

Federal Projects Fund

The 2026-27 Federal Projects Fund is used to account for federal grant funds under the Every Student Succeeds Act (ESSA), IDEA, and Carl Perkins Vocational Grant funds must be spent for specific purposes as required by the federal laws authorizing the grants.

Notes:

1. *Major purposes of our federal programs for 2026-27:*

<i>Title 1</i>	<i>improve academic achievement of disadvantaged students at all schools through the Title 1 school-wide program.</i>
<i>Title 2</i>	<i>improve teacher quality and reduce class size, training, differentiated pay, etc...</i>
<i>Title 3</i>	<i>provides funds to serve ELL students</i>
<i>Title 4</i>	<i>provides funds to improve students academic achievement through technology and professional development for teachers</i>
<i>IDEA Part B and Preschool</i>	<i>provides funding to improve the education of students with disabilities age 3 through 21</i>
<i>Carl Perkins</i>	<i>provides funds for vocational education programs and services</i>

Our 2026-27 budget combines Title 1, Title 2, Title 3, Title 4, and IDEA Part B allocations into one school-wide pool subfund which allows more flexibility in spending in accordance with the grant guidelines. The current budget as presented consists only of the new 2027 projected allocations as provided by the TDOE. Carryover budgets of unspent 2025-26 funds for all grants will be presented after the close of the fiscal year and after total allocations and budgets have been approved by the TDOE.

2. *It is projected that 17.5 FTE positions and related employee benefits will be funded with federal grant funds for the 2026-27 year.*

FY 2027 Federal Projects Budget

The following represents the consolidated budget for federal projects administered under ESSA, IDEA, & Carl Perkins as approved by the TDOE. Only the initial 2027 allocations are budgeted: any unspent 2025-26 allocations will be budgeted and approved after the close of the fiscal year.

Approved by the McKenzie Special School District Board of Education on June 30, 2026.

Account Number	Account Description	Title I	Title II - A	Title III	Title IV	Title V	IDEA Part B	Total Blended Federal Budget	Consolidated Administration	CTE Perkins Basic	IDEA Pre-School	Total All Federal
Estimated Revenue												
47131	Carl Perkins							0.00		21,082.99		21,082.99
47141	Title 1 Grants to LEA's	261,187.50						261,187.50	62,338.06			323,525.56
47143	Special Education Grants to States (IDEA)						314,469.00	314,469.00				314,469.00
47145	Special Education Pre-School Grants			4,830.14				4,830.14			22,136.00	26,966.14
47148	Title V - Rural Education					0.00		0.00	0.00			0.00
47189	Eisenhower Professional Development State Grants (Title 2)		53,050.50					49,625.50	3,425.00			53,050.50
47147	Other Federal Through State				24,239.64			23,989.64	250.00			24,239.64
47990	Other Direct Federal Revenue											0.00
Total Estimated Revenue		261,187.50	53,050.50	4,830.14	24,239.64	0.00	314,469.00	654,101.78	66,013.06	21,082.99	22,136.00	763,333.83
Appropriations												
71100 116	Teachers	131,147.35	0.00	0.00	0.00	0.00	0.00	131,147.35	0.00	0.00	0.00	131,147.35
71100-127	Extended Contract Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 201	Social Security	8,131.30	0.00	0.00	0.00	0.00	0.00	8,131.30	0.00	0.00	0.00	8,131.30
71100 204	Retirement	8,328.03	0.00	0.00	0.00	0.00	0.00	8,328.03	0.00	0.00	0.00	8,328.03
71100 207	Medical Ins.	17,082.24	0.00	0.00	0.00	0.00	0.00	17,082.24	0.00	0.00	0.00	17,082.24
71100 212	Medicare	1,901.68	0.00	0.00	0.00	0.00	0.00	1,901.68	0.00	0.00	0.00	1,901.68
71100 336	Maint. & Repair - Equip.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 399	Other Contracted Svc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 429	Supplies & Materials	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
71100 471	Software	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
71100 599	Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 722	Regular Instruction Equip.	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
71100	Subtotal	166,593.60	0.00	0.00	0.00	0.00	0.00	166,593.60	0.00	0.00	0.00	166,593.60
71200 116	Teachers	0.00	0.00	0.00	0.00	0.00	62,100.00	62,100.00	0.00	0.00	0.00	62,100.00
71200 128	Homebound Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71200 162	Clerical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71200 163	Ed. Ass'ts.	0.00	0.00	0.00	0.00	0.00	250,411.07	250,411.07	0.00	0.00	19,081.00	269,492.07
71200 171	Speech Pathologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71200 189	Other Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71200 195	Sub. Teachers- Certified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71200 198	Sub. Teachers- Noncertified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71200 201	Social Security	0.00	0.00	0.00	0.00	0.00	19,375.69	19,375.69	0.00	0.00	1,183.02	20,558.71
71200 204	Retirement	0.00	0.00	0.00	0.00	0.00	24,877.72	24,877.72	0.00	0.00	1,595.17	26,472.89
71200 207	Medical Ins.	0.00	0.00	0.00	0.00	0.00	60,836.13	60,836.13	0.00	0.00	0.00	60,836.13
71200 212	Medicare	0.00	0.00	0.00	0.00	0.00	4,531.41	4,531.41	0.00	0.00	276.81	4,808.22
71200 311	Contracts w/other School Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71200 312	Contracts w/Private Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71200 399	Other Contracted Services (C.Thompson OT svc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71200 429	Instructional Supplies and Materials	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00
71200 499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00
71200 725	Special Education Equipment	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00
71200	Subtotal	0.00	0.00	0.00	0.00	0.00	422,135.02	422,135.02	0.00	0.00	22,136.00	444,271.02
71300-399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71300-429	Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,082.99	0.00	4,082.99
71300-471	Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	0.00	3,500.00
71300-499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00
71300-599	Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71300-730	Vocational Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
71300	Subtotal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,582.99	0.00	12,582.99
72130-130	Social Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130-189	Other Salaries & Wages	50,750.00	0.00	0.00	0.00	0.00	0.00	50,750.00	0.00	0.00	0.00	50,750.00

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72130-201	Social Security	3,146.50	0.00	0.00	0.00	0.00	0.00	3,146.50	0.00	0.00	0.00	3,146.50
72130-204	State Retirement	4,242.70	0.00	0.00	0.00	0.00	0.00	4,242.70	0.00	0.00	0.00	4,242.70
72130-207	Medical Insurance	6,494.08	0.00	0.00	0.00	0.00	0.00	6,494.08	0.00	0.00	0.00	6,494.08
72130-212	Employer Medicare	735.88	0.00	0.00	0.00	0.00	0.00	735.88	0.00	0.00	0.00	735.88
72130-355	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130-499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72130-524	Staff Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00	1,200.00
72130-599	Other Charges							0.00	0.00	3,000.00	0.00	3,000.00
72130	Subtotal	65,369.16	0.00	0.00	0.00	0.00	0.00	65,369.16	0.00	4,200.00	0.00	69,569.16
72210-105	Supervisor(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,656.55	0.00	0.00	54,656.55
72210 201	Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,363.91	0.00	0.00	3,363.91
72210 204	Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,162.34	0.00	0.00	3,162.34
72210 207	Medical Ins.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,043.55	0.00	0.00	4,043.55
72210 212	Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	786.71	0.00	0.00	786.71
72210 499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72210 524	Staff Development	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
72210 599	Other Charges	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
72210	Subtotal	2.00	0.00	0.00	0.00	0.00	0.00	2.00	66,013.06	0.00	0.00	66,015.06
72220 399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00
72220 499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72220 524	In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00
72220	Subtotal	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00	2.00
72230 524	In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00
72230	Subtotal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00
72710-314	Contracts with Bus Drivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00	0.00	1,800.00
72710	Subtotal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00	0.00	1,800.00
99100-590	Transfers to Other Federal Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations		231,964.75	0.00	0.00	0.00	0.00	422,137.02	654,101.78	66,013.06	21,082.99	22,136.00	763,333.83