

Fund: 141 General Purpose School

| AccountNumber | Account Description | Ending Balance |
|---------------|--|-----------------------|
| 11140 | Cash With Trustee | 15,442,690.74 |
| 11170 | Cash Equivalents | 0.00 |
| 11180 | Cash With Clerks, Register, And Sheriff | 20,026.27 |
| 11410 | Accounts Receivable | 17,602.34 |
| 11430 | Due From Other Governments | 1,162,587.62 |
| 11440 | Due From Other Funds | 0.00 |
| 14100 | Estimated Revenues | 56,094,328.87 |
| 14200 | Unliquidated Encumbrances (Control) | 2,254,516.14 |
| 14500 | Expenditures - Current Year (Control) | 49,263,051.92 |
| 14600 | Exp Chgd To Reserve For Prior Yrs Enc | 4,831,043.04 |
| | Total Assets | 129,085,846.94 |
| | Total Assets and Deferred Outflows of Resources | 129,085,846.94 |
| 21100 | Accounts Payable | (107,901.35) |
| 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 | (556,129.87) |
| 21341 | American Family Life Assurance | (493.22) |
| 21342 | Transamerica | (2,597.78) |
| 21343 | Washington National Insurance Company | (7,582.62) |
| 21344 | National Teachers Association | (36.96) |
| 21346 | Legal Shield | (1,286.80) |
| 21348 | Health Insurance | (267,076.11) |
| 21349 | Dental Insurance | (67,397.68) |
| 21351 | Usable | (46,592.73) |
| 21357 | Horace Mann Roth | 0.00 |
| 21360 | Garnishments And Levies | 0.00 |
| 21362 | Pacific Life | 0.00 |
| 21366 | Airmedicare | 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 | 0.00 |
| 21390 | Retiree Employer Expense | (1,693.83) |
| 21391 | American Express Roth | 0.00 |
| 21392 | Health Employer | 0.00 |
| 21393 | Life Employer | (330,317.16) |
| 21396 | Colonial | (7,713.92) |
| 21397 | Ameritas Vision | (15,448.03) |
| 21420 | Retainage Payable Gym/Dining Area | (11,135.49) 0.00 |
| 21460 | Other Withholding Taxes | (9.37) |
| 21500 | Due To Other Funds | 0.00 |
| 28100 | Appropriations (Control) | (58,490,416.06) |
| 28500 | Revenues (Control) | (49,232,758.66) |
| 28510 | Transfers From Other Funds (Control) | (81,740.64) |
| 28620 | Health Insurance Payments | (17,766.61) |

| | | |
|-------------------------|--|------------------------|
| 29990 | Other Deferred/Unavailable Revenue | (64,221.19) |
| | Total Liabilities | 109,310,316.08 |
| 34110 | Encumbrances - Current Year | (2,254,516.14) |
| 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 | (1,831,604.47) |
| 34685 | Budget Committed For Capital Projects | 913,825.88 |
| 34690 | Committed For Other Purposes | (1,682,433.65) |
| 34690 | Budget Committed For Other Purposes | (135,000.00) |
| 39000 | Unassigned | (10,026,060.47) |
| 39000 | Budget Unassigned | 1,599,904.31 |
| | Total Equities | (19,775,530.86) |
| | Total Liabilities, Deferred Inflows of Resources, and Fund Balances | 129,085,846.94 |
| Fund Totals: 141 | General Purpose School | 0.00 |

Template Name: LGC Defined
Created by: LGC

Campbell Co Finance
Summary Financial Statement
May 2026

User: Karen Henegar
Date/Time: 7/8/2026 4:02 PM
Page 1 of 4

| Account | Description | Year-To-Date | | % of Budget | Estimate Avg/Mth | Month-To-Date | | % of Avg |
|---------------------|--|----------------------|------------------------|----------------|---------------------|-----------------------|----------------|----------|
| | | Budget Estimate | Actual | | | Actual | Actual | |
| 141 | General Purpose School | | | | | | | |
| Revenues | | | | | | | | |
| 40110 | Current Property Tax | 3,165,137.00 | (3,089,616.03) | 97.61 % | 263,761.42 | (21,738.87) | 8.24 % | |
| 40120 | Trustee's Collections - Prior Year | 95,935.00 | (103,864.09) | 108.27 % | 7,994.58 | 0.00 | 0.00 % | |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 60,161.00 | (65,739.55) | 109.27 % | 5,013.42 | (15,276.58) | 304.71 % | |
| 40140 | Interest And Penalty | 37,957.00 | (41,551.56) | 109.47 % | 3,163.08 | (5,469.27) | 172.91 % | |
| 40210 | Local Option Sales Tax | 7,161,060.00 | (6,595,805.00) | 92.11 % | 596,755.00 | (628,255.00) | 105.28 % | |
| 40275 | Mixed Drink Tax | 57,500.00 | (53,072.88) | 92.30 % | 4,791.67 | (861.73) | 17.98 % | |
| 40340 | Coal Severance Tax | 250.00 | 0.00 | 0.00 % | 20.83 | 0.00 | 0.00 % | |
| 41110 | Marriage Licenses | 1,850.00 | (1,558.00) | 84.22 % | 154.17 | (180.50) | 117.08 % | |
| 43990 | Other Charges For Services | 6,306.00 | (3,795.50) | 60.19 % | 525.50 | (411.44) | 78.29 % | |
| 44130 | Sale Of Materials And Supplies | 0.00 | (59.80) | 0.00 % | 0.00 | 0.00 | 0.00 % | |
| 44170 | Miscellaneous Refunds | 67,645.01 | (46,986.58) | 69.46 % | 5,637.08 | (16,693.88) | 296.14 % | |
| 44570 | Contributions & Gifts | 40,906.48 | (35,271.48) | 86.22 % | 3,408.87 | 0.00 | 0.00 % | |
| 44990 | Other Local Revenues | 4,000.00 | (4,000.00) | 100.00 % | 333.33 | 0.00 | 0.00 % | |
| 45570 | Probate Court Clerk | 0.00 | (2,100.00) | 0.00 % | 0.00 | (2,100.00) | 0.00 % | |
| 46510 | Tn Investment In Student | 40,293,117.14 | (36,309,690.96) | 90.11 % | 3,357,759.76 | 0.00 | 0.00 % | |
| 46513 | Tisa On-Behalf Payments | 70,000.00 | 0.00 | 0.00 % | 5,833.33 | 0.00 | 0.00 % | |
| 46515 | Early Childhood Education | 1,021,641.30 | (940,298.88) | 92.04 % | 85,136.78 | (194,114.50) | 228.00 % | |
| 46550 | Driver Education | 11,984.00 | (11,347.52) | 94.69 % | 998.67 | 0.00 | 0.00 % | |
| 46590 | Other State Education Funds | 1,800,259.44 | (1,101,419.40) | 61.18 % | 150,021.62 | (51,173.84) | 34.11 % | |
| 46596 | Paid Parental Leave | 37,139.00 | (130,813.73) | 352.23 % | 3,094.92 | 0.00 | 0.00 % | |
| 46610 | Career Ladder Program | 34,261.31 | (14,020.58) | 40.92 % | 2,855.11 | 0.00 | 0.00 % | |
| 46790 | Other Vocational | 1,571,232.14 | (216,858.67) | 13.80 % | 130,936.01 | (115,592.14) | 88.28 % | |
| 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 | 0.00 | 0.00 % | |
| 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 | (42,252.43) | 56.79 % | 6,199.92 | (6,612.63) | 106.66 % | |
| 49700 | Insurance Recovery | 7,267.05 | (81,740.64) | 1,124.81 % | 605.59 | (3,900.00) | 644.00 % | |
| | Total Revenues | 56,094,328.87 | (49,314,499.30) | 87.91 % | 4,674,527.41 | (1,062,380.38) | 22.73 % | |
| Expenditures | | | | | | | | |
| 71100 | Regular Instruction Program | (22,732,652.94) | 20,853,031.78 | 91.73 % | (1,894,387.75) | 4,649,338.80 | 245.43 % | |
| 71150 | Alternative Instruction Program | (176,846.23) | 160,730.34 | 90.89 % | (14,737.19) | 36,625.67 | 248.53 % | |
| 71200 | Special Education Program | (3,170,370.42) | 2,938,708.45 | 92.69 % | (264,197.54) | 659,086.98 | 249.47 % | |
| 71300 | Vocational Education Program | (2,915,956.43) | 2,726,097.74 | 93.49 % | (242,996.37) | 409,066.17 | 168.34 % | |
| 71400 | Student Body Education Program | (1,348,347.33) | 1,037,611.70 | 76.95 % | (112,362.28) | 38,258.57 | 34.05 % | |
| 72110 | Attendance | (163,218.02) | 149,872.62 | 91.82 % | (13,601.50) | 14,630.43 | 107.56 % | |
| 72120 | Health Services | (800,577.05) | 705,480.98 | 88.12 % | (66,714.75) | 142,425.04 | 213.48 % | |

Template Name: LGC Defined
 Created by: LGC

Campbell Co Finance
 Summary Financial Statement
 May 2026

User: Karen Henegar
 Date/Time: 7/8/2026 4:02 PM
 Page 2 of 4

| Account | Description | Year-To-Date | | Month-To-Date | | % of Avg |
|--------------|------------------------------|------------------------|----------------------|-----------------------|---------------------|-----------------|
| | | Budget Estimate | Actual | Estimate Avg/Mth | Actual | |
| 141 | General Purpose School | | | | | |
| 72130 | Other Student Support | (2,427,857.09) | 2,133,247.68 | (202,321.42) | 354,936.41 | 175.43 % |
| 72210 | Regular Instruction Program | (1,677,805.82) | 1,500,725.69 | (139,817.15) | 260,059.77 | 186.00 % |
| 72220 | Special Education Program | (868,670.56) | 813,505.62 | (72,389.21) | 94,778.46 | 130.93 % |
| 72230 | Vocational Education Program | (105,225.93) | 93,627.15 | (8,768.83) | 11,775.51 | 134.29 % |
| 72250 | Technology | (745,786.15) | 644,765.20 | (62,148.85) | 60,462.34 | 97.29 % |
| 72310 | Board Of Education | (1,554,808.42) | 1,405,588.40 | (129,567.37) | 113,881.08 | 87.89 % |
| 72320 | Office Of The Superintendent | (324,584.01) | 238,362.54 | (27,048.67) | 29,506.11 | 109.09 % |
| 72410 | Office Of The Principal | (3,905,514.91) | 3,395,215.11 | (325,459.58) | 427,830.26 | 131.45 % |
| 72510 | Fiscal Services | (120,067.00) | 120,067.00 | (10,005.58) | 0.00 | 0.00 % |
| 72610 | Operation Of Plant | (4,329,128.10) | 3,864,274.27 | (360,760.68) | 337,780.56 | 93.63 % |
| 72620 | Maintenance Of Plant | (1,047,644.37) | 914,599.11 | (87,303.70) | 79,926.84 | 91.55 % |
| 72710 | Transportation | (2,199,407.14) | 2,100,829.56 | (183,283.93) | 88,860.18 | 48.48 % |
| 72810 | Central And Other | (250,722.66) | 59,686.38 | (20,893.56) | 13,067.00 | 62.54 % |
| 73300 | Community Services | (262,327.04) | 209,904.55 | (21,860.59) | 31,817.87 | 145.55 % |
| 73400 | Early Childhood Education | (1,696,335.91) | 1,601,162.86 | (141,361.33) | 336,453.44 | 238.01 % |
| 76100 | Regular Capital Outlay | (3,067,789.53) | 1,262,086.00 | (255,649.13) | 540,123.41 | 211.28 % |
| 82130 | Education | (467,900.00) | 458,075.00 | (38,991.67) | 9,825.00 | 25.20 % |
| 82230 | Education | (127,179.00) | 126,618.33 | (10,598.25) | 560.00 | 5.28 % |
| 82330 | Education | (2,003,694.00) | 2,003,694.00 | (166,974.50) | 0.00 | 0.00 % |
| Total | Expenditures | (58,490,416.06) | 51,517,568.06 | (4,874,201.34) | 8,741,075.90 | 179.33 % |
| Total | General Purpose School | (2,396,087.19) | 2,203,068.76 | (199,673.93) | 7,678,695.52 | 3,845.62 |

Fund: 142 School Federal Projects

| AccountNumber | Account Description | Ending Balance |
|-------------------------|--|------------------------|
| 11140 | Cash With Trustee | 1,704,220.61 |
| 11170 | Cash Equivalents | 0.00 |
| 11430 | Due From Other Governments | 586,012.98 |
| 11440 | Due From Other Funds | 0.00 |
| 14100 | Estimated Revenues | 5,875,829.18 |
| 14200 | Unliquidated Encumbrances (Control) | 158,898.61 |
| 14500 | Expenditures - Current Year (Control) | 4,579,658.40 |
| | Total Assets | 12,904,619.78 |
| | Total Assets and Deferred Outflows of Resources | 12,904,619.78 |
| 21100 | Accounts Payable | (1,605.32) |
| 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 | (40,849.58) |
| 21342 | Transamerica | (369.44) |
| 21343 | Washington National Insurance Company | (372.62) |
| 21346 | Legal Shield | (80.47) |
| 21348 | Health Insurance | (32,238.04) |
| 21349 | Dental Insurance | (6,750.42) |
| 21351 | Usable | (2,750.75) |
| 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 | Alic | 0.00 |
| 21384 | Ameriflex | 0.00 |
| 21385 | Templeton | 0.00 |
| 21389 | Combined Insurance | (197.55) |
| 21392 | Health Employer | 5,331.64 |
| 21393 | Life Employer | (948.81) |
| 21396 | Colonial | (2,287.09) |
| 21397 | Ameritas Vision | (970.37) |
| 21460 | Other Withholding Taxes | (303.99) |
| 21500 | Due To Other Funds | 0.00 |
| 28100 | Appropriations (Control) | (5,875,829.18) |
| 28500 | Revenues (Control) | (4,737,986.51) |
| | Total Liabilities | (10,698,208.50) |
| 34110 | Encumbrances - Current Year | (158,898.61) |
| 34655 | Committed For Education | (47,512.67) |
| 34690 | Committed For Other Purposes | (2,000,000.00) |
| | Total Equities | (2,206,411.28) |
| | Total Liabilities, Deferred Inflows of Resources, and Fund Balances | (12,904,619.78) |
| Fund Totals: 142 | School Federal Projects | 0.00 |

Campbell Co Finance
Summary Financial Statement
May 2026

| Account | Description | Year-To-Date | | Month-To-Date | | % of Budget | Estimate Avg/Mth | Actual | % of Avg |
|---------------------------|--------------------------------------|-----------------------|-------------------------|-----------------|---------------------|---------------------|---------------------|--------|----------|
| | | Budget Estimate | Actual | Estimate | Actual | | | | |
| 142 | School Federal Projects | | | | | | | | |
| Revenues | | | | | | | | | |
| 47131 | Vocational Education - Basic Grants | 135,295.74 | (132,408.53) | 97.87 % | 11,274.65 | (12,134.66) | 107.63 % | | |
| 47141 | Title I Grants To Local Ed. Agencies | 70,000.00 | (72,369.64) | 103.39 % | 5,833.33 | (7,279.75) | 124.80 % | | |
| 47143 | Special Education - Grants To States | 1,932,341.05 | (1,541,420.10) | 79.77 % | 161,028.42 | (254,860.66) | 158.27 % | | |
| 47145 | Special Education Preschool Grants | 75,534.37 | (55,223.30) | 73.11 % | 6,294.53 | (7,479.98) | 118.83 % | | |
| 47146 | English Language Acquisition Grants | 10,543.43 | 0.00 | 0.00 % | 878.62 | 0.00 | 0.00 % | | |
| 47148 | Rural Education | 196,460.69 | (202,594.62) | 103.12 % | 16,371.72 | (24,963.78) | 152.48 % | | |
| 47150 | 21st Century Community Learning | 667,579.75 | (536,748.53) | 80.40 % | 55,631.65 | (117,682.89) | 211.54 % | | |
| 47189 | Eisenhower Professional Dev. State | 589,460.51 | (392,990.72) | 66.67 % | 49,121.71 | (78,284.97) | 159.37 % | | |
| 47590 | Other Federal Through State | 83,000.00 | 0.00 | 0.00 % | 6,916.67 | 0.00 | 0.00 % | | |
| Total Revenues | | 3,760,215.54 | (2,933,755.44) | 78.02 % | 313,351.30 | (502,686.69) | 160.42 % | | |
| Expenditures | | | | | | | | | |
| 71100 | Regular Instruction Program | (288,448.75) | 173,511.02 | 60.15 % | (24,037.40) | 21,695.24 | 90.26 % | | |
| 71200 | Special Education Program | (1,363,888.08) | 1,148,617.17 | 84.22 % | (113,657.34) | 212,039.36 | 186.56 % | | |
| 71300 | Vocational Education Program | (99,039.09) | 97,420.10 | 98.37 % | (8,253.26) | 3,813.72 | 46.21 % | | |
| 72130 | Other Student Support | (32,576.57) | 31,308.82 | 96.11 % | (2,714.71) | 7,853.80 | 289.30 % | | |
| 72210 | Regular Instruction Program | (661,015.88) | 494,443.96 | 74.80 % | (55,084.66) | 88,833.26 | 161.27 % | | |
| 72220 | Special Education Program | (346,119.11) | 208,814.98 | 60.33 % | (28,843.26) | 33,129.96 | 114.86 % | | |
| 72230 | Vocational Education Program | (3,680.08) | 3,679.61 | 99.99 % | (306.67) | 467.14 | 152.32 % | | |
| 72710 | Transportation | (297,868.23) | 239,211.25 | 80.31 % | (24,822.35) | 17,171.32 | 69.18 % | | |
| 73300 | Community Services | (667,579.75) | 536,748.53 | 80.40 % | (55,631.65) | 117,682.89 | 211.54 % | | |
| Total Expenditures | | (3,760,215.54) | 2,933,755.44 | 78.02 % | (313,351.30) | 502,686.69 | 160.42 % | | |
| Total | 142 | 0.00 | 0.00 | 100.00 % | 0.00 | 0.00 | 0.00 % | | |
| | | | School Federal Projects | | | | | | |

Fund: 143 Central Cafeteria

| AccountNumber | Account Description | Ending Balance |
|------------------|--|------------------------|
| 11140 | Cash With Trustee | 4,994,471.66 |
| 11150 | Cash With Paying Agents | 15,941.40 |
| 11170 | Cash Equivalents | 0.00 |
| 11410 | Accounts Receivable | 0.00 |
| 11430 | Due From Other Governments | 323,947.42 |
| 14100 | Estimated Revenues | 5,329,839.00 |
| 14200 | Unliquidated Encumbrances (Control) | 183,863.88 |
| 14500 | Expenditures - Current Year (Control) | 3,677,844.69 |
| 14600 | Exp Chgd To Reserve For Prior Yrs Enc | 30,911.29 |
| | Total Assets | 14,556,819.34 |
| | Total Assets and Deferred Outflows of Resources | 14,556,819.34 |
| 21100 | Accounts Payable | 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 | 0.00 |
| 21343 | Washington National Insurance Company | (18,765.88) |
| 21348 | Health Insurance | (460.97) |
| 21349 | Dental Insurance | (24,220.53) |
| 21351 | Usable | (3,168.30) |
| 21358 | Summer Health Insurance | (501.22) |
| 21360 | Garnishments And Levies | 0.00 |
| 21366 | Airmedcare | 0.00 |
| 21384 | Ameriflex | 0.00 |
| 21389 | Combined Insurance | 0.00 |
| 21392 | Health Employer | (37.04) |
| 21393 | Life Employer | 319.80 |
| 21396 | Colonial | (7,023.17) |
| 21397 | Ameritas Vision | (141.61) |
| 21398 | Ameritas Vision Summer | (764.27) |
| 21399 | Ameritas Dental Summer | 0.00 |
| 28100 | Appropriations (Control) | 0.00 |
| 28500 | Revenues (Control) | (5,344,658.30) |
| 28620 | Health Insurance Payments | (4,163,980.63) |
| | Total Liabilities | (9,565,303.85) |
| 34110 | Encumbrances - Current Year | (183,863.88) |
| 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 | (4,991,515.49) |
| | Total Liabilities, Deferred Inflows of Resources, and Fund Balances | (14,556,819.34) |
| Fund Totals: 143 | Central Cafeteria | 0.00 |

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: July 9, 2026

RE: Budget Amendments

Dear Board Member,

Attached you will find proposed Budget Amendments for the July 14, 2026 Board of Education meeting to be held at 5:30 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 | 7-1 | 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 Director and Board Chairman have approved Executive Action 7-06-001 to expedite the process replacing a boiler at Valley View Elementary to be purchased thru a cooperative and; final TISA numbers were higher than initially anticipated and funding is being made for use on this project and; |
| FUND | 141 | |
| RESOLUTION | 7-2 | 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; it is the desire of the Director to increase the contract length for two Special Education Psychologist to 11 months from 10 months with one being paid for with realignments in the General Purpose School Fund and another to be paid out the Federal IDEA Budget and to provide a \$2,000 stipend to the lead School Psychologist and; it is further the desire of the Director to increase the contract length for another Certified Special Education employee to work 11 months instead of 10 months to assist with behavioral issues and to provide a \$2,000 stipend to a Special Education Secretary for duties relative to transportation and; realignments are being made from \$15,450 that was previously set aside for additional summer work for High School Guidance Counselors that is no longer needed now that High School Guidance Counselors work 11 month contract and from reductions in the Director's Office and; |
| FUND | 141 | |

| | | |
|----------------------------|------------------------|---|
| RESOLUTION FUND | 7-3 141 | 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; funding appropriated from the Public School Construction Maintenance Program (PSCM) administered thru the Tennessee Department of the Treasury fell to restricted equity account RYPSM and are being appropriated for use and; |
| RESOLUTION FUND | 7-4 141 | 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; it is the desire of the Board to implement a virtual school as a pilot program and funds are being appropriated from unassigned fund balance for this purpose for the 2026-2027 budget and the 2027-2028 budget and; in implementing this program any supplements/staff paid to the two teachers at the alternative school are hereby abolished and; by the implementation of this program teachers at the alternative school are hereby eligible for a \$50 hourly stipend for additional workload requirements relative to the Virtual School to be reflected on a timesheet for up to 170 hours with certain teachers at CCHS also being eligible for a stipend of \$50 an hour for additional workload requirements to be reflected on a timesheet for a maximum of 75 hours, and a stipend of \$9,300 being provided to the Principal of the Alternative School for also overseeing the virtual program and funding of \$75,000 is being set aside to purchase software relative to the program and; the Board of Education is aware that the hold harmless provision put into place in TISA does not hold harmless a drop in virtual enrollment, and that after two budget cycles if the program is not financially sustainable and/or meeting the needs of students it will be discontinued and; |
| RESOLUTION FUND | 7-5 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 Board of Education has been awarded the CTE Perkins Reserve Grant in the amount of \$50,000 for the purchase of a MILO Range PRO 4K Simulator for the Criminal Justice Department at CCHS and; this amendment will be posted to the G/L once it is approved by the state in E-Plan. |

RESOLUTION NUMBER 7-1

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

FOR THE FISCAL YEAR 2026-2027

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 Director and Board Chairman have approved Executive Action 7-06-001 to expedite the process replacing a boiler at Valley View Elementary to be purchased thru a cooperative and;

WHEREAS, final TISA numbers were higher than initially anticipated and funding is being made for use on this project and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County,
Tennessee assembled in regular session this 14th day of July, 2026
that:

SECTION 1. The GENERAL PURPOSE SCHOOL FUND
is hereby amended as described on attached EXHIBIT A
CATEGORY/DEPT/DESC: VALLEY VIEW BOILER 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 14th day of July, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 7-1

**EXHIBIT: A
FUND NAME: GENERAL PURPOSE SCHOOL FUND**

CATEGORY/DEPT/DESC: VALLEY VIEW BOILER REPLACEMENT

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 SFunct SObj</u> | | | |
| 141 | - | 46510 | - - - TN Investment in Student Achievement | \$39,697,091.68 | \$100,000.00 | \$39,797,091.68 |
| TOTAL: | | | | \$39,697,091.68 | \$100,000.00 | \$39,797,091.68 |

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 SFunct SObj</u> | | | |
| 141 | - | 76100 | - 799 - BR018 - Other Capital Outlay | \$0.00 | \$100,000.00 | \$100,000.00 |
| TOTAL: | | | | \$0.00 | \$100,000.00 | \$100,000.00 |

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 SFunct SObj</u> | | | |
| TOTAL: | | | | \$0.00 | \$0.00 | \$0.00 |

RESOLUTION NUMBER 7-2

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

FOR THE FISCAL YEAR 2026-2027

- 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, it is the desire of the Director to increase the contract length for two Special Education Psychologist to 11 months from 10 months with one being paid for with realignments in the General Purpose School Fund and another to be paid out the Federal IDEA Budget and to provide a \$2,000 stipend to the lead School Psychologist and;
- WHEREAS, it is further the desire of the Director to increase the contract length for another Certified Special Education employee to work 11 months instead of 10 months to assist with behavioral issues and to provide a \$2,000 stipend to a Special Education Secretary for duties relative to transportation and;
- WHEREAS, realignments are being made from \$15,450 that was previously set aside for additional summer work for High School Guidance Counselors that is no longer needed now that High School Guidance Counselors work 11month contract and from reductions in the Director's Office and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County,
Tennessee assembled in regular session this 14th day of July, 2026
that:

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

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 14th day of July, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 7-2

**EXHIBIT: B
FUND NAME: GENERAL PURPOSE SCHOOL FUND**

CATEGORY/DEPT/DESC: PERSONNEL REALIGNMENTS

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> | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| TOTAL: | | | | | | | \$0.00 | \$0.00 | \$0.00 |

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> | | | | |
| 141 | 71200 | 116 | - | 00098 | - | Teachers | \$135,984.00 | \$6,700.00 | \$142,684.00 |
| 141 | 71200 | 201 | - | 00098 | - | Social Security | \$8,431.00 | \$415.40 | \$8,846.40 |
| 141 | 71200 | 204 | - | 00098 | - | State Retirement | \$11,218.70 | \$425.45 | \$11,644.15 |
| 141 | 71200 | 212 | - | 00098 | - | Employer Medicare | \$1,971.78 | \$97.15 | \$2,068.93 |
| 141 | 72220 | 124 | - | 00098 | - | Psychological Personnel | \$148,094.40 | \$8,034.00 | \$156,128.40 |
| 141 | 72220 | 161 | - | 00050 | - | Secretary(s) | \$74,724.30 | \$2,000.00 | \$76,724.30 |
| 141 | 72220 | 201 | - | 00050 | - | Social Security | \$11,129.70 | \$124.00 | \$11,253.70 |
| 141 | 72220 | 201 | - | 00098 | - | Social Security | \$12,397.79 | \$498.00 | \$12,895.79 |
| 141 | 72220 | 204 | - | 00050 | - | State Retirement | \$13,912.02 | \$142.00 | \$14,054.02 |
| 141 | 72220 | 204 | - | 00098 | - | State Retirement | \$14,918.52 | \$724.00 | \$15,642.52 |
| 141 | 72220 | 212 | - | 00050 | - | Employer Medicare | \$2,602.92 | \$29.00 | \$2,631.92 |
| 141 | 72220 | 212 | - | 00098 | - | Employer Medicare | \$2,899.49 | \$117.00 | \$3,016.49 |
| 141 | 72130 | 123 | - | 00001 | - | Guidance Personnel | \$321,359.50 | (\$15,450.00) | \$305,909.50 |
| 141 | 72130 | 201 | - | 00001 | - | Social Security | \$23,296.14 | (\$958.00) | \$22,338.14 |
| 141 | 72130 | 204 | - | 00001 | - | State Retirement | \$30,702.83 | (\$1,275.00) | \$29,427.83 |
| 141 | 72130 | 212 | - | 00001 | - | Employer Medicare | \$5,448.31 | (\$223.00) | \$5,225.31 |
| 141 | 72320 | 189 | - | - | - | Other Salaries & Wages | \$26,250.00 | (\$1,400.00) | \$24,850.00 |
| TOTAL: | | | | | | | \$845,341.40 | \$0.00 | \$845,341.40 |

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 7-3

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

FOR THE FISCAL YEAR 2026-2027

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, funding appropriated from the Public School Construction Maintenance Program (PSCM) administered thru the Tennessee Department of the Treasury fell to restricted equity account RYPSM and are being appropriated for use and;

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

SECTION 1. The GENERAL PURPOSE SCHOOL FUND is hereby amended as described on attached EXHIBIT C CATEGORY/DEPT/DESC: PSCM APPROPRIATION

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 July, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 7-4

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

FOR THE FISCAL YEAR 2026-2027

- 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, it is the desire of the Board to implement a virtual school as a pilot program and funds are being appropriated from unassigned fund balance for this purpose for the 2026-2027 budget and the 2027-2028 budget and;
- WHEREAS, in implementing this program any supplements/staff paid to the two teachers at the alternative school are hereby abolished and;
- WHEREAS, by the implementation of this program teachers at the alternative school are hereby eligible for a \$50 hourly stipend for additional workload requirements relative to the Virtual School to be reflected on a timesheet for up to 170 hours with certain teachers at CCHS also being eligible for a stipend of \$50 an hour for additional workload requirements to be reflected on a timesheet for a maximum of 75 hours, and a stipend of \$9,300 being provided to the Principal of the Alternative School for also overseeing the virtual program and funding of \$75,000 is being set aside to purchase software relative to the program and;
- WHEREAS, the Board of Education is aware that the hold harmless provision put into place in TISA does not hold harmless a drop in virtual enrollment, and that after two budget cycles if the program is not financially sustainable and/or meeting the needs of students it will be discontinued and;

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 14th day of July, 2026 that:

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

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 14th day of July, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 7-5 BOE

**RESOLUTION AUTHORIZING BUDGET AMENDMENTS
142 SCHOOL FEDERAL PROJECTS FUND**

FOR THE FISCAL YEAR 2026-2027

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 the CTE Perkins Reserve Grant in the amount of \$50,000 for the purchase of a MILO Range PRO 4K Simulator for the Criminal Justice Department at CCHS and;

WHEREAS, this amendment will be posted to the G/L once it is approved by the state in E-Plan.

NOW, THEREFORE, BE IT RESOLVED by the _____ Board of Education _____ of Campbell County, Tennessee assembled in regular session this 14th day of July, 2026 that:

SECTION 1. The SCHOOL FEDERAL PROJECTS FUND is hereby amended as described on attached EXHIBIT E
CATEGORY/DEPT/DESC: CTE PERKINS RESERVE 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 14th day of July, 2026

APPROVED: _____
Director of Schools

ATTEST: _____
Board of Education Chair

RESOLUTION NUMBER 7-5 BOE

EXHIBIT: E

FUND NAME: SCHOOL FEDERAL PROJECTS FUND

CATEGORY/DEPT/DESC: CTE PERKINS RESERVE 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> | | | | | |
| 142 | - | 47131 | - | - | 801 | - | Vocational Ed - Basic Grants to States | \$0.00 | \$50,000.00 | \$50,000.00 |
| TOTAL: | | | | | | \$0.00 | \$50,000.00 | \$50,000.00 | | |

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 | - | 71300 | - | 429 | - | - | Instructional Supplies & Materials | \$0.00 | \$790.00 | \$790.00 |
| 142 | - | 71300 | - | 730 | - | - | Vocational Instruction Equipment | \$0.00 | \$47,760.00 | \$47,760.00 |
| 142 | - | 72130 | - | 355 | - | - | Travel | \$0.00 | \$1,450.00 | \$1,450.00 |
| TOTAL: | | | | | | \$0.00 | \$50,000.00 | \$50,000.00 | | |

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 |