

Fund: 141 General Purpose School

AccountNumber	Account Description	Ending Balance
11140	Cash With Trustee	22,291,196.26
11170	Cash Equivalents	0.00
11180	Cash With Clerks, Register, And Sheriff	17,294.92
11410	Accounts Receivable -	17,602.34
11430	Due From Other Governments	845,086.19
11440	Due From Other Funds	0.00
14100	Estimated Revenues	54,960,358.84
14200	Unliquidated Encumbrances (Control)	2,018,300.33
14500	Expenditures - Current Year (Control)	40,758,981.90
14600	Exp Chgd To Reserve For Prior Yrs Enc	4,829,637.65
	Total Assets	125,738,458.43
	Total Assets and Deferred Outflows of Resources	125,738,458.43
21100	Accounts Payable	(76,123.17)
21200	Accrued Payroll	592.08
21310	Income Tax Withheld And Unpaid	0.00
21320	Social Security Tax	0.00
21325	Employee Medicare Deduction	0.00
21330	Retirement Contributions	(213,247.77)
21341	American Family Life Assurance	(885.70)
21342	Transamerica	(1,618.17)
21343	Washington National Insurance Company	(4,826.48)
21344	National Teachers Association	0.00
21346	Legal Shield	(705.24)
21348	Health Insurance	(116,882.33)
21349	Dental Insurance	(35,147.81)
21351	Usable	(30,654.94)
21357	Horace Mann Roth	0.00
21360	Garnishments And Levies	0.00
21362	Pacific Life	0.00
21366	Airmedcare	0.00
21380	Credit Union Deductions	0.00
21381	Oppenheimer	0.00
21382	Ailic	0.00
21384	Ameriflex	0.00
21385	Templeton	0.00
21386	Putnam Tsa	0.00
21389	Combined Insurance	(1,064.96)
21390	Retiree Employer Expense	0.00
21391	American Express Roth	0.00
21392	Health Employer	(4,818.84)
21393	Life Employer	(4,115.67)
21396	Colonial	(11,788.44)
21397	Ameritas Vision	(6,057.54)
21420	Retainage Payable Gym/Dining Area	0.00
21460	Other Withholding Taxes	(9.37)
21500	Due To Other Funds	0.00
28100	Appropriations (Control)	(57,815,301.53)
28500	Revenues (Control)	(48,174,278.28)
28510	Transfers From Other Funds (Control)	(77,840.64)
28620	Health Insurance Payments	(19,002.89)

29990	Other Deferred/Unavailable Revenue	(64,221.19)
	Total Liabilities	106,657,998.88
34110	Encumbrances - Current Year	(2,018,300.33)
34120	Encumbrances - Prior Year	(6,353,704.03)
34555	Restricted For Education -	(5,941.34)
34565	Restricted For Support Services	(17,357.95)
34565	Budget Restricted For Support Services	17,357.00
34685	Committed For Capital Projects -	(1,372,748.97)
34685	Budget Committed For Capital Projects	1,372,681.38
34690	Committed For Other Purposes -	(1,682,433.65)
34690	Budget Committed For Other Purposes	(135,000.00)
39000	Unassigned	(10,484,915.97)
39000	Budget Unassigned	1,599,904.31
	Total Equities	(19,080,459.55)
	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	125,738,458.43
Fund Totals: 141	General Purpose School	0.00

141	General Purpose School	Account	Description	Year-To-Date		Month-To-Date		% of Budget	Estimate Avg/Mth	Actual	% of Avg
				Budget Estimate	Actual	Actual	Actual				
Revenues											
40110		Current Property Tax	3,165,137.00	(3,067,877.16)	96.93 %	263,761.42	(49,751.89)	18.86 %			
40120		Trustee's Collections - Prior Year	95,935.00	(103,864.09)	108.27 %	7,994.58	(6,784.97)	84.87 %			
40130		Cir Clk/Clk & Master Collections-Pr Yr	60,161.00	(50,462.97)	83.88 %	5,013.42	(13,366.28)	266.61 %			
40140		Interest And Penalty	37,957.00	(36,082.29)	95.06 %	3,163.08	(6,501.46)	205.54 %			
40210		Local Option Sales Tax	7,161,060.00	(5,967,550.00)	83.33 %	596,755.00	(597,650.36)	100.15 %			
40275		Mixed Drink Tax	57,500.00	(52,211.15)	90.80 %	4,791.67	(592.00)	12.35 %			
40340		Coal Severance Tax	250.00	0.00	0.00 %	20.83	0.00	0.00 %			
41110		Marriage Licenses	1,850.00	(1,377.50)	74.46 %	154.17	(185.25)	120.16 %			
43990		Other Charges For Services	6,306.00	(3,384.06)	53.66 %	525.50	(395.59)	75.28 %			
44130		Sale Of Materials And Supplies	0.00	(59.80)	0.00 %	0.00	0.00	0.00 %			
44170		Miscellaneous Refunds	67,645.01	(30,292.70)	44.78 %	5,637.08	(3,928.58)	69.69 %			
44570		Contributions & Gifts	40,906.48	(35,271.48)	86.22 %	3,408.87	(35.00)	1.03 %			
44990		Other Local Revenues	4,000.00	(4,000.00)	100.00 %	333.33	0.00	0.00 %			
46510		Tn Investment In Student	39,834,261.64	(36,309,690.98)	91.15 %	3,319,521.80	(3,983,426.17)	120.00 %			
46513		Tisa On-Behalf Payments	70,000.00	0.00	0.00 %	5,833.33	0.00	0.00 %			
46515		Early Childhood Education	1,006,641.30	(746,184.38)	74.13 %	83,886.78	(71,726.68)	85.50 %			
46550		Driver Education	11,984.00	(11,347.52)	94.69 %	998.67	(11,347.52)	1,136.27 %			
46590		Other State Education Funds	1,178,983.91	(1,050,245.56)	89.08 %	98,248.66	(109,452.11)	111.40 %			
46596		Paid Parental Leave	0.00	(130,813.73)	0.00 %	0.00	0.00	0.00 %			
46610		Career Ladder Program	34,261.31	(14,020.58)	40.92 %	2,855.11	(46.30)	1.62 %			
46790		Other Vocational	1,571,232.14	(101,266.53)	6.45 %	130,936.01	0.00	0.00 %			
46980		Other State Grants	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
46990		Other State Revenues	466,641.00	(412,860.48)	88.47 %	38,886.75	(45,873.38)	117.97 %			
47143		Special Education - Grants To States	7,680.00	(9,775.52)	127.29 %	640.00	0.00	0.00 %			
47180		Community Development	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
47640		Rotc Reimbursement	74,399.00	(35,639.80)	47.90 %	6,199.92	(6,612.63)	106.66 %			
49700		Insurance Recovery	5,567.05	(77,840.64)	1,398.24 %	463.92	(1,700.00)	366.44 %			
		Total Revenues	54,960,358.84	(48,252,118.92)	87.79 %	4,580,029.90	(4,909,376.17)	107.19 %			
Expenditures											
71100		Regular Instruction Program	(22,259,750.39)	16,204,483.05	72.80 %	(1,854,979.20)	1,959,895.30	105.66 %			
71150		Alternative Instruction Program	(176,846.23)	124,104.67	70.18 %	(14,737.19)	12,778.73	86.71 %			
71200		Special Education Program	(3,173,870.42)	2,279,621.47	71.82 %	(264,489.20)	238,320.26	90.11 %			
71300		Vocational Education Program	(2,915,956.43)	2,317,031.57	79.46 %	(242,996.37)	170,528.62	70.18 %			
71400		Student Body Education Program	(1,348,347.33)	999,353.13	74.12 %	(112,362.28)	14,595.57	12.99 %			
72110		Attendance	(163,218.02)	135,242.19	82.86 %	(13,601.50)	9,765.55	71.80 %			
72120		Health Services	(783,429.05)	563,055.94	71.87 %	(65,285.75)	53,748.26	82.33 %			
72130		Other Student Support	(2,427,857.09)	1,778,311.27	73.25 %	(202,321.42)	137,998.46	68.21 %			

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Campbell Co Finance
 Summary Financial Statement
 April 2026

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141	General Purpose School	Account	Description	Year-To-Date		Month-To-Date		% of Budget	Estimate Avg/Mth	Actual	% of Avg
				Budget Estimate	Actual	Actual	Actual				
72210		Regular Instruction Program	(1,666,307.42)	1,240,665.92	74.46 %	(138,858.95)	124,623.64	89.75 %			
72220		Special Education Program	(865,170.56)	718,727.16	83.07 %	(72,097.55)	48,973.14	67.93 %			
72230		Vocational Education Program	(105,225.93)	81,851.64	77.79 %	(8,768.83)	9,185.51	104.75 %			
72250		Technology	(746,337.15)	584,302.86	78.29 %	(62,194.76)	42,066.28	67.64 %			
72310		Board Of Education	(1,554,808.42)	1,291,707.32	83.08 %	(129,567.37)	84,652.61	65.33 %			
72320		Office Of The Superintendent	(292,387.01)	208,856.43	71.43 %	(24,365.58)	18,474.25	75.82 %			
72410		Office Of The Principal	(3,860,280.33)	2,967,384.85	76.87 %	(321,690.03)	303,624.13	94.38 %			
72510		Fiscal Services	(120,067.00)	120,067.00	100.00 %	(10,005.58)	0.00	0.00 %			
72610		Operation Of Plant	(4,316,628.10)	3,526,493.71	81.70 %	(359,719.01)	288,276.13	80.14 %			
72620		Maintenance Of Plant	(1,047,093.37)	834,672.27	79.71 %	(87,257.78)	79,340.77	90.93 %			
72710		Transportation	(2,137,415.14)	2,011,969.38	94.13 %	(178,117.93)	131,584.65	73.88 %			
72810		Central And Other	(250,722.66)	46,619.38	18.59 %	(20,893.56)	1,639.33	7.85 %			
73300		Community Services	(262,327.04)	178,086.68	67.89 %	(21,860.59)	18,916.75	86.53 %			
73400		Early Childhood Education	(1,676,393.91)	1,264,709.42	75.44 %	(139,699.49)	126,150.72	90.30 %			
76100		Regular Capital Outlay	(3,066,089.53)	721,962.59	23.55 %	(255,507.46)	32,200.24	12.60 %			
82130		Education	(467,900.00)	448,250.00	95.80 %	(38,991.67)	9,825.00	25.20 %			
82230		Education	(127,179.00)	126,058.33	99.12 %	(10,598.25)	560.00	5.28 %			
82330		Education	(2,003,694.00)	2,003,694.00	100.00 %	(166,974.50)	870,700.00	521.46 %			
Total	141	General Purpose School	(57,815,301.53)	42,777,282.23	73.99 %	(4,817,941.79)	4,788,423.90	99.39 %			
			(2,854,942.69)	(5,474,836.69)	-191.77 %	(237,911.89)	(120,952.27)	-50.84 %			

Fund: 142 School Federal Projects		
AccountNumber	Account Description	Ending Balance
11140	Cash With Trustee	1,886,403.93
11170	Cash Equivalents	0.00
11430	Due From Other Governments	377,743.73
11440	Due From Other Funds	0.00
14100	Estimated Revenues	6,033,829.18
14200	Unliquidated Encumbrances (Control)	176,712.26
14500	Expenditures - Current Year (Control)	3,959,648.96
	Total Assets	12,434,338.06
	Total Assets and Deferred Outflows of Resources	12,434,338.06
21100	Accounts Payable	(661.37)
21200	Accrued Payroll	0.00
21310	Income Tax Withheld And Unpaid	0.00
21320	Social Security Tax	0.00
21325	Employee Medicare Deduction	0.00
21330	Retirement Contributions	(17,634.66)
21342	Transamerica	(230.90)
21343	Washington National Insurance Company	(280.00)
21346	Legal Shield	(59.18)
21348	Health Insurance	(23,085.55)
21349	Dental Insurance	(5,294.95)
21351	Usable	(1,985.42)
21357	Horace Mann Roth	0.00
21360	Garnishments And Levies	0.00
21362	Pacific Life	0.00
21366	Airmedcare	0.00
21380	Credit Union Deductions	0.00
21381	Oppenheimer	0.00
21382	Ailic	0.00
21384	Ameriflex	0.00
21385	Templeton	0.00
21389	Combined Insurance	(152.52)
21392	Health Employer	13,156.08
21393	Life Employer	(856.14)
21396	Colonial	(1,690.98)
21397	Ameritas Vision	(843.15)
21460	Other Withholding Taxes	(303.99)
21500	Due To Other Funds	0.00
28100	Appropriations (Control)	(6,033,829.18)
28500	Revenues (Control)	(4,136,361.22)
	Total Liabilities	(10,210,113.13)
34110	Encumbrances - Current Year	(176,712.26)
34655	Committed For Education	(47,512.67)
34690	Committed For Other Purposes	(2,000,000.00)
	Total Equities	(2,224,224.93)
	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	(12,434,338.06)
Fund Totals: 142	School Federal Projects	0.00

Campbell Co Finance
Summary Financial Statement
April 2026

Account	Description	Year-To-Date		Month-To-Date		% of Avg
		Budget Estimate	Actual	Estimate Avg/Mth	Actual	
142	School Federal Projects					
Revenues						
47131	Vocational Education - Basic Grants	135,295.74	(120,273.87)	11,274.65	(6,709.68)	59.51 %
47141	Title I Grants To Local Ed. Agencies	2,426,613.64	(1,770,382.36)	202,217.80	(123,229.33)	60.94 %
47143	Special Education - Grants To States	1,932,341.05	(1,286,559.44)	161,028.42	(239,800.07)	148.92 %
47145	Special Education Preschool Grants	75,534.37	(47,743.32)	6,294.53	(4,407.75)	70.03 %
47146	English Language Acquisition Grants	10,543.43	0.00	878.62	0.00	0.00 %
47148	Rural Education	196,460.69	(177,630.84)	16,371.72	(14,542.26)	88.83 %
47150	21st Century Community Learning	667,579.75	(419,065.64)	55,631.65	(59,148.15)	106.32 %
47189	Eisenhower Professional Dev. State	589,460.51	(314,705.75)	49,121.71	(30,536.73)	62.17 %
	Total Revenues	6,033,829.18	(4,136,361.22)	502,819.10	(478,373.97)	95.14 %
Expenditures						
71100	Regular Instruction Program	(2,082,516.77)	1,600,669.74	(173,543.06)	101,538.71	58.51 %
71200	Special Education Program	(1,363,888.08)	936,577.81	(113,657.34)	86,619.49	77.97 %
71300	Vocational Education Program	(101,510.76)	93,606.38	(8,459.23)	3,795.57	44.87 %
72130	Other Student Support	(50,501.22)	39,131.72	(4,208.44)	5,863.26	139.32 %
72210	Regular Instruction Program	(1,071,787.88)	610,593.36	(89,315.66)	59,741.16	66.89 %
72220	Special Education Program	(346,119.11)	175,685.02	(28,843.26)	27,783.22	96.32 %
72230	Vocational Education Program	(4,743.38)	3,212.47	(395.28)	0.00	0.00 %
72250	Technology	(46,564.00)	35,779.15	(3,880.33)	4,079.30	105.13 %
72710	Transportation	(298,618.23)	222,039.93	(24,884.85)	127,805.11	513.59 %
73300	Community Services	(667,579.75)	419,065.64	(55,631.65)	59,148.15	106.32 %
	Total Expenditures	(6,033,829.18)	4,136,361.22	(502,819.10)	478,373.97	95.14 %
Total	142 School Federal Projects	0.00	0.00	0.00	0.00	0.00 %

Fund: 143 Central Cafeteria

AccountNumber	Account Description	Ending Balance
11140	Cash With Trustee	5,004,322.00
11150	Cash With Paying Agents	24,056.04
11170	Cash Equivalents	0.00
11410	Accounts Receivable	1,140.00
11430	Due From Other Governments	462,197.85
14100	Estimated Revenues	5,329,839.00
14200	Unliquidated Encumbrances (Control)	269,883.10
14500	Expenditures - Current Year (Control)	3,165,594.74
14600	Exp Chgd To Reserve For Prior Yrs Enc -	30,911.29
	Total Assets	14,287,944.02
	Total Assets and Deferred Outflows of Resources	14,287,944.02
21100	Accounts Payable - 73100	0.00
21310	Income Tax Withheld And Unpaid	0.00
21320	Social Security Tax	0.00
21325	Employee Medicare Deduction	0.00
21330	Retirement Contributions	(9,249.52)
21343	Washington National Insurance Company	(992.22)
21348	Health Insurance	(20,008.89)
21349	Dental Insurance	(2,550.40)
21351	Usable	(1,082.70)
21358	Summer Health Insurance	0.00
21360	Garnishments And Levies	0.00
21366	Airmedcare	0.00
21384	Ameriflex	0.00
21389	Combined Insurance	(74.08)
21392	Health Employer	2,732.65
21393	Life Employer	(7,010.98)
21396	Colonial	(623.16)
21397	Ameritas Vision	(630.72)
21398	Ameritas Vision Summer	0.00
21399	Ameritas Dental Summer	0.00
28100	Appropriations (Control)	(5,344,658.30)
28500	Revenues (Control)	(3,824,560.93)
28620	Health Insurance Payments	(1,700.06)
	Total Liabilities	(9,210,409.31)
34110	Encumbrances - Current Year	(269,883.10)
34120	Encumbrances - Prior Year	(32,040.66)
34565	Restricted For Support Services	(19,081.10)
34565	Budget Restricted For Support Services	14,819.30
34570	Restricted For Operation Of Non-Inst Ser	(4,702,085.15)
34690	Committed For Other Purposes	(69,264.00)
	Total Equities	(5,077,534.71)
	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	(14,287,944.02)
Fund Totals: 143	Central Cafeteria	0.00

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Campbell Co Finance
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Account	Description	Year-To-Date		Month-To-Date		% of Avg
		Budget Estimate	Actual	Estimate Avg/Mth	Actual	
143	Central Cafeteria					
Revenues						
43522	Lunch Payments - Adults	62,095.00	(45,512.22)	5,174.58	(4,443.00)	85.86 %
43525	A La Carte Sales	160,054.00	(133,679.81)	13,337.83	(19,612.29)	147.04 %
44110	Investment Income	10.00	(5.90)	0.83	(0.75)	90.00 %
44170	Miscellaneous Refunds	0.00	0.00	0.00	0.00	0.00 %
46520	School Food Service	33,347.00	(30,018.48)	2,778.92	0.00	0.00 %
47111	USDA School Lunch Program	3,420,624.00	(2,569,469.85)	285,052.00	(320,661.51)	112.49 %
47112	USDA - Commodities	310,620.00	0.00	25,885.00	0.00	0.00 %
47113	Breakfast	1,162,906.00	(896,623.56)	96,908.83	(118,287.96)	122.06 %
47114	USDA - Other	180,183.00	(149,251.11)	15,015.25	(23,248.38)	154.83 %
	Total Revenues	5,329,839.00	(3,824,560.93)	444,153.25	(486,253.89)	109.48 %
Expenditures						
73100	Food Service	(5,344,658.30)	3,435,477.84	(445,388.19)	167,369.10	37.58 %
	Total Expenditures	(5,344,658.30)	3,435,477.84	(445,388.19)	167,369.10	37.58 %
Total	143 Central Cafeteria	(14,819.30)	(389,083.09)	(1,234.94)	(318,884.79)	-

**CAMPBELL COUNTY
DEPARTMENT OF FINANCE
Eric Pearson, Director
P.O. Box 843 * 555 Main Street
Jacksboro, TN 37757
Office: 423-562-6201 * Fax 423-562-0535**

FR: Zachary Marlow, Budget Supervisor

Date: June 4, 2026

RE: Budget Amendments

Dear Board Member,

Attached you will find proposed Budget Amendments for the June 9, 2026 Board of Education meeting to be held at 6:00 p.m. in the lower courtroom. If additional budget amendments are requested that need to be acted upon within this month they will be prepared and e-mailed to members. Also copies of any supplemental budget amendments will be delivered to the Board of Education meeting for disbursement to members.

Please remember the auditors require that the specific budget amendment(s) being approved are to be referenced in the motion(s) for approval at the Board of Education meeting.

If you have any questions or concerns regarding the proposed Budget Amendments please contact Eric Pearson or myself at 562-6201 and we will be pleased to discuss them. The proposed Budget Amendments are summarized as follows:

- | | | |
|----------------------------|--------------------|---|
| RESOLUTION
FUND | 6-1
141 | the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and; based on the updated March 31, 2026 revenue analysis the need exists to lower the Current Property Tax estimate by \$31,500 and increase the Sales Tax estimate by \$31,500 in the 141 General Purpose School Fund to ensure the MOE Funding Requirement is met, and; the allocation of Sales Tax among the various County Funds is defined in Section 5 of the Tax Levy Resolution adopted each year as part of the annual budgetary approval process, and; the last sentence in Section 5 of the Tax Levy Resolution approved on June 26, 2025 allocating "\$7,161,060" of Sales Tax collections to the General Purpose School Fund is hereby amended to reference an increased allocation of "\$7,192,560", and; |
| RESOLUTION
FUND | 6-2
141 | the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and; TCAT of Jacksboro is providing funds relative to the Dual Enrollment program to enable supplemental pay for the nine teachers participating in the program at differing levels, and; it is the understanding of the Finance Department that the Board of Education intends to utilize the same methodology as was utilized for payments in the Fall semester and; |
| RESOLUTION
FUND | 6-3
141 | the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and; the Board of Education has received insurance recovery relative to a copier in the CTE Department at Campbell County High School and funds are being appropriated for use accordingly and; |

RESOLUTION FUND	6-4 141	the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and; Personnel cost vary from year to year for various reasons including but not limited to degree upgrades and realignments are being made accordingly and;
RESOLUTION FUND	6-5 141	the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and; the need exists to replace a firewall in the Technology Department and funding is being realigned from personnel savings to cover this project and;
RESOLUTION FUND	6-6 141	the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and; The cost for legal services is higher than anticipated due to additional work on potential litigation and funds are being realigned to meet the additional costs and;
RESOLUTION FUND	6-7 BOE 141 & 142	the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and; The Board of Education has been awarded a Preschool Professional Development Grant in the amount of \$15,000 primarily for a summer conference and supplies and; the Chairman and Director approved Executive Action 5-28-001 to appropriate the funds and; since the signing of Executive Action 5-28-001 the state has further advised that the grant should be placed in the 142 Federal Projects Fund instead of the 141 General Purpose School Fund and; Executive Action 5-28-001 is hereby rescinded and the funds are appropriated for use in the 142 Federal Projects fund and;
RESOLUTION FUND	6-8 BOE 142	the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and; the state did not approve the revision to the IDEA Partnership for Systemic Change grant and as such amendment 5-10 BOE is hereby rescinded and;

RESOLUTION NUMBER 6-1

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND**

FOR THE FISCAL YEAR 2025-2026

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, based on the updated March 31, 2026 revenue analysis the need exists to lower the Current Property Tax estimate by \$31,500 and increase the Sales Tax estimate by \$31,500 in the 141 General Purpose School Fund to ensure the MOE Funding Requirement is met, and;

WHEREAS, the allocation of Sales Tax among the various County Funds is defined in Section 5 of the Tax Levy Resolution adopted each year as part of the annual budgetary approval process, and;

WHEREAS, the last sentence in Section 5 of the Tax Levy Resolution approved on June 26, 2025 allocating "\$7,161,060" of Sales Tax collections to the General Purpose School Fund is hereby amended to reference an increased allocation of "\$7,192,560", and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 9th day of June, 2026 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT A
CATEGORY/DEPT/DESC: REVISED 141 GPS SCHOOL FUND LOCAL REVENUE ESTIMATES

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 9th day of June, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 6-2

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND**

FOR THE FISCAL YEAR 2025-2026

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, TCAT of Jacksboro is providing funds relative to the Dual Enrollment program to enable supplemental pay for the nine teachers participating in the program at differing levels, and;

WHEREAS, it is the understanding of the Finance Department that the Board of Education intends to utilize the same methodology as was utilized for payments in the Fall semester and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 9th day of June, 2026 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT B CATEGORY/DEPT/DESC: TCAT CTE STIPENDS

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 9th day of June, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 6-2

EXHIBIT: B

FUND NAME: GENERAL PURPOSE SCHOOL FUND

CATEGORY/DEPT/DESC: TCAT CTE STIPENDS

ESTIMATED REVENUES

<u>ACCOUNT NUMBER</u>				<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>	
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SObj</u>			
141	-	44570	-	-	TCAT1 - Contributions & Gifts	\$20,396.25	\$29,342.25	\$49,738.50
TOTAL:						\$20,396.25	\$29,342.25	\$49,738.50

ESTIMATED EXPENDITURES (APPROPRIATIONS)

<u>ACCOUNT NUMBER</u>				<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>	
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SObj</u>			
141	-	71300	-	189	- TCAT1 - Other Salaries & Wages	\$17,678.15	\$25,355.02	\$43,033.17
141	-	71300	-	201	- TCAT1 - Social Security	\$1,096.05	\$1,572.02	\$2,668.07
141	-	71300	-	204	- TCAT1 - State Retirement	\$1,365.72	\$2,047.75	\$3,413.47
141	-	71300	-	212	- TCAT1 - Employer Medicare	\$256.33	\$367.66	\$623.99
TOTAL:						\$20,396.25	\$29,342.45	\$49,738.70

FUND BALANCES

<u>ACCOUNT NUMBER</u>				<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>	
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SObj</u>			
TOTAL:						\$0.00	\$0.00	\$0.00

RESOLUTION NUMBER 6-3

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND**

FOR THE FISCAL YEAR 2025-2026

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, the Board of Education has received insurance recovery relative to a copier in the CTE Department at Campbell County High School and funds are being appropriated for use accordingly and;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Campbell County, Tennessee assembled in regular session this 9th day of June, 2026 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT C
CATEGORY/DEPT/DESC: CCHS COPIER INSURANCE RECOVERY

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 9th day of June, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 6-3

EXHIBIT: C

FUND NAME: GENERAL PURPOSE SCHOOL FUND

CATEGORY/DEPT/DESC: CCHS COPIER INSURANCE RECOVERY

ESTIMATED REVENUES

<u>ACCOUNT NUMBER</u>					<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SObj</u>			
141	49700	-	-	-	49700 - Insurance Recovery	\$7,267.05	\$3,900.00	\$11,167.05
TOTAL:						\$7,267.05	\$3,900.00	\$11,167.05

ESTIMATED EXPENDITURES (APPROPRIATIONS)

<u>ACCOUNT NUMBER</u>					<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SObj</u>			
141	71300	336	-	-	49700 - Maint & Repair Services - Equip	\$0.00	\$3,900.00	\$3,900.00
TOTAL:						\$0.00	\$3,900.00	\$3,900.00

FUND BALANCES

<u>ACCOUNT NUMBER</u>					<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SObj</u>			
TOTAL:						\$0.00	\$0.00	\$0.00

RESOLUTION NUMBER 6-4

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND**

FOR THE FISCAL YEAR 2025-2026

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, Personnel cost vary from year to year for various reasons including but not limited to degree upgrades and realignments are being made accordingly and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 9th day of June, 2026 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT D
CATEGORY/DEPT/DESC: DEGREE UPGRADES

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 9th day of June, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 6-5

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND**

FOR THE FISCAL YEAR 2025-2026

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, the need exists to replace a firewall in the Technology Department and funding is being realigned from personnel savings to cover this project and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 9th day of June, 2026 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT E
CATEGORY/DEPT/DESC: FIREWALL REPLACEMENT

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 9th day of June, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 6-6

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND**

FOR THE FISCAL YEAR 2025-2026

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, The cost for legal services is higher than anticipated due to additional work on potential litigation and funds are being realigned to meet the additional costs and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County,
Tennessee assembled in regular session this 9th day of June, 2026
that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND
is hereby amended as described on attached EXHIBIT F
CATEGORY/DEPT/DESC: FIREWALL REPLACEMENT

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 9th day of June, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 6-7 BOE

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND
142 SCHOOL FEDERAL PROJECTS FUND
FOR THE FISCAL YEAR 2025-2026**

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, The Board of Education has been awarded a Preschool Professional Development Grant in the amount of \$15,000 primarily for a summer conference and supplies and;

WHEREAS, the Chairman and Director approved Executive Action 5-28-001 to appropriate the funds and;

WHEREAS, since the signing of Executive Action 5-28-001 the state has further advised that the grant should be placed in the 142 Federal Projects Fund instead of the 141 General Purpose School Fund and;

WHEREAS, Executive Action 5-28-001 is hereby rescinded and the funds are appropriated for use in the 142 Federal Projects fund and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 9th day of June, 2026 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND & SCHOOL FEDERAL PROJECTS FUND is hereby amended as described on attached EXHIBIT G
CATEGORY/DEPT/DESC: PRE-K PROFESSIONAL DEV GRANT

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 9th day of June, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 6-7 BOE

EXHIBIT: G

FUND NAME: GENERAL PURPOSE SCHOOL FUND

SCHOOL FEDERAL PROJECTS FUND

CATEGORY/DEPT/DESC: PRE-K PROFESSIONAL DEV GRANT

ESTIMATED REVENUES

<u>ACCOUNT NUMBER</u>				<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>	
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SOBJ</u>			
141	-	46515	-	-	PDG26 - Early Childhood Education	\$15,000.00	(\$15,000.00)	\$0.00
142	-	47590	-	-	960 - PDG26 - Other Federal through State	\$0.00	\$15,000.00	\$15,000.00
TOTAL:						\$15,000.00	\$0.00	\$15,000.00

ESTIMATED EXPENDITURES (APPROPRIATIONS)

<u>ACCOUNT NUMBER</u>				<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>	
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SOBJ</u>			
142	-	73400	-	-	499 - 960 - PDG26 - Other Supplies & Materials	\$0.00	\$7,238.76	\$7,238.76
142	-	73400	-	-	524 - 960 - PDG26 - In Service/Staff Development	\$0.00	\$7,761.24	\$7,761.24
141	-	73400	-	-	499 - PDG26 - Other Supplies & Materials	\$7,238.76	(\$7,238.76)	\$0.00
141	-	73400	-	-	524 - PDG26 - In Service/Staff Development	\$7,761.24	(\$7,761.24)	\$0.00
TOTAL:						\$15,000.00	\$0.00	\$15,000.00

FUND BALANCES

<u>ACCOUNT NUMBER</u>				<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT APPROVED BUDGET</u>	<u>AMENDMENT INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>	
<u>Fnd</u>	<u>Function</u>	<u>Line</u>	<u>SFnd</u>	<u>SFunct</u>	<u>SOBJ</u>			
TOTAL:						\$0.00	\$0.00	\$0.00

RESOLUTION NUMBER 6-8 BOE
RESOLUTION AUTHORIZING BUDGET AMENDMENTS
141 GENERAL PURPOSE SCHOOL FUND
FOR THE FISCAL YEAR 2025-2026

WHEREAS, the Campbell County Director of Schools has reviewed the amendment(s) described herein and hereby recommends approval of same by the Campbell County Board of Education, and;

WHEREAS, the state did not approve the revision to the IDEA Partnership for Systemic Change grant and as such amendment 5-10 BOE is hereby rescinded and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 9th day of June, 2026 that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT H CATEGORY/DEPT/DESC: IDEA SYSTEMIC CHANGE GRANT

SECTION 2. All resolutions in conflict herewith be and the same are repealed insofar as such conflict exists.

SECTION 3. This resolution shall become effective upon passage, the public welfare requiring it.

DULY PASSED AND APPROVED THIS 9th day of June, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RECORD OF BID SOLICITATION

Place Check Mark in Applicable Box:

Formal Informal

Date Bids Requested _____

Opened 5/26/2026

Requisitioned By April Asher

Department BoE

Item (s) Requested:

BoE Custodial Supplies

Account/Object Code Number: _____

P.O. Number (FMS Use): _____

Vendors Solicited

Bid Price

Ellison Sanitary Supply

see bid document - \$43,522.65

Kelsan

see bid document - \$62,601.02

Recommendation for Contract Award: Ellison

Basis of Recommendation for Contract Award: low bid

Submitted by:

Approved By:

April Asher

[Signature]

CRYSTAL CREEKMORE
112 Dirt Stomping Hollow Road
Newcomb, TN 37819

RYNE CUMMINS
1248 Indian Mountain Road
Jellico, TN 37762

USA FIELDS
1049 Deerfield Way
LaFollette, TN 37766

RANDY HEATHERLY
145 Dogwood Lane
Jacksboro, TN 37757

BRANDON JOHNSON
110 Knoll Drive
LaFollette, TN 37766

CAMPBELL COUNTY

Board of Education

172 Valley Street
Jacksboro, Tennessee 37757
Phone: 423-562-8377, Fax: 423-566-7562

Charlotte McCoy
Director of Schools

RONNIE LASLEY
1102 Bruce Gap Road
Caryville, TN 37714

BRENT LESTER
180 South Village Lane
LaFollette, TN 37766

JEFFREY MILLER, Chairman
208 Glade Springs Road
LaFollette, TN 37766

SHARON RIDENOUR
386 Middleboro Road
LaFollette, TN 37766

JAMIE WHEELER, Co-Chair
124 School Road
Jacksboro, TN 37757

May 26, 2026

Campbell County Department of Finance

Attn: Eric Pearson

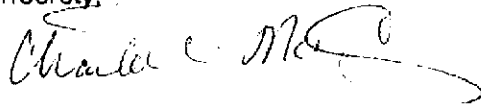
P.O. Box 843

555 Main Street

Jacksboro, TN 37757

The Campbell County Board of Education recommends accepting Ellison Sanitary Supply's Janitorial Supplies Bid for \$43,522.65.

Sincerely,



Charlotte McCoy

Director of Schools