

**MINUTES OF THE VAN BUREN COUNTY COMMISSION
VAN BUREN COUNTY, TENNESSEE**

The Van Buren County Commission met in a Special Called Meeting Wednesday September 23, 2020 at 6:00 p.m. at the Van Buren County Administrative Facility & Justice Center. The following action was taken as recorded in Minute Book, "R".

Call to Order

Chairman Joey Grissom called the Meeting to Order. **(Due to COVID-19 Governor's Orders this Meeting was conducted thru Zoom)**

Roll Call

Member present: Joey Grissom, Bill Mosley, Mickey Robinson, and Henry Seamons. Thur Zoom members present: David Chandler, William Maxwell, Brian Simmons, and Robert Van Winkle. Members absent: Terry Hickey and Michael Woodlee.

Also present: County Mayor Greg Wilson, County Clerk Lisa Rigsby, Jay William with Zoom, and Director of School's Cheryl Cole.

Prayer was led by Mayor Greg Wilson.

Amendment to the General School Purchase Fund and School Cafeteria Fund

Commissioner Henry Seamons ask the Director of Schools Cheryl Cole to give an update to the Public on this Amendment. Director Cole had spoken to the Comptroller's Office today and stated, "The Fund Balance that is in 141 & 143, General Purpose and Central Cafeteria, We will meet it to where we do not have a negative balance." "When I talk to them they said they didn't have a problem with the budget, we just have to watch our spending and some of the big projects we do." "They said they would be willing to help in any way possible." David Chandler made a motion, second by Robert Van Winkle to accept the new Budget Amendment.

Upon roll call: David Chandler, Joey Grissom, Bill Mosley, Mickey Robinson, Brian Simmons and Robert Van Winkle voted yes. William Maxwell and Henry Seamons voted no. 6-Yes votes, 2-No votes. Motion passed. **Listed as following:**

Fund 141 General Purpose School				
Statement of Proposed Operations		Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2021		Basis	Thru	2021
Account Number		2019	June 2020	
Estimated/Appropriated/Actual	Revenues			
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	673,465	674,785	711,828
40120	Trustee's Collections - Prior Year	30,742	55,002	40,000
40125	Trustee's Collections - Bankruptcy	530	0	0
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,549	21,702	19,000
40140	Interest And Penalty	9,540	12,901	11,000
40150	Pick-Up Taxes	7	0	0
40161	Payments In Lieu Of Taxes - T. V. A.	5,404	5,855	5,400
40162	Payments In Lieu Of Taxes-Local Utilitie	48,192	50,129	50,000
	Total County Property Taxes	778,429	820,374	837,228
40200	County Local Option Taxes			
40210	Local Option Sales Tax	470,639	508,041	350,000
40220	Hotel/Motel Tax	81,021	79,860	107,000
40275	Mixed Drink Tax	0	0	1,500
	Total County Local Option Taxes	551,660	587,901	458,500
40300	Statutory Local Taxes			
40350	Interstate Telecommunications Tax	0	0	500
	Total Statutory Local Taxes	0	0	500
Total	Local Taxes	1,330,089	1,408,275	1,296,228
41000	Licenses And Permits			
41100	Licenses			
41110	Marriage Licenses	418	333	200
	Total Licenses	418	333	200
Total	Licenses And Permits	418	333	200
43000	Charges For Current Services			
43500	Education Charges			
43511	Tuition - Regular Day Students	5,000	3,600	4,000
43570	Receipts From Individual Schools	10,621	13,190	25,000
	Total Education Charges	15,621	16,790	29,000
Total	Charges For Current Services	15,621	16,790	29,000
44000	Other Local Revenues			
44100	Recurring Items			
44130	Sale Of Materials And Supplies	0	754	1,000
44170	Miscellaneous Refunds	8,669	7,196	23,000
	Total Recurring Items	8,669	7,950	24,000
44500	Nonrecurring Items			
44530	Sale Of Equipment	0	0	2,000
44560	Damages Recovered From Individuals	460	30	0
44570	Contributions & Gifts	0	4,225	2,000
	Total Nonrecurring Items	460	4,255	4,000
44900	Other Local Revenues			

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Account Number		2019	June 2020	2021
44990	Other Local Revenues	0	0	164,000
Total	Other Local Revenues	0	0	164,000
Total	Other Local Revenues	9,129	12,205	192,000
46000	State Of Tennessee			
46300	Health And Welfare Grants			
46390	Other Health And Welfare Grants	18,508	32,994	25,000
Total	Health And Welfare Grants	18,508	32,994	25,000
46500	State Education Funds			
46511	Basic Education Program	4,992,000	5,060,000	5,062,000
46515	Early Childhood Education	106,477	99,499	99,498
46590	Other State Education Funds	207,017	379,864	200,000
46610	Career Ladder Program	24,846	15,509	16,000
46640	Vocational Equipment	75,000	36,000	0
Total	State Education Funds	5,405,340	5,590,872	5,377,498
46800	Other State Revenues			
46851	State Revenue Sharing -T.V.A.	183,708	189,988	160,000
46980	Other State Grants	25,260	0	0
46981	Safe Schools - ARRA	10,110	19,890	0
46990	Other State Revenues	169,303	73,113	285,654
Total	Other State Revenues	388,381	282,991	445,654
Total	State Of Tennessee	5,812,229	5,906,857	5,848,152
47000	Federal Government			
47100	Federal Through State			
47143	Special Education - Grants To States	4,883	1,875	36,000
47590	Other Federal Through State	0	22,692	0
Total	Federal Through State	4,883	24,567	36,000
Total	Federal Government	4,883	24,567	36,000
48000	Other Governments And Citizens Groups			
48100	Other Governments			
48140	Contracted Services	0	30,960	0
Total	Other Governments	0	30,960	0
Total	Other Governments And Citizens Groups	0	30,960	0
Total	Revenues	7,172,369	7,399,987	7,401,580
49000	Other Sources (Non-Revenue)			
49700	Insurance Recovery	27,164	0	0
49800	Transfers In	0	200,000	5,000
Total	Other Sources (Non-Revenue)	27,164	200,000	5,000
Total	Other Sources (Non-Revenue)	27,164	200,000	5,000
Total	Revenues & Other Sources (Non-Revenue)	7,199,533	7,599,987	7,406,580

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Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
Estimated/Appropriated/Actual	Expenditures			
70000	Education			
71000	Instruction			
71100	Regular Instruction Program			
71100-116	Teachers	(158,678)	37,863	2,420,000
71100-116-DIFFP	Teachers Differentiated	42,000	65,000	0
71100-116-PK	Teachers Voluntary Preschool	40	40	0
71100-116-R2BRS	Teachers Read To Be Ready Summer Grant	9,840	0	0
71100-116-READS	Teachers Reads Summer Grant Gp Fund	2,160	0	0
71100-116-SE	Teachers SE	1,117,970	1,138,494	0
71100-116-VH	Teachers Van Buren High School	1,252,641	1,227,405	0
71100-117	Career Ladder Program	1,000	1,000	7,000
71100-117-PK	Career Ladder Program Voluntary Preschool	1,000	1,000	0
71100-117-SE	Career Ladder Program SE	5,000	5,000	0
71100-117-VH	Career Ladder Program Van Buren High School	1,000	0	0
71100-128	Homebound Teachers	0	0	7,000
71100-128-PK	Homebound Teachers Voluntary Preschool	240	0	0
71100-128-SE	Homebound Teachers SE	1,722	1,140	0
71100-128-VH	Homebound Teachers Van Buren High School	3,030	790	0
71100-163	Educational Assistants	(28,051)	(30,700)	125,000
71100-163-SE	Educational Assistants SE	165,259	189,622	0
71100-163-VH	Educational Assistants Van Buren High School	43,954	53,731	0
71100-189	Other Salaries & Wages	0	0	2,000
71100-195	Certified Substitute Teachers	5,034	14,947	12,000
71100-198	Non-Certified Substitute Teachers	57,198	30,768	33,000
71100-201	Social Security	(7,777)	2,840	170,000
71100-201-DIFFP	Social Security Differentiated	2,381	3,798	0
71100-201-PK	Social Security Voluntary Preschool	77	56	0
71100-201-R2BRS	Social Security Read To Be Ready Summer Grant	610	0	0
71100-201-READS	Social Security Reads Summer Grant Gp Fund	134	0	0
71100-201-SE	Social Security SE	74,751	77,700	0
71100-201-VH	Social Security Van Buren High School	73,608	75,444	0
71100-204	State Retirement	(19,120)	1,090	275,000
71100-204-DIFFP	State Retirement Differentiated	3,996	6,445	0
71100-204-PK	State Retirement Voluntary Preschool	134	112	0
71100-204-R2BRS	State Retirement Read To Be Ready Summer Grant	1,014	0	0
71100-204-READS	State Retirement Reads Summer Grant Gp Fund	226	0	0
71100-204-SE	State Retirement SE	129,779	130,895	0
71100-204-VH	State Retirement Van Buren High School	127,906	130,083	0
71100-207	Medical Insurance	(2,633)	6,752	185,000

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For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
71100-207-DIFFP	Medical Insurance Differentiated	60	60	0
71100-207-PK	Medical Insurance Voluntary Preschool	51	163	0
71100-207-SE	Medical Insurance SE	96,234	95,746	0
71100-207-VH	Medical Insurance Van Buren High School	69,790	72,788	0
71100-210	Unemployment Compensation	(16)	(94)	2,000
71100-210-DIFFP	Unemployment Compensation Differentiated	1	64	0
71100-210-SE	Unemployment Compensation SE	117	215	0
71100-210-VH	Unemployment Compensation Van Buren High S	68	171	0
71100-212	Employer Medicare	(1,798)	664	40,000
71100-212-DIFFP	Employer Medicare Differentiated	566	888	0
71100-212-PK	Employer Medicare Voluntary Preschool	18	13	0
71100-212-R2BRS	Employer Medicare Read To Be Ready Summer	143	0	0
71100-212-READS	Employer Medicare Reads Summer Grant Gp Fu	31	0	0
71100-212-SE	Employer Medicare SE	17,572	18,259	0
71100-212-VH	Employer Medicare Van Buren High School	17,934	17,861	0
71100-311	Contracts With Other School Systems	0	0	3,000
71100-336	Maintenance And Repair Services-Equipment	0	0	500
71100-355	Travel	2,537	0	2,000
71100-399	Other Contracted Services	9,105	0	4,000
71100-429	Instructional Supplies And Materials	56	0	15,000
71100-429-RDSE	Instructional Supplies And Materials Read Coach	8,113	0	0
71100-429-READC	Instructional Supplies And Materials Readc Coac	578	0	0
71100-429-SE	Instructional Supplies And Materials SE	9,825	5,600	0
71100-429-VH	Instructional Supplies And Materials Van Buren I	7,302	7,000	0
71100-449	Textbooks - Bound	48,775	73,926	105,000
71100-499	Other Supplies And Materials	242	0	1,000
71100-535	Fee Waiver	0	0	1,000
71100-599	Other Charges	305	203	2,000
71100-722	Regular Instruction Equipment	0	0	5,000
Total Regular Instruction Program		3,195,054	3,464,842	3,416,500
71200 Special Education Program				
71200-116	Teachers	0	18,779	300,000
71200-116-PK	Teachers Voluntary Preschool	55,270	32,670	0
71200-116-SE	Teachers SE	41,549	61,015	0
71200-116-VH	Teachers Van Buren High School	152,401	157,525	0
71200-128	Homebound Teachers	0	0	1,000
71200-128-PK	Homebound Teachers Voluntary Preschool	100	0	0
71200-128-SE	Homebound Teachers SE	200	0	0
71200-163	Educational Assistants	(143,337)	(98,111)	40,000
71200-163-PK	Educational Assistants Voluntary Preschool	21,766	0	0

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For Fiscal Year Ending June 30, 2021		Basis	Thru	2021
Account Number		2019	June 2020	
71200-163-SE	Educational Assistants SE	63,177	38,693	0
71200-163-VH	Educational Assistants Van Buren High School	98,620	67,219	0
71200-171	Speech Pathologist	(997)	64,875	80,000
71200-171-SE	Speech Pathologist SE	57,774	10,556	0
71200-195	Certified Substitute Teachers	0	0	1,000
71200-198	Non-Certified Substitute Teachers	576	1,040	1,000
71200-201	Social Security	(8,913)	(2,430)	24,000
71200-201-PK	Social Security Voluntary Preschool	4,406	1,917	0
71200-201-SE	Social Security SE	9,432	6,579	0
71200-201-VH	Social Security Van Buren High School	14,072	12,722	0
71200-204	State Retirement	(13,979)	(6,949)	32,000
71200-204-PK	State Retirement Voluntary Preschool	7,981	2,025	0
71200-204-SE	State Retirement SE	15,853	8,483	0
71200-204-VH	State Retirement Van Buren High School	25,397	21,415	0
71200-207	Medical Insurance	0	3,247	52,000
71200-207-PK	Medical Insurance Voluntary Preschool	13,329	2,144	0
71200-207-SE	Medical Insurance SE	17,771	7,201	0
71200-207-VH	Medical Insurance Van Buren High School	40,771	30,140	0
71200-210	Unemployment Compensation	(111)	(75)	1,000
71200-210-PK	Unemployment Compensation Voluntary Presch	5	7	0
71200-210-SE	Unemployment Compensation SE	19	25	0
71200-210-VH	Unemployment Compensation Van Buren High S	35	43	0
71200-212	Employer Medicare	(2,085)	(568)	5,300
71200-212-PK	Employer Medicare Voluntary Preschool	1,031	448	0
71200-212-SE	Employer Medicare SE	2,206	1,539	0
71200-212-VH	Employer Medicare Van Buren High School	3,291	2,975	0
71200-312	Contracts With Private Agencies	0	0	15,000
71200-336	Maintenance And Repair Services-Equipment	0	0	500
71200-429	Instructional Supplies And Materials	0	0	500
71200-499	Other Supplies And Materials	52	54	500
71200-535	Fee Waiver	28	0	500
71200-599	Other Charges	0	0	0
71200-725	Special Education Equipment	1,080	546	19,000
Total Special Education Program		478,770	445,749	573,300
71300 Vocational Education Program				
71300-116	Teachers	0	0	180,000
71300-116-VH	Teachers Van Buren High School	165,751	176,235	0
71300-117	Career Ladder Program	0	0	1,000
71300-117-VH	Career Ladder Program Van Buren High School	1,000	1,000	0
71300-198	Non-Certified Substitute Teachers	0	0	500

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Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
71300-201	Social Security	0	0	11,000
71300-201-VH	Social Security Van Buren High School	9,777	10,328	0
71300-204	State Retirement	0	0	18,500
71300-204-VH	State Retirement Van Buren High School	16,898	18,116	0
71300-207	Medical Insurance	0	486	14,500
71300-207-VH	Medical Insurance Van Buren High School	9,553	14,520	0
71300-210	Unemployment Compensation	0	0	1,000
71300-210-VH	Unemployment Compensation Van Buren High S	8	21	0
71300-212	Employer Medicare	0	0	2,700
71300-212-VH	Employer Medicare Van Buren High School	2,287	2,415	0
71300-336	Maintenance And Repair Services-Equipment	0	0	500
71300-356	Tuition	60	720	2,000
71300-429	Instructional Supplies And Materials	0	0	1,000
71300-499	Other Supplies And Materials	204	0	1,000
71300-535	Fee Waiver	0	0	1,000
71300-599	Other Charges	852	1,508	1,000
71300-730	Vocational Instruction Equipment	75,884	37,498	40,000
Total Vocational Education Program		282,274	262,847	275,700
Total Instruction		3,956,098	4,173,438	4,265,500
72000 Support Services				
72110 Attendance				
72110-105	Supervisor/Director	63,778	65,329	67,000
72110-117	Career Ladder Program	1,000	1,000	1,000
72110-201	Social Security	3,735	3,827	4,200
72110-204	State Retirement	6,776	7,051	7,000
72110-207	Medical Insurance	4,228	4,276	5,000
72110-210	Unemployment Compensation	1	6	200
72110-212	Employer Medicare	873	895	1,200
72110-355	Travel	509	555	1,000
72110-499	Other Supplies And Materials	100	0	500
72110-524	Inbservice/Staff Development	490	175	1,000
72110-704	Attendance Equipment	0	0	500
Total Attendance		81,490	83,114	88,600
72120 Health Services				
72120-105	Supervisor/Director	0	0	54,000
72120-105-SE	Supervisor/Director SE	50,721	56,191	0
72120-131	Medical Personnel	0	0	50,500
72120-131-SE	Medical Personnel SE	47,142	49,742	0
72120-189	Other Salaries & Wages	6,016	7,655	15,000
72120-189-CSH	Other Salaries & Wages Coordinated School Hez	0	530	0

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For Fiscal Year Ending June 30, 2021		Budgetary	Est & Bgt	Proposed
Account Number		Basis	Thru	2021
		2019	June 2020	
72120-189-SE	Other Salaries & Wages SE	10,331	6,231	0
72120-189-VH	Other Salaries & Wages Van Buren High School	0	960	0
72120-198	Non-Certified Substitute Teachers	0	0	400
72120-201	Social Security	352	466	8,000
72120-201-CSH	Social Security Coordinated School Health Grant	0	33	0
72120-201-SE	Social Security SE	5,971	6,332	0
72120-201-VH	Social Security Van Buren High School	0	60	0
72120-204	State Retirement	573	534	10,000
72120-204-CSH	State Retirement Coordinated School Health Gra	0	37	0
72120-204-SE	State Retirement SE	9,754	7,448	0
72120-204-VH	State Retirement Van Buren High School	0	102	0
72120-207	Medical Insurance	0	0	6,000
72120-207-SE	Medical Insurance SE	4,468	4,289	0
72120-210	Unemployment Compensation	4	7	400
72120-210-SE	Unemployment Compensation SE	9	18	0
72120-212	Employer Medicare	82	109	2,000
72120-212-CSH	Employer Medicare Coordinated School Health C	0	8	0
72120-212-SE	Employer Medicare SE	1,505	1,564	0
72120-212-VH	Employer Medicare Van Buren High School	0	14	0
72120-307	Communication	0	0	600
72120-348	Postal Charges	0	0	300
72120-355	Travel	762	956	2,000
72120-413	Drugs And Medical Supplies	2,484	2,191	3,500
72120-499	Other Supplies And Materials	381	189	10,000
72120-499-CSH	Other Supplies And Materials Coordinated Schoc	17,688	13,412	0
72120-524	Inbservice/Staff Development	0	80	4,000
72120-524-CSH	Inbservice/Staff Development Coordinated Scho	3,483	2,542	0
72120-599	Other Charges	882	609	2,500
72120-701	Administration Equipment	0	0	1,000
Total Health Services		162,608	162,309	170,200
72130 Other Student Support				
72130-123	Guidance Personnel	0	0	107,000
72130-123-SE	Guidance Personnel SE	53,240	54,691	0
72130-123-VH	Guidance Personnel Van Buren High School	48,107	49,862	0
72130-189	Other Salaries & Wages	5,715	43,624	50,000
72130-189-VH	Other Salaries & Wages Van Buren High School	19,876	2,140	0
72130-201	Social Security	354	2,674	10,000
72130-201-SE	Social Security SE	2,952	3,043	0
72130-201-VH	Social Security Van Buren High School	3,821	2,842	0
72130-204	State Retirement	859	3,054	14,000

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Account Number		2019	June 2020	
72130-204-SE	State Retirement SE	5,569	5,814	0
72130-204-VH	State Retirement Van Buren High School	6,215	4,637	0
72130-207	Medical Insurance	0	4,303	19,000
72130-207-SE	Medical Insurance SE	6,510	6,628	0
72130-207-VH	Medical Insurance Van Buren High School	7,117	7,103	0
72130-210	Unemployment Compensation	9	10	600
72130-210-SE	Unemployment Compensation SE	2	6	0
72130-210-VH	Unemployment Compensation Van Buren High S	7	8	0
72130-212	Employer Medicare	129	625	2,400
72130-212-SE	Employer Medicare SE	690	712	0
72130-212-VH	Employer Medicare Van Buren High School	894	665	0
72130-309	Contracts With Government Agencies	11,958	31,933	35,000
72130-322	Evaluation And Testing	2,090	0	2,000
72130-355	Travel	1,224	0	500
72130-399	Other Contracted Services	1,760	0	1,000
72130-499	Other Supplies And Materials	165	1,530	2,000
Total Other Student Support		179,263	225,904	243,500
72210 Regular Instruction Program				
72210-105	Supervisor/Director	32,244	37,858	31,000
72210-105-R2BRS	Supervisor/Director Read To Be Ready Summer	3,000	0	0
72210-117	Career Ladder Program	0	0	2,000
72210-117-SE	Career Ladder Program SE	1,000	1,000	0
72210-117-VH	Career Ladder Program Van Buren High School	1,000	1,000	0
72210-129	Librarians	0	0	108,000
72210-129-SE	Librarians SE	51,070	52,300	0
72210-129-VH	Librarians Van Buren High School	53,970	55,280	0
72210-189	Other Salaries & Wages	52,440	60,679	55,000
72210-189-PK	Other Salaries & Wages Voluntary Preschool	500	950	0
72210-189-READ	Other Salaries & Wages Read To Be Ready Coac	1,110	0	0
72210-189-READC	Other Salaries & Wages Readc Coaching Networ	20	0	0
72210-189-SE	Other Salaries & Wages SE	22,980	16,025	0
72210-196	In-Service Training	0	0	1,000
72210-201	Social Security	(186)	0	7,000
72210-201-PK	Social Security Voluntary Preschool	28	59	0
72210-201-R2BRS	Social Security Read To Be Ready Summer Gran	186	0	0
72210-201-READ	Social Security Read To Be Ready Coaching Net	66	0	0
72210-201-READC	Social Security Readc Coaching Network District	1	0	0
72210-201-SE	Social Security SE	3,259	3,012	0
72210-201-VH	Social Security Van Buren High School	3,351	3,073	0
72210-204	State Retirement	(314)	0	13,000

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Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
72210-204-PK	State Retirement Voluntary Preschool	52	99	0
72210-204-R2BRS	State Retirement Read To Be Ready Summer Gr	314	0	0
72210-204-READ	State Retirement Read To Be Ready Coaching N	116	0	0
72210-204-READC	State Retirement Readc Coaching Network Distr	2	0	0
72210-204-SE	State Retirement SE	5,708	5,891	0
72210-204-VH	State Retirement Van Buren High School	5,750	5,983	0
72210-207	Medical Insurance	1,594	0	18,000
72210-207-PK	Medical Insurance Voluntary Preschool	62	0	0
72210-207-READ	Medical Insurance Read To Be Ready Coaching	46	0	0
72210-207-READC	Medical Insurance Readc Coaching Network Dist	1	0	0
72210-207-SE	Medical Insurance SE	1,766	7,839	0
72210-207-VH	Medical Insurance Van Buren High School	5,794	9,229	0
72210-210	Unemployment Compensation	14	21	800
72210-210-PK	Unemployment Compensation Voluntary Presch	0	1	0
72210-210-SE	Unemployment Compensation SE	11	19	0
72210-210-VH	Unemployment Compensation Van Buren High S	2	6	0
72210-212	Employer Medicare	1,228	1,429	3,700
72210-212-PK	Employer Medicare Voluntary Preschool	7	14	0
72210-212-R2BRS	Employer Medicare Read To Be Ready Summer	44	0	0
72210-212-READ	Employer Medicare Read To Be Ready Coaching	15	0	0
72210-212-SE	Employer Medicare SE	1,059	905	0
72210-212-VH	Employer Medicare Van Buren High School	784	719	0
72210-336	Maintenance And Repair Services-Equipment	0	0	500
72210-355	Travel	1,595	372	1,000
72210-399	Other Contracted Services	0	0	500
72210-432	Library Books/Media	2,065	2,097	3,000
72210-499	Other Supplies And Materials	23,237	509	3,000
72210-524	Inbservice/Staff Development	6,459	185	3,000
72210-599	Other Charges	959	20,384	1,000
72210-790	Other Equipment	0	0	1,000
Total Regular Instruction Program		284,409	286,938	252,500
72220 Special Education Program				
72220-105	Supervisor/Director	64,438	65,989	67,500
72220-117	Career Ladder Program	1,000	1,000	1,000
72220-124	Phsyiological Personnel	54,430	59,440	61,000
72220-162	Clerical Personnel	0	0	500
72220-189	Other Salaries & Wages	5,715	5,299	7,000
72220-201	Social Security	7,382	7,765	8,000
72220-204	State Retirement	13,092	13,810	15,000
72220-207	Medical Insurance	7,791	7,839	9,000

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
72220-210	Unemployment Compensation	5	16	300
72220-212	Employer Medicare	1,726	1,816	2,000
72220-307	Communication	0	0	1,000
72220-307-SE	Communication SE	197	152	0
72220-336	Maintenance And Repair Services-Equipment	170	258	500
72220-355	Travel	1,875	1,120	2,500
72220-499	Other Supplies And Materials	77	0	1,000
72220-524	Inbservice/Staff Development	0	0	500
Total Special Education Program		157,898	164,504	176,800
72230 Vocational Education Program				
72230-105	Supervisor/Director	0	0	4,900
72230-201	Social Security	0	0	310
72230-204	State Retirement	0	0	450
72230-210	Unemployment Compensation	0	0	40
72230-212	Employer Medicare	0	0	80
72230-355	Travel	321	84	500
Total Vocational Education Program		321	84	6,280
72250 Technology				
72250-117	Career Ladder Program	2,000	0	0
72250-138	Instructional Computer Personnel	122,536	89,851	129,000
72250-201	Social Security	7,427	5,083	7,000
72250-204	State Retirement	12,613	7,359	10,000
72250-207	Medical Insurance	4,246	7,205	7,000
72250-210	Unemployment Compensation	1	10	200
72250-212	Employer Medicare	1,737	1,235	2,300
72250-350	Internet Connectivity	4,860	9,660	10,000
72250-355	Travel	156	118	1,000
72250-470	Cabling	0	0	1,000
72250-471	Software	77,068	46,446	65,000
72250-499	Other Supplies And Materials	0	0	1,000
72250-524	Inbservice/Staff Development	460	0	2,000
72250-722	Regular Instruction Equipment	70,396	60,693	60,000
72250-790	Other Equipment	0	1,645	2,000
Total Technology		303,500	229,305	297,500
72310 Board Of Education				
72310-191	Board And Committee Members Fees	14,300	14,300	16,000
72310-201	Social Security	887	887	1,200
72310-207	Medical Insurance	38,588	45,924	57,000
72310-212	Employer Medicare	207	207	500
72310-305	Audit Services	4,500	4,600	6,000

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
72310-320	Dues And Memberships	6,541	6,697	8,000
72310-355	Travel	223	0	1,500
72310-399	Other Contracted Services	0	0	2,000
72310-499	Other Supplies And Materials	203	329	500
72310-506	Liability Insurance	0	0	2,000
72310-510	Trustee's Commission	34,177	33,898	34,000
72310-513	Workman's Compensation Insurance	61,675	60,615	64,000
72310-533	Criminal Investigation Of Applicants - TBI	0	0	500
Total Board Of Education		161,301	167,457	193,200
72320 Director Of Schools				
72320-101	County Official/Administrative Officer	95,144	97,228	92,000
72320-117	Career Ladder Program	1,000	1,000	1,000
72320-201	Social Security	5,389	5,669	7,200
72320-204	State Retirement	10,057	10,427	12,000
72320-207	Medical Insurance	9,638	14,197	12,000
72320-210	Unemployment Compensation	1	7	200
72320-212	Employer Medicare	1,260	1,326	1,900
72320-307	Communication	9,333	6,868	8,000
72320-320	Dues And Memberships	1,355	1,393	2,600
72320-348	Postal Charges	392	644	1,200
72320-355	Travel	1,161	736	2,500
72320-435	Office Supplies	328	28	1,500
72320-499	Other Supplies And Materials	371	1,502	1,500
72320-599	Other Charges	17	17	300
Total Director Of Schools		135,446	141,042	143,900
72410 Office Of The Principal				
72410-104	Principals	0	0	158,000
72410-104-SE	Principals SE	77,840	80,616	0
72410-104-VH	Principals Van Buren High School	71,548	73,920	0
72410-139	Assistant Principals	0	0	131,000
72410-139-SE	Assistant Principals SE	64,921	66,717	0
72410-139-VH	Assistant Principals Van Buren High School	55,600	61,792	0
72410-161	Secretary(s)	0	0	52,000
72410-161-SE	Secretary(s) SE	23,140	26,580	0
72410-161-VH	Secretary(s) Van Buren High School	25,270	26,022	0
72410-201	Social Security	0	0	20,000
72410-201-SE	Social Security SE	9,432	9,922	0
72410-201-VH	Social Security Van Buren High School	9,020	9,675	0
72410-204	State Retirement	0	0	35,000
72410-204-SE	State Retirement SE	17,173	17,522	0

Fund 141		General Purpose School		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
72410-204-VH	State Retirement Van Buren High School	15,746	16,248	0
72410-207	Medical Insurance	0	0	15,000
72410-207-SE	Medical Insurance SE	14,630	14,966	0
72410-207-VH	Medical Insurance Van Buren High School	10,072	7,096	0
72410-210	Unemployment Compensation	0	0	500
72410-210-SE	Unemployment Compensation SE	5	19	0
72410-210-VH	Unemployment Compensation Van Buren High S	6	19	0
72410-212	Employer Medicare	0	0	4,900
72410-212-SE	Employer Medicare SE	2,206	2,321	0
72410-212-VH	Employer Medicare Van Buren High School	2,110	2,263	0
72410-307	Communication	780	11	2,000
72410-307-SE	Communication SE	371	123	0
72410-336	Maintenance And Repair Services-Equipment	0	0	300
72410-355	Travel	113	0	1,000
72410-399	Other Contracted Services	0	0	300
72410-435	Office Supplies	0	0	300
72410-499	Other Supplies And Materials	0	0	300
72410-599	Other Charges	400	396	500
72410-701	Administration Equipment	0	0	1,000
Total Office Of The Principal		400,383	416,228	422,100
72510 Fiscal Services				
72510-119	Accountants/Bookkeepers	36,671	25,333	46,000
72510-161	Secretary(s)	36,051	38,000	39,000
72510-189	Other Salaries & Wages	35,191	54,653	33,000
72510-201	Social Security	6,518	7,201	9,000
72510-204	State Retirement	10,446	8,443	10,000
72510-207	Medical Insurance	5,773	5,832	8,000
72510-210	Unemployment Compensation	1	19	400
72510-212	Employer Medicare	1,524	1,684	2,400
72510-317	Data Processing Services	11,635	11,970	13,000
72510-399	Other Contracted Services	1,440	1,380	1,500
72510-411	Data Processing Supplies	613	945	2,000
72510-435	Office Supplies	1,565	1,928	2,500
72510-499	Other Supplies And Materials	299	4,162	1,000
72510-599	Other Charges	0	570	900
72510-701	Administration Equipment	0	0	1,000
Total Fiscal Services		147,727	162,120	169,700
72610 Operation Of Plant				
72610-166	Custodial Personnel	5,232	33,839	180,000
72610-166-SE	Custodial Personnel SE	77,321	52,477	0

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
72610-166-VH	Custodial Personnel Van Buren High School	95,477	89,508	0
72610-201	Social Security	324	2,078	13,000
72610-201-SE	Social Security SE	4,566	3,121	0
72610-201-VH	Social Security Van Buren High School	5,775	5,453	0
72610-204	State Retirement	43	1,424	13,000
72610-204-SE	State Retirement SE	7,334	3,746	0
72610-204-VH	State Retirement Van Buren High School	9,145	6,242	0
72610-207	Medical Insurance	0	4,984	32,000
72610-207-SE	Medical Insurance SE	23,186	13,876	0
72610-207-VH	Medical Insurance Van Buren High School	17,390	11,016	0
72610-210	Unemployment Compensation	5	25	1,500
72610-210-SE	Unemployment Compensation SE	20	24	0
72610-210-VH	Unemployment Compensation Van Buren High S	26	36	0
72610-212	Employer Medicare	76	486	4,600
72610-212-SE	Employer Medicare SE	1,068	730	0
72610-212-VH	Employer Medicare Van Buren High School	1,351	1,275	0
72610-328	Janitorial Services	0	0	500
72610-399	Other Contracted Services	11,635	11,100	12,000
72610-410	Custodial Supplies	35,560	23,216	27,000
72610-415	Electricity	3,071	2,838	175,000
72610-415-PK	Electricity Voluntary Preschool	5,022	4,733	0
72610-415-SE	Electricity SE	58,228	50,685	0
72610-415-UCHS	Electricity Uchs	9,854	8,322	0
72610-415-VH	Electricity Van Buren High School	105,001	96,814	0
72610-434	Natural Gas	3,512	4,002	40,000
72610-434-PK	Natural Gas Voluntary Preschool	2,506	2,032	0
72610-434-SE	Natural Gas SE	15,163	7,360	0
72610-434-VH	Natural Gas Van Buren High School	32,705	17,894	0
72610-454	Water And Sewer	1,092	1,303	40,000
72610-454-PK	Water And Sewer Voluntary Preschool	1,073	1,193	0
72610-454-SE	Water And Sewer SE	15,583	13,570	0
72610-454-UCHS	Water And Sewer Uchs	711	620	0
72610-454-VH	Water And Sewer Van Buren High School	22,237	16,419	0
72610-499	Other Supplies And Materials	988	337	2,500
72610-502	Building And Contents Insurance	86,029	85,832	88,000
72610-599	Other Charges	2,151	0	1,200
72610-720	Plant Operation Equipment	29,465	2,198	1,000
Total Operation Of Plant		689,925	580,808	631,300
72620 Maintenance Of Plant				
72620-105	Supervisor/Director	37,996	38,638	39,700

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
72620-189	Other Salaries & Wages	0	0	1,700
72620-189-VH	Other Salaries & Wages Van Buren High School	1,440	1,360	0
72620-201	Social Security	2,297	2,337	3,000
72620-201-VH	Social Security Van Buren High School	89	84	0
72620-204	State Retirement	3,678	2,791	4,000
72620-204-VH	State Retirement Van Buren High School	151	143	0
72620-207	Medical Insurance	5,773	5,832	7,000
72620-207-VH	Medical Insurance Van Buren High School	0	2	0
72620-210	Unemployment Compensation	0	7	200
72620-210-VH	Unemployment Compensation Van Buren High S	0	1	0
72620-212	Employer Medicare	537	546	1,000
72620-212-VH	Employer Medicare Van Buren High School	21	20	0
72620-307	Communication	780	882	1,200
72620-335	Maintenance And Repair Services-Buildings	18,367	18,957	19,000
72620-336	Maintenance And Repair Services-Equipment	30,942	35,230	31,000
72620-338	Maintenance And Repair Services-Vehicles	0	0	1,000
72620-399	Other Contracted Services	5,808	318	7,000
72620-499	Other Supplies And Materials	2,013	600	5,000
72620-717	Maintenance Equipment	723	0	10,000
Total Maintenance Of Plant		110,615	107,748	130,800
72710 Transportation				
72710-142	Mechanic(s)	37,696	38,638	47,000
72710-146	Bus Drivers	110,548	120,336	119,000
72710-146-READS	Bus Drivers Reads Summer Grant Gp Fund	1,692	0	0
72710-189	Other Salaries & Wages	16,543	15,680	17,000
72710-201	Social Security	9,634	10,652	12,000
72710-201-READS	Social Security Reads Summer Grant Gp Fund	105	0	0
72710-204	State Retirement	15,597	12,748	15,000
72710-204-READS	State Retirement Reads Summer Grant Gp Fund	164	0	0
72710-207	Medical Insurance	16,719	18,118	19,000
72710-210	Unemployment Compensation	44	58	900
72710-212	Employer Medicare	2,359	2,503	3,000
72710-212-READS	Employer Medicare Reads Summer Grant Gp Fu	25	0	0
72710-307	Communication	501	784	1,500
72710-351	Rentals	0	0	200
72710-355	Travel	0	0	600
72710-412	Diesel Fuel	0	0	40,000
72710-425	Gasoline	55,001	47,343	6,000
72710-425-ARC	Gasoline Appalachian Regional Commission Grar	0	0	4,000
72710-433	Lubricants	2,450	2,034	4,000

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
72710-450	Tires And Tubes	7,714	2,738	7,000
72710-453	Vehicle Parts	23,475	13,577	25,000
72710-499	Other Supplies And Materials	1,982	2,399	4,000
72710-599	Other Charges	4,244	3,393	4,000
72710-729	Transportation Equipment	105,880	151,705	112,000
Total Transportation		412,373	442,706	441,200
Total Support Services		3,227,259	3,170,267	3,367,580
73000 Operation Of Non-Instructional Services				
73300 Community Services				
73300-105	Supervisor/Director	41,152	44,478	45,200
73300-116	Teachers	0	0	55,000
73300-116-LPSE	Teachers Leaps Spencer Elementary	23,650	24,570	0
73300-116-LPVH	Teachers Leaps Van Buren High School	26,655	17,980	0
73300-116-SE	Teachers SE	120	2,840	0
73300-117	Career Ladder Program	1,000	1,000	1,000
73300-163	Educational Assistants	0	0	10,000
73300-163-LPSE	Educational Assistants Leaps Spencer Elementar	2,600	3,388	0
73300-163-LPVH	Educational Assistants Leaps Van Buren High Sc	3,420	1,790	0
73300-163-PK	Educational Assistants Voluntary Preschool	0	960	0
73300-163-SE	Educational Assistants SE	10	3,299	0
73300-165	Cafeteria Personnel	2,198	0	3,600
73300-165-LPSE	Cafeteria Personnel Leaps Spencer Elementary	0	1,381	0
73300-165-SE	Cafeteria Personnel SE	0	168	0
73300-189	Other Salaries & Wages	39,323	30,306	30,000
73300-189-SE	Other Salaries & Wages SE	3,240	3,240	0
73300-201	Social Security	4,839	4,515	15,000
73300-201-LPSE	Social Security Leaps Spencer Elementary	1,661	1,724	0
73300-201-LPVH	Social Security Leaps Van Buren High School	1,775	1,151	0
73300-201-SE	Social Security SE	214	588	0
73300-204	State Retirement	8,446	8,058	22,000
73300-204-LPSE	State Retirement Leaps Spencer Elementary	2,877	2,871	0
73300-204-LPVH	State Retirement Leaps Van Buren High School	3,041	2,031	0
73300-204-SE	State Retirement SE	335	771	0
73300-207	Medical Insurance	2,710	3,747	8,000
73300-207-LPSE	Medical Insurance Leaps Spencer Elementary	2,031	1,967	0
73300-207-LPVH	Medical Insurance Leaps Van Buren High School	1,658	1,247	0
73300-210	Unemployment Compensation	0	5	300
73300-210-LPSE	Unemployment Compensation Leaps Spencer El	2	3	0
73300-210-LPVH	Unemployment Compensation Leaps Van Buren	2	2	0
73300-212	Employer Medicare	1,132	1,056	3,900

Fund 141 General Purpose School				
Statement of Proposed Operations		Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2021		Basis	Thru	2021
Account Number		2019	June 2020	
73300-212-LPSE	Employer Medicare Leaps Spencer Elementary	389	403	0
73300-212-LPVH	Employer Medicare Leaps Van Buren High Scho	415	269	0
73300-212-SE	Employer Medicare SE	50	138	0
73300-355	Travel	0	0	1,000
73300-399	Other Contracted Services	0	0	1,500
73300-422	Food Supplies	0	4,771	500
73300-429	Instructional Supplies And Materials	0	0	4,000
73300-429-LPSE	Instructional Supplies And Materials Leaps Spen	2,499	0	0
73300-499	Other Supplies And Materials	18,868	14,268	20,000
73300-499-FRC	Other Supplies And Materials Family Resource C	1,176	1,574	0
73300-499-LEAPS	Other Supplies And Materials Lottery For Educat	372	3,564	0
73300-524	Inbservice/Staff Development	0	4,764	3,000
73300-524-FRC	Inbservice/Staff Development Family Resource C	133	525	0
73300-524-LEAPS	Inbservice/Staff Development Lottery For Educa	327	575	0
73300-599	Other Charges	858	26,783	1,500
73300-599-LEAPS	Other Charges Lottery For Education Afterschoo	404	360	0
73300-790	Other Equipment	1,594	0	5,000
Total Community Services		201,176	223,130	230,500
73400 Early Childhood Education				
73400-105	Supervisor/Director	12,741	13,044	18,000
73400-116	Teachers	0	0	110,000
73400-116-PK	Teachers Voluntary Preschool	105,340	108,760	0
73400-162	Clerical Personnel	0	0	500
73400-163	Educational Assistants	0	0	55,000
73400-163-PK	Educational Assistants Voluntary Preschool	47,553	33,824	0
73400-198	Non-Certified Substitute Teachers	0	0	500
73400-201	Social Security	752	765	11,000
73400-201-PK	Social Security Voluntary Preschool	8,261	8,548	0
73400-204	State Retirement	1,333	1,387	20,000
73400-204-PK	State Retirement Voluntary Preschool	15,573	15,019	0
73400-207	Medical Insurance	493	648	40,000
73400-207-PK	Medical Insurance Voluntary Preschool	35,063	35,758	0
73400-210	Unemployment Compensation	0	(14)	500
73400-210-PK	Unemployment Compensation Voluntary Presch	18	31	0
73400-212	Employer Medicare	176	179	4,000
73400-212-PK	Employer Medicare Voluntary Preschool	1,932	1,999	0
73400-307	Communication	0	0	1,200
73400-307-PK	Communication Voluntary Preschool	630	618	0
73400-355	Travel	0	56	2,200
73400-399	Other Contracted Services	0	0	400

Fund 141 General Purpose School				
Statement of Proposed Operations		Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2021		Basis	Thru	2021
Account Number		2019	June 2020	
73400-422	Food Supplies	0	0	1,000
73400-429	Instructional Supplies And Materials	150	0	3,000
73400-429-PK	Instructional Supplies And Materials Voluntary P	10,179	599	6,000
73400-499	Other Supplies And Materials	4,950	4,935	6,000
73400-524	Inservice/Staff Development	2,500	1,691	2,500
73400-599	Other Charges	904	239	1,000
73400-790	Other Equipment	0	0	1,000
Total Early Childhood Education		248,548	228,086	283,800
Total Operation Of Non-Instructional Services		449,724	451,216	514,300
76000 Capital Outlay				
76100 Regular Capital Outlay				
76100-304	Architects	42,507	4,766	10,000
76100-331	Legal Services	335	0	10,000
76100-706	Building Construction	0	0	50,000
76100-707	Building Improvements	41,949	24,052	75,000
76100-711	Furniture And Fixtures	34,055	14,123	15,000
76100-724	Site Development	401,020	79,495	50,000
76100-790	Other Equipment	31,565	20,973	10,000
76100-799	Other Capital Outlay	0	0	10,000
Total Regular Capital Outlay		551,431	143,409	230,000
Total Capital Outlay		551,431	143,409	230,000
Total Education		8,184,512	7,938,330	8,377,380
80000 Debt Service				
82100 Principal On Debt				
82130 Education				
82130-612	Principal On Other Loans	75,000	77,000	88,000
Total Education		75,000	77,000	88,000
Total Principal On Debt		75,000	77,000	88,000
82200 Interest On Debt				
82230 Education				
82230-613	Interest On Other Loans	41,870	42,620	50,000
Total Education		41,870	42,620	50,000
Total Interest On Debt		41,870	42,620	50,000
82300 Other Debt Service				
82330 Education				
82330-699	Other Debt Service	0	0	10,000
Total Education		0	0	10,000
Total Other Debt Service		0	0	10,000
Total Debt Service		116,870	119,620	148,000
Total Expenditures		8,301,382	8,057,950	8,525,380
99000 Other Uses				
99100 Transfers Out				

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
99100-590	Transfers To Other Funds	0	200,000	0
	Total Transfers Out	0	200,000	0
	Total Other Uses	0	200,000	0
	Total Other Uses	0	200,000	0
	Total Expenditures & Other Uses	8,301,382	8,257,950	8,525,380

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
Excess of Estimated Revenue Over				
Under Estimated Expenditures		(1,101,849)	(657,963)	(1,118,800)
Estimated Beg Fund Bal JULY 01		2,576,694	1,458,785	800,822
Prior Prior Year Ending				
Encumbered Fund Balance	2,576,694			
Excess/Deficit				
Revenues/Expenditures	(1,117,909)			
Adjustments	0			
Prior Year Ending Fund Bal	1,458,785			
Adjustment		0		
Estimated End Fund Bal JUNE 30		1,458,785	800,822	(317,978)

Fund 143 Central Cafeteria				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
Estimated/Appropriated/Actual	Revenues			
43000	Charges For Current Services			
43500	Education Charges			
43521	Lunch Payments - Children	0	0	10,000
43521- -SE	Lunch Payments - Children - SE	0	532	0
43521- -VH	Lunch Payments - Children - Van Buren High Sch	0	267	0
43522	Lunch Payments - Adults	0	0	30,000
43522- -SE	Lunch Payments - Adults - SE	9,881	5,727	0
43522- -VH	Lunch Payments - Adults - Van Buren High Scho	3,069	2,550	0
43523	Income From Breakfast	0	0	10,000
43524	Special Milk Sales	0	0	1,000
43525	A La Carte Sales	0	0	72,000
43525- -SE	A La Carte Sales - SE	8,323	6,669	0
43525- -UCHS	A La Carte Sales - Uchs	30,105	25,725	0
43525- -VH	A La Carte Sales - Van Buren High School	15,257	9,070	0
	Total Education Charges	66,635	50,540	123,000
	Total Charges For Current Services	66,635	50,540	123,000
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	0	17	1,000
44110- -SE	Investment Income - SE	583	249	0
44110- -VH	Investment Income - Van Buren High School	583	232	0
44170	Miscellaneous Refunds	0	0	1,000
44170- -SE	Miscellaneous Refunds - SE	62	0	0
44170- -VH	Miscellaneous Refunds - Van Buren High School	1,864	0	0
	Total Recurring Items	3,092	498	2,000
	Total Other Local Revenues	3,092	498	2,000
46000	State Of Tennessee			
46500	State Education Funds			
46520	School Food Service	0	0	5,000
46520- -SE	School Food Service - SE	2,207	2,328	0
46520- -VH	School Food Service - Van Buren High School	2,207	2,328	0
	Total State Education Funds	4,414	4,656	5,000
46800	Other State Revenues			
46980- -VH	Other State Grants - Van Buren High School	0	2,287	0
	Total Other State Revenues	0	2,287	0
	Total State Of Tennessee	4,414	6,943	5,000
47000	Federal Government			
47100	Federal Through State			
47111	USDA School Lunch Program	0	0	250,000
47111- -SE	USDA School Lunch Program - SE	129,779	93,507	0
47111- -SFSP	USDA School Lunch Program - Summer Feeding	8,522	130,591	0

Fund 143		Central Cafeteria			
Statement of Proposed Operations			Budgetary	Est & Bgt	
For Fiscal Year Ending June 30, 2021			Basis	Thru	
Account Number			2019	June 2020	
				Proposed	
				2021	
47111- -VH	USDA School Lunch Program - Van Buren High S		130,254	95,163	0
47112	USDA - Commodities		26,983	21,359	40,000
47113	Breakfast		0	(6,748)	140,000
47113- -SE	Breakfast - SE		64,566	54,605	0
47113- -SFSP	Breakfast - Summer Feeding School Program		5,033	70,878	0
47113- -VH	Breakfast - Van Buren High School		54,483	41,478	0
47114	USDA - Other		0	0	10,000
47114- -SE	USDA - Other - SE		6,490	6,189	0
47114- -VH	USDA - Other - Van Buren High School		757	1,115	0
Total Federal Through State			426,867	516,137	440,000
Total Federal Government			426,867	516,137	440,000
Total Revenues			501,008	574,118	570,000
Total Revenues			501,008	574,118	570,000

Fund 143 Central Cafeteria				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
Estimated/Appropriated/Actual Expenditures				
70000 Education				
73000 Operation Of Non-Instructional Services				
73100 Food Service				
73100-105	Supervisor/Director	37,149	38,078	41,500
73100-165	Cafeteria Personnel	2,096	621	179,000
73100-165- VH	Cafeteria Personnel Van Buren High School Cafe	0	3,306	0
73100-165-SE	Cafeteria Personnel SE	73,818	81,041	0
73100-165-SFSP	Cafeteria Personnel Summer Feeding School Prc	5,881	3,971	0
73100-165-UCHS	Cafeteria Personnel Uchs	6,795	11,014	0
73100-165-VH	Cafeteria Personnel Van Buren High School	78,251	68,708	0
73100-201	Social Security	2,433	2,399	17,000
73100-201- VH	Social Security Van Buren High School Cafe	0	204	0
73100-201-SE	Social Security SE	4,466	4,893	0
73100-201-SFSP	Social Security Summer Feeding School Prograr	362	243	0
73100-201-UCHS	Social Security Uchs	420	683	0
73100-201-VH	Social Security Van Buren High School	4,784	4,234	0
73100-204	State Retirement	3,781	2,750	22,500
73100-204- VH	State Retirement Van Buren High School Cafe	0	231	0
73100-204-SE	State Retirement SE	7,024	5,485	0
73100-204-SFSP	State Retirement Summer Feeding School Progr.	569	278	0
73100-204-UCHS	State Retirement Uchs	634	738	0
73100-204-VH	State Retirement Van Buren High School	7,150	4,226	0
73100-207	Medical Insurance	0	0	35,000
73100-207-SE	Medical Insurance SE	11,337	13,854	0
73100-207-SFSP	Medical Insurance Summer Feeding School Prog	256	240	0
73100-210	Unemployment Compensation	2	8	1,200
73100-210-SE	Unemployment Compensation SE	19	33	0
73100-210-UCHS	Unemployment Compensation Uchs	4	8	0
73100-210-VH	Unemployment Compensation Van Buren High S	25	36	0
73100-212	Employer Medicare	569	561	4,500
73100-212- VH	Employer Medicare Van Buren High School Cafe	0	48	0
73100-212-SE	Employer Medicare SE	1,045	1,144	0
73100-212-SFSP	Employer Medicare Summer Feeding School Pro	85	57	0
73100-212-UCHS	Employer Medicare Uchs	98	160	0
73100-212-VH	Employer Medicare Van Buren High School	1,121	996	0
73100-307	Communication	0	0	1,400
73100-307-SE	Communication SE	285	134	0
73100-307-SFSP	Communication Summer Feeding School Prograr	278	0	0
73100-307-VH	Communication Van Buren High School	285	134	0

Fund 143 Central Cafeteria				
Statement of Proposed Operations		Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2021		Basis	Thru	
Account Number		2019	June 2020	2021
73100-336	Maintenance And Repair Services-Equipment	0	0	12,000
73100-336-SE	Maintenance And Repair Services-Equipment SE	1,624	2,395	0
73100-336-UCHS	Maintenance And Repair Services-Equipment Uc	368	89	0
73100-336-VH	Maintenance And Repair Services-Equipment Va	8,852	9,977	0
73100-355	Travel	221	0	1,000
73100-399	Other Contracted Services	0	50	6,000
73100-399-SE	Other Contracted Services SE	2,090	2,081	0
73100-399-VH	Other Contracted Services Van Buren High Scho	2,040	2,081	0
73100-421	Food Preparation Supplies	0	0	17,000
73100-421-SE	Food Preparation Supplies SE	8,453	5,095	0
73100-421-SFSP	Food Preparation Supplies Summer Feeding Sch	0	1,065	0
73100-421-UCHS	Food Preparation Supplies Uchs	553	348	0
73100-421-VH	Food Preparation Supplies Van Buren High Scho	6,832	5,352	0
73100-422	Food Supplies	0	0	260,000
73100-422-SE	Food Supplies SE	103,181	85,903	0
73100-422-SFSP	Food Supplies Summer Feeding School Program	3,162	65,845	0
73100-422-UCHS	Food Supplies Uchs	12,848	13,463	0
73100-422-VH	Food Supplies Van Buren High School	103,845	88,158	0
73100-435	Office Supplies	273	0	1,800
73100-435-SE	Office Supplies SE	513	132	0
73100-435-VH	Office Supplies Van Buren High School	513	132	0
73100-451	Uniforms	0	0	1,500
73100-451-SE	Uniforms SE	461	406	0
73100-451-UCHS	Uniforms Uchs	111	0	0
73100-451-VH	Uniforms Van Buren High School	235	241	0
73100-469	Usda - Commodities	26,983	21,359	40,000
73100-499	Other Supplies And Materials	0	0	2,000
73100-499-SE	Other Supplies And Materials SE	954	20	0
73100-499-VH	Other Supplies And Materials Van Buren High Sc	6,246	124	0
73100-524	Inbservice/Staff Development	169	163	1,000
73100-524-UCHS	Inbservice/Staff Development Uchs	106	0	0
73100-524-VH	Inbservice/Staff Development Van Buren High S	48	49	0
73100-599	Other Charges	0	0	1,000
73100-599-SE	Other Charges SE	80	80	0
73100-599-VH	Other Charges Van Buren High School	80	80	0
73100-710	Food Service Equipment	0	0	30,000
73100-710-SE	Food Service Equipment SE	1,572	584	0
73100-710-UCHS	Food Service Equipment Uchs	0	2,824	0
73100-710-VH	Food Service Equipment Van Buren High School	1,585	3,098	0
Total Food Service		545,020	561,710	675,400

Fund 143		Central Cafeteria		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru June 2020	Proposed 2021
Total	Operation Of Non-Instructional Services	545,020	561,710	675,400
Total	Education	545,020	561,710	675,400
Total	Expenditures	545,020	561,710	675,400
Total	Expenditures	545,020	561,710	675,400

Fund 143 Central Cafeteria		Budgetary	Est & Bgt	Proposed
Statement of Proposed Operations		Basis	Thru	2021
For Fiscal Year Ending June 30, 2021		2019	June 2020	
Account Number				
Excess of Estimated Revenue Over				
Under Estimated Expenditures		(44,012)	12,408	(105,400)
Estimated Beg Fund Bal JULY 01		135,876	91,864	104,272
Prior Prior Year Ending				
Encumbered Fund Balance	135,876			
Excess/Deficit				
Revenues/Expenditures	(44,012)			
Adjustments	0			
Prior Year Ending Fund Bal	91,864			
Adjustment		0		
Estimated End Fund Bal JUNE 30		91,864	104,272	(1,128)

Budget

Van Buren County (880) Public District - FY 2021 - State Funds - Rev 0 - 141 - General Purpose

Indirect Cost

Total Contributing to Indirect Cost
Indirect Cost Rate
Maximum Allowed for Indirect Cost

Account Number	Total
71100 - Regular Instruction Program	\$3,416,500.00
71150 - Alternative Instruction Program	\$0.00
71200 - Special Education Program	\$573,300.00
71300 - Vocational Education Program	\$275,700.00
71400 - Student Body Education Program	\$0.00
71600 - Adult Education Program	\$0.00
72110 - Attendance	\$88,600.00
72120 - Health Services	\$170,200.00
72130 - Other Student Support	\$243,500.00
72210 - Support Services/Regular Instruction Program	\$252,500.00
72215 - Support Services/Alternative Instruction Program	\$0.00
72220 - Support Services/Special Education Program	\$176,800.00
72230 - Support Services/Vocational Education Program	\$6,280.00

72250 - Education Technology	\$297,500.00
72260 - Support Services/Adult Education Program	\$0.00
72290 - Other Programs	\$0.00
72310 - Board of Education	\$193,200.00
72320 - Office of the Superintendent	\$143,900.00
72410 - Office of the Principal	\$422,100.00
72510 - Fiscal Services	\$169,700.00
72520 - Human Resources/Personnel	\$0.00
72610 - Operation of Plant	\$631,300.00
72620 - Maintenance of Plant	\$130,800.00
72710 - Transportation	\$441,200.00
72810 - Central and Other	\$0.00
73100 - Food Service	\$0.00
73300 - Community Services	\$230,500.00
73400 - Early Childhood Education	\$283,800.00
76100 - Regular Capital Outlay	\$230,000.00
82130 - Principal	\$88,000.00
82230 - Interest	\$50,000.00
82330 - Other Debt Service	\$10,000.00
99100 - Transfers Out	\$0.00
Total	\$8,525,380.00
Total Revenue	\$8,525,380.00

Revenue

Van Buren County (880) Public District - FY 2021 - State Funds - Rev 0 - 141 - General Purpose

Account - Account Description (Expand All Collapse All)		Revenue Amount
31000 - End of Year Equity (Reserve)		\$1,118,800.00
34200 - Non Expendible		
34210 - Endowments		\$0.00
34220 - Inventory		\$0.00
34230 - Long-term Notes Receivable		\$0.00
34240 - Prepaid Expenses		\$0.00
34500 - Restricted		
34555 - Restricted for Education		\$0.00
34560 - Restricted for Instruction (Career Ladder)		\$0.00
34565 - Restricted for Support Services		\$0.00
34570 - Restricted for Operation of Non-Instructional Services		\$0.00
34575 - Restricted for Capital Outlay		\$0.00
34580 - Restricted for Debt Service		\$0.00
34585 - Restricted for Capital projects		\$0.00
34587 - Retirement - Hybrid Stabilization		\$0.00
34590 - Restricted for Other Purposes		\$0.00

34600 - Committed		\$0.00
34655 - Committed for Education		\$0.00
34660 - Committed for Instruction		\$0.00
34665 - Committed for Support Services		\$0.00
34670 - Committed for Operation of Non-Instructional Services		\$0.00
34675 - Committed for Capital Outlay		\$0.00
34680 - Committed for Debt Service		\$0.00
34685 - Committed for Capital projects		\$0.00
34690 - Committed for Other Purposes		\$0.00
34700 - Assigned		\$0.00
34755 - Assigned for Education		\$0.00
34760 - Assigned for Instruction		\$0.00
34765 - Assigned for Support Services		\$0.00
34770 - Assigned for Operation of Non-Instructional Services		\$0.00
34775 - Assigned for Capital Outlay		\$0.00
34780 - Assigned for Debt Service		\$0.00
34785 - Assigned for Capital projects		\$0.00
34790 - Assigned for Other Purposes		\$0.00
39000 - Unassigned		\$1,118,800.00

40400 - County Taxes	\$1,296,228.00
40100 - County Property Taxes	\$837,228.00
40110 - Current Property Taxes	\$711,828.00
40120 - Trustee's Collections - Prior Year	\$40,000.00
40125 - Trustee's Collection - Bankruptcy	\$0.00
40130 - Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$19,000.00
40140 - Interest & Penalty	\$11,000.00
40150 - Pickup Taxes	\$0.00
40161 - Payments in Lieu of Taxes - T.V.A.	\$5,400.00
40162 - Payments in Lieu of Taxes - Local Utilities	\$50,000.00
40163 - Payments in Lieu of Taxes - Other	\$0.00
40200 - County Local Option Taxes	\$458,500.00
40210 - Local Option Sales Tax	\$350,000.00
40220 - Hotel/Motel Tax	\$107,000.00
40230 - Local Amusement Tax	\$0.00
40240 - Wheel Tax	\$0.00
40270 - Business Tax	\$0.00
40275 - Mixed Drink Tax	\$1,500.00
40280 - Mineral Severance Tax	\$0.00

40290 - Other County Local Option Taxes	\$0.00
40300 - Statutory Local Taxes	
40320 - Bank Excise Tax	\$500.00
40330 - Wholesale Beer Tax	\$0.00
40340 - Coal Severance Tax	\$0.00
40350 - Interstate Telecommunications Tax	\$500.00
40390 - Other Statutory Local Taxes	\$0.00
40800 - City/SSD Taxes	
40600 - City/Special School District Property Taxes	
40610 - Current Property Tax	\$0.00
40620 - Prior Year's Property Tax	\$0.00
40630 - Interstate & Penalty	\$0.00
40640 - Pickup Taxes	\$0.00
40650 - Payments in Lieu of Taxes	\$0.00
40700 - City Local Option Taxes	
40710 - Local Option Sales Tax	\$0.00
40720 - Hotel/Motel Tax	\$0.00
40730 - Local Amusement Tax	\$0.00
40740 - Business Tax	\$0.00

41000 - Licenses and Permits		
41110 - Marriage Licenses		\$200.00
41140 - Cable TV Franchise		\$200.00
41150 - Mobile Home Licenses		\$0.00
41590 - Other Permits		\$0.00
43000 - Charges for Current Services		
43511 - Tuition - Regular Day Students		\$29,000.00
43512 - Tuition - Adult Education		\$4,000.00
43513 - Tuition - Summer Schools		\$0.00
43515 - Tuition - Other State Systems		\$0.00
43516 - Tuition - Out of State Systems		\$0.00
43517 - Tuition - Other		\$0.00
43521 - Lunch Payments - Children		\$0.00
43522 - Lunch Payments - Adults		\$0.00
43523 - Income from Breakfast		\$0.00
43524 - Special Milk Sales		\$0.00
43525 - Ala Carte Sales		\$0.00
43531 - Transportation Other State Systems		\$0.00
43532 - Transportation Out-of-State Systems		\$0.00

43541 - Contract for Adm. Services With Other LEAs	\$0.00
43542 - Contract for Inst. Services With Other LEAs	\$0.00
43543 - Contract for Student Support Services with Other LEAs	\$0.00
43544 - Contract for Instructional Staff Support with Other LEAs	\$0.00
43545 - Contract for Operation & Maint. Services with Other LEAs	\$0.00
43546 - Contract for Food Services with Other LEAs	\$0.00
43547 - Contract for Non-Instructional Services with other LEAs	\$0.00
43548 - Charter Authorizer Fee	\$0.00
43551 - School Based Health Services (FFS)	\$0.00
43570 - Receipts from Individual Schools	\$25,000.00
43581 - Community Service Fees - Children (Day Care)	\$0.00
43582 - Community Service Fees - Adults	\$0.00
43583 - TBI Criminal Background Fee	\$0.00
43990 - Other Charges for Services	\$0.00
44000 - Other Local Revenue	\$192,000.00
44100 - Recurring Items	\$24,000.00
44110 - Investment Income	\$0.00
44120 - Lease/Rentals	\$0.00
44130 - Sale of Materials & Supply	\$1,000.00

44146 - eRate Funding	\$0.00
44160 - Retirees' Insurance Payments	\$0.00
44170 - Miscellaneous Refunds	\$23,000.00
44500 - Nonrecurring Items	\$168,000.00
44510 - Accrued Interest on Debt Issues	\$0.00
44530 - Sale of Equipment	\$2,000.00
44540 - Sale of Property	\$0.00
44550 - Resale of Materials - T & I House	\$0.00
44560 - Damage Recovered from Individuals	\$0.00
44570 - Contributions & Gifts	\$2,000.00
44990 - Other Local Revenue	\$164,000.00
46000 - State Revenues	\$5,848,152.00
46100 - General Government Grants	\$0.00
46175 - On Behalf Contributions for OPEB	\$0.00
46500 - State Education Funds	\$5,402,498.00
46511 - Basic Education Program	\$5,062,000.00
46512 - Basic Education Program - IEA	\$0.00
46515 - Early Childhood Education Program	\$99,498.00
46520 - School Food Service	\$0.00

46530 - Energy Efficient Schools Grant	\$0.00
46550 - Driver Education	\$0.00
46570 - Literacy Coordination	\$0.00
46590 - Other State Education Funds	\$225,000.00
46591 - Coordinated School Health	\$0.00
46592 - Internet Connectivity	\$0.00
46594 - Family Resource	\$0.00
46595 - Star Student Management System	\$0.00
46610 - Career Ladder	\$16,000.00
46611 - Career Ladder Evaluators and Special Contracts	\$0.00
46612 - Career Ladder - Extended Contract	\$0.00
46640 - CTE Equipment	\$0.00
46760 - Adult Vocational	\$0.00
46790 - Other Vocational	\$0.00
46800 - Other State Revenues	
46810 - Flood Control	\$445,654.00
46820 - Income Tax	\$0.00
46830 - Beer Tax	\$0.00
46851 - State Revenue Sharing - TVA	\$160,000.00

46852 - State Revenue Sharing - Telecommunications	\$0.00
46980 - Other State Grants	\$0.00
46981 - Safe Schools	\$0.00
46990 - Other State Revenues	\$285,654.00
47000 - Federal Revenues	\$36,000.00
47100 - Federal Through State	\$36,000.00
47111 - USDA School Lunch Program	\$0.00
47113 - Breakfast	\$0.00
47114 - USDA - Other	\$0.00
47115 - USDA Food Service Equipment Grant	\$0.00
47120 - Adult Education State Grant Program	\$0.00
47131 - Vocational Education - Basic Grants to States	\$0.00
47132 - Vocational Consumer and Homemaking	\$0.00
47134 - Vocational Displaced Homemakers	\$0.00
47135 - Community Based Organizations	\$0.00
47139 - Other Vocational	\$0.00
47141 - Title I - Grants to Local Education Agencies	\$0.00
47142 - Title V - Innovative Education Program Strategies	\$0.00
47143 - Special Education Grants to States - IDEA	\$36,000.00

47144 - Education Edge	\$0.00
47145 - Special Education Preschool Grants	\$0.00
47146 - English Language Acquisition Grants (Title III)	\$0.00
47147 - Safe and Drug-Free Schools State Grants (Title IV)	\$0.00
47148 - Rural Education (Title VI)	\$0.00
47149 - Education for Homeless Children and Youth (Title X)	\$0.00
47189 - Title II - Eisenhower Professional Development State Grants	\$0.00
47190 - Title XX	\$0.00
47210 - Job Training Partnership Act	\$0.00
47590 - Other Federal Through State	\$0.00
47600 - Direct Federal Government	\$0.00
47630 - Public Law 874 - Maintenance & Operation	\$0.00
47640 - ROTC Reimbursement	\$0.00
47650 - Energy Grant	\$0.00
47715 - Tax Credit Bond Rebate	\$0.00
47990 - Other Direct Federal Revenues	\$0.00
48000 - Other Governments and Citizens Groups	\$0.00
48100 - Other Governments	\$0.00
48130 - Contributions	\$0.00

48140 - Contracted Services	\$0.00
48990 - Other	\$0.00
49000 - Other Sources	
49100 - Bonds Issued	\$5,000.00
49200 - Notes Issued	\$0.00
49300 - Capital Leases Issued	\$0.00
49400 - Refunding Debt Issued	\$0.00
49500 - Other Loans Issued	\$0.00
49700 - Insurance Recovery	\$0.00
49800 - Transfers In	\$5,000.00
49810 - City General Fund Transfers	\$0.00
Total:	\$8,525,380.00

3% Fund Balance Test

Van Buren County (880) Public District - FY 2021 - State Funds - Rev 0 - 141 - General Purpose

1	Grand Total of Budgeted Expenditures - General Purpose School Fund	\$8,525,380.00	
2	(Less) Total Estimated Revenue and other Sources - General Purpose School Fund	<u>\$7,406,580.00</u>	
3	Difference		\$1,118,800.00
4			<u>\$0.00</u>
5	Beginning Fund Balance Budgeted for Any Education Purpose		<u>\$1,118,800.00</u>
6	Beginning Undesignated Fund Balance		\$1,351,103.46
7	Total Operating Expenditures	\$7,633,080.00	
8	3% of Total Operating Expenditures	<u>x 3 %</u>	<u>\$228,992.40</u>
9	Amount of Fund Balance Available to be Budgeted for Any Education Purpose		<u>\$1,122,111.06</u>

Test Met

Maintenance of Effort Test

Van Buren County (880) Public District - FY 2021 - State Funds - Rev 0 - 141 - General Purpose

Account	Account Description	Budget 2020-2021	Amended Budget 2019-2020	Original Budget 2019-2020	AFR 2019-2020	Actual vs. Budget 2019-2020	2021 Budget vs. 2020 Budget	Comment (if variance is greater than 5%)
40110	Current Property Taxes	\$711,828.00	\$700,000.00	\$713,319.00	\$674,785.00	(\$25,215.00)	\$11,828.00	
40120	Trustee's Collections - Prior Year	\$40,000.00	\$40,000.00	\$40,000.00	\$55,002.00	\$15,002.00	\$0.00	
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$19,000.00	\$19,000.00	\$19,000.00	\$21,702.00	\$2,702.00	\$0.00	
40140	Interest & Penalty	\$11,000.00	\$10,000.00	\$10,000.00	\$12,901.00	\$2,901.00	\$1,000.00	
40161	Payments in Lieu of Taxes - T.V.A.	\$5,400.00	\$5,000.00	\$5,000.00	\$5,855.00	\$855.00	\$400.00	
40162	Payments in Lieu of Taxes - Local Utilities	\$50,000.00	\$45,000.00	\$45,000.00	\$50,129.00	\$5,129.00	\$5,000.00	
40210	Local Option Sales Tax	\$350,000.00	\$353,319.00	\$340,000.00	\$508,041.00	\$154,722.00	(\$3,319.00)	
40220	Hotel/Motel Tax	\$107,000.00	\$107,000.00	\$107,000.00	\$79,860.00	(\$27,140.00)	\$0.00	
40275	Mixed Drink Tax	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	
40350	Interstate Telecommunications Tax	\$500.00	\$500.00	\$500.00	\$0.00	(\$500.00)	\$0.00	
40390	Other Statutory Local Taxes	\$0.00	\$1,500.00	\$1,500.00	\$0.00	(\$1,500.00)	(\$1,500.00)	

Total County Taxes	\$1,296,228.00	\$1,281,319.00	\$1,281,319.00	\$1,408,275.00	\$126,956.00	\$14,909.00
41110 Marriage Licenses	\$200.00	\$200.00	\$200.00	\$333.00	\$133.00	\$0.00
46851 State Revenue Sharing - TVA	\$160,000.00	\$160,000.00	\$160,000.00	\$189,988.00	\$29,988.00	\$0.00
Total Local Revenue per School Records	\$1,456,428.00	\$1,441,519.00	\$1,441,519.00	\$1,598,596.00	\$157,077.00	\$14,909.00
Capital Outlay (Less) Local revenue increases for Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service (Less) Local revenue increases for Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Adjusted Local Revenue	\$1,456,428.00	\$1,441,519.00	\$1,441,519.00	\$1,598,596.00	\$157,077.00	\$14,909.00
Local Match Adjustment	\$0.00					
Revised Total Adjusted Local Revenue	\$1,456,428.00					
Required Local Match	\$1,100,000.00					
Maintenance of Effort Test Met						
Required Local Match Test Met						

Account Number	Account Description	Beginning Balance	YTD Debits	YTD Credits	Ending Balance
11140	Cash With Trustee	1,008,145.22	0.00	279,824.43	728,320.79
11430	Due From Other Governments	325,461.39	0.00	0.00	325,461.39
11440	Due From Other Funds	35,447.40	24,356.23	0.00	59,803.63
12140	Other Restricted Assets	11,296.73	0.00	0.00	11,296.73
14100	Estimated Revenues	0.00	14,658,832.00	7,251,752.00	7,407,080.00
14500	Expenditures - Current Year (Control)	0.00	284,442.93	0.00	284,442.93
	Total Assets	1,380,350.74	14,967,631.16	7,531,576.43	8,816,405.47
	Total Assets and Deferred Outflows of Resource	1,380,350.74	14,967,631.16	7,531,576.43	8,816,405.47
21310	Income Tax Withheld And Unpaid	0.00	3,739.66	3,739.66	0.00
21320	Social Security Tax	0.00	4,852.90	4,852.90	0.00
21325	Employee Medicare Deduction	0.00	1,182.66	1,182.66	0.00
21330	Retirement Contributions	(4,050.18)	0.00	4,871.34	(8,921.52)
21340	Employee Insurance Deductions	(553.02)	0.00	0.00	(553.02)
21341	Company #1	(8,596.00)	3,207.00	3,207.00	(8,596.00)
21343	Company #3	(397.16)	396.80	46.62	(46.98)
21344	Vision Insurance	(458.33)	43.64	43.64	(458.33)
21345	Company #5	(90.81)	0.00	0.00	(90.81)
21346	Company #6	(54.60)	0.00	0.00	(54.60)
21347	Company #7	1,373.92	0.00	341.97	1,031.95
21349	Company #9	1,520.04	167.44	140.26	1,547.22
21350	Tax Shelter Annuities	250.00	0.00	0.00	250.00
21358	Company #8	47.89	0.00	47.89	0.00
21380	Credit Union Deductions	0.00	1,400.00	1,400.00	0.00
21530	Due To State Of Tennessee	(5,807.40)	303.69	38.35	(5,542.06)
28100	Appropriations (Control)	0.00	9,512,980.00	18,038,360.00	(8,525,380.00)
	Total Liabilities	(16,815.65)	9,528,273.79	18,058,272.29	(8,546,814.15)
34555	Restricted For Education - Basic Education Program	0.00	0.00	0.00	0.00
34560	Restricted For Instruction - Career Ladder	(2,185.04)	0.00	0.00	(2,185.04)
34587	Restricted For Hybrid Retire Stabilizat	(11,296.73)	0.00	0.00	(11,296.73)
34685	Committed For Capital Projects - Windows At Vohs Careteria	0.00	0.00	0.00	0.00

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Van Buren County Board of Education
 Trial Balance Summarized
 July 2020

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34760	Assigned For Instruction - Differentiated Pay Plan	0.00	0.00	0.00	0.00
34765	Assigned For Support Services - Projects	0.00	0.00	0.00	0.00
39000	Unassigned	(1,350,053.32)	0.00	24,356.23	(1,374,409.55)
39000	Budget Unassigned	0.00	3,571,028.00	2,452,728.00	1,118,300.00
	Total Fund Balance	(1,363,535.09)	3,571,028.00	2,477,084.23	(269,591.32)
	Total Liabilities, Deferred Inflows of Resources,	(1,380,350.74)	13,099,301.79	20,535,356.52	(8,816,405.47)
Fund Totals: 141	General Purpose School	0.00	28,066,932.95	28,066,932.95	0.00

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Van Buren County Board of Education
 Trial Balance Summarized
 July 2020

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AccountNumber	Account Description	Beginning Balance	YTD Debits	YTD Credits	Ending Balance
11120	Cash On Hand - Van Buren High School	0.00	200.00	0.00	200.00
11140	Cash With Trustee	131,383.43	0.00	5,336.28	126,047.15
11410	Accounts Receivable - Summer Feeding School Program	24,441.60	0.00	0.00	24,441.60
11430	Due From Other Governments - Van Buren High School	0.00	0.00	0.00	0.00
14100	Estimated Revenues	0.00	1,140,000.00	570,000.00	570,000.00
14500	Expenditures - Current Year (Control)	0.00	5,485.41	0.00	5,485.41
	Total Assets	155,825.03	1,145,685.41	575,336.28	726,174.16
	Total Assets and Deferred Outflows of Resource	155,825.03	1,145,685.41	575,336.28	726,174.16
21310	Income Tax Withheld And Unpaid	0.00	293.44	293.44	0.00
21320	Social Security Tax	0.00	397.40	397.40	0.00
21325	Employee Medicare Deduction	0.00	92.96	92.96	0.00
21330	Retirement Contributions	(1,543.92)	0.00	384.58	(1,928.50)
21343	Company #3	(13.14)	10.44	0.00	(2.70)
21344	Vision Insurance	450.47	0.00	0.00	450.47
21380	Credit Union Deductions	0.00	50.00	50.00	0.00
21530	Due To State Of Tennessee	(124.59)	28.21	3.20	(99.58)
28100	Appropriations (Control)	0.00	675,400.00	1,350,800.00	(675,400.00)
	Total Liabilities	(1,231.18)	676,272.45	1,352,021.58	(676,980.31)
34570	Restricted For Operation Of Non-Inst Ser	(154,593.85)	0.00	0.00	(154,593.85)
34570	Budget Restricted For Operation Of Non-Inst Ser	0.00	210,800.00	105,400.00	105,400.00
	Total Fund Balance	(154,593.85)	210,800.00	105,400.00	(49,193.85)
	Total Liabilities, Deferred Inflows of Resources,	(155,825.03)	887,072.45	1,457,421.58	(726,174.16)
Fund Totals: 143	Central Cafeteria	0.00	2,032,757.86	2,032,757.86	0.00

**THE BUDGET
OF
VAN BUREN COUNTY, TENNESSEE**

**THE APPROPRIATION RESOLUTION
THE TAX LEVY RESOLUTION
THE NONPROFIT APPROPRIATION
RESOLUTION
AND
BUDGET STATEMENTS OF THE
INDIVIDUAL FUNDS**

FOR THE YEAR ENDED JUNE 30, 2021

**VAN BUREN COUNTY, TENNESSEE
BUDGET FOR THE YEAR ENDING JUNE 30, 2021
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RESOLUTION NUMBER 423

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,
INSTITUTIONS, OFFICES AND AGENCIES OF VAN BUREN COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021**

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Van Buren County, Tennessee, assembled in a Called Meeting on the 6th day of August 2019, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices, and agencies of Van Buren County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2020 and ending June 30, 2021, according to the following schedule:

GENERAL FUND

51110	County Commission	\$599,350.00
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51210	Board of Equalization	1,500.00
51220	Beer Board	0
51300	County Mayor	177,884.00
51400	County Attorney	10,500.00
51500	Election Commission (including Voter Registration)	119,984.00
51600	Register of Deeds	89,404.00
51720	Planning	3,250.00
51800	County Buildings	221,725.00
51910	Preservation of Records	0
52300	Property Assessor's Office	130,879.00
52400	County Trustee's Office	128,514.00
52500	County Clerk's Office	121,689.00
53100	Circuit Court	127,582.00
53300	General Sessions Judge	44,300.00
53400	Chancery Court	95,985.00
53500	Juvenile Court	10,000.00
53700	Judicial Commissioners	7,275.00
54110	Sheriff's Department	589,356.00
54210	Jail	895,795.00
54310	Fire Prevention and Control	1,000.00
54490	Other Emergency Management	2,000.00
54610	County Coroner/Medical Examiner	7,500.00
54900	Other Public Safety	100,000.00
55110	Local Health Center	12,500.00
55310	Regional Mental Health Center	.00
55390	Appropriation to State	24,510.00
56100	Adult Activities	.00
56300	Senior Citizens Assistance	.00
56500	Libraries	30,364.00
56700	Parks and Fair Boards	.00
56900	Other Social, Cultural and Recreational	.00
57100	Agriculture Extension Service	46,551.00
57500	Soil Conservation	53,490.00
58120	Industrial Development	.00
58130	Housing and Urban Development	.00
58300	Veteran's Services	10,569.00
58400	Other Charges	212,542.00
58600	Employee's Benefits	45,040.00
58900	Miscellaneous	25,000.00
64000	Litter and Trash Collection	45,560.00
82110	General Government Debt Service	111,871.00

TOTAL GENERAL FUND **\$4,079,059.00**

COURTHOUSE & JAIL MAINTENANCE FUND

Total Courthouse & Jail Maintenance Fund **\$71,705.00**

SOLID WASTE/SANITATION FUND

55731	Public Health and Welfare	\$56,020.00
55732	Convenience Centers	237,750.00
55754	Landfill Operation & Maintenance	7,200.00

Total Solid Waste/Sanitation Fund **\$300,970.00**

AMBULANCE SERVICE FUND

55130	Ambulance/Emergency Medical Services	\$664,950.00
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Total Ambulance Service Fund **\$664,950.00**

LOCAL PURPOSE TAX FUND

54310	Fire Prevention and Control	\$154,000.00
58400	Other Charges	3,360.00

Total Local Purpose Tax Fund **\$157,800.00**

DRUG CONTROL FUND

54150	Drug Enforcement	.00
58400	Other Charges	1,150.00

Total Drug Control Fund **\$1,150.00**

HIGHWAY/PUBLIC WORKS FUND

61000	Administration	\$193,036.00
62000	Highway and Bridge Maintenance	\$1,171,695.00

63100	Operation and Maintenance of Equipment	328,000.00
63400	Quarry Operations	12,800.00
65000	Other Charges	121,000.00
66000	Employee Benefits	138,290.00
68000	Capital Outlay	64,800.00
TOTAL HIGHWAY/PUBLIC WORKS FUND		\$2,030,029.00

GENERAL PURPOSE SCHOOL FUND

71100	Regular Instruction Program	\$3,416,500.00
71200	Special Education Program	573,300.00
71300	Vocational Education Program	275,700.00
72110	Attendance	88,600.00
72120	Health Services	170,200.00
72130	Other Student Support	243,700.00
72210	Regular Instruction Program	252,500.00
72220	Special Education Program	176,800.00
72230	Vocational Education Program	6,280.00
72250	Education Technology	297,500.00
72310	Board of Education	193,200.00
72320	Director of Schools	143,900.00
72410	Office of Principal	422,100.00
72510	Fiscal Services	169,700.00
72610	Operation of Plant	631,300.00
72620	Maintenance of Plant	130,800.00
72710	Transportation	441,200.00
73300	Community Services	230,500.00
73400	Early Childhood Education	283,800.00
76100	Regular Capital Outlay	230,000.00
82130	Principal-Education	88,000.00
82230	Interest-Education	50,000.00
82330	Other Debt Service-Education	10,000.00

Total General Purpose School Fund **\$8,525,580.00**

CENTRAL CAFETERIA FUND

73100	Food Service	\$675,400.00
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Total Central Cafeteria Fund **\$675,400.00**

GENERAL DEBT SERVICE FUND

58900	Miscellaneous	.00
81100	General Government Debt Service	.00
82110	Principal on Bonds	225,000.00
82210	Interest on Bonds	74,573.00
82310	General Debt Government Service	4,200.00
Total General Debt Service Fund		\$303,773.00

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within NO CHILD LEFT BEHIND (NCLB), Individuals with Disabilities Education Act (IDEA-Part B and Preschool), Carl Perkins Vocational fund and other federal grants by the Van Buren County Board of Education.

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the sheriff and their officially authorized deputies and assistants may be entitled to receive under State laws heretofore or hereafter enacted.

Expenditures out of Commissions, and /or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101, Tennessee Code Annotated, operate under provisions of Sections 8-22-104, Tennessee Code Annotated, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IF FURTHER RESOLVED, that any amendment to the budget, except for amendments to the budget for funds under supervision of the Director of Schools, shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. The Director of Schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case

whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, any appropriations made by this resolution, which cover the same purpose, for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution.

Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division, or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2021. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds actually to be provided during the year in which the expenditures it to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk, are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the State Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2020-2021 have been collected.

The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable Sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk, and shall mature and be paid in full without renewal not later than June 30, 2021.

SECTION 7. BE IT FURTHER RESOLVED, the delinquent County property taxes for the year 2019 and prior years and the interest and penalty thereon collected during the year ending June 30, 2021, shall be apportioned to the various County funds according to the subdivision of the tax

levy for the year 2020. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2021.

SECTION 9. BE IT FURTHER RESOLVED, any resolution or part of a resolution which heretofore has been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 10. BE IT FURTHER RESOLVED, this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2020. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 10th day of August 2020.

Greg Wilson, County Mayor

Lisa Rigsby, County Clerk

RESOLUTION NUMBER 424

RESOLUTION FIXING THE TAX LEVY IN VAN BUREN COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2019.

SECTION 1. BE IT RSOLVED, by the Board of County Commissioners of Van Buren County, Tennessee, assembled in a Regular Session on this 10th day of August 2020 that the combined property tax rate for Van Buren County, Tennessee for the year beginning July 1, 2020, shall be \$2.76 on each \$100 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

FUND	RATE
General Fund	1.7200
Solid Waste/Sanitation	0.0200
Ambulance Service	0.2000
Local Purpose Tax	0.1000

Mayor Wilson explained the reasoning for amending this Resolution is because to reflect those changes that had been made to the School/Cafeteria Budget. William Maxwell made a motion, second by Bill Mosley to approve that Resolution.

Upon roll call: David Chandler, Joey Grissom, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons and Robert Van Winkle voted yes. No changes to any yes vote. Motion passed.

Adjournment

Mickey Robinson made a motion, second by William Maxwell to adjourn. All agreed by voice vote. Motion passed. Meeting adjourned at 6:05 p.m.

Chairman Joey Grissom

County Clerk Lisa Rigsby