	30,900	428,807				
520410	Benefits-State Retirement Classified	-	97,768	97,768				
520600	Benefits-Life Insurance	8,460	78	8,538				
520700	Benefits-Medical Insurance	833,441	47,368	880,809				
520800	Benefits-Dental Insurance	4,200	314	4,515				
521100	Benefits-Local Retirement	323,501	(45,634)	277,867				
	TOTAL EMPLOYEE BENEFITS	1,567,509	130,794	1,698,303				
	CONTRACTED SERVICES							
530700	Services-IT/Communications	140,000	(33,700)	106,300				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	6,000		6,000				Psych evaluations
532000	Services-Employee Dues/Memberships	5,000	(2,000)	3,000				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	78,000	65,000	143,000				Lease program for 11 vehicles; Additional lease for 7 new vehicles
533600	Services-Equipment Rent/Repair/Maintenance	-		-				
535500	Services-Employee Travel	2,750	4,250	7,000				Research event for weapons replacement (Shot Show) and other personnel development events
538080	Services-Software Licensing	115,000	(64,600)	50,400				For purchase of Report Management System; Tip-Sharing platforms; Real-Time Information-Sharing Platform
539950	Services-Other/Miscellaneous	6,600	26,900	33,500				Striping for leased vehicles
	TOTAL CONTRACTED SERVICES	353,350	(4,150)	349,200				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	1,000	1,000	2,000				SSO Graduation and FBI LEEDA Course
542900	Supplies-Educational	-		-				
543100	Supplies-Safety/Law Enforcement	105,032	(40,032)	65,000				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	4,500		4,500				Office supplies
545260	Supplies-Gasoline	35,884	24,116	60,000				
549900	Supplies-Other Daily Operations	59,625	(1,425)	58,200				Officer uniforms (\$300 annual allowance), Crossing Guard uniforms (\$175 annual allowance)
	TOTAL SUPPLIES & MATERIALS	206,041	(16,341)	189,700				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	10,000	(2,400)	7,600				Supervisory school, LEEDA
559146	Transfers to Fund 146	-	915,000	915,000				Transfers to Fund 146 for Safe Schools grant
	TOTAL OTHER EXPENSES	10,000	912,600	922,600				
	TOTAL Security	\$ 7,528,586	\$ 1,348,638	\$ 8,877,224	141.0	-	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 2024**

Facilities		Program Code: 72626							
Line-Item	Account Administrator: Director, Facilities and New Construction	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 303,163	\$ 35,197	\$ 338,360		3.0	-	3.0	
516800	Personnel-Temporary	7,200	2,400	9,600					Timecard expenditures
514005	Compensation-Travel Supplement	3,825	-	3,825					
	TOTAL PERSONNEL SERVICES	314,188	37,597	351,785		3.0	-	3.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	23,187	3,197	26,384					
520410	Benefits-State Retirement Classified	-	6,016	6,016					
520600	Benefits-Life Insurance	180	2	182					
520700	Benefits-Medical Insurance	17,733	1,008	18,741					
520800	Benefits-Dental Insurance	89	7	96					
521100	Benefits-Local Retirement	18,622	(1,525)	17,097					
	TOTAL EMPLOYEE BENEFITS	59,811	8,703	68,514					
	CONTRACTED SERVICES								
530700	Services-IT/Communications	6,500	750	7,250					Cell phones, computers, RSMeans, two hot spots
532000	Services-Employee Dues/Memberships	2,000	750	2,750					Dues for TSPMA
535500	Services-Employee Travel	-	3,000	3,000					Local mileage reimbursement
538080	Services-Software Licensing	-	1,000	1,000					AutoCAD; BlueBeam software
	TOTAL CONTRACTED SERVICES	8,500	5,500	14,000					
	SUPPLIES AND MATERIALS								
543500	Supplies-Office/Minor Equipment	1,000	5,250	6,250					
	TOTAL SUPPLIES & MATERIALS	1,000	5,250	6,250					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	1,500	(500)	1,000					TSPMA conference, extended learning credits
	TOTAL OTHER EXPENSES	1,500	(500)	1,000					
	TOTAL Facilities	\$ 384,999	\$ 56,550	\$ 441,549		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 2024**

Warehouse and School Mail		Program Code: 72835							
Line-Item	Account Administrator: Assistant Superintendent, Operations	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
518900s	Personnel-Full-Time Regular	\$ 373,189	\$ 60,864	\$ 434,054		9.0	-	9.0	
	TOTAL PERSONNEL SERVICES	373,189	60,864	434,054		9.0	-	9.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	27,541	5,013	32,554					
520410	Benefits-State Retirement Classified	-	7,422	7,422					
520600	Benefits-Life Insurance	540	5	545					
520700	Benefits-Medical Insurance	53,198	3,023	56,222					
520800	Benefits-Dental Insurance	268	20	288					
521100	Benefits-Local Retirement	22,391	(1,296)	21,095					
	TOTAL EMPLOYEE BENEFITS	103,939	14,187	118,126					
	CONTRACTED SERVICES								
530700	Services-IT/Communications	2,890	(2,890)	-					
533600	Services-Equipment Rent/Repair/Maintenance	3,700	(3,700)	-					
534800	Services-Postage/Freight	95,000	2,000	97,000					
	TOTAL CONTRACTED SERVICES	101,590	(4,590)	97,000					
	SUPPLIES AND MATERIALS								
541860	Supplies-Equipment Repair/Maintenance	250	(250)	-					
543500	Supplies-Office/Minor Equipment	2,000	(2,000)	-					
545260	Supplies-Gasoline	15,000	11,000	26,000					
	TOTAL SUPPLIES & MATERIALS	17,250	8,750	26,000					
	TOTAL Warehouse and School Mail	\$ 595,969	\$ 79,212	\$ 675,180		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 2024**

Board of Education		Program Code: 72310						
Line-Item	Account Administrator: Superintendent	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
516110	Personnel-Board Secretary	\$ 77,300	\$ 3,100	\$ 80,400	1.0	-	1.0	
519100	Personnel-Board Members	218,700	9,000	227,700	9.0	-	9.0	*Reflects budgetary true-up based on current year salary
514005	Compensation-Travel Supplement	36,425	-	36,425				
	TOTAL PERSONNEL SERVICES	332,425	12,100	344,525	10.0	-	10.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	24,533	1,306	25,839				
520410	Benefits-State Retirement Classified	-	5,269	5,269				
520600	Benefits-Life Insurance	600	6	606				
520800	Benefits-Dental Insurance	298	22	320				
521100	Benefits-Local Retirement	17,760	(2,786)	14,974				
	TOTAL EMPLOYEE BENEFITS	43,191	3,816	47,007				
	CONTRACTED SERVICES							
530700	Services-IT/Communications	10,760	-	10,760				Agenda Quick annual fee (\$7,200), Scripps Media
532000	Services-Employee Dues/Memberships	60,000		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	3,000		3,000				Board retreat
535520	Services-Employee Tuition	46,233	-	46,233				Tuition reimbursement for Special Education Teacher training
	TOTAL CONTRACTED SERVICES	180,493	-	180,493				
	SUPPLIES AND MATERIALS							
542200	Supplies-Food	3,500		3,500				Annual BOE Retreat; Legislative events
543500	Supplies-Office/Minor Equipment	13,500	-	13,500				Replacement of computers/printers
	TOTAL SUPPLIES & MATERIALS	17,000	-	17,000				
	OTHER EXPENSES							
550200	Insurance Related Expenses	10,000	-	10,000				Blanket crime bond
552400	In Service/Staff Development - Schools	25,000		25,000				TSBA fall district meeting, Day on the Hill
	TOTAL OTHER EXPENSES	35,000	-	35,000				
	TOTAL Board of Education	\$ 608,109	\$ 15,916	\$ 624,025	10.0	-	10.0	

Notes

The Board of Education program is comprised of 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 2024**

Office of the Superintendent		Program Code: 72320							
Line-Item	Account Administrator: Superintendent	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510100	Personnel-Superintendent	\$ 250,000	\$ -	\$ 250,000		1.0	-	1.0	
516200s	Personnel-Clerical	115,117	35,493	150,610		1.5	0.5	2.0	Includes .5 FTE moved from program 72818
516800	Personnel-Temporary	4,800	-	4,800					
514005	Compensation-Travel Supplement	10,875	-	10,875					
	TOTAL PERSONNEL SERVICES	380,792	35,493	416,285		2.5	0.5	3.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	28,102	3,119	31,221					
520400	Benefits-State Retirement	23,250	(2,625)	20,625					
520410	Benefits-State Retirement Classified	-	2,658	2,658					
520600	Benefits-Life Insurance	150	32	182					
520700	Benefits-Medical Insurance	14,777	3,963	18,741					
520800	Benefits-Dental Insurance	74	22	96					
521100	Benefits-Local Retirement	7,195	358	7,553					
	TOTAL EMPLOYEE BENEFITS	73,549	7,526	81,075					
	CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	17,000	(500)	16,500					TOSS and AASA annual memberships
	TOTAL CONTRACTED SERVICES	17,000	(500)	16,500					
	SUPPLIES AND MATERIALS								
542200	Supplies-Food	2,000	-	2,000					Food for meetings
543500	Supplies-Office/Minor Equipment	5,000	(1,000)	4,000					Computers, printers, office supplies
543700	Supplies-Periodicals	-	500	500					Periodicals
	TOTAL SUPPLIES & MATERIALS	7,000	(500)	6,500					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	3,500	1,000	4,500					Conferences/PD training
	TOTAL OTHER EXPENSES	3,500	1,000	4,500					
	TOTAL Office of the Superintendent	\$ 481,841	\$ 43,019	\$ 524,860		2.5	0.5	3.0	

Notes

The Office of the Superintendent is comprised of FTEs for the Superintendent and two Support FTEs.

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

Office of Assistant Superintendent, Academics		Program Code: 72811							
Line-Item	Account Administrator: Assistant Superintendent, Academics	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510300s	Personnel-Assistant Superintendent	\$ 139,248	\$ 4,997	\$ 144,246		1.0	-	1.0	
516200s	Personnel-Clerical	54,273	1,566	55,839		1.0	-	1.0	
518900s	Personnel-Full-Time Regular	97,173	-	97,173		-	-	-	Timecard expenditures
51400s	Compensation-Travel Supplement	-	1,275	1,275					
519600	Compensation-Stipends/In-Service Training	90,000	-	90,000		-	-	-	Stipends for QUEST program
	TOTAL PERSONNEL SERVICES	380,694	7,838	388,533		2.0	-	2.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	28,095	1,045	29,140					
520400	Benefits-State Retirement	12,950	(945)	12,005					
520410	Benefits-State Retirement Classified	-	2,617	2,617					
520600	Benefits-Life Insurance	120	1	121					
520700	Benefits-Medical Insurance	11,822	672	12,494					
520800	Benefits-Dental Insurance	60	4	64					
521100	Benefits-Local Retirement	9,087	(1,650)	7,436					
	TOTAL EMPLOYEE BENEFITS	62,134	1,744	63,877					
	CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	16,600	-	16,600					\$15k from 72222 for 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	60,000	-	60,000					
535100	Services-Rent Buildings/Other Spaces	33,000	40,000	73,000					
	TOTAL CONTRACTED SERVICES	109,600	40,000	149,600					Graduation costs (increase for FY24)
	SUPPLIES AND MATERIALS								
542900	Supplies-Educational	2,500	-	2,500					Knoxville News Sentinel; books and materials
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	3,800	-	3,800					Conferences and Professional Development
	TOTAL OTHER EXPENSES	3,800	-	3,800					
	TOTAL Office of Assistant Superintendent, Academics	\$ 562,728	\$ 49,582	\$ 612,310		2.0	-	2.0	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

Office of Assistant Superintendent, Business & Talent		Program Code: 72816							
Line-Item	Account Administrator: Assistant Superintendent, Business & Talent	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510300s	Personnel-Assistant Superintendent	\$ 139,400	\$ 4,846	\$ 144,246		1.0	-	1.0	
516200s	Personnel-Clerical	54,173	7,871	62,044		1.0	-	1.0	
514005	Compensation-Travel Supplement	-	1,275	1,275					
	TOTAL PERSONNEL SERVICES	193,573	13,992	207,565		2.0	-	2.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	14,286	1,282	15,567					
520400	Benefits-State Retirement	12,964	(959)	12,005					
520410	Benefits-State Retirement Classified	-	1,061	1,061					
520600	Benefits-Life Insurance	120	1	121					
520700	Benefits-Medical Insurance	11,822	672	12,494					
520800	Benefits-Dental Insurance	60	4	64					
521100	Benefits-Local Retirement	3,250	(235)	3,015					
	TOTAL EMPLOYEE BENEFITS	42,502	1,826	44,328					
	CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	1,000	-	1,000					
	TOTAL CONTRACTED SERVICES	1,000	-	1,000					
	SUPPLIES AND MATERIALS								
543500	Supplies-Office/Minor Equipment	4,000	-	4,000					
	TOTAL SUPPLIES & MATERIALS	4,000	-	4,000					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	3,800	-	3,800					Conferences and Professional Development
	TOTAL OTHER EXPENSES	3,800	-	3,800					
	TOTAL Office of Assistant Superintendent, Business & Talent	\$ 244,875	\$ 15,818	\$ 260,693		2.0	-	2.0	

**KCS GENERAL PURPOSE SCHOOL FUND
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Office of Assistant Superintendent, Operations		Program Code: 72817						
Line-Item	Account Administrator: Assistant Superintendent, Operations	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510300s	Personnel-Assistant Superintendent	\$ 139,185	\$ 5,061	\$ 144,246	1.0	-	1.0	
516200s	Personnel-Clerical	61,314	4,778	66,092	1.0	-	1.0	
514005	Compensation-Travel Supplement	1,275	-	1,275				
	TOTAL PERSONNEL SERVICES	201,774	9,839	211,613	2.0	-	2.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	14,891	980	15,871				
520400	Benefits-State Retirement	12,944	(939)	12,005				
520410	Benefits-State Retirement Classified	-	1,130	1,130				
520600	Benefits-Life Insurance	120	1	121				
520700	Benefits-Medical Insurance	11,822	672	12,494				
520800	Benefits-Dental Insurance	60	4	64				
521100	Benefits-Local Retirement	3,679	(467)	3,212				
	TOTAL EMPLOYEE BENEFITS	43,515	1,382	44,898				
	CONTRACTED SERVICES							
530700	Services-IT/Communications	600	-	600				
532000	Services-Employee Dues/Memberships	1,000	-	1,000				
	TOTAL CONTRACTED SERVICES	1,600	-	1,600				
	SUPPLIES AND MATERIALS							
543500	Supplies-Office/Minor Equipment	4,000	-	4,000				
	TOTAL SUPPLIES & MATERIALS	4,000	-	4,000				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	3,800	-	3,800				Conferences and Professional Development
559100	PBA Space Costs	200,000	-	200,000				Central Avenue building
559900	Other Expenses	300,000	-	300,000				Career Magnet Academy
	TOTAL OTHER EXPENSES	503,800	-	503,800				
	TOTAL Office of Assistant Superintendent, Operations	\$ 754,690	\$ 11,221	\$ 765,910	2.0	-	2.0	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

Office of Assistant Superintendent, Strategy				Program Code: 72818					
Line-Item	Account Administrator: Assistant Superintendent, Strategy	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510300s	Personnel-Assistant Superintendent	\$ 139,185	5,061	144,246		1.0	-	1.0	
516200s	Personnel-Clerical	34,960	30,676	65,637		0.5	0.5	1.0	Realigned position from 72823
514005	Compensation-Travel Supplement	-	1,275	1,275					
	TOTAL PERSONNEL SERVICES	174,145	37,012	211,157		1.5	0.5	2.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	12,852	2,985	15,837					
520400	Benefits-State Retirement	12,944	(939)	12,005					
520410	Benefits-State Retirement Classified	-	1,122	1,122					
520600	Benefits-Life Insurance	90	31	121					
520700	Benefits-Medical Insurance	8,866	3,627	12,494					
520800	Benefits-Dental Insurance	45	19	64					
521100	Benefits-Local Retirement	2,098	1,092	3,190					
	TOTAL EMPLOYEE BENEFITS	36,895	7,939	44,833					
	CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	1,000	-	1,000					
	TOTAL CONTRACTED SERVICES	1,000	-	1,000					
	SUPPLIES AND MATERIALS								
543500	Supplies-Office/Minor Equipment	4,000	(2,000)	2,000					
	TOTAL SUPPLIES & MATERIALS	4,000	(2,000)	2,000					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	3,800	2,200	6,000					Conferences and Professional Development
	TOTAL OTHER EXPENSES	3,800	2,200	6,000					
	TOTAL Office of Assistant Superintendent, Strategy	\$ 219,840	\$ 45,151	\$ 264,991		1.5	0.5	2.0	

**KCS GENERAL PURPOSE SCHOOL FUND
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Office of Assistant Superintendent, Student Success		Program Code: 72819							
Line-Item	Account Administrator: Assistant Superintendent, Student Success	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510300s	Personnel-Assistant Superintendent	\$ 139,827	\$ 4,419	\$ 144,246		1.0	-	1.0	
516200s	Personnel-Clerical	22,691	7,328	30,019		0.5	-	0.5	
514005	Compensation-Travel Supplement	-	1,275	1,275					
	TOTAL PERSONNEL SERVICES	162,519	13,022	175,540		1.5	-	1.5	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	11,994	1,172	13,166					
520400	Benefits-State Retirement	13,004	(998)	12,005					
520410	Benefits-State Retirement Classified	-	513	513					
520600	Benefits-Life Insurance	90	1	91					
520700	Benefits-Medical Insurance	8,866	504	9,370					
520800	Benefits-Dental Insurance	45	3	48					
521100	Benefits-Local Retirement	1,361	97	1,459					
	TOTAL EMPLOYEE BENEFITS	35,360	1,292	36,652					
	CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	1,000	-	1,000					
	TOTAL CONTRACTED SERVICES	1,000	-	1,000					
	SUPPLIES AND MATERIALS								
543500	Supplies-Office/Minor Equipment	4,000	-	4,000					
	TOTAL SUPPLIES & MATERIALS	4,000	-	4,000					
	OTHER EXPENSES								
552400	In Service/Staff Development - Schools	3,800	-	3,800					Conferences and Professional Development
	TOTAL OTHER EXPENSES	3,800	-	3,800					
	TOTAL Office of Assistant Superintendent, Student Success	\$ 206,679	\$ 14,314	\$ 220,993		1.5	-	1.5	

KCS GENERAL PURPOSE SCHOOL FUND
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Research, Evaluation and Assessment		Program Code: 72825							
Line-Item	Account Administrator: Director of Research Evaluation and Assessment	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 422,949	\$ 22,601	\$ 445,549		4.0	-	4.0	
516200s	Personnel-Clerical	55,798	4,401	60,199		1.0	-	1.0	
518900s	Personnel-Full-Time Regular	129,418	44,194	173,612		1.5	0.5	2.0	Includes .5 of previous grant funded position
519500	Personnel-Certified Substitute Teachers	-	6,000	6,000					Realignment from 71100 program budget
514005	Compensation-Travel Supplement	3,825	-	3,825					
519600	Compensation-Stipends/In-Service Training	-	7,250	7,250					Realignment from 71100 program budget
	TOTAL PERSONNEL SERVICES	611,989	84,446	696,435		6.5	0.5	7.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	45,165	7,068	52,233					
520400	Benefits-State Retirement	39,334	(2,261)	37,073					
520410	Benefits-State Retirement Classified	-	3,998	3,998					
520600	Benefits-Life Insurance	390	34	424					
520700	Benefits-Medical Insurance	38,421	5,307	43,728					
520800	Benefits-Dental Insurance	194	31	224					
521100	Benefits-Local Retirement	11,113	250	11,363					
	TOTAL EMPLOYEE BENEFITS	134,617	14,427	149,043					
	CONTRACTED SERVICES								
532000	Services-Employee Dues/Memberships	7,000	-	7,000					Professional memberships and development for REA staff
532200	Services-Evaluation/Testing	334,600	-	334,600					ACT reports, surveys, local assessments; \$100,000 for College-Readiness Assessment and Middle School Aspire
538080	Services-Software Licensing & Maintenance	12,500		12,500					IBM SPSS (statistical software), Voice Thread, Survey Monkey; maintenance cost increase
	TOTAL CONTRACTED SERVICES	354,100	-	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	\$ 1,116,706	\$ 98,873	\$ 1,215,578		6.5	0.5	7.0	

Notes

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

**KCS GENERAL PURPOSE SCHOOL FUND
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Communications		Program Code: 72823							
Line-Item	Account Administrator: Chief Communications Officer	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 136,785	\$ 201,661	\$ 338,446		1.0	2.0	3.0	Repurpose 2.0 positions from 518900
516200s	Personnel-Clerical	128,039	(65,602)	62,437		2.0	(1.0)	1.0	Moved 1.0 FTE to program 72818
518900s	Personnel-Full-Time Regular	450,840	(82,676)	368,164		5.0	(1.0)	4.0	Include 1.0 new Communication Specialist from repurposed Clothing Center position; Repurpose 2.0 positions to 510500
514005	Compensation-Travel Supplement	1,275	-	1,275					
	TOTAL PERSONNEL SERVICES	716,938	53,383	770,322		8.0	-	8.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	52,910	4,864	57,774					
520410	Benefits-State Retirement Classified	-	13,173	13,173					
520600	Benefits-Life Insurance	480	4	484					
520700	Benefits-Medical Insurance	47,287	2,688	49,975					
520800	Benefits-Dental Insurance	238	18	256					
521100	Benefits-Local Retirement	42,940	(5,502)	37,438					
	TOTAL EMPLOYEE BENEFITS	143,856	15,244	159,100					
	CONTRACTED SERVICES								
530200	Services-Advertising	4,500	1,500	6,000					Advertising and promotional expenses
530700	Services-IT/Communications	6,500	-	6,500					Cable and subscriptions; budgetary alignment
532000	Services-Employee Dues/Memberships	3,500	-	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	(1,500)	1,500					Mileage and travel related expenses
538080	Services-Software Licensing	215,000	-	215,000					Mass notification system; software services: ParentSquare, School Stream, Monsido
	TOTAL CONTRACTED SERVICES	234,500	-	234,500					
	SUPPLIES AND MATERIALS								
542200	Supplies-Food	2,000	(1,000)	1,000					Food for special events/meetings
543500	Supplies-Office/Minor Equipment	20,000	1,000	21,000					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 Communications	\$ 1,128,294	\$ 68,627	\$ 1,196,921		8.0	-	8.0	

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 2024**

Human Resources, Operations		Program Code: 72520						
Line-Item	Account Administrator: Assistant Superintendent, Business & Talent	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 932,907	\$ 67,980	\$ 1,000,887	9.0	-	9.0	
511635	Personnel-Lead Teachers	967,500	-	967,500				
516200s	Personnel-Clerical	1,190,112	2,799	1,192,911	20.0	(1.0)	19.0	Realigned 1.0 position to 72530
518800	Personnel-Supplement/Bonus	560,000	190,000	750,000				Budgetary true-up for SPED/Hard-to-Staff signing bonuses
518900S	Personnel-Full-Time Regular	501,090	66,129	567,218	6.0	-	6.0	
519500	Personnel-Certified Substitute Teachers	130,000	-	130,000				
514005	Compensation-Travel Supplement	5,525	-	5,525				
	TOTAL PERSONNEL SERVICES	4,287,133	326,908	4,614,041	35.0	(1.0)	34.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	316,390	29,663	346,053				
520400	Benefits-State Retirement	142,058	(364)	141,694				
520410	Benefits-State Retirement Classified	-	47,308	47,308				
520600	Benefits-Life Insurance	2,100	(41)	2,059				
520700	Benefits-Medical Insurance	206,883	5,511	212,394				
520800	Benefits-Dental Insurance	1,043	46	1,089				
521100	Benefits-Local Retirement	157,446	(22,993)	134,454				
	TOTAL EMPLOYEE BENEFITS	825,920	59,130	885,050				
	CONTRACTED SERVICES							
531200	Service Contracts-Private Agencies	20,000	(5,000)	15,000				Job fitness evaluations
								Society for Human Resource Management, Tennessee Association of School Personnel Administrators, American Association of School Personnel Administrators, MASS
532000	Services-Employee Dues/Memberships	2,100	5,000	7,100				
533100	Services-Legal	5,000	-	5,000				Equal Employment Opportunity Commission, outside legal counsel
533400	Service Contracts-Maintenance	142,500	8,000	150,500				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	560,100	(200,000)	360,100				Job fair registrations (transferred to 72530), 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); Realized savings from Salary Schedule Study
	TOTAL CONTRACTED SERVICES	731,700	(192,000)	539,700				
	SUPPLIES AND MATERIALS							
543500	Supplies-Office/Minor Equipment	9,000	5,000	14,000				
543700	Supplies-Periodicals	2,000	(1,000)	1,000				Worker's Compensation periodical
549950	Supplies-Other	-	5,000	5,000				New Teachers Academy and Teacher Tenure Celebration
	TOTAL SUPPLIES & MATERIALS	11,000	9,000	20,000				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	20,000	5,000	25,000				
559146	Transfers to Fund 146	5,000	(5,000)	-				Re-aligned to 549950 line-item
	TOTAL OTHER EXPENSES	25,000	-	25,000				
	TOTAL Human Resources, Operations	\$ 5,880,752	\$ 203,039	\$ 6,083,791	35.0	(1.0)	34.0	

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 2024**

Human Resources, Talent Acquisition		Program Code: 72530						
Line-Item	Account Administrator: Assistant Superintendent, Business & Talent	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES							
510500s	Personnel-Directors and Supervisors	\$ 345,723	\$ 15,441	\$ 361,164	3.0	-	3.0	
516200s	Personnel-Clerical	-	41,622	41,622	-	1.0	1.0	Includes 1.0 position realigned from 72520
514005	Compensation-Travel Supplement	-	3,825	3,825				
518900S	Personnel-Full-Time Regular	57,814	56,826	114,640	1.0	-	1.0	
	TOTAL PERSONNEL SERVICES	403,537	117,714	521,250	4.0	1.0	5.0	
	EMPLOYEE BENEFITS							
520100	Benefits-Social Security	29,781	9,313	39,094				
520410	Benefits-State Retirement Classified	-	8,913	8,913				
520600	Benefits-Life Insurance	240	63	303				
520700	Benefits-Medical Insurance	23,644	7,591	31,234				
520800	Benefits-Dental Insurance	119	41	160				
521100	Benefits-Local Retirement	24,212	1,121	25,333				
	TOTAL EMPLOYEE BENEFITS	77,996	27,041	105,037				
	CONTRACTED SERVICES							
530200	Services-Advertising	1,000	-	1,000				Job postings on career websites
539900	Services-Other Professional	46,000	-	46,000				Job fair registrations
	TOTAL CONTRACTED SERVICES	47,000	-	47,000				
	SUPPLIES AND MATERIALS							
543500	Supplies-Office/Minor Equipment	3,000	-	3,000				
549950	Supplies-Other	8,000	-	8,000				Supplies for job fairs and recruiting events.
	TOTAL SUPPLIES & MATERIALS	11,000	-	11,000				
	OTHER EXPENSES							
552400	In Service/Staff Development - Schools	10,000	-	10,000				
	TOTAL OTHER EXPENSES	10,000	-	10,000				
	TOTAL Human Resources, Talent Acquisition	\$ 549,533	\$ 144,755	\$ 694,288	4.0	1.0	5.0	

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

Fiscal Services		Program Code: 72510							
Line-Item	Account Administrator: Chief Financial Officer	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
510500s	Personnel-Directors and Supervisors	\$ 716,024	\$ 28,601	\$ 744,625		6.0	-	6.0	
511900	Personnel-Accounting/Bookkeeping	462,260	27,840	490,100		5.8	-	5.8	
516200s	Personnel-Clerical	712,009	61,653	773,662		12.0	-	12.0	
518900s	Personnel-Full-Time Regular	140,768	9,236	150,005		1.5	-	1.5	
514005	Compensation-Travel Supplement	12,155	-	12,155					
	TOTAL PERSONNEL SERVICES	2,043,216	127,330	2,170,546		25.3	-	25.3	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	150,785	12,002	162,787					
520410	Benefits-State Retirement Classified	-	37,116	37,116					
520600	Benefits-Life Insurance	1,518	14	1,532					
520700	Benefits-Medical Insurance	149,547	8,499	158,046					
520800	Benefits-Dental Insurance	754	56	810					
521100	Benefits-Local Retirement	121,864	(16,375)	105,489					
	TOTAL EMPLOYEE BENEFITS	424,467	41,312	465,780					
	CONTRACTED SERVICES								
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	568,500	8,000	576,500					Munis software - (split with Human Resources); Forecast5 Analytics Software; 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	574,300	8,000	582,300					
	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	2,600	10,000					Tennessee Association of School Business Officials membership/conference; Ongoing CPE
	TOTAL OTHER EXPENSES	7,400	2,600	10,000					
	TOTAL Fiscal Services	\$ 3,061,383	\$ 179,242	\$ 3,240,626		25.3	-	25.3	

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 2024**

Publications				Program Code: 72820					
Line-Item	Account Administrator: Chief Communications Officer	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED		FISCAL YEAR 2023 FTE	+/-	FISCAL YEAR 2024 FTE	Notes
	PERSONNEL SERVICES								
516200s	Personnel-Clerical	\$ 125,174	\$ 4,791	\$ 129,965		2.0	-	2.0	
518900s	Personnel-Full-Time Regular	1,950	-	1,950		-	-	-	Budget for Summer Timecard
	TOTAL PERSONNEL SERVICES	127,124	4,791	131,915		2.0	-	2.0	
	EMPLOYEE BENEFITS								
520100	Benefits-Social Security	9,382	512	9,894					
520410	Benefits-State Retirement Classified	-	2,256	2,256					
520600	Benefits-Life Insurance	120	1	121					
520700	Benefits-Medical Insurance	11,822	672	12,494					
520800	Benefits-Dental Insurance	60	4	64					
521100	Benefits-Local Retirement	7,627	(1,216)	6,411					
	TOTAL EMPLOYEE BENEFITS	29,011	2,229	31,239					
	CONTRACTED SERVICES								
533600	Services-Equipment Rent/Repair/Maintenance	57,000	28,000	85,000					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	63,000	28,000	91,000					
	SUPPLIES AND MATERIALS								
543500	Supplies-Office/Minor Equipment	75,000	30,000	105,000					Paper, envelopes, and other supplies
	TOTAL SUPPLIES & MATERIALS	75,000	30,000	105,000					
	TOTAL Publications	\$ 294,135	\$ 65,019	\$ 359,154		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 2024**

District-Wide Contracted Services		Program Code: 72315			
Line-Item	Account Administrator: Chief Financial Officer	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	Notes
	CONTRACTED SERVICES				
530700	Services-IT/Communications	\$ 193,000	\$ -	\$ 193,000	Mobile device charges
533400	Service Contracts-Maintenance	111,476	425,000	536,476	Increase for TRA software (\$400,000); Papercut software, IRS 1099 processing fees
533600	Services-Equipment Rent/Repair/Maintenance	1,626,000	-	1,626,000	Lease agreements and overage charges for copiers, high-speed printers
539900	Services-Other Professional	-	220,000	220,000	Charges for printing coupon books; Trademarking expenses (\$25k); Check costs for schools (\$30k)
	TOTAL CONTRACTED SERVICES	1,930,476	645,000	2,575,476	
	TOTAL District-Wide Contracted Services	\$ 1,930,476	\$ 645,000	\$ 2,575,476	

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 2024**

Emerald Charter School		Program Code: 78003			
Line-Item	Account Administrator: Assistant Superintendent, Academic Supports	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 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	4,225,000	2,500,000	6,725,000	Based on projected enrollment and per-pupil funding under TISA
	TOTAL OTHER EXPENSES	4,225,000	2,500,000	6,725,000	
	TOTAL Emerald Charter School	\$ 4,228,000	\$ 2,500,000	\$ 6,728,000	

Notes

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

**KCS GENERAL PURPOSE SCHOOL FUND
OPERATING BUDGET
FY 2024**

Other Uses		Program Code: 79000			
Line-Item	Account Administrator: Chief Financial Officer	FISCAL YEAR 2023 CURRENT	+/-	FISCAL YEAR 2024 RECOMMENDED	Notes
	PERSONNEL SERVICES				
519600	Compensation-Stipends/In-Service Training	\$ 570,000	\$ -	\$ 570,000	Medical Insurance for Early Retiree Incentive
518000	Sick Leave Payout	1,046,103	-	1,046,103	Accumulated unused sick days paid out at retirement
	TOTAL PERSONNEL SERVICES	1,616,103	-	1,616,103	
	EMPLOYEE BENEFITS				
520100	Benefits-Social Security	119,268	1,939	121,208	Payable on Sick Leave Payout
	TOTAL EMPLOYEE BENEFITS	119,268	1,939	121,208	
	CONTRACTED SERVICES				
539900	Services-Other Professional	100,000	-	100,000	Annual audit fee - Internal School Funds
	TOTAL CONTRACTED SERVICES	100,000	-	100,000	
	OTHER EXPENSES				
511700	Career Ladder Program	500,000	-	500,000	Pass through from the State of Tennessee
521000	Unemployment Compensation	200,000	-	200,000	
521109	Actuarial Charge - Local Retirement	3,600,000	400,000	4,000,000	Annual actuarial charge for unfunded closed local retirement plans
551300	Workers Compensation Insurance	750,000	-	750,000	Deposit premium paid to Knox County for coverage
551505	Liability Charges	750,000	(40,000)	710,000	Based on recent claim trends
552500	Trustee's Commission	4,896,456	229,644	5,126,100	Commission earned on receipts
559040	Transfers to Debt Service Fund and Capital Leases	18,648,870	24,116,130	42,765,000	From detailed debt and capital lease amortization schedules; Additional one-time investment
559900	Other Expenses	150,000	-	150,000	Food services bad debt reimbursement
	TOTAL OTHER EXPENSES	29,495,326	24,705,774	54,201,100	
	TOTAL Other Uses	\$ 31,330,697	\$ 24,707,713	\$ 56,038,411	

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.

STAFFING ALLOCATION SUMMARY

FY 2024

Last year's staffing allocation process resulted in the addition of 17.5 teacher FTEs, 6.5 assistant principal FTEs, and 0.5 school counselor FTEs. All other allocated positions maintained their current level of staffing (EAs, Clerical). No school lost an FTE, and no caps on teacher gains.

FY24: Projected enrollment is mainly flat compared to projected enrollment for current year (58,322 vs. 58,371).

- First year of Staffing Committee input
- Mill Creek Elementary opening in Fall '23 impact is responsible for 11.0 new allocated FTEs
- Elementary teacher gains capped at 1.0 or half of projected increase (greater #)
- Middle/High teacher gains capped at 1.0
- First year of Assistant Administrator allocations, Elementary and High

Position	Elementary	Middle	High	Totals
Teacher	+ 27.0	+ 2.0	+ 0.1	+ 29.1
Assistant Principal	(2.0)	-	+ 1.0	(1.0)
School Counselor	Placed	+ 1.0	-	+ 1.0
Educational Assistants	Maintain Current Levels	Placed	Placed	-
Clerical	Maintain Current Levels	Maintain Current Levels	Maintain Current Levels	-
Assistant Administrators	+6.0	-	+2.0	+8.0

Elementary Academic Teachers

Teacher Allocations (Academic)

School Name	At-Risk%	Student Enrollment Data			Initial Allocation		Adjustments		Final Allocation		Student/Teacher Ratio	
		Current Year Projected	Current Year Actual	Next Year Projected	Current Year Positions	Initial Next Year	Gain/Loss	Adjustments (caps)	Final Gain/Loss	Final Allocated Positions	Current	FY24 Projected
A.L. Lotts Elementary	12%	966	993	1,023	47.0	50.0	3.0	(1.0)	2.0	49.0	21.1	20.5
Adrian Burnett Elementary	25%	489	493	484	27.0	26.0	(1.0)	1.0	-	27.0	18.3	18.6
Amherst Elementary	20%	663	631	634	36.0	34.0	(2.0)	2.0	-	36.0	17.5	18.6
Ball Camp Elementary	11%	580	587	574	28.0	29.0	1.0	-	1.0	29.0	21.0	19.8
Bearden Elementary	20%	341	363	363	19.0	19.0	-	-	-	19.0	19.1	19.1
Beaumont Magnet	28%	569	536	525	29.0	27.0	(2.0)	2.0	-	29.0	18.5	19.4
Belle Morris Elementary	46%	417	391	380	24.0	21.0	(3.0)	3.0	-	24.0	16.3	18.1
Blue Grass Elementary	4%	545	560	579	29.0	30.0	1.0	-	1.0	30.0	19.3	19.3
Bonny Kate Elementary	23%	337	359	346	18.0	19.0	1.0	-	1.0	19.0	19.9	18.2
Brickey-McCloud Elementary	14%	836	823	805	46.0	40.0	(6.0)	6.0	-	46.0	17.9	20.1
Carter Elementary	19%	507	512	489	28.0	26.0	(2.0)	2.0	-	28.0	18.3	18.8
Cedar Bluff Elementary	23%	1,080	1,033	1,048	54.0	52.0	(2.0)	2.0	-	54.0	19.1	20.2
Chilhowee Intermediate	27%	198	208	232	10.0	11.0	1.0	-	1.0	11.0	20.8	21.1
Christenberry Elementary	48%	419	401	400	26.0	22.0	(4.0)	4.0	-	26.0	15.4	18.2
Copper Ridge Elementary	21%	438	438	442	24.0	23.0	(1.0)	1.0	-	24.0	18.3	19.2
Corryton Elementary	17%	216	215	207	12.0	13.0	1.0	-	1.0	13.0	17.9	15.9
Dogwood Elementary	57%	463	475	486	29.0	25.0	(4.0)	4.0	-	29.0	16.4	19.4
East Knox Elementary	31%	453	472	472	23.0	25.0	2.0	(1.0)	1.0	24.0	20.5	18.9
Farragut Intermediate	6%	1,066	1,094	1,039	50.0	47.0	(3.0)	3.0	-	50.0	21.9	22.1
Farragut Primary	5%	983	981	993	51.0	51.0	-	-	-	51.0	19.2	19.5
Fountain City Elementary	23%	389	397	389	20.0	22.0	2.0	(1.0)	1.0	21.0	19.9	17.7
Gap Creek Elementary	22%	77	72	72	6.0	6.0	-	-	-	6.0	12.0	12.0
Gibbs Elementary	21%	865	882	908	42.0	46.0	4.0	(2.0)	2.0	44.0	21.0	19.7
Green Academy	65%	338	356	372	21.0	20.0	(1.0)	1.0	-	21.0	17.0	18.6
Halls Elementary	15%	667	686	654	35.0	33.0	(2.0)	2.0	-	35.0	19.6	19.8
Hardin Valley Elementary	6%	1,372	1,392	1,230	64.0	62.0	(2.0)	-	(2.0)	62.0	21.8	19.8
Inskip Elementary	50%	475	480	506	27.0	26.0	(1.0)	1.0	-	27.0	17.8	19.5
Karns Elementary	18%	1,191	1,082	1,004	58.0	49.0	(9.0)	4.0	(5.0)	53.0	18.7	20.5
KCS Virtual Elementary	30%	118	118	130	14.8	8.0	(6.8)	6.8	-	14.8	8.0	16.3
Lonsdale Elementary	38%	463	447	439	24.0	23.0	(1.0)	1.0	-	24.0	18.6	19.1
Maynard Elementary	71%	114	102	103	12.0	7.0	(5.0)	5.0	-	12.0	8.5	14.7
Mill Creek Elementary	6%	-	-	337	-	18.0	18.0	-	18.0	18.0	0.0	18.7
Mooreland Hts Elementary	56%	324	333	347	18.0	19.0	1.0	-	1.0	19.0	18.5	18.3
Mount Olive Elementary	22%	190	223	228	14.0	14.0	-	-	-	14.0	15.9	16.3
New Hopewell Elementary	31%	236	254	268	15.0	15.0	-	-	-	15.0	16.9	17.9
Northshore Elementary	2%	1,083	1,036	1,057	51.0	52.0	1.0	-	1.0	52.0	20.3	20.3
Norwood Elementary	44%	485	495	509	28.0	26.0	(2.0)	2.0	-	28.0	17.7	19.6
Pleasant Ridge Elementary	27%	284	275	275	18.0	17.0	(1.0)	1.0	-	18.0	15.3	16.2
Pond Gap Elementary	46%	355	324	329	19.0	17.0	(2.0)	2.0	-	19.0	17.1	19.4
Powell Elementary	22%	776	790	790	42.0	40.0	(2.0)	2.0	-	42.0	18.8	19.8
Ritta Elementary	25%	530	548	550	28.0	28.0	-	-	-	28.0	19.6	19.6
Rocky Hill Elementary	7%	719	734	742	37.0	39.0	2.0	(1.0)	1.0	38.0	19.8	19.0
Sarah Moore Greene Magnet	60%	492	426	432	33.0	24.0	(9.0)	9.0	-	33.0	12.9	18.0
Sequoyah Elementary	3%	482	487	487	26.0	25.0	(1.0)	1.0	-	26.0	18.7	19.5
Shannondale Elementary	9%	380	384	381	21.0	20.0	(1.0)	1.0	-	21.0	18.3	19.1
South Knox Elementary	40%	178	178	188	11.0	11.0	-	-	-	11.0	16.2	17.1
Spring Hill Elementary	44%	460	466	471	24.0	25.0	1.0	-	1.0	25.0	19.4	18.8

School Name	At-Risk%	Current Year Projected	Current Year Actual	Next Year Projected	Current Year Positions	Initial Next Year	Gain/Loss	Adjustments (caps)	Final Gain/Loss	Final Allocated Positions		Current	FY24 Projected
Sterchi Elementary	20%	355	364	368	20.0	20.0	-	-	-	20.0	<i>Sterchi Elementary</i>	18.2	18.4
Sunny View Primary	36%	228	236	232	12.0	13.0	1.0	-	1.0	13.0	<i>Sunny View Primary</i>	19.7	17.8
West Haven Elementary	36%	324	308	306	18.0	16.0	(2.0)	2.0	-	18.0	<i>West Haven Elementary</i>	17.1	19.1
West Hills Elementary	28%	698	697	688	35.0	34.0	(1.0)	1.0	-	35.0	<i>West Hills Elementary</i>	19.9	20.2
West View Elementary	51%	188	191	188	12.0	12.0	-	-	-	12.0	<i>West View Elementary</i>	15.9	15.7
Totals:		26,496	26,328	26,501	1,415.8	1,377.0	(38.8)	65.8	27.0	1,442.8		18.2	18.7
					K-3	4-5							
					20.00:1	25.00:1							

Elementary Assistant Principal/Administrator

Assistant Principal/Administrator Allocations

School Name	Student Enrollment Data				Initial Allocation		Adjustments		Final Allocation		Assistant Administrator	
	At-Risk%	Current Year Projected	Current Year Actual	Next Year Projected	Current Year Positions	Initial Next Year	Gain/Loss	Adjustments	Final Gain/Loss	Final Allocated Positions	Gain/Loss	
A.L. Lotts Elementary	12%	966	993	1,023	2.0	2.0	-	-	-	2.0	-	A.L. Lotts Elementary
Adrian Burnett Elementary	25%	489	493	484	1.0	1.0	-	-	-	1.0	-	Adrian Burnett Elementary
Amherst Elementary	20%	663	631	634	1.0	1.0	-	-	-	1.0	-	Amherst Elementary
Ball Camp Elementary	11%	580	587	574	1.0	1.0	-	-	-	1.0	-	Ball Camp Elementary
Bearden Elementary	20%	341	363	363	0.5	-	(0.5)	-	(0.5)	-	1.0	Bearden Elementary
Beaumont Magnet	28%	569	536	525	1.0	1.0	-	-	-	1.0	-	Beaumont Magnet
Belle Morris Elementary	46%	417	391	380	1.5	1.0	(0.5)	-	(0.5)	1.0	1.0	Belle Morris Elementary
Blue Grass Elementary	4%	545	560	579	1.0	1.0	-	-	-	1.0	-	Blue Grass Elementary
Bonny Kate Elementary¹	23%	337	359	346	1.0	-	(1.0)	1.0	-	1.0	-	Bonny Kate Elementary
Brickey-McCloud Elementary¹	14%	836	823	805	2.0	1.0	(1.0)	1.0	-	2.0	-	Brickey-McCloud Elementary
Carter Elementary	19%	507	512	489	1.0	1.0	-	-	-	1.0	-	Carter Elementary
Cedar Bluff Elementary³	23%	1,080	1,033	1,048	3.0	2.0	(1.0)	-	(1.0)	2.0	-	Cedar Bluff Elementary
Chilhowee Intermediate	27%	198	208	232	0.5	-	(0.5)	-	(0.5)	-	1.0	Chilhowee Intermediate
Christenberry Elementary	48%	419	401	400	2.0	2.0	-	-	-	2.0	-	Christenberry Elementary
Copper Ridge Elementary	21%	438	438	442	1.0	1.0	-	-	-	1.0	-	Copper Ridge Elementary
Corryton Elementary²	17%	216	215	207	0.5	-	(0.5)	0.5	-	0.5	-	Corryton Elementary
Dogwood Elementary	57%	463	475	486	2.0	2.0	-	-	-	2.0	-	Dogwood Elementary
East Knox Elementary	31%	453	472	472	1.0	1.0	-	-	-	1.0	-	East Knox Elementary
Farragut Intermediate	6%	1,066	1,094	1,039	2.0	2.0	-	-	-	2.0	-	Farragut Intermediate
Farragut Primary	5%	983	981	993	2.0	2.0	-	-	-	2.0	-	Farragut Primary
Fountain City Elementary¹	23%	389	397	389	1.0	-	(1.0)	1.0	-	1.0	-	Fountain City Elementary
Gap Creek Elementary	22%	77	72	72	-	-	-	-	-	-	-	Gap Creek Elementary
Gibbs Elementary	21%	865	882	908	1.0	2.0	1.0	-	1.0	2.0	-	Gibbs Elementary
Green Academy¹	65%	338	356	372	2.0	1.0	(1.0)	1.0	-	2.0	-	Green Academy
Halls Elementary	15%	667	686	654	1.0	1.0	-	-	-	1.0	-	Halls Elementary
Hardin Valley Elementary	6%	1,372	1,392	1,230	3.0	3.0	-	-	-	3.0	-	Hardin Valley Elementary
Inskip Elementary	50%	475	480	506	2.0	2.0	-	-	-	2.0	-	Inskip Elementary
Karns Elementary¹	18%	1,191	1,082	1,004	3.0	2.0	(1.0)	1.0	-	3.0	-	Karns Elementary
KCS Virtual		212		130	1.0	-	(1.0)	1.0	-	1.0	-	KCS Virtual
Lonsdale Elementary	38%	463	447	439	1.0	1.0	-	-	-	1.0	-	Lonsdale Elementary
Maynard Elementary	71%	114	102	103	-	-	-	-	-	-	-	Maynard Elementary
Mill Creek Elementary				337	-	1.0	1.0	-	1.0	1.0	-	Mill Creek Elementary
Mooreland Hts Elementary¹	56%	324	333	347	1.0	-	(1.0)	1.0	-	1.0	-	Mooreland Hts Elementary
Mount Olive Elementary	22%	190	223	228	0.5	-	(0.5)	-	(0.5)	-	1.0	Mount Olive Elementary
New Hopewell Elementary	31%	236	254	268	0.5	-	(0.5)	-	(0.5)	-	1.0	New Hopewell Elementary
Northshore Elementary	2%	1,083	1,036	1,057	2.0	2.0	-	-	-	2.0	-	Northshore Elementary
Norwood Elementary	44%	485	495	509	2.0	2.0	-	-	-	2.0	-	Norwood Elementary
Pleasant Ridge Elementary¹	27%	284	275	275	1.0	-	(1.0)	1.0	-	1.0	-	Pleasant Ridge Elementary
Pond Gap Elementary¹	46%	355	324	329	1.0	-	(1.0)	1.0	-	1.0	-	Pond Gap Elementary
Powell Elementary	22%	776	790	790	1.0	1.0	-	-	-	1.0	-	Powell Elementary
Ritta Elementary	25%	530	548	550	1.0	1.0	-	-	-	1.0	-	Ritta Elementary
Rocky Hill Elementary	7%	719	734	742	1.0	1.0	-	-	-	1.0	-	Rocky Hill Elementary
Sarah Moore Greene Magnet	60%	492	426	432	2.0	2.0	-	-	-	2.0	-	Sarah Moore Greene Magnet
Sequoyah Elementary	3%	482	487	487	1.0	1.0	-	-	-	1.0	-	Sequoyah Elementary
Shannondale Elementary¹	9%	380	384	381	1.0	-	(1.0)	1.0	-	1.0	-	Shannondale Elementary

School Name	At-Risk %	Student Enrollment Data			Initial Allocation				Adjustments		Final Allocation		Assistant Administrator
		Current Year Projected	Current Year Actual	Next Year Projected	Current Year Positions	Initial Year	Next Year	Gain/Loss	Adjustments	Final Gain/Loss	Final Allocated Positions	Gain/Loss	
South Knox Elementary ²	40%	178	178	188	0.5	-	-	(0.5)	0.5	-	0.5	-	South Knox Elementary
Spring Hill Elementary	44%	460	466	471	2.0	2.0	-	-	-	-	2.0	-	Spring Hill Elementary
Sterchi Elementary ¹	20%	355	364	368	1.0	-	-	(1.0)	1.0	-	1.0	-	Sterchi Elementary
Sunny View Primary	36%	228	236	232	0.5	-	-	(0.5)	-	(0.5)	-	1.0	Sunny View Primary
West Haven Elementary ¹	36%	324	308	306	1.0	-	-	(1.0)	1.0	-	1.0	-	West Haven Elementary
West Hills Elementary	28%	698	697	688	1.0	1.0	-	-	-	-	1.0	-	West Hills Elementary
West View Elementary ²	51%	188	191	188	0.5	-	-	(0.5)	0.5	-	0.5	-	West View Elementary
Totals:		26,496	26,210	26,501	63.5	48.0		(15.5)	13.5	(2.0)	61.5	6.0	

- 1) Schools scheduled to lose 1.0 FTE(s) held harmless; further Staff Comm work necessary
2) Small schools losing 0.5 FTE held harmless; further Staff Comm work necessary
3) Repurposed 1.0 Assistant Principal for Cedar Bluff Pre-K Principal

ADM	Allocated Positions	Asst. Admin
225 - 399	-	1.0
400 - 899	1.0	-
900 - 1,099	2.0	-
1,100 +	3.0	-
At-Risk % >= 40%, then:		
>=350		+ 1.0

**Middle School Teacher
4 x 6 Section Model**

Teacher Allocations

School Name	At-Risk%	Student Enrollment Data			Initial Allocation				Adjustments		Final Allocation		Student/Teacher Ratios		
		Current Year Projected	Current Year Actual	Next Year Projected	Current Year Positions	Initial Next Year	Gain/Loss		Adjustments (caps)		Final Gain/Loss	Final Allocated Positions	Current	FY24	
														Projected	
Bearden Middle	23%	1,171	1,155	1,225	67.5	67.0	(0.5)		-		(0.5)	67.0	Bearden Middle	17.1	18.3
Carter Middle	26%	589	568	611	32.0	34.0	2.0		(1.0)		1.0	33.0	Carter Middle	17.8	18.5
Cedar Bluff Middle	16%	568	544	541	32.5	30.0	(2.5)		1.5		(1.0)	31.5	Cedar Bluff Middle	16.7	17.2
Farragut Middle	3%	1,366	1,327	1,377	71.0	75.0	4.0		(3.0)		1.0	72.0	Farragut Middle	18.7	19.1
Gibbs Middle	21%	586	570	586	30.0	32.0	2.0		(1.0)		1.0	31.0	Gibbs Middle	19.0	18.9
Gresham Middle	31%	784	789	834	41.5	45.0	3.5		(2.5)		1.0	42.5	Gresham Middle	19.0	19.6
Halls Middle	16%	1,028	1,031	1,012	53.0	55.0	2.0		(1.0)		1.0	54.0	Halls Middle	19.5	18.7
Hardin Valley Middle	9%	962	968	1,032	49.0	56.0	7.0		(6.0)		1.0	50.0	Hardin Valley Middle	19.8	20.6
Holston Middle ¹	29%	486	462	461	33.0	25.0	(8.0)		6.5		(1.5)	31.5	Holston Middle	14.0	14.6
Karns Middle	16%	919	928	935	52.0	51.0	(1.0)		-		(1.0)	51.0	Karns Middle	17.8	18.3
KCS Virtual Middle	33%	168	137	127	12.0	8.0	(4.0)		3.0		(1.0)	11.0	KCS Virtual Middle	11.4	11.5
Northwest Middle ²	37%	789	752	821	51.5	54.0	2.5		(1.5)		1.0	52.5	Northwest Middle	14.6	15.6
Powell Middle	17%	834	809	767	45.0	42.0	(3.0)		2.0		(1.0)	44.0	Powell Middle	18.0	17.4
South-Doyle Middle	36%	800	794	823	50.5	55.0	4.5		(3.5)		1.0	51.5	South-Doyle Middle	15.7	16.0
Vine Middle/Magnet ²	49%	470	430	434	34.5	30.0	(4.5)		3.5		(1.0)	33.5	Vine Middle/Magnet	12.5	13.0
West Valley Middle	6%	1,130	1,121	1,103	59.0	60.0	1.0		-		1.0	60.0	West Valley Middle	19.0	18.4
Whittle Springs Middle	38%	440	430	456	31.0	31.0	-		-		-	31.0	Whittle Springs Middle	13.9	14.7
Totals:		13,090	12,815	13,145	745.0	750.0	5.0		(3.0)		2.0	747.0		17.5	17.8

At-Risk	6th Grade	7th-8th Grade
< 35%	25.00:1	30.00:1
>= 35%	20.00:1	25.00:1

Notes:

¹Holston Middle School approved for .5 Teaching position (formerly funded in Title 1) for 22-23 SY only

²Northwest and Vine granted additional position due to ATSI status for 22-23 SY

Middle Assistant Principal

Assistant Principal Allocations

School Name	At-Risk %	Student Enrollment Data			Initial Allocations				Adjustments	Final Allocations		Student/Teacher Ratios		
		Current Year Projected	Current Year Actual	Next Year Projected	Current Year Positions	Initial Next Year	Gain/Loss		Adjustments	Final Gain/Loss	Final Allocated Positions	Current	FY24	
													Projected	
Bearden Middle	23%	1,171	1,155	1,225	3.0	3.0	-	-	-	-	3.0	385.0	408.3	
Carter Middle	26%	589	568	611	2.0	2.0	-	-	-	-	2.0	284.0	305.5	
Cedar Bluff Middle	16%	568	544	541	2.0	2.0	-	-	-	-	2.0	272.0	270.5	
Farragut Middle	3%	1,366	1,327	1,377	3.0	3.0	-	-	-	-	3.0	442.3	459.0	
Gibbs Middle	21%	586	570	586	2.0	2.0	-	-	-	-	2.0	285.0	293.0	
Gresham Middle	31%	784	789	834	3.0	3.0	-	-	-	-	3.0	263.0	278.0	
Halls Middle	16%	1,028	1,031	1,012	2.0	2.0	-	-	-	-	2.0	515.5	506.0	
Hardin Valley Middle	9%	962	968	1,032	2.0	2.0	-	-	-	-	2.0	484.0	516.0	
Holston Middle	29%	486	462	461	2.0	2.0	-	-	-	-	2.0	231.0	230.5	
Karns Middle	16%	919	928	935	2.0	2.0	-	-	-	-	2.0	464.0	467.5	
KCS Virtual Middle	33%	168	137	127	0.5	0.5	-	-	-	-	0.5	274.0	254.0	
Northwest Middle	37%	789	752	821	3.0	3.0	-	-	-	-	3.0	250.7	273.7	
Powell Middle	17%	834	809	767	2.0	2.0	-	-	-	-	2.0	404.5	383.5	
South-Doyle Middle	36%	800	794	823	3.0	3.0	-	-	-	-	3.0	264.7	274.3	
Vine Middle/Magnet	49%	470	430	434	2.0	2.0	-	-	-	-	2.0	215.0	217.0	
West Valley Middle	6%	1,130	1,121	1,103	2.0	2.0	-	-	-	-	2.0	560.5	551.5	
Whittle Springs Middle	38%	440	430	456	2.0	2.0	-	-	-	-	2.0	215.0	228.0	
Totals:		13,090	12,815	13,145	37.5	37.5	-	-		-	37.5	376.5	383.4	

ADM	Allocated Positions
< 600	1.0
>= 600	2.0
> 30% At-Risk	+ 1.0
>= 1,200	+ 1.0

**Minimum of 2.0 FTE for zoned schools*

Middle Counselor

School Name	At-Risk%	Student Enrollment Data		
		Current Year Projected	Current Year Actual	Next Year Projected
Bearden Middle	23%	1,171	1,155	1,225
Carter Middle	26%	589	568	611
Cedar Bluff Middle	16%	568	544	541
Farragut Middle	3%	1,366	1,327	1,377
Gibbs Middle	21%	586	570	586
Gresham Middle	31%	784	789	834
Halls Middle	16%	1,028	1,031	1,012
Hardin Valley Middle	9%	962	968	1,032
Holston Middle	29%	486	462	461
Karns Middle	16%	919	928	935
KCS Virtual Middle	33%	168	137	127
Northwest Middle	37%	789	752	821
Powell Middle	17%	834	809	767
South-Doyle Middle	36%	800	794	823
Vine Middle/Magnet	49%	470	430	434
West Valley Middle	6%	1,130	1,121	1,103
Whittle Springs Middle	38%	440	430	456
Totals:		13,090	12,815	13,145

Ratio	490:1
*Rounded up to nearest whole number	
No fewer than 2.0 FTE for zoned schools	

Counselor Allocations

Initial Allocation				Adjustments	Final Allocation	
Current Year Positions	Initial Next Year	Gain/Loss		Adjustments	Final Gain/Loss	Final Allocated Positions
3.0	3.0	-	-	-	-	3.0
2.0	2.0	-	-	-	-	2.0
2.0	2.0	-	-	-	-	2.0
3.0	3.0	-	-	-	-	3.0
2.0	2.0	-	-	-	-	2.0
2.0	2.0	-	-	-	-	2.0
3.0	3.0	-	-	-	-	3.0
2.0	3.0	1.0	-	-	1.0	3.0
2.0	2.0	-	-	-	-	2.0
2.0	2.0	-	-	-	-	2.0
1.0	1.0	-	-	-	-	1.0
2.0	2.0	-	-	-	-	2.0
2.0	2.0	-	-	-	-	2.0
3.0	3.0	-	-	-	-	3.0
2.0	2.0	-	-	-	-	2.0
37.0	38.0	1.0			1.0	38.0

Student/Teacher Ratios

	FY24	
	Current	Projected
Bearden Middle	385.0	408.3
Carter Middle	284.0	305.5
Cedar Bluff Middle	272.0	270.5
Farragut Middle	442.3	459.0
Gibbs Middle	285.0	293.0
Gresham Middle	394.5	417.0
Halls Middle	343.7	337.3
Hardin Valley Middle	484.0	344.0
Holston Middle	231.0	230.5
Karns Middle	464.0	467.5
KCS Virtual Middle	137.0	127.0
Northwest Middle	376.0	410.5
Powell Middle	404.5	383.5
South-Doyle Middle	397.0	411.5
Vine Middle/Magnet	215.0	217.0
West Valley Middle	373.7	367.7
Whittle Springs Middle	215.0	228.0
	368.5	366.2

High School Teacher

Teacher Allocations

School Name	At-Risk%	Student Enrollment Data			Initial Allocation				Adjustments		Final Allocation		Student/Teacher Ratios		
		Current Year	Current Year	Next Year	Current Year	Initial Next	Gain/Loss	Year	Adjustments	(caps)	Final	Final	Current	FY24	
		Projected	Actual	Projected	Positions	Year					Gain/Loss	Allocated		Projected	
Austin East High	49%	662	647	686	48.5	46.0	(2.5)		1.5		(1.0)	47.5	Austin East High	13.3	14.4
Bearden High	9%	1,996	1,937	2,003	100.5	101.0	0.5		-		0.5	101.0	Bearden High	19.3	19.8
Carter High	22%	790	735	783	46.5	43.0	(3.5)		2.5		(1.0)	45.5	Carter High	15.8	17.2
Central High	22%	1,334	1,262	1,291	70.5	71.0	0.5		-		0.5	71.0	Central High	17.9	18.2
Farragut High	3%	2,132	2,069	2,074	104.5	105.0	0.5		-		0.5	105.0	Farragut High	19.8	19.8
Fulton High	36%	885	880	952	64.0	64.0	-		-		-	64.0	Fulton High	13.8	14.9
Gibbs High	13%	1,098	1,006	1,060	58.0	58.0	-		-		-	58.0	Gibbs High	17.3	18.3
Halls High	12%	1,242	1,214	1,262	67.0	69.0	2.0		(1.0)		1.0	68.0	Halls High	18.1	18.6
Hardin Valley Academy	8%	2,158	2,081	2,162	105.5	109.0	3.5		(2.5)		1.0	106.5	Hardin Valley Academy	19.7	20.3
Karns High	15%	1,447	1,368	1,398	76.5	77.0	0.5		-		0.5	77.0	Karns High	17.9	18.2
KCS Virtual High	32%	243	212	229	14.5	13.0	(1.5)		0.5		(1.0)	13.5	KCS Virtual High	14.6	17.0
Powell High	18%	1,345	1,282	1,321	71.5	72.0	0.5		-		0.5	72.0	Powell High	17.9	18.3
South-Doyle High	32%	1,010	963	984	56.5	54.0	(2.5)		1.5		(1.0)	55.5	South-Doyle High	17.0	17.7
West High	19%	1,523	1,436	1,510	80.5	83.0	2.5		(1.5)		1.0	81.5	West High	17.8	18.5
Career Magnet Academy	18%	304	305	342	17.0	17.0	-		-		-	17.0	Career Magnet Academy	17.9	20.1
Kelley Volunteer Academy	49%	-	82	-	11.0	10.6	(0.4)		-		(0.4)	10.6	Kelley Volunteer Academy	7.5	7.7
L & N STEM Academy	5%	616	566	602	32.0	31.0	(1.0)		-		(1.0)	31.0	L & N STEM Academy	17.7	19.4
Byington Solway	-	-	-	-	8.5	8.5	-		-		-	8.5	Byington Solway	-	-
Totals:		18,785	18,045	18,659	1,033.0	1,032.1	(0.9)		1.0		0.1	1,033.1		17.9	18.6

At Risk	9th - 12th Grade
<15%	26.50:1
>=15% <45%	24.50:1
>=45%	20.00:1

Notes:

¹ KVA approved for .4 Teaching position (formerly funded in Title 1) for 22-23 SY only

High School Assistant Principal/Administrator

Assistant Principal/Administrator Allocations

School Name	At-Risk%	Student Enrollment Data			Initial Allocation				Adjustments		Final Allocation		Assistant Administrator	Student/Teacher Ratio		
		Current Year Projected	Current Year Actual	Next Year Projected	Current Year Positions	Initial Next Year	Gain/Loss		Adjustments (caps)		Final Gain/Loss	Final Allocated Positions		Allocated Positions	Current	FY24 Projected
Austin East High	49%	662	647	686	5.0	4.0	(1.0)		1.0		-	5.0	-	-	129.4	137.2
Bearden High	9%	1,996	1,937	2,003	4.0	4.0	-		-		-	4.0	1.0	-	484.3	500.8
Carter High	22%	790	735	783	3.0	3.0	-		-		-	3.0	-	-	245.0	261.0
Central High	22%	1,334	1,262	1,291	4.0	4.0	-		-		-	4.0	-	-	315.5	322.8
Farragut High	3%	2,132	2,069	2,074	4.0	4.0	-		-		-	4.0	1.0	-	517.3	518.5
Fulton High	36%	885	880	952	4.0	4.0	-		-		-	4.0	-	-	220.0	238.0
Gibbs High	13%	1,098	1,006	1,060	3.0	3.0	-		-		-	3.0	-	-	335.3	353.3
Halls High	12%	1,242	1,214	1,262	3.0	3.0	-		-		-	3.0	-	-	404.7	420.7
Hardin Valley Academy	8%	2,158	2,081	2,162	4.0	4.0	-		-		-	4.0	1.0	-	520.3	540.5
Karns High	15%	1,447	1,368	1,398	3.0	3.0	-		1.0		1.0	4.0	-	-	456.0	349.5
KCS Virtual High	32%	243	212	229	0.5	0.5	-		-		-	0.5	-	-	424.0	458.0
Powell High	18%	1,345	1,282	1,321	3.0	3.0	-		-		-	3.0	-	-	427.3	440.3
South-Doyle High	32%	1,010	963	984	4.0	4.0	-		-		-	4.0	-	-	240.8	246.0
West High	19%	1,523	1,436	1,510	4.0	4.0	-		-		-	4.0	-	-	359.0	377.5
Career Magnet Academy	18%	304	305	342	-	-	-		-		-	-	-	-		
Kelley Volunteer Academy	49%	-	82	-	-	-	-		-		-	-	-	-		
L & N STEM Academy	5%	616	566	602	2.0	2.0	-		-		-	2.0	-	-	283.0	301.0
Byington Solway		-	-	-	-	-	-		-		-	-	-	-		
Totals:		18,785	18,045	18,659	50.5	49.5	(1.0)		2.0		1.0	51.5	3.0		384.8	389.2

ADM	Allocated Positions
< 400	0
>= 400 < 500	1
>= 500 < 650	2
>= 650 < 1,400	3
>= 1,400	4
Zoned Schools >25% At-Risk: +1.0 FTE	
>= 1,800	+1.0 Asst. Administrator

High School Counselor

School Counselor Allocations

School Name	At-Risk%	Student Enrollment Data			Initial Allocation		Adjustments		Final Allocation		Student/Teacher Ratios		
		Current Year Projected	Current Year Actual	Next Year Projected	Current Year Positions	Initial Next Year	Gain/Loss	Adjustments (caps)	Final Gain/Loss	Final Next Year		FY24	
												Current	Projected
Austin East High	49%	662	647	686	3.0	3.0	-	-	-	3.0	Austin East High	215.7	228.7
Bearden High	9%	1,996	1,937	2,003	6.0	6.0	-	-	-	6.0	Bearden High	322.8	333.8
Carter High	22%	790	735	783	3.0	3.0	-	-	-	3.0	Carter High	245.0	261.0
Central High	22%	1,334	1,262	1,291	4.0	4.0	-	-	-	4.0	Central High	315.5	322.8
Farragut High	3%	2,132	2,069	2,074	6.0	6.0	-	-	-	6.0	Farragut High	344.8	345.7
Fulton High	36%	885	880	952	4.0	4.0	-	-	-	4.0	Fulton High	220.0	238.0
Gibbs High*	13%	1,098	1,006	1,060	4.0	3.0	(1.0)	1.0	-	4.0	Gibbs High	251.5	265.0
Halls High	12%	1,242	1,214	1,262	4.0	4.0	-	-	-	4.0	Halls High	303.5	315.5
Hardin Valley Academy	8%	2,158	2,081	2,162	6.0	6.0	-	-	-	6.0	Hardin Valley Academy	346.8	360.3
Karns High*	15%	1,447	1,368	1,398	5.0	4.0	(1.0)	1.0	-	5.0	Karns High	273.6	279.6
KCS Virtual High	32%	243	212	229	1.0	1.0	-	-	-	1.0	KCS Virtual High	212.0	229.0
Powell High	18%	1,345	1,282	1,321	4.0	4.0	-	-	-	4.0	Powell High	320.5	330.3
South-Doyle High	32%	1,010	963	984	3.0	3.0	-	-	-	3.0	South-Doyle High	321.0	328.0
West High	19%	1,523	1,436	1,510	5.0	5.0	-	-	-	5.0	West High	287.2	302.0
Career Magnet Academy	18%	304	305	342	1.0	1.0	-	-	-	1.0	Career Magnet Academy	305.0	342.0
Kelley Volunteer Academy	49%	-	82	-	1.0	1.0	-	-	-	1.0	Kelley Volunteer Academy	82.0	-
L & N STEM Academy	5%	616	566	602	2.0	2.0	-	-	-	2.0	L & N STEM Academy	283.0	301.0
Byington Solway		-	-	-	-	-	-	-	-	-	Byington Solway		
Totals:		18,785	18,045	18,659	62.0	60.0	(2.0)	2.0	-	62.0		294.0	304.8

At-Risk	Ratio
< 45%	360:1
>= 45%	300:1
*Minimum of 3 at each zoned school;	
Non-traditional schools = 500 ADM, min of 2	

* Stability factor of 1.0 FTE added to offset year one of projected loss

Knox County Schools
Finance Department
FY 2024 Distribution of FTE by Position and Area

Position Description	FY 2023 Memo		FY 2024							
	BEP Formula	FY2023	Percent of Total	FY 2024	Student Instruction	School	Student Support Services	Instructional Support	Facilities Operation and Maintenance	Administration
						Management and Staff				
Teachers	3,418.3	4,078.9	68.3%	4,164.1	4,155.1	-	9.0	-	-	-
Educational Assistants	490.3	668.7	9.8%	728.7	718.7	-	10.0	-	-	-
Speech Pathologists	-	66.4	0.0%	69.4	69.4	-	-	-	-	-
ROTC Instructors	-	18.0	0.0%	18.0	18.0	-	-	-	-	-
Medical and Health Services Personnel	19.9	170.5	0.4%	172.5	19.5	-	84.0	69.0	-	-
Homebound Teachers	-	5.0	0.0%	5.0	5.0	-	-	-	-	-
Principals	80.5	89.8	1.6%	90.0	-	90.0	-	-	-	-
Assistant Principals	55.9	152.5	1.1%	150.5	-	150.5	-	-	-	-
Administrative Assistants	-	21.0	0.0%	27.0	-	27.0	-	-	-	-
Guidance Counselors	140.7	163.3	2.8%	165.6	-	163.6	-	2.0	-	-
Librarians	92.5	86.5	1.9%	87.5	-	87.5	-	-	-	-
School Secretaries and Bookkeepers	162.3	251.6	3.2%	253.8	-	253.80	-	-	-	-
Social Workers	29.8	56.5	0.6%	56.5	-	1.0	55.5	-	-	-
Psychologists	23.8	41.0	0.5%	43.0	-	-	21.0	22.0	-	-
Instructional Support Personnel	21.7	94.0	0.4%	94.0	14.0	-	-	80.0	-	-
Information Technology Personnel	10.3	71.0	0.2%	72.0	-	-	-	5.0	67.0	-
Custodial Personnel	298.9	383.7	6.0%	389.7	-	-	-	-	389.7	-
Maintenance Personnel	-	157.0	0.0%	161.0	-	-	-	-	161.0	-
Security	-	139.0	0.0%	139.0	-	-	-	-	139.0	-
Board of Education Members	-	9.0	0.0%	9.0	-	-	-	-	-	9.0
Superintendent	1.0	1.0	0.0%	1.0	-	-	-	-	-	1.0
Assistant Superintendent	-	5.0	0.0%	5.0	-	-	-	-	-	5.0
Directors and Supervisors	95.5	88.1	1.9%	90.0	1.0	2.5	6.0	34.5	21.0	25.0
Clerical Personnel	60.6	95.0	1.2%	96.0	2.0	3.0	7.5	23.0	18.0	42.5
Board Secretary	-	1.0	0.0%	1.0	-	-	-	-	-	1.0
Accountants	-	5.8	0.0%	5.8	-	-	-	-	-	5.8
Other Full-Time Regular Personnel	-	80.5	0.0%	88.5	16.5	1.0	26.5	16.0	14.0	14.5
Totals	5,002.0	6,999.8		7,183.6	5,019.2	779.9	219.5	251.5	809.7	103.8
			Percentage of Total		70%	11%	3%	4%	11%	1%

NOTE: The FY 2023 Memo BEP Formula heading above details the FTEs found in the 2022 July BEP Allocation calculation compared to the actual FTEs funded in the general-purpose budget. Some 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.