

BUDGET COMMITTEE

January 13, 2014

5:15 PM

---

**PRESENT:** William Armstrong, Charlie Bayless, Tom Bowers, Nancy Brown, Steve Chambers, Sonja Culler, Lawrence Hodge, and Harry Sisk.

The meeting was called to order by Harry Sisk.

Quorum present.

Motion made by Tom Bowers, second by Sonja Culler to adopt the agenda with the addition of the Clerk and Master's Software Agreement. Motion carried.

Motion made by Nancy Brown, second by Steve Chambers to approve the minutes from the November 12, 2013 meeting. Motion carried.

---

- **Animal Shelter Donations:** Motion was made by Nancy Brown, second by Charlie Bayless to accept \$1,907 donated to the Animal Shelter during November and December 2013. Motion carried.  
William Armstrong asked if donations to the Animal Shelter could be used to hire a full-time Animal Control Officer. Finance Director Ingrid Deloach said a full-time employee would be a recurring expense that would have to be paid even if donations dry up. Mrs. Deloach said the Animal Shelter has gotten some sizeable donations. She noted the Animal Shelter is using donations to make equipment purchases.
- **Forestry Service Rescue Funds:** Finance Director Ingrid Deloach said in fiscal year 2012-2013 the County approved the use of Title III Funds for Forestry Service Rescue Missions. The County received \$22,273.44 from the Forestry Service. At the end of Fiscal year 2012-2013 the funds received from the Forestry Service rolled into Fund Balance. The County has received a bill of \$14,223.71 from the Rescue Squad for the rescue missions and trainings that qualify under this program. Mrs. Deloach said \$14,223.71 will need to be taken from Fund Balance to pay the Rescue Squad as the funds from the Forestry Service were earmarked for those services.  
Motion was made by Charlie Bayless, second by Nancy Brown to take \$14,223.71 out of Fund Balance to pay the Carter County Emergency Rescue Squad for Forestry Service rescue missions and trainings. Motion carried.
- **Workman's Comp Additional Premiums:** Finance Director Ingrid Deloach presented an invoice from Tennessee Risk Management for additional premiums on Workman's Comp. She explained salaries are estimated for the following year and then audited at the end of the year. The additional premium due of \$35,033 is a result of estimated salaries being less than actual salaries paid. The additional premium is broken down into the following accounts: \$1,105.12 Buildings and Grounds, \$21,363.08 Jail, \$3,036.00 Landfill and \$9,501.80 Highway. Mrs. Deloach said the only place she knows to transfer funds from to pay this invoice is Fund Balance unless some offices have funds available within their budgets.  
John Lewis asked why the County has such an excess amount of Workman's Comp and if someone has to get hurt on the job before the County has to pay. Mrs. Deloach replied the additional premium due is a result of salaries paid out being under estimated. She explained that the premium is based on a percentage of salaries paid within certain job categories. She noted the Highway, Landfill and Sheriff's Departments have the highest rates while the rate on clerical jobs is much lower. John Lewis asked if the County had any employees on Workman's Comp last year. Mrs. Deloach stated there were employees on Workman's Comp last year. Tom Bowers asked when the bill has to be paid by. Finance Director Ingrid Deloach said the bill was actually due in December 2013 but she requested an extension until after the January Commission meeting.  
Motion was made by Charlie Bayless, second by Lawrence Hodge to transfer \$35,033 from Fund Balance to pay additional Workman's Comp premiums. Motion carried.

- **Landfill Financial Assurance Document:** Finance Director Ingrid Deloach said this is a document that has to be approved yearly. She stated there was actually a reduction of \$111,133. She explained this assures that the county is good for the amount. Motion by Tom Bowers, second by Sonja Culler to approve the Landfill Financial Assurance Document. Motion carried.
- **Recycle Grant Opportunity:** Joel Street said Landfill Director Benny Lyons took the initiative to file for another recycle grant this year. Mr. Street said the Landfill Committee has approved the grant unanimously. The Recycle Grant from the State has a grant amount of \$14,400 with matching funds of \$3,600. The grant will be used to purchase recycling bins and containers. One of the containers will be taken to Elk Mills, which Joel Street stated will lower the cost to finish Elk Mills by \$5,000. Joel Street requested to use the transfer money for the \$3,600 matching funds required for this grant. Motion was made by Nancy Brown, second by Sonja Culler to use \$3,600 of the Landfill Transfer for matching funds for the Recycle Grant. Motion carried.
- **County Court Clerk Data Processing Reserve:** Ingrid Deloach stated they are not as far along with the data processing reserve as they had planned. In the past the State has furnished the County Court Clerk's Office supplies to print off titles and mail them. In addition to supplies, the State also paid for the support of the software. The process has now changed to the State paying the County for the services and the County will have to purchase all the supplies. Mrs. Deloach said this issue will be brought back to the Budget Committee when they find out how much the software support will cost. Mrs. Deloach also noted there will be an increase in Clerk's use of supplies and software maintenance agreements due to this change.
- **Postage Funds for Delinquent Tax Notices:** County Trustee Randal Lewis said his office has a shortage in Postage. He noted the Trustee's Postage line was decrease by \$3,860 from the previous fiscal year. Mr. Lewis said he would like to send out delinquent tax notices before the cost of postage increases January 26, 2014. He requested \$3,000 be added to his postage line. Finance Director Ingrid Deloach asked Mr. Lewis if he is requesting to relocate funds within his budget or if he is requesting new money added to his budget. Randal Lewis said he is requesting new money. Mrs. Deloach asked if there was anywhere the funds could be transferred from within the Trustee's budget. Randal Lewis said no there is no where he could move money from. John Lewis asked if the State gives a special rate on postage to the County. Mrs. Deloach said the only way to get a reduced rate through the Postal Service is to do a bulk mailing. Mr. Lewis said to decrease postage used his office puts tax notices together that are being mailed to the same address and no longer mails receipts unless they are requested. Finance Director Ingrid Deloach cautioned the Committee that Fund Balance is at a very low state but yet continues to be taken from. She stated insufficiently budgeting an office and then having to take from Fund Balance is not proper budgeting. Motion was made by Charlie Bayless, second by Sonja Culler to transfer \$3,000 from Fund Balance to the Trustee's postal charges line. Motion Carried.
- **Clerk and Master Software Agreement:** Clerk and Master Melissa Moreland has been informed that as of July 1, 2014 Saratoga will no longer provide support for her software system. Ingrid Deloach said Mrs. Moreland is on the Bridge system. The Clerk and Master's Office is faced with having to get a new vendor to provide their software. Local Government has given Melissa Moreland a proposal for software and is on the State Wide Contract for court systems. Mrs. Deloach said since Local Government is on the State Wide Contract the software does not have to be bid out, but the purchase of the hardware will be bid out. The upfront cost of the software is \$21,182 with annual support of \$7,961.22. Mrs. Moreland has found it within her budget and reserve to come up with the initial purchase of \$21,182. Mrs. Deloach said the bad news is they have been told the earliest the software can be implemented is the summer of 2015. That gives the Clerk and Master's Office a year to work without support for their software. Ingrid Deloach recommended they proceed with the purchase of Local Government to get on the install list with the hope that Carter County can be worked in between some of the larger counties. With all Court Systems currently on Bridge having to find a new vendor, there will be a very high demand for these services. Mrs. Moreland can take \$14,800 from her software maintenance line item as this is paid a year in advance, \$550 from travel and take the remaining needed from her reserve.

Motion was made by Sonja Culler, second by to transfer \$14,800 from the Clerk and Master's software maintenance, \$550 from the Clerk and Master's travel line and \$5,832 from reserve to pay for the initial costs of new software. Motion carried.

- **Annex Kitchen Renovation:** Sheriff Mathes said the kitchen at the old jail has some exposed ductwork and electrical. He would like to renovate the kitchen to be a holding cell and create offices for Sheriff's Department employees. Sheriff Mathes expects to get \$10,000-\$15,000 back from Southern Health Partners. He requested that the funds be put back into the Sheriff Department's budget to pay for the purposed renovations to the old jail. Finance Director Ingrid Deloach asked the Sheriff if he has talked to the Buildings and Grounds Committee about the renovation. Chief Street said they are going to talk to Buildings and Grounds, but the project has not been approved yet. Mrs. Deloach asked if the amount that will be received from Southern Health Partners is known. Sheriff Mathes said the amount he will get back from Southern Health Partners will be known by the end of January. The Sheriff's Department plans on doing the majority of the renovation work themselves. He expects the total project cost to be under \$20,000. Tom Bowers said he would like to know an exact amount before approving anything.

Motion was made by Charlie Bayless, second by Nancy Brown to put funds received from Southern Health Partners, up to \$15,000 back into the Sheriff Department's budget pending approval of the old jail kitchen renovation by the Buildings and Grounds Committee. Motion Carried.

- **General Fund 101 Amendment #4 Items 1-17:** Motion by Nancy Brown, second by Tom Bowers to approve General Fund Amendment #4. Motion Carried
- **Highway Fund 131 Amendment #2 with 1 Item:** Motion by Charlie Bayless, second by Tom Bowers to approve Highway Fund Amendment #2. Motion Carried
- **Federal Projects Fund 142 Amendment #3 with 6 Items:** Motion by Charlie Bayless, second by Tom Bowers to approve Federal Projects Fund 142 Amendment #3. Motion Carried
- **Public Comments:** No public comments were made.

Motion to adjourn was made by Steve Chambers with a second from Tom Bowers. Motion carried.

Respectfully submitted,

Christa Byrd

\_\_\_\_\_  
Harry Sisk,

Approved for File

**November 2013 Donations**

Animal Shelter Donation- Casey Moody	5.00
Animal Shelter Donation- Anonymous	21.00
Animal Shelter Donation- Teresa Gracie	10.00
	<u>\$ 36.00</u>

**December 2013 Donations**

Animal Shelter Donation- T.A. Dugger	100.00
Animal Shelter Donation- Melissa Day	6.00
Animal Shelter Donation- Anonymous	100.00
Animal Shelter Donation- Shea Gass Bob Cornett Memorial	25.00
Animal Shelter Donation- Lynn Wassom	100.00
Animal Shelter Donation- Shea Gass Betty Richardson Memorial	40.00
Animal Shelter Donation- L Morgan	20.00
Animal Shelter Donation- Vickie Minton	80.00
Animal Shelter Donation- Russ Swaney Real Estate	400.00
Animal Shelter Donation- Gene Cable in Memory of Betty Miller	1,000.00
	<u>\$ 1,871.00</u>

Total **\$ 1,907.00**



STATE OF TENNESSEE  
DEPARTMENT OF ENVIRONMENT AND CONSERVATION  
Division of Financial Responsibility  
William R. Snodgrass Tennessee Tower  
312 Rosa L. Parks Ave., 10<sup>th</sup> Floor  
Nashville, TN 37243  
(615) 532-0851

December 19, 2013

The Honorable Curt Alexander  
City of Elizabethton Mayor  
136 South Sycamore  
Elizabethton, Tennessee 37643

The Honorable Leon Humphrey  
Carter County Mayor  
Courthouse, 801 East Elk Avenue  
Elizabethton, Tennessee 37643

RE: Annual Inflation Adjustment of the financial assurance for *the City of Elizabethton / Carter County Sanitary Landfill, Permit #SNL 10-0186* as required by the Regulations of the Division of Solid Waste Management.

Dear Mayor Alexander and Mayor Humphrey:

**All county and municipal "Contracts in Lieu of Performance Bonds" must be adjusted annually for inflation by no later than the anniversary date of the issuance of the contract.**

The staff of the Financial Responsibility Group utilizing data published by the U. S. Department of Commerce has projected the GNP (Gross National Product) inflation factor to be used for the inflation adjustments and renewals required before **March 31, 2014**. Our projection of the inflation factor to be used is **1.5%**. The amount of your financial assurance instrument(s) from the **Year 2013** must be multiplied by **1.015**. The permitted facility and/or the Department may reserve the right to adjust this figure later based upon the actual inflation factor published by the U.S. Department of Commerce. The U. S. Department of Commerce does not make this information available until late March of each year.

**Effective immediately, any County or Municipal Contract in Lieu of Performance Bond incurring an annual inflation adjustment shall not be processed by amendment until the cumulative amount of the adjustment(s) equals or exceeds TEN THOUSAND DOLLARS (\$10,000.00). This is a change from the previous threshold of Five Thousand Dollars (\$5,000). For example, if the inflation adjustment is \$4,000 in year one, \$5,000 in year two, and \$6,000 in year three, the amendment will be processed in year three when the total of adjustments exceeds \$10,000. We will continue to send your inflation adjustment figures annually for your records whether or not a contract amendment is required.**

Please review the amount(s) listed for each permit listed below. If any changes or modifications to your permit(s) have occurred, please contact us as soon as you receive this letter. The due date(s) and projected amount(s) for the inflation adjustment(s) of your financial instrument(s) are as follows:

Mayor Alexander  
Mayor Humphrey  
City of Elizabethton /Carter County  
December 19, 2013  
Page 2

Inflation Adjustments **REQUIRED** for 2013

Facility Permit #:	Financial Instrument Type & No.:	Financial Instrument Anniversary Due Date:	Present Amount of Financial Assurance "On File"	Inflation Adjustment / Increase Required:	Inflation Adjustment and Allowable Post-Closure Reduction:	Total "Required" Amount of Financial Assurance:
SNL 10-0186	Contract	01-31-13	\$ 2,485,871.00	\$	\$ 111,133.00	\$ 2,374,738.00

Please see the attached spreadsheets, which list in detail the amount of financial assurance required due to the 2013 annual inflation adjustment and/or post closure reduction (if applicable) for your permit(s). The spreadsheets also list the current amount of financial assurance on file for each permit.

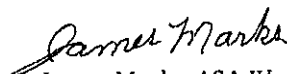
**PLEASE NOTE**

- (1) Any County and/or Municipal Contract In Lieu of Performance Bonds incurring an annual inflation adjustment shall not be processed by amendment until the amount of the adjustment equals or exceeds TEN THOUSAND DOLLARS (\$10,000.00).

Mayor Alexander, please note that the contract and blanks have been included in your packet. If you would be so kind as to review the contract and after your approval, sign and forward it to Mayor Humphrey for his signature and return of the same to this office.

If you have any questions, please call me at (615) 532-0848. Please submit the inflation adjusted financial instrument to the Financial Responsibility Group at the address listed on the letterhead as indicated above.

Respectfully,

  
James Marks, ASA IV  
Municipal & County Contract Administrator  
Division of Financial Responsibility

CC: Fred Willingham, Manager of Solid Waste Management, Johnson City Field Office, TDEC

Enclosure: Customer Information Spreadsheet

**Budget Amendment #4**  
**21-Jan-14**

**Fund 101**

Item #1	40110	Property Tax	\$ 6,420.00	Decrease
	51300-540	Tax Relief		\$ 6,420.00 Increase
		2013 Tax Relief		

Item #2	46980	Other State Grants	\$ 104,882.00	Decrease
	51500-731	Voting Machines		\$ 104,882.00 Increase
		State Grant for New Voting Machines		

Item #3	34990-000-32	Reserve-Sheriff's Dept.	\$ 38,441.55	Decrease
	54110-718	Motor Vehicles		\$ 38,441.55 Increase
		Funds to purchase new vehicle-Sheriff's Dept.		

Item #4	41590	Other Permits	\$ 435.00	Decrease
	58900-361	Permits		\$ 435.00 Increase
		State Building Permits		

Item #5	46990	Other State Revenue	\$ 18,664.15	Decrease
	58900-399	Other Contracted Services		\$ 18,664.15 Increase
		Railroad Funds		

Item #6	44170	Miscellaneous Refunds	\$ 455.00	Decrease
	54110-451	Uniforms		\$ 455.00 Increase
		Officers cost for new boots-Sheriff's Dept.		

Item #7	43370	Telephone Commission	\$ 7,830.86	Decrease
	34990-000-34	Reserved for Sheriff's Dept.		\$ 7,830.86 Increase
		Securus Commission-Sheriff's Dept.		

Item #8	44170	Miscellaneous Refunds	\$ 3,660.00	Decrease
	54110-599	Other Charges		\$ 3,660.00 Increase
		City of Elizabethton-Maintenance on Fingerprint Machine		

Item #9	47620	Police Service-Lake Patrol	\$ 11,964.00	Decrease
	54110-106	Deputies		\$ 11,964.00 Increase
		St of TN - Lake Patrol		

Item #10	49700	Insurance Recovery	\$ 387.90	Decrease
	54110-338	Maintenance & Repairs-Vehicles		\$ 387.90 Increase
		Insurance Recovery-Accident Sheriff's Dept.		

# ECCAS

Item #13

Mailing Address: 136 South Sycamore Street, Elizabethton, TN 37643  
Physical Address: 253 Sycamore Shoals Road, Elizabethton, TN 37643  
Phone: 423-547-6359 Email: animalshelter@cartercountyttn.gov

December 16, 2013

Carter County Budget Committee

RE: Anderson Refund Request

Ms. Anderson adopted two puppies that had to be returned prior to their surgery deadline. The ECCAS needs to refund her \$70.

Please approve transferring \$70 from Revenue 41120 to my budget so this refund can be processed.

Thank you for considering this amendment.

April Jones, ECCAS Director



# ECCAS

135 Sycamore Shoals Road, Elizabethton, TN 37643  
Phone: 423-547-6359 Email: animalshelter@cartercountyttn.gov

Item #15

December 27, 2013

Carter County Budget Committee

RE: ECCAS Budget Amendments

On December 20, 2013, we picked up an injured dog. While this dog did not have identification, it was obviously well cared for and was wearing an electronic collar possibly for a fencing or tracking system. Due to her injuries, we transported her to Robinson Animal Hospital for emergency treatment and continued pain medication until we found her owners or her "hold" time was up. The owners were never located but another family stepped up to adopt this dog. Our portion of the vet bill is \$450.95 to cover the time that the shelter was the "owner" of this dog.

Please move \$451 from previous donations to Line Item 413 to cover this expense.

Thank you for considering this request.

April Jones, ECCAS Director

# ECCAS

135 Sycamore Shoals Road, Elizabethton, TN 37643  
Phone: 423-547-6359 Email: animalshelter@cartercountymn.gov

Item #17

January 7, 2014

Carter County Budget Committee

RE: ECCAS Donation Transfer

I would like you to consider transferring ECCAS donation revenue into my budget for two items.

1. Our new county animal control truck needs both lower ball joints replaced. The estimate for this repair is \$390.
2. I would like to purchase six Perla dog beds for our new indoor kennels and two pooper-scoopers from ACES. We purchased five of the beds last year and they have proven to be very durable. These items and shipping will be approximately \$360.

Thanks you for your time with these amendments.

Sincerely,

April Jones, ECCAS Director

**Carter County**  
**Highway Fund 131**  
**Budget Amendment #2**

<b>Item # 1</b>	44530 Sale of Equipment		\$	7,000.00	Decrease
	62000-444 Salt	\$	7,000.00		Increase

**To reallocate funds received from surplus sales for additional salt.**

---

Total	\$	7,000.00	\$	7,000.00
-------	----	----------	----	----------

**Carter County Schools**  
**Federal Projects Fund 142**  
**Budget Amendment #3**

Item #1	71100-399-580	Other Contracted Services		\$	2,500.00	Decrease
	71100-429-580	Instructional Supplies & Mtls	\$	8,183.47		Increase
	72210-189-580	Other Salaries & Wages	\$	8,000.00		Increase
	72210-195-580	Certified Substitutes		\$	1,875.56	Decrease
	72210-196-580	In-Service Training		\$	4,271.44	Decrease
	72210-198-580	Non-Certified Substitutes		\$	25.20	Decrease
	72210-201-580	Social Security		\$	4,095.52	Decrease
	72210-204-580	State Retirement	\$	4,140.26		Increase
	72210-206-580	Life Insurance	\$	6.30		Increase
	72210-207-580	Medical Insurance	\$	5,582.04		Increase
	72210-208-580	Dental Insurance	\$	248.50		Increase
	72210-210-580	Unemployment Compens.	\$	24.50		Increase
	72210-212-580	Employer Medicare	\$	449.60		Increase
	72210-790-580	Other Equipment		\$	13,866.95	Decrease

Amendment to First to the Top Grant.

---

Item #2	47141-101	Title I		\$	2,061,221.43	Increase
	71100-116-101	Teachers	\$	720,000.00		Increase
	71100-163-101	Educational Assistants	\$	102,000.00		Increase
	71100-189-101	Other Salaries and Wages	\$	40,000.00		Increase
	71100-195-101	Certified Substitutes	\$	3,000.00		Increase
	71100-198-101	Non-certified Substitutes	\$	3,000.00		Increase
	71100-201-101	Social Security	\$	60,000.00		Increase
	71100-204-101	State Retirement	\$	82,000.00		Increase
	71100-206-101	Life Insurance	\$	1,300.00		Increase
	71100-207-101	Medical Insurance	\$	146,000.00		Increase
	71100-208-101	Dental Insurance	\$	6,000.00		Increase
	71100-210-101	Unemployment Compens.	\$	2,500.00		Increase
	71100-212-101	Employer Medicare	\$	18,000.00		Increase
	71100-429-101	Instructional Supplies & Mtls	\$	128,364.43		Increase
	71100-499-101	Other Supplies & Mtls	\$	130,000.00		Increase
	72130-189-101	Other Salaries and Wages	\$	44,000.00		Increase
	72130-201-101	Social Security	\$	3,200.00		Increase
	72130-204-101	State Retirement	\$	4,500.00		Increase
	72130-206-101	Life Insurance	\$	40.00		Increase
	72130-207-101	Medical Insurance	\$	6,800.00		Increase
	72130-208-101	Dental Insurance	\$	280.00		Increase
	72130-210-101	Unemployment Compens.	\$	35.00		Increase
	72130-212-101	Employer Medicare	\$	750.00		Increase
	72130-322-101	Evaluation & Testing	\$	115,000.00		Increase
	72130-355-101	Travel	\$	700.00		Increase
	72130-499-101	Other Supplies & Mtls	\$	27,000.00		Increase
	72130-599-101	Other Charges	\$	21,000.00		Increase
	72210-105-101	Supervisor/Director	\$	60,000.00		Increase
	72210-189-101	Other Salaries and Wages	\$	185,000.00		Increase
	72210-201-101	Social Security	\$	16,000.00		Increase
	72210-204-101	State Retirement	\$	21,000.00		Increase
	72210-206-101	Life Insurance	\$	500.00		Increase

72210-207-101	Medical Insurance	\$	33,352.00	Increase
72210-208-101	Dental Insurance	\$	1,500.00	Increase
72210-210-101	Unemployment Compens.	\$	400.00	Increase
72210-212-101	Employer Medicare	\$	5,000.00	Increase
72210-307-101	Communication	\$	1,500.00	Increase
72210-336-101	Maintenance & Repair-Equip	\$	4,500.00	Increase
72210-355-101	Travel	\$	33,000.00	Increase
72210-499-101	Other Supplies & Mtls	\$	14,000.00	Increase
72210-524-101	In-Service/Staff Development	\$	20,000.00	Increase

To recognize Title I Budget for 2013-14

---

<b>Item #3</b>	47189-201	Title II		\$	391,942.34	Increase
	71100-116-201	Teachers	\$	230,000.00		Increase
	71100-195-201	Certified Substitutes	\$	10,000.00		Increase
	71100-198-201	Non-Certified Substitutes	\$	10,000.00		Increase
	71100-201-201	Social Security	\$	20,000.00		Increase
	71100-204-201	State Retirement	\$	23,000.00		Increase
	71100-206-201	Life Insurance	\$	110.00		Increase
	71100-207-201	Medical Insurance	\$	27,000.00		Increase
	71100-208-201	Dental Insurance	\$	800.00		Increase
	71100-210-201	Unemployment Compens.	\$	300.00		Increase
	71100-212-201	Employer Medicare	\$	4,400.00		Increase
	72130-322-201	Evaluation & testing	\$	3,045.00		Increase
	72210-355-201	Travel	\$	27,820.00		Increase
	72210-499-201	Other Supplies & Mtls	\$	9,467.34		Increase
	72210-524-201	In-Service/Staff Development	\$	24,000.00		Increase
	72210-599-201	Other Charges	\$	2,000.00		Increase

To recognize Title II Budget for 2013-14

---

<b>Item #4</b>	47143-901	IDEA, Part B		\$	1,476,758.66	Increase
	71200-116-901	Teachers	\$	114,970.95		Increase
	71200-163-901	Educational Assistants	\$	484,675.00		Increase
	71200-201-901	Social Security	\$	37,180.00		Increase
	71200-204-901	State Retirement	\$	75,000.00		Increase
	71200-206-901	Life Insurance	\$	1,102.00		Increase
	71200-207-901	Medical Insurance	\$	310,000.00		Increase
	71200-208-901	Dental Insurance	\$	10,934.00		Increase
	71200-210-901	Unemployment Compens.	\$	1,022.00		Increase
	71200-212-901	Employer Medicare	\$	8,696.00		Increase
	71200-429-901	Instructional Supplies & Mtls	\$	40,000.00		Increase
	71200-499-901	Other Supplies & Mtls	\$	14,171.50		Increase
	71200-725-901	Special Education Equipment	\$	15,000.00		Increase
	72220-189-901	Other Salaries & Wages	\$	161,108.10		Increase
	72220-201-901	Social Security	\$	9,999.00		Increase
	72220-204-901	State Retirement	\$	15,482.00		Increase
	72220-206-901	Life Insurance	\$	71.00		Increase
	72220-207-901	Medical Insurance	\$	26,042.00		Increase
	72220-208-901	Dental Insurance	\$	894.00		Increase
	72220-210-901	Unemployment Compens.	\$	180.00		Increase
	72220-212-901	Employer Medicare	\$	2,337.00		Increase

72220-355-901	Travel	\$	25,000.00	Increase
72220-399-901	Other Contracted Services	\$	25,000.00	Increase
72220-499-901	Other Supplies & Mtls	\$	10,000.00	Increase
72220-524-901	In-Service/Staff Development	\$	27,797.81	Increase
72220-599-901	Other Charges	\$	15,000.00	Increase
72220-790-901	Other Equipment	\$	15,000.00	Increase
72710-189-901	Other Salaries & Wages	\$	27,876.00	Increase
72710-201-901	Social Security	\$	1,728.30	Increase
72710-210-901	Unemployment Compens.	\$	87.00	Increase
72710-212-901	Employer Medicare	\$	405.00	Increase

To recognize IDEA Part B Budget for 2013-14.

---

<b>Item #5</b>	47145-911	IDEA, Preschool		\$	65,749.00	Increase
	71200-163-911	Educational Assistants	\$	11,005.00		Increase
	71200-201-911	Social Security	\$	683.00		Increase
	71200-204-911	State Retirement	\$	1,571.00		Increase
	71200-206-911	Life Insurance	\$	30.00		Increase
	71200-207-911	Medical Insurance	\$	6,820.00		Increase
	71200-208-911	Dental Insurance	\$	250.00		Increase
	71200-210-911	Unemployment Compens.	\$	60.00		Increase
	71200-212-911	Employer Medicare	\$	160.00		Increase
	71200-399-911	Other Contracted Services	\$	2,115.00		Increase
	72220-399-911	Other Contracted Services	\$	2,097.00		Increase
	72710-146-911	Bus Drivers	\$	22,910.00		Increase
	72710-201-911	Social Security	\$	1,421.00		Increase
	72710-204-911	State Retirement	\$	3,272.00		Increase
	72710-206-911	Life Insurance	\$	62.00		Increase
	72710-207-911	Medical Insurance	\$	12,411.00		Increase
	72710-208-911	Dental Insurance	\$	497.00		Increase
	72710-210-911	Unemployment Compens.	\$	50.00		Increase
	72710-212-911	Employer Medicare	\$	335.00		Increase

To recognize IDEA Preschool Budget for 2013-14.

---

<b>Item #6</b>	47131-801	Vocational Program Improvement		\$	92,755.00	Increase
	71300-429-801	Instructional Supplies & Mtls	\$	3,000.00		Increase
	71300-730-801	CTE Instructional Equipment	\$	68,555.00		Increase
	72130-146-801	Bus Drivers	\$	1,500.00		Increase
	72130-355-801	Travel	\$	13,000.00		Increase
	72130-399-801	Other Contracted Services	\$	5,700.00		Increase
	72230-355-801	Travel	\$	1,000.00		Increase

To recognize Carl Perkins Budget for 2013-14.

---

Total	\$	2,087,856.10	\$	2,087,856.10
-------	----	--------------	----	--------------