

## General Purpose Fund

The General Purpose Fund is used to account for all activities of our school district that are not required by law to be accounted for in a separate fund. This includes direct classroom costs and expenses of the various support functions such as facilities operation and maintenance, supervisors, principals, guidance counselors, school nurses, technology, finance, superintendent and board of education. 128 FTE employees are paid from this fund, plus approximately 35-40 substitute teachers.

Notes:

1. Tax rate and assessment information:

|       |             |   |
|-------|-------------|---|
| \$    | 0.4898      | General Purpose Fund  |
| \$    | 0.2585      | Debt Service Fund   |
| <hr/> |             |   |
| \$    | 0.7483      | Total   |
| <hr/> |             |   |
| \$    | 652,647,454 | Appraised value of property in the McKenzie SSD                             |
| \$    | 178,976,771 | Assessed value of property in the McKenzie SSD                              |
|       |             | - residential, farm & agricultural is assessed @ 25%                        |
|       |             | - commercial & industrial is assessed @ 40%                                 |
|       |             | - personal property is assessed @ 30%                                       |
| \$    | 17,434      | net amount of one penny on the MSSD tax rate assuming a 95% collection rate |

2. The FY 2026-27 General Purpose budget includes the following changes in personnel costs & other expenses:

|       |          |  |
|-------|----------|--|
| \$    | 349,324  | 3% raise and step raises                     |
| \$    | 40,621   | Increase in salaries for degree advancements |
| \$    | 9,944    | net cost of personnel changes                |
| \$    | 78,429   | increase in health insurance (8.73%)         |
| \$    | 35,000   | increase in utilities                        |
| \$    | 10,382   | increase in custodial contract               |
| \$    | (24,150) | decrease in Instructional equipment budget   |
| \$    | (75,000) | decrease in maintenance repairs budget       |
| <hr/> |          |  |
| \$    | 424,549  |  |

3. The 2026-27 budget represents an increase of approximately 3.1% from the 2025-26 budget & meets all local revenue and expenditure maintenance of effort requirements, as well as pupil to teacher class size ratio requirements.

A 3% salary increase and a \$1,000 bonus is proposed for all employees for the 2026-27 year, at an approximate cost of \$325,684 for the salary increase and \$148,056 for the bonus.

4. Miscellaneous information:

- A. State TISA funds approximately 84% of the total budget, with local sales and property taxes accounting for 15% of the total budget.
- B. Salaries, wages & benefits comprise approximately 76% of the total budget, with other items like janitorial services, insurance, building & hvac maintenance, utilities, instructional supplies & equipment, and various contracted services representing about 17% of the total budget.
- C. The average salary for instructional personnel is \$67,969, and excluding administrators is \$66,042. The average total cost including benefits for instructional positions is \$87,098 and \$84,412 excluding administrators.

McKenzie Special School District  
 General Purpose School Fund  
 Budget Workpapers  
 For the Fiscal Year Ending June 30, 2027

| Account Number                              |                                    | 2025-26 Budget      | 2025-26 Amended Budget | 2025-26 Projected Actual | 2026-27 Budget      |
|---|------------------------------------|---------------------|------------------------|--------------------------|---------------------|
| <b>ESTIMATED REVENUES AND OTHER SOURCES</b> |                                    |                     |                        |                          |                     |
| <i>LOCAL TAXES</i>                          |                                    |                     |                        |                          |                     |
| <b>County Local Option Taxes</b>            |                                    |                     |                        |                          |                     |
| 40210                                       | Local Option Sales Tax             | 1,100,000.00        | 1,102,200.00           | 1,400,000.00             | 1,100,000.00        |
| <b>City/School District Property Taxes</b>  |                                    |                     |                        |                          |                     |
| 40610                                       | Current Property Tax               | 837,892.13          | 837,392.13             | 827,833.39               | 841,439.87          |
| 40620                                       | Prior Year's Property Tax          | 25,000.00           | 25,000.00              | 28,341.86                | 25,000.00           |
| 40630                                       | Interest & Penalty                 | 4,600.00            | 4,600.00               | 3,766.31                 | 4,000.00            |
| 40650                                       | Payments in Lieu of Taxes          | 8,500.00            | 8,500.00               | 7,540.31                 | 7,500.00            |
| <b>TOTAL LOCAL TAXES</b>                    |                                    | <b>1,975,992.13</b> | <b>1,977,692.13</b>    | <b>2,267,481.87</b>      | <b>1,977,939.87</b> |
| <i>LICENSES AND PERMITS</i>                 |                                    |                     |                        |                          |                     |
| <b>Licenses</b>                             |                                    |                     |                        |                          |                     |
| 41110                                       | Marriage Licenses                  | 400.00              | 400.00                 | 333.60                   | 400.00              |
| <b>TOTAL LICENSES AND PERMITS</b>           |                                    | <b>400.00</b>       | <b>400.00</b>          | <b>333.60</b>            | <b>400.00</b>       |
| <i>CHARGES FOR CURRENT SERVICES</i>         |                                    |                     |                        |                          |                     |
| <b>Fees</b>                                 |                                    |                     |                        |                          |                     |
| 43380                                       | Vending Machine Collections        | 1,000.00            | 1,000.00               | 9,908.99                 | 1,000.00            |
| <b>Education Charges</b>                    |                                    |                     |                        |                          |                     |
| 43517                                       | Tuition - Other                    | 1,200.00            | 1,200.00               | 1,102.00                 | 1,200.00            |
| <b>TOTAL CHARGES FOR CURRENT SERVICES</b>   |                                    | <b>2,200.00</b>     | <b>2,200.00</b>        | <b>2,200.00</b>          | <b>2,200.00</b>     |
| <i>OTHER LOCAL REVENUES</i>                 |                                    |                     |                        |                          |                     |
| <b>Recurring Items</b>                      |                                    |                     |                        |                          |                     |
| 44110                                       | Investment Income                  | 10,000.00           | 10,000.00              | 296,917.73               | 10,000.00           |
| 44120                                       | Lease/Rentals                      | 1,100.00            | 1,100.00               | 1,055.50                 | 1,100.00            |
| 44130                                       | Sale of Materials & Supplies       | 250.00              | 250.00                 | 2,353.35                 | 250.00              |
| 44170                                       | Miscellaneous Refunds              | 250.00              | 250.00                 | 378.00                   | 250.00              |
| <b>Nonrecurring Items</b>                   |                                    |                     |                        |                          |                     |
| 44560                                       | Damages Recovered from Individuals | -                   | -                      | 91.23                    | -                   |
| 44570                                       | Contributions & Gifts              | -                   | -                      | 35,660.50                | -                   |
| <b>TOTAL OTHER LOCAL REVENUE</b>            |                                    | <b>11,600.00</b>    | <b>11,600.00</b>       | <b>336,456.31</b>        | <b>11,600.00</b>    |

| McKenzie Special School District<br>General Purpose School Fund<br>Budget Workpapers<br>For the Fiscal Year Ending June 30, 2027 |   | 2025-26<br>Budget    | 2025-26<br>Amended Budget | 2025-26<br>Projected<br>Actual | 2026-27<br>Budget    |                             |
|--|---|----------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| <b>STATE OF TENNESSEE</b>  |   |                      |                           |                                |                      |                             |
| <b>State Education Funds</b>   |   |                      |                           |                                |                      |                             |
| 46510  | Tennessee Investment in Student Achievement | 10,647,688.26        | 10,770,964.42             | 10,770,964.42                  | 11,266,018.35        |                             |
| 46515  | Early Childhood Education (VPK)             | 106,139.07           | 106,139.07                | 106,139.07                     | 106,571.34           |                             |
| 46550  | Driver Education                            | 5,000.00             | 5,000.00                  | 7,801.42                       | 5,000.00             |                             |
| 46590  | Other State Education Funds                 | 53,968.00            | 53,968.00                 | 59,174.62                      | 55,068.00            | salary equity               |
| 46590  | State Teacher Bonus                         |                      | 217,206.15                | 220,221.20                     | -                    |                             |
| 46590  | Public School Construction and Maintenance  |                      |                           | 30,500.00                      |                      |                             |
| 46590-PSSG   | Public School Security Grant                |                      | 25,204.67                 | 25,204.67                      |                      |                             |
| 46590-SSEPG  | State Special Education Preschool Grant     |                      | 9,614.32                  | 7,058.98                       |                      |                             |
| 46590-SLC  | Summer School                               |                      | 157,038.19                | 131,255.57                     |                      |                             |
| 46596  | Paid Parental Leave                         |                      |                           | 28,607.84                      | 10,100.00            |                             |
| 46610  | Career Ladder Program                       | 13,875.00            | 13,875.00                 | 13,704.07                      | 13,997.95            |                             |
| <b>Other State Revenues</b>  |   |                      |                           |                                |                      |                             |
| 46790  | Other Vocational - ISM Grant                | 90,179.42            | 249,288.80                | 142,414.89                     | -                    | 25-26--ISM grant            |
| 46852  | State Revenue Sharing - Telecommunications  | 8,000.00             | 8,000.00                  | 8,066.64                       | 8,000.00             |                             |
| 46990  | Other State Revenue                         | 64,140.13            | 64,140.13                 | 53,423.81                      | 20,000.00            | \$20,000 JAG                |
| <b>TOTAL STATE OF TENNESSEE</b>  |   | <b>10,988,989.88</b> | <b>11,680,438.75</b>      | <b>11,604,537.20</b>           | <b>11,484,755.64</b> |                             |
| <b>OTHER SOURCES</b>   |   |                      |                           |                                |                      |                             |
| 47590  | Other Federal Through State                 | -                    | -                         | 2,000.00                       | -                    |                             |
| 47990  | Other Direct Federal Revenue                | -                    | -                         | 26,901.13                      | -                    |                             |
| 48990  | Other                                       |                      |                           | 8,000.00                       |                      | Batelle and JP Morgan Chase |
| <b>TOTAL OTHER SOURCES</b>   |   | <b>-</b>             | <b>-</b>                  | <b>28,901.13</b>               | <b>-</b>             |                             |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>  |   | <b>12,979,182.01</b> | <b>13,672,330.88</b>      | <b>14,239,910.11</b>           | <b>13,476,896</b>    |                             |

McKenzie Special School District  
 General Purpose School Fund  
 Budget Workpapers  
 For the Fiscal Year Ending June 30, 2027

| Account Number                               |  | 2025-26 Budget      | 2025-26 Amended Budget | 2025-26 Projected Actual | 2026-27 Budget      |   |
|--|--|---------------------|------------------------|--------------------------|---------------------|---|
| <b>ESTIMATED EXPENDITURES AND OTHER USES</b> |  |                     |                        |                          |                     |   |
| <b>INSTRUCTION</b>                           |  |                     |                        |                          |                     |   |
| <b>Regular Instruction Program</b>           |  |                     |                        |                          |                     |   |
| 71100-116                                    | Teachers (66.5 FTE positions + teacher mentor costs) | 4,081,794.24        | 4,212,994.24           | 4,165,823.94             | 4,236,642.46        | regular instruction teachers                            |
| 71100-117                                    | Career Ladder Program                                | 7,500.00            | 7,500.00               | 6,500.00                 | 6,500.00            |   |
| 71100-127                                    | Extended Contracts                                   | 27,500.00           | 27,500.00              | 23,682.00                | 27,500.00           |   |
| 71100-128                                    | Homebound Teachers                                   | 5,500.00            | 5,500.00               | 913.65                   | 5,500.00            |   |
| 71100-163                                    | Educational Assistants (3.0 FTE)                     | 58,240.13           | 58,240.13              | 42,492.59                | 67,397.34           | Harris, Welch, Creasy                                   |
| 71100-188                                    | State Teacher Bonus                                  | -                   | 160,000.00             | 164,000.00               |                     |   |
| 71100-189                                    | Other Salaries & Wages                               | 51,680.90           | 51,680.90              | 47,754.94                | 50,650.60           | coaching supplements for non-faculty and sped employees |
| 71100-195                                    | Certified Substitute Teachers                        | 50,000.00           | 50,000.00              | 30,977.27                | 31,000.00           | \$100 per day   |
| 71100-198                                    | Non-Certified Substitute Teachers                    | 68,000.00           | 68,000.00              | 74,770.16                | 75,000.00           | \$85 per day  |
| 71100-201                                    | Social Security                                      | 267,763.39          | 285,755.79             | 254,196.29               | 275,617.12          |   |
| 71100-204                                    | State Retirement                                     | 271,219.89          | 292,481.99             | 295,394.04               | 300,522.37          | 6.35% legacy, 8.15% hybrid, 8.36% classified            |
| 71100-207                                    | Medical Insurance                                    | 547,178.27          | 547,178.27             | 570,701.05               | 627,705.31          |   |
| 71100-212                                    | Employer Medicare                                    | 63,078.12           | 67,300.52              | 60,423.08                | 65,252.76           |   |
| 71100-217                                    | State Retirement - Hybrid Stabilization              | 15,805.25           | 17,746.54              | 18,468.72                | 14,354.67           | .85% hybrid rate  |
| 71100-307                                    | Communication  | 5,200.00            | 5,200.00               | 5,250.85                 | 5,354.88            | classroom phone lines                                   |
| 71100-322                                    | Evaluation & Testing                                 | 7,500.00            | 7,500.00               | 5,543.40                 | 7,500.00            | stud. Tests, ACT prep                                   |
| 71100-336                                    | Maintenance & Repair Services - Equipment            | 2,000.00            | 2,000.00               | -                        | -                   |   |
| 71100-340                                    | Medical & Dental Services                            | 250.00              | 250.00                 | -                        | 250.00              |   |
| 71100-349                                    | Printing, Stationery & Forms                         | 1,200.00            | 1,200.00               | -                        | 1,200.00            | perm stud. Records, rpt cards, etc...                   |
| 71100-356                                    | Tuition  | 750.00              | 750.00                 | -                        | 750.00              | Praxis reimb, etc.                                      |
| 71100-429                                    | Instructional Supplies & Materials                   | 131,000.00          | 143,000.00             | 117,610.50               | 103,200.00          |   |
| 71100-449                                    | Textbooks  | 125,000.00          | 138,278.00             | 121,928.67               | 150,000.00          |   |
| 71100-471                                    | Software   | 81,375.00           | 83,175.00              | 80,147.00                | 85,000.00           | online software & support products                      |
| 71100-535                                    | Fee Waivers  | 5,000.00            | 5,000.00               | 1,797.00                 | 5,000.00            |   |
| 71100-599                                    | Other Charges  | 25,000.00           | 25,000.00              | 24,000.00                | 24,000.00           | \$8,000 discretionary to each school                    |
| 71100-711                                    | Furniture and Fixtures                               | 25,000.00           | 25,000.00              | 8,025.24                 | 25,000.00           | classroom furniture                                     |
| 71100-722                                    | Regular Instruction Equipment                        | 200,000.00          | 213,500.00             | 290,628.47               | 175,850.00          |   |
| <b>Total Regular Instruction Program</b>     |  | <b>6,124,535.21</b> | <b>6,501,731.38</b>    | <b>6,411,028.86</b>      | <b>6,366,747.51</b> |   |

McKenzie Special School District  
 General Purpose School Fund  
 Budget Workpapers  
 For the Fiscal Year Ending June 30, 2027

| Account Number                               |   | 2025-26 Budget      | 2025-26 Amended Budget | 2025-26 Projected Actual | 2026-27 Budget      |   |
|--|---|---------------------|------------------------|--------------------------|---------------------|---|
| <b>Alternative Instruction Program</b>       |   |                     |                        |                          |                     |   |
| 71150-311                                    | Contracts with Other School Systems     | 33,500.00           | 33,500.00              | 31,279.00                | 32,000.00           | Carroll Co Alternative School   |
| <b>Total Alternative Instruction Program</b> |   | <b>33,500.00</b>    | <b>33,500.00</b>       | <b>31,279.00</b>         | <b>32,000.00</b>    |   |
| <b>Special Education Program</b>             |   |                     |                        |                          |                     |   |
| 71200-116                                    | Teachers (10.0 FTE)                     | 609,261.50          | 609,261.50             | 593,937.47               | 627,330.00          | Keys, Ellis<br>Baumgardner, Broyles,<br>Nichols, Collins, Pate<br>Berry, Shell, Carlock |
| 71200-117                                    | Career Ladder Program                   | 2,000.00            | 2,000.00               | 2,000.00                 | 2,000.00            |   |
| 71200-163                                    | Educational Assistants (6.0 FTE)        | 81,819.49           | 81,819.49              | 78,080.82                | 135,379.57          | Parham, Sullivan, Wallace, Tucker<br>Reed, Solomon                                      |
| 71200-171                                    | Speech Pathologist (2.0 FTE)            | 131,975.45          | 131,975.45             | 131,475.44               | 136,136.40          | M. Anderson, Scott  |
| 71200-189                                    | Other Salaries and Wages                | -                   | -                      | 1,000.00                 |                     |   |
| 71200-201                                    | Social Security                         | 51,153.50           | 51,153.50              | 46,901.05                | 55,852.45           |   |
| 71200-204                                    | State Retirement                        | 55,339.00           | 55,339.00              | 54,917.22                | 67,312.41           | 6.35% legacy, 8.15%<br>hybrid, 8.36% classified   |
| 71200-207                                    | Medical Insurance                       | 116,098.05          | 121,450.56             | 95,090.85                | 111,272.61          |   |
| 71200-212                                    | Employer Medicare                       | 11,963.32           | 11,963.32              | 10,968.72                | 13,062.27           |   |
| 71200-217                                    | State Retirement - Hybrid Stabilization | 2,793.94            | 2,793.94               | 3,274.50                 | 3,446.85            | .85% hybrid rate  |
| 71200-429                                    | Instructional Supplies & Materials      | 15,000.00           | 15,556.47              | 701.67                   | 15,000.00           |   |
| 71200-499                                    | Other Supplies and Materials            | -                   | 1,927.50               | 6,349.82                 | -                   |   |
| 71200-711                                    | Furniture and Fixtures                  | 2,500.00            | 2,500.00               | -                        | 2,500.00            |   |
| 71200-725                                    | Special Education Equipment             | 7,500.00            | 7,500.00               | 700.69                   | 7,500.00            |   |
| <b>Total Special Education Program</b>       |   | <b>1,087,404.26</b> | <b>1,095,240.73</b>    | <b>1,025,398.25</b>      | <b>1,176,792.56</b> |   |

McKenzie Special School District  
 General Purpose School Fund  
 Budget Workpapers  
 For the Fiscal Year Ending June 30, 2027

| Account Number                            |   | 2025-26 Budget      | 2025-26 Amended Budget | 2025-26 Projected Actual | 2026-27 Budget      |   |
|---|---|---------------------|------------------------|--------------------------|---------------------|---|
| <b>Vocational Education Program</b>       |   |                     |                        |                          |                     |   |
| 71300-116                                 | Teachers (6.0 FTE)                      | 359,860.20          | 359,860.20             | 359,607.50               | 409,652.80          | Beard, Parham, Denton, Fowler Cantrell, Emerson |
| 71300-116-ISM                             | ISM Teachers                            | 32,815.00           | 32,815.00              | 32,815.04                | -                   |   |
| 71300-188                                 | State Teacher Bonus                     | -                   | 12,000.00              | 12,000.00                | -                   |   |
| 71300-201                                 | Social Security                         | 22,311.33           | 23,055.33              | 23,795.94                | 25,398.47           |   |
| 71300-204                                 | State Retirement                        | 23,410.20           | 24,191.40              | 25,870.70                | 28,157.26           | 6.35% legacy, 8.15% hybrid, 8.36% classified    |
| 71300-207                                 | Medical Insurance                       | 29,289.94           | 29,289.94              | 26,716.00                | 28,506.40           |   |
| 71300-212                                 | Employer Medicare                       | 5,693.79            | 5,867.79               | 5,565.17                 | 5,939.97            |   |
| 71300-217                                 | State Retirement - Hybrid Stabilization | 1,115.53            | 1,155.93               | 1,153.54                 | 1,011.89            | .85% hybrid rate                                |
| 71300-307                                 | Communication                           | 459.60              | 459.60                 | 251.27                   | 459.60              | phones in voc classrooms                        |
| 71300-322                                 | Evaluation and Testing                  |                     |                        | 3,129.52                 |                     |   |
| 71300-429                                 | Instructional Supplies and Materials    | 5,000.00            | 17,500.00              | 16,614.95                | 5,000.00            |   |
| 71300-449                                 | Textbooks                               |                     |                        | 1,500.00                 |                     |   |
| 71300-471                                 | Software                                |                     | 11,600.00              | 11,041.50                |                     |   |
| 71300-499                                 | Other Supplies and Materials            |                     | 500.00                 | 500.38                   |                     |   |
| 71300-524                                 | Staff Development                       |                     |                        | 100.00                   |                     |   |
| 71300-730                                 | Vocational Instruction Equipment        | 5,000.00            | 91,209.38              | 11,491.73                | 5,000.00            |   |
| <b>Total Vocational Education Program</b> |   | <b>484,955.58</b>   | <b>609,504.57</b>      | <b>532,153.24</b>        | <b>509,126.38</b>   |   |
| <b>TOTAL INSTRUCTION</b>                  |   | <b>7,730,395.05</b> | <b>8,239,976.68</b>    | <b>7,999,859.35</b>      | <b>8,084,666.45</b> |   |
| <b>SUPPORT SERVICES</b>                   |   |                     |                        |                          |                     |   |
| <b>Attendance</b>                         |   |                     |                        |                          |                     |   |
| 72110-105                                 | Attendance Supervisor (.30 FTE)         | 28,015.49           | 28,015.49              | 28,015.44                | 28,846.95           | D.Anderson                                      |
| 72110-201                                 | Employer Social Security                | 1,736.96            | 1,736.96               | 1,633.04                 | 1,788.51            |   |
| 72110-204                                 | State Retirement                        | 2,031.12            | 2,031.12               | 1,616.55                 | 1,831.78            | 6.35% legacy                                    |
| 72110-207                                 | Medical Insurance                       | 2,063.51            | 2,063.51               | 2,050.73                 | 2,194.38            |   |
| 72110-212                                 | Employer Medicare                       | 406.22              | 406.22                 | 381.90                   | 418.28              |   |
| 72110-471                                 | Student Management Software             | 4,587.98            | 4,587.98               | 4,345.70                 | 10,500.00           | Powerschool (we now pay for hosting)            |
| 72110-524                                 | Staff Development                       | 2,000.00            | 2,000.00               | 1,326.18                 | 2,000.00            |   |
| <b>Total Attendance</b>                   |   | <b>40,841.28</b>    | <b>40,841.28</b>       | <b>39,369.54</b>         | <b>47,579.91</b>    |   |

| McKenzie Special School District<br>General Purpose School Fund<br>Budget Workpapers<br>For the Fiscal Year Ending June 30, 2027 |                                      | 2025-26<br>Budget | 2025-26<br>Amended Budget | 2025-26<br>Projected<br>Actual | 2026-27<br>Budget |                              |
|--|--------------------------------------|-------------------|---------------------------|--------------------------------|-------------------|------------------------------|
| <b>Health Services</b>   |                                      |                   |                           |                                |                   |                              |
| 72120-131  | Medical Personnel (3.0 FTE)          | 129,270.00        | 129,270.00                | 126,814.15                     | 131,688.20        | Allen, Edwards, Parham       |
| 72120-201  | Social Security                      | 8,014.74          | 8,014.74                  | 7,261.68                       | 8,164.67          |                              |
| 72120-204  | State Retirement                     | 6,544.98          | 6,544.98                  | 9,137.82                       | 11,009.13         | 8.36% classified             |
| 72120-207  | Medical Insurance                    | 6,878.35          | 6,878.35                  | 16,276.08                      | 17,381.43         |                              |
| 72120-212  | Employer Medicare                    | 1,874.42          | 1,874.42                  | 1,698.29                       | 1,909.48          |                              |
| 72120-307  | Communication                        | 172.00            | 172.00                    | 150.76                         | 172.00            | phone lines in nurse offices |
| 72120-320  | Dues and Memberships                 | -                 | -                         | 140.50                         |                   |                              |
| 72120-355  | Travel                               | 50.00             | 50.00                     | 180.00                         | 50.00             |                              |
| 72120-413  | Drugs & Medical Supplies             | 3,500.00          | 3,500.00                  | 1,932.82                       | 3,500.00          |                              |
| 72120-435  | Office Supplies                      | 500.00            | 500.00                    | -                              | 500.00            |                              |
| 72120-499  | Other Supplies & Materials (for CSH) | 5,000.00          | 5,000.00                  | 1,418.60                       | 5,000.00          | CSH supplies                 |
| 72120-524  | In-Service/Staff Development         | 5,000.00          | 5,000.00                  | 613.62                         | 5,000.00          |                              |
| 72120-735  | Health Equipment                     | 1,000.00          | 1,000.00                  | -                              | 1,000.00          | CSH equipment                |
| <b>Total Health Services</b>   |                                      | <b>167,804.49</b> | <b>167,804.49</b>         | <b>165,624.32</b>              | <b>185,374.91</b> |                              |

**McKenzie Special School District  
General Purpose School Fund  
Budget Workpapers  
For the Fiscal Year Ending June 30, 2027**

| Account Number                           |  | 2025-26 Budget    | 2025-26 Amended Budget | 2025-26 Projected Actual | 2026-27 Budget    |   |
|--|--|-------------------|------------------------|--------------------------|-------------------|---|
| <b>Other Student Support</b>             |  |                   |                        |                          |                   |   |
| 72130-117                                | Career Ladder Program                                      | 1,000.00          | 1,000.00               | 1,000.00                 | 1,000.00          |   |
| 72130-123                                | Guidance Personnel (3.0 FTE)                               | 195,281.50        | 195,281.50             | 203,995.94               | 211,036.50        | B.Smith, Robertson, Lowe                                |
| 72130-188                                | State Teacher Bonus  | -                 | 6,500.00               | 6,500.00                 |                   |   |
| 72130-189                                | Other Salaries & Wages (bus duty)                          | 92,243.00         | 92,243.00              | 91,894.91                | 16,000.00         | bus duty @ \$10 per hour                                |
| 72130-201                                | Social Security  | 17,888.52         | 18,260.52              | 16,919.63                | 14,138.26         |   |
| 72130-204                                | State Retirement   | 16,839.08         | 17,229.68              | 19,088.77                | 14,767.23         | 6.35% legacy, 8.15% hybrid, 8.36% classified            |
| 72130-207                                | Medical Insurance  | 35,875.51         | 35,875.51              | 36,670.74                | 29,743.60         |   |
| 72130-212                                | Employer Medicare  | 3,879.11          | 3,973.36               | 3,964.26                 | 3,060.03          |   |
| 72130-217                                | Retirement Stabilization                                   | 611.84            | 632.04                 | 749.85                   | 614.84            | 85% hybrid  |
| 72130-307                                | Communication  | 155.00            | 155.00                 | 150.98                   | 155.00            | phone lines in guidance offices                         |
| 72130-309                                | Contracts with Government Agencies (McKenzie, Carroll Co.) | 3,500.00          | 3,500.00               | 3,500.00                 | 3,500.00          | Softball baseball field maintenance                     |
| 72130-311                                | Contracts with Other School Systems                        | 78,556.83         | 78,556.83              | 69,351.80                | 80,500.00         | Carroll Academy tuition (\$62 per day)                  |
| 72130-312                                | Contracts with Private Agencies                            | -                 | -                      | 5,146.00                 |                   |   |
| 72130-322                                | Evaluation and Testing                                     | 3,000.00          | 3,000.00               | 1,145.20                 | 3,000.00          | Random Drug Testing                                     |
| 72130-399                                | Other Contracted Services                                  | 4,650.00          | 14,650.00              | 13,499.81                | 4,650.00          | Interquest, Vital Records Control(transcripts)          |
| 72130-435                                | Office Supplies  | 750.00            | 750.00                 | -                        | 750.00            |   |
| 72130-499                                | Other Supplies and Materials                               | -                 | 4,303.20               | 6,950.27                 | -                 | Public School Security Grant                            |
| 72130-524                                | In-Service/Staff Development                               | 5,700.00          | 5,700.00               | 5,143.47                 | 5,700.00          |   |
| 72130-599                                | Other Charges  |                   | 14,250.00              | 14,053.63                | 10,250.00         | Free Student Admission to Sports                        |
| 72130-790                                | Other Equipment  | 3,000.00          | 3,000.00               | 2,462.31                 | 3,000.00          |   |
| <b>Total Other Student Support</b>       |  | <b>462,930.38</b> | <b>498,860.64</b>      | <b>502,187.57</b>        | <b>401,865.46</b> |   |
| <b>Regular Instruction Program</b>       |  |                   |                        |                          |                   |   |
| 72210-105                                | Supervisor/Director (1.0 FTE)                              | 92,414.50         | 92,414.50              | 92,414.56                | 94,973.33         | Herrin, Horne   |
| 72210-117                                | Career Ladder Program                                      | 3,000.00          | 3,000.00               | 3,000.00                 | 3,000.00          |   |
| 72210-129                                | Librarians (3.0 FTE)                                       | 209,204.80        | 209,204.80             | 209,204.76               | 217,143.98        | Nanney, Refro, Wilson                                   |
| 72210-188                                | State Teacher Bonus  | -                 | 10,000.00              | 6,000.00                 |                   |   |
| 72210-201                                | Social Security  | 18,852.30         | 19,472.30              | 17,673.69                | 19,503.17         |   |
| 72210-204                                | State Retirement   | 17,544.80         | 18,121.80              | 17,911.88                | 19,975.02         | 6.35% legacy, 8.15% hybrid, 8.36% classified            |
| 72210-207                                | Medical Insurance  | 38,757.95         | 38,757.95              | 32,557.24                | 32,647.43         |   |
| 72210-212                                | Employer Medicare  | 4,416.98          | 4,561.98               | 4,133.44                 | 4,569.20          |   |
| 72210-307                                | Communication  | 161.28            | 161.28                 | 150.76                   | 150.12            | phone lines in libraries                                |
| 72210-355                                | Travel   | 750.00            | 750.00                 | 50.31                    | 750.00            | ell, homebound  |
| 72210-399                                | Other Contracted Services                                  | 35,500.00         | 35,500.00              | 26,550.00                | 35,500.00         | services for 504 students Kids First contract--\$35,000 |
| 72210-432                                | Library Books/Media  | 15,000.00         | 15,000.00              | 15,000.00                | 15,000.00         |   |
| 72210-435                                | Office Supplies  | 750.00            | 750.00                 | 219.20                   | 750.00            |   |
| 72210-471                                | Software   | 4,000.00          | 4,000.00               | 3,253.32                 | 3,500.00          | Follett software for libraries                          |
| 72210-499                                | Other Supplies & Materials                                 | 500.00            | 500.00                 | 256.39                   | 500.00            |   |
| 72210-524                                | In-Service/Staff Development                               | 25,000.00         | 50,000.00              | 10,255.43                | 25,000.00         |   |
| 72210-701                                | Administration Equipment                                   | 2,000.00          | 2,000.00               | 1,975.00                 | 2,000.00          |   |
| 72210-711                                | Furniture and Fixtures                                     | 500.00            | 500.00                 | -                        | 500.00            |   |
| 72210-790                                | Other Equipment  | 500.00            | 500.00                 | -                        | -                 |   |
| <b>Total Regular Instruction Program</b> |  | <b>468,852.60</b> | <b>505,194.61</b>      | <b>440,605.98</b>        | <b>475,462.25</b> |   |

6/29/2026

McKenzie Special School District  
 General Purpose School Fund  
 Budget Workpapers  
 For the Fiscal Year Ending June 30, 2027

| Account Number                            |  | 2025-26 Budget    | 2025-26 Amended Budget | 2025-26 Projected Actual | 2026-27 Budget    |  |
|---|--|-------------------|------------------------|--------------------------|-------------------|--|
| <b>Special Education Program</b>          |  |                   |                        |                          |                   |  |
| 72220-105                                 | Supervisor/Director (.45 FTE)              | 40,183.20         | 40,183.20              | 40,183.20                | 41,292.90         | Horne  |
| 72220-201                                 | Social Security                            | 2,491.36          | 2,491.36               | 2,466.37                 | 2,560.16          |  |
| 72220-204                                 | State Retirement                           | 1,840.76          | 1,840.76               | 2,338.11                 | 2,622.10          | 6.35% legacy                                     |
| 72220-212                                 | Employer Medicare                          | 582.66            | 582.66                 | 576.77                   | 598.75            |  |
| 72220-307                                 | Communication                              | 500.00            | 500.00                 | 452.29                   | 500.00            | phone lines in sp.ed. Classrooms                 |
| 72220-311                                 | Contract with Other School Systems (CCBOE) | 7,250.00          | 7,250.00               | 7,745.46                 | 8,550.00          | bus monitor                                      |
| 72220-355                                 | Travel                                     | 250.00            | 250.00                 | 168.48                   | 250.00            |  |
| 72220-399                                 | Other Contracted Services                  | 50,000.00         | 50,000.00              | 39,275.87                | 62,500.00         | OT, PT, Psych Eval.                              |
| 72220-524                                 | In-Service/Staff Development               | 5,000.00          | 5,627.84               | 2,425.75                 | 5,000.00          |  |
| 72220-599                                 | Other Charges                              |                   | 1,150.00               | 1,150.00                 |                   | State Sped Preschool Grant                       |
| 72220-701                                 | Administration Equipment                   | 1,000.00          | 1,000.00               | -                        | 1,000.00          |  |
| <b>Total Special Education Program</b>    |  | <b>109,097.98</b> | <b>110,875.82</b>      | <b>96,782.30</b>         | <b>124,873.91</b> |  |
| <b>Vocational Education Program</b>       |  |                   |                        |                          |                   |  |
| 72230-105                                 | Supervisor/Director (1.0 FTE)              | 36,046.50         | 36,046.50              | 36,046.52                | 81,976.50         | Dyer   |
| 72230-105-ISM                             | Director                                   | 36,046.50         | 36,046.50              | 36,046.52                | -                 |  |
| 72230-201                                 | Social Security                            | 4,469.77          | 4,469.77               | 3,811.20                 | 5,082.54          |  |
| 72230-204                                 | State Retirement                           | 4,585.11          | 4,585.11               | 4,159.78                 | 5,205.51          | 6.35% legacy                                     |
| 72230-207                                 | Medical Insurance                          | 13,870.52         | 13,870.52              | 13,786.00                | 14,747.36         |  |
| 72230-212                                 | Employer Medicare                          | 1,045.35          | 1,045.35               | 891.33                   | 1,188.66          |  |
| 72230-311                                 | Contracts with Other School Systems        | 121,626.00        | 121,626.00             | 121,261.60               | 175,269.66        | Contract w/ Carroll County for Vocational School |
| 72230-322                                 | Evaluation and Testing                     |                   |                        | 2,415.00                 | 2,500.00          | 50%--25-26 75% 26-27                             |
| 72230-524                                 | In-Service/Staff Development               | 1,000.00          | 1,000.00               | 590.71                   | 1,000.00          |  |
| <b>Total Vocational Education Program</b> |  | <b>218,689.75</b> | <b>218,689.75</b>      | <b>219,008.66</b>        | <b>286,970.23</b> |  |

Mckenzie Special School District  
General Purpose School Fund  
Budget Workpapers  
For the Fiscal Year Ending June 30, 2027

| Account Number   | 2025-26 Budget    | 2025-26 Amended Budget | 2025-26 Projected Actual | 2026-27 Budget    |
|--|-------------------|------------------------|--------------------------|-------------------|
| <b>Technology Services</b>                                 |                   |                        |                          |                   |
| 72250-105 Technology Supervisor (.70 FTE)                  | 65,369.47         | 65,369.47              | 65,369.56                | 67,309.56         |
| 72250-163 Technology Assistants (1.0 FTE)                  | 46,000.00         | 46,000.00              | 46,000.00                | 47,350.00         |
| 72250-201 Social Security                                  | 6,904.91          | 6,904.91               | 6,426.93                 | 7,108.89          |
| 72250-204 State Retirement                                 | 8,074.29          | 8,074.29               | 7,106.85                 | 8,232.62          |
| 72250-207 Medical Insurance                                | 11,201.24         | 11,201.24              | 11,130.15                | 11,906.30         |
| 72250-212 Employer Medicare                                | 1,614.86          | 1,614.86               | 1,503.10                 | 1,662.56          |
| 72250-307 Communication                                    |                   |                        | 349.90                   | 420.00            |
| 72250-333 Licenses (Microsoft, Central Tech, Howard Tech.) | 25,000.00         | 25,000.00              | 34,732.34                | 27,300.00         |
| 72250-338 Vehicle Maintenance                              | 750.00            | 750.00                 | -                        | 750.00            |
| 72250-350 Internet Connectivity (ENA)                      | 28,000.00         | 28,000.00              | 20,655.00                | 18,540.00         |
| 72250-355 Travel   | 150.00            | 150.00                 | -                        | -                 |
| 72250-399 Other Contracted Services                        | 14,000.00         | 14,000.00              | 2,135.00                 | 7,500.00          |
| 72250-425 Gasoline   | 800.00            | 800.00                 | 574.85                   | 800.00            |
| 72250-471 Software   | 25,000.00         | 25,000.00              | 39,373.77                | 44,000.00         |
| 72250-499 Other Supplies and Materials                     | -                 | -                      | 68.52                    | -                 |
| 72250-524 Staff Development                                | 3,000.00          | 3,000.00               | 541.71                   | 2,250.00          |
| 72250-701 Administration Equipment                         | 5,000.00          | 5,000.00               | -                        | 5,000.00          |
| <b>Total Technology Services</b>                           | <b>240,864.76</b> | <b>240,864.77</b>      | <b>235,967.68</b>        | <b>250,129.93</b> |
| <b>Board of Education</b>                                  |                   |                        |                          |                   |
| 72310-192 Election Commission                              | 1,000.00          | 1,000.00               | -                        | 1,000.00          |
| 72310-210 Unemployment Compensation Insurance              | 600.00            | 600.00                 | 123.90                   | 600.00            |
| 72310-212 Employer Medicare                                | -                 | -                      | -                        | 6.82              |
| 72310-213 Payments to Retirees                             | -                 | -                      | -                        | 470.00            |
| 72310-305 Audit Services                                   | 43,800.00         | 43,800.00              | 42,500.00                | 44,800.00         |
| 72310-310 Contracts with Other Agencies                    | 7,697.85          | 7,697.85               | 7,512.00                 | 7,662.60          |
| 72310-320 Dues & Memberships                               | 3,000.00          | 3,000.00               | 5,427.00                 | 5,000.00          |
| 72310-348 Postal Charges                                   | 500.00            | 500.00                 | 178.95                   | 500.00            |
| 72310-367 Maintenance & Repair Services - Records          | 3,200.00          | 3,200.00               | 3,000.00                 | 3,500.00          |
| 72310-435 Office Supplies                                  | 1,000.00          | 1,000.00               | 970.51                   | 1,000.00          |
| 72310-506 Liability Insurance                              | 47,193.70         | 47,193.70              | 45,898.30                | 49,093.66         |
| 72310-510 Trustee's Commission                             | 35,000.00         | 35,000.00              | 30,800.00                | 30,800.00         |
| 72310-513 Workmen's Compensation Insurance                 | 36,834.50         | 36,834.50              | 31,196.34                | 33,058.00         |
| 72310-524 In-Service/Staff Development                     | 6,000.00          | 6,000.00               | 6,187.64                 | 6,000.00          |
| 72310-534 Refund to Applicant for Criminal Investigation   | 2,000.00          | 2,000.00               | 1,617.30                 | 1,500.00          |
| 72310-599 Other Charges                                    | 15,000.00         | 25,000.00              | 14,340.97                | 10,000.00         |
| <b>Total Board of Education</b>                            | <b>202,826.05</b> | <b>212,826.05</b>      | <b>190,502.91</b>        | <b>196,291.08</b> |

Anderson King 6.35% legacy 8.36% classified  
Kevin cellphone  
Microsoft, wireless, mdm  
UDT (provider)  
network & website maint, server backup, etc.  
Internet filter, Google Workspace  
Level Data, Google Workspace  
Gasoline  
Software  
Travel  
Other Contracted Services  
Vehicle Maintenance  
Licenses (Microsoft, Central Tech, Howard Tech.)  
Internet Connectivity (ENA)  
Other Contracted Services  
Travel  
Other Contracted Services  
Gasoline  
Software  
Other Supplies and Materials  
Staff Development  
Administration Equipment  
Election Commission  
Unemployment Compensation Insurance  
Employer Medicare  
Payments to Retirees  
Audit Services  
Contracts with Other Agencies  
Dues & Memberships  
Legal Services  
Postal Charges  
Maintenance & Repair Services - Records  
Office Supplies  
Liability Insurance  
Trustee's Commission  
Workmen's Compensation Insurance  
In-Service/Staff Development  
Refund to Applicant for Criminal Investigation  
Other Charges  
Lunch, on monthly tax  
collections  
comm, on monthly tax  
trmt  
trmt  
TSA policy manual maint.  
Lewis, Thompson  
TSSE TSBA AIMS  
TBI background investigations  
CRS CPAS

McKenzie Special School District  
 General Purpose School Fund  
 Budget Workpapers  
 For the Fiscal Year Ending June 30, 2027

| Account Number                   |  | 2025-26 Budget    | 2025-26 Amended Budget | 2025-26 Projected Actual | 2026-27 Budget    |                                    |
|----------------------------------|--|-------------------|------------------------|--------------------------|-------------------|------------------------------------|
| <b>Director of Schools</b>       |  |                   |                        |                          |                   |                                    |
| 72320-101                        | County Official/Administrative Officer (1.0 FTE) | 117,622.00        | 117,622.00             | 117,622.00               | 121,012.66        | Barden                             |
| 72320-189                        | CEO Supplement                                   | 1,000.00          | 1,000.00               | 1,000.00                 | 1,000.00          |                                    |
| 72320-161                        | Secretary(s) (.50 FTE)                           | 23,000.00         | 23,000.00              | 23,000.00                | 23,675.00         | Hollowell                          |
| 72320-201                        | Social Security                                  | 8,780.56          | 8,780.56               | 8,579.90                 | 9,032.63          |                                    |
| 72320-204                        | State Retirement                                 | 8,511.99          | 8,511.99               | 8,474.93                 | 8,756.57          | 6.35% legacy, 8.36% classified     |
| 72320-207                        | Medical Insurance                                | 27,778.26         | 27,778.26              | 27,629.05                | 29,509.31         |                                    |
| 72320-212                        | Employer Medicare                                | 2,053.52          | 2,053.52               | 2,006.62                 | 2,112.47          |                                    |
| 72320-302                        | Advertising                                      | 1,600.00          | 1,600.00               | 2,148.00                 | 2,200.00          | bids, other                        |
| 72320-307                        | Communication                                    | 6,500.00          | 6,500.00               | 4,979.79                 | 5,000.00          | cell & land lines for supt. Office |
| 72320-320                        | Dues & Memberships                               | 1,673.70          | 1,673.70               | 1,938.00                 | 2,000.00          | TOSS                               |
| 72320-332                        | Legal Notices, Recording & Court Costs           | 1,000.00          | 1,000.00               | 232.50                   | 500.00            | non-bid, advertisements, etc...    |
| 72320-348                        | Postal Charges                                   | 250.00            | 250.00                 | 59.00                    | 250.00            |                                    |
| 72320-351                        | Rentals  | 1,750.00          | 1,750.00               | 1,227.94                 | 1,300.00          | copier rental & usage              |
| 72320-355                        | Travel   | 250.00            | 250.00                 | -                        | 250.00            |                                    |
| 72320-399                        | Other Contracted Services                        |                   |                        | 480.00                   |                   |                                    |
| 72320-425                        | Gasoline   |                   |                        | 337.81                   |                   |                                    |
| 72320-435                        | Office Supplies                                  | 900.00            | 900.00                 | 401.02                   | 500.00            |                                    |
| 72320-499                        | Other Supplies                                   |                   |                        | 34.35                    |                   |                                    |
| 72320-524                        | In-Service/Staff Development                     | 4,000.00          | 4,000.00               | 1,809.86                 | 3,500.00          |                                    |
| 72320-701                        | Administration Equipment                         | 1,500.00          | 1,500.00               | 684.99                   | 1,500.00          |                                    |
| 72320-711                        | Furniture & Fixtures                             | 500.00            | 500.00                 | 99.99                    | 500.00            |                                    |
| <b>Total Director of Schools</b> |  | <b>208,670.03</b> | <b>208,670.03</b>      | <b>202,745.75</b>        | <b>212,598.64</b> |                                    |

| McKenzie Special School District<br>General Purpose School Fund<br>Budget Workpapers<br>For the Fiscal Year Ending June 30, 2027 |  | 2025-26<br>Budget | 2025-26<br>Amended Budget | 2025-26<br>Projected<br>Actual | 2026-27<br>Budget   |   |
|--|--|-------------------|---------------------------|--------------------------------|---------------------|---|
| <b>Office of the Principal</b>   |  |                   |                           |                                |                     |   |
| 72410-104  | Principals (3.0 FTE)                             | 285,581.00        | 285,581.00                | 279,638.86                     | 284,967.50          | Brown, Kee, Spivey                              |
| 72410-119  | Accountants/Bookkeepers (3.0 FTE)                | 88,396.19         | 88,396.19                 | 88,396.20                      | 96,958.08           | Hill, Cizunas, Jackson                          |
| 72410-139  | Assistant Principals (3.0 FTE)                   | 217,461.00        | 217,461.00                | 220,592.52                     | 235,170.75          | Renfro, Mathis, Tippitt                         |
| 72410-161  | Secretary(s) (3.0 FTE)                           | 90,275.59         | 90,275.59                 | 91,025.64                      | 99,666.36           | Edlin, Moore, Travis                            |
| 72410-201  | Social Security                                  | 42,266.25         | 42,266.25                 | 39,054.21                      | 44,439.29           |   |
| 72410-204  | State Retirement                                 | 41,979.23         | 41,979.23                 | 41,784.67                      | 49,466.58           | 6.35% legacy, 8.15%<br>hybrid, 8.36% classified |
| 72410-207  | Medical Insurance                                | 136,217.87        | 136,217.87                | 148,879.69                     | 162,496.79          |   |
| 72410-212  | Employer Medicare                                | 9,884.85          | 9,884.85                  | 9,140.89                       | 10,393.06           |   |
| 72410-307  | Communication                                    | 5,000.00          | 5,000.00                  | 3,585.46                       | 3,600.00            | phone lines for principal's                     |
| 72410-337  | Maintenance & Repair Services - Office Equipment | 500.00            | 500.00                    | 31.00                          | 500.00              |   |
| 72410-351  | Rentals  | 17,250.00         | 17,250.00                 | 19,540.91                      | 21,000.00           | copier rental & usage                           |
| 72410-355  | Travel   |                   |                           | 325.73                         |                     |   |
| 72410-435  | Office Supplies                                  | 2,900.00          | 2,900.00                  | 3,000.00                       | 3,000.00            |   |
| 72410-471  | Software (LGC activity fund accounting software) | 1,350.00          | 1,350.00                  | 1,350.00                       | 1,350.00            | LGC AFAS  |
| 72410-499  | Other Supplies and Materials                     |                   |                           | 1,607.00                       |                     | Mats for MES                                    |
| 72410-524  | In-Service/Staff Development                     | 2,500.00          | 2,500.00                  | 1,050.00                       | 1,500.00            |   |
| 72410-599  | Other Charges                                    | 1,000.00          | 82,000.00                 | 81,000.00                      | -                   |   |
| 72410-701  | Administration Equipment                         | 4,000.00          | 4,000.00                  | 21,551.03                      | 4,000.00            |   |
| 72410-708  | Communication Equipment                          |                   |                           | 633.93                         |                     |   |
| <b>Total Office of the Principal</b>   |  | <b>946,561.98</b> | <b>1,027,561.98</b>       | <b>1,052,187.74</b>            | <b>1,018,508.40</b> |   |

| McKenzie Special School District<br>General Purpose School Fund<br>Budget Workpapers<br>For the Fiscal Year Ending June 30, 2027 |   | 2025-26<br>Budget | 2025-26<br>Amended Budget | 2025-26<br>Projected<br>Actual | 2026-27<br>Budget |  |
|--|---|-------------------|---------------------------|--------------------------------|-------------------|--|
| <b>Fiscal Services</b>   |   |                   |                           |                                |                   |  |
| 72510-105  | Supervisor/Director (1.0 FTE)                                 | 89,445.59         | 89,445.59                 | 89,445.64                      | 92,098.96         | Davis  |
| 72510-122  | Purchasing Personnel (.50 FTE)                                | 23,000.00         | 23,000.00                 | 23,000.00                      | 23,675.00         | Hollowell  |
| 72510-201  | Social Security   | 6,971.63          | 6,971.63                  | 6,768.48                       | 7,177.99          |  |
| 72510-204  | State Retirement  | 8,152.31          | 8,152.31                  | 8,189.47                       | 9,678.70          | 8.36% classified   |
| 72510-207  | Medical Insurance   | 18,873.12         | 18,873.12                 | 18,772.93                      | 20,046.31         |  |
| 72510-212  | Employer Medicare   | 1,630.46          | 1,630.46                  | 1,582.93                       | 1,678.72          |  |
| 72510-337  | Maintenance & Repair Services - Office Equipment              | 250.00            | 250.00                    | -                              | 250.00            |  |
| 72510-349  | Printing, Stationery & Forms                                  | 250.00            | 250.00                    | -                              | 250.00            | W-2's, 1099-MISC, other acct. forms  |
| 72510-355  | Travel  | 125.00            | 125.00                    | 25.74                          | 125.00            |  |
| 72510-399  | Other Contracted Services (online pay stubs, time/attendance) | 2,663.00          | 2,663.00                  | 2,341.00                       | 2,500.00          | MyBenefits, ACA Compliance   |
| 72510-435  | Office Supplies   | 750.00            | 750.00                    | 443.63                         | 750.00            |  |
| 72510-471  | Software (LGC)  | 22,020.50         | 22,020.50                 | 20,221.48                      | 21,044.76         | General Ledger, Purchasing, Payroll, Fixed Assets, Subtracker software & support |
| 72510-524  | In-Service/Staff Development                                  | 1,000.00          | 1,000.00                  | 189.57                         | 400.00            |  |
| 72510-701  | Administration Equipment                                      | 1,000.00          | 1,000.00                  | -                              | 1,000.00          |  |
| <b>Total Fiscal Services</b>   |   | <b>176,131.61</b> | <b>176,131.61</b>         | <b>170,980.87</b>              | <b>180,675.44</b> |  |
| <b>Operation of Plant</b>  |   |                   |                           |                                |                   |  |
| 72610-328  | Janitorial Services   | 346,063.00        | 346,063.00                | 346,062.96                     | 356,444.89        | ABM custodial contract   |
| 72610-359  | Disposal Fees   | 9,185.40          | 9,185.40                  | 8,138.00                       | 18,195.84         | GP paying all dumpster fees  |
| 72610-399  | Other Contracted Services                                     | 3,144.00          | 3,144.00                  | 10,566.35                      | 3,738.84          | MCC door contract paid monthly   |
| 72610-410  | Custodial Supplies  |                   |                           | 530.46                         |                   |  |
| 72610-415  | Electricity   | 275,000.00        | 275,000.00                | 266,145.13                     | 295,000.00        |  |
| 72610-434  | Natural Gas   | 60,000.00         | 60,000.00                 | 56,500.36                      | 62,000.00         |  |
| 72610-454  | Water & Sewer   | 44,000.00         | 44,000.00                 | 48,375.58                      | 57,000.00         |  |
| 72610-499  | Other Supplies & Materials                                    | 500.00            | 500.00                    | 549.50                         | 500.00            |  |
| 72610-501  | Boiler Insurance  | 2,165.45          | 2,165.45                  | 2,875.08                       | 3,091.90          | tnrmt  |
| 72610-502  | Building & Content Insurance                                  | 77,505.40         | 77,505.40                 | 75,838.28                      | 81,318.44         | tnrmt  |
| 72610-599  | Other Charges   | 500.00            | 500.00                    | -                              | 500.00            |  |
| <b>Total Operation of Plant</b>  |   | <b>818,063.25</b> | <b>818,063.25</b>         | <b>815,581.70</b>              | <b>877,789.91</b> |  |

**McKenzie Special School District  
General Purpose School Fund  
Budget Workpapers  
For the Fiscal Year Ending June 30, 2027**

| Account Number                    |   | 2025-26 Budget      | 2025-26 Amended Budget | 2025-26 Projected Actual | 2026-27 Budget      |  |
|-----------------------------------|---|---------------------|------------------------|--------------------------|---------------------|--|
| <b>Maintenance of Plant</b>       |   |                     |                        |                          |                     |  |
| 72620-167                         | Maintenance Personnel (3.0 FTE)           | 155,447.92          | 155,447.92             | 155,447.88               | 160,021.36          | Osborn, Belew, McKenner                                    |
| 72620-201                         | Social Security                           | 9,637.77            | 9,637.77               | 9,186.58                 | 9,921.32            |  |
| 72620-204                         | State Retirement                          | 11,269.97           | 11,269.97              | 11,269.87                | 13,377.79           | 8.36% classified   |
| 72620-207                         | Medical Insurance                         | 19,725.72           | 19,725.72              | 16,032.26                | 14,583.21           |  |
| 72620-212                         | Employer Medicare                         | 2,253.99            | 2,253.99               | 2,148.47                 | 2,320.31            |  |
| 72620-307                         | Communication                             | 550.00              | 550.00                 | 644.04                   | 550.00              | land line, cell  |
| 72620-335                         | Maintenance & Repair Services - Building  | 235,000.00          | 235,000.00             | 141,872.28               | 160,000.00          |  |
| 72620-336                         | Maintenance & Repair Services - Equipment | 1,000.00            | 1,000.00               | -                        | 500.00              |  |
| 72620-338                         | Maintenance & Repair Services - Vehicles  | 3,500.00            | 3,500.00               | 1,363.67                 | 3,000.00            |  |
| 72620-347                         | Pest Control                              | 3,100.00            | 3,100.00               | 3,641.15                 | 3,100.00            |  |
| 72620-399                         | Other Contracted Services                 | 500.00              | 500.00                 | -                        | 500.00              |  |
| 72620-425                         | Gasoline                                  | 5,750.00            | 5,750.00               | 4,588.73                 | 5,500.00            |  |
| 72620-499                         | Other Supplies and Materials              |                     | 20,901.47              | 25,256.66                |                     |  |
| 72620-524                         | In-service / Staff Development            | 500.00              | 500.00                 | -                        | 500.00              |  |
| 72620-599                         | Other Charges--Mowing and Tree Cutting    | 28,772.00           | 28,772.00              | 30,872.00                | 24,564.40           |  |
| 72620-712                         | Heating & Air Conditioning Equipment      | 95,000.00           | 95,000.00              | 60,228.06                | 90,000.00           | new HVAC units   |
| 72620-717                         | Maintenance Equipment                     | 2,500.00            | 2,500.00               | 1,134.19                 | 2,500.00            |  |
| <b>Total Maintenance of Plant</b> |   | <b>574,507.39</b>   | <b>595,408.84</b>      | <b>463,685.84</b>        | <b>490,938.39</b>   |  |
| <b>Transportation</b>             |   |                     |                        |                          |                     |  |
| 72710-311                         | Contracts with CCBOE                      | 236,097.53          | 236,097.53             | 204,111.20               | 340,229.34          | Carroll County Schools                                     |
| 72710-312                         | Contracts with Private Agencies           |                     | 5,000.00               | 2,205.00                 |                     |  |
| 72710-314                         | Contracts with Public Carriers            | -                   | 11,500.00              | 870.03                   | -                   |  |
| 72710-338                         | Maintenance and Repair of Vehicles        | 1,500.00            | 1,500.00               | 2,234.14                 | 1,250.00            | Servicing of Drivers ed van and 2 Dodge vans used by staff |
| 72710-355                         | Travel                                    | -                   | -                      | 95.94                    | -                   |  |
| 72710-399                         | Other Contracted Services                 |                     |                        | 1,077.08                 |                     |  |
| 72710-425                         | Gasoline                                  | 250.00              | 2,750.00               | 251.84                   | 500.00              |  |
| 72710-718                         | Motor Vehicles                            |                     | 15,083.81              | 15,083.81                | -                   |  |
| <b>Total Transportation</b>       |   | <b>237,847.53</b>   | <b>271,931.34</b>      | <b>225,929.04</b>        | <b>341,979.34</b>   |  |
| <b>TOTAL SUPPORT SERVICES</b>     |   | <b>4,873,689.09</b> | <b>5,093,724.46</b>    | <b>4,821,159.90</b>      | <b>5,091,037.79</b> |  |

| McKenzie Special School District<br>General Purpose School Fund<br>Budget Workpapers<br>For the Fiscal Year Ending June 30, 2027 |   | 2025-26<br>Budget | 2025-26<br>Amended Budget | 2025-26<br>Projected<br>Actual | 2026-27<br>Budget |  |
|--|---|-------------------|---------------------------|--------------------------------|-------------------|--|
| <b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>   |   |                   |                           |                                |                   |  |
| <b>Early Childhood Education</b>   |   |                   |                           |                                |                   |  |
| 73400-116  | Teachers (1.0 FTE)                      | 51,500.00         | 51,039.96                 | 51,039.96                      | 54,500.00         | Baker  |
| 73400-163  | Education Assistants (1.5 FTE)          | 30,000.17         | 25,477.09                 | 25,477.09                      | 30,740.11         | eaton, harper                                |
| 73400-188  | State Teacher Bonus                     |                   | 2,000.00                  | 2,000.00                       |                   |  |
| 73400-189  | Other Salaries and Wages                |                   |                           | 2,000.00                       |                   |  |
| 73400-201  | Social Security                         | 5,053.01          | 4,584.79                  | 4,727.77                       | 5,284.89          |  |
| 73400-204  | State Retirement                        | 6,289.97          | 6,048.75                  | 6,222.60                       | 7,145.02          | 6.35% legacy, 8.15% hybrid, 8.36% classified |
| 73400-207  | Medical Insurance                       | 16,102.63         | 10,022.58                 | 10,110.80                      | 9,614.10          |  |
| 73400-212  | Employer Medicare                       | 1,181.75          | 1,072.31                  | 1,105.73                       | 1,235.98          |  |
| 73400-217  | State Retirement - Hybrid Stabilization | 520.05            | 535.71                    | 545.81                         | 471.53            | 1.01% hybrid rate                            |
| 73400-422  | Food Supplies                           | 1,300.00          | 848.38                    | 955.98                         | 1,300.00          | snacks provided by cafeteria                 |
| 73400-429  | Instructional Supplies & Materials      | 3,000.00          | -                         | 161.80                         | 3,000.00          |  |
| 73400-499  | Other Supplies & Materials              | 1,000.00          | 1,927.36                  | 1,927.36                       | 1,000.00          |  |
| 73400-524  | In-Service/Staff Development            | 750.00            | 2,599.41                  | 2,333.58                       | 750.00            |  |
| 73400-790  | Other Equipment                         | -                 | 2,748.00                  | 1,974.00                       |                   |  |
| <b>Total Early Childhood Education</b>   |   | <b>116,697.58</b> | <b>108,904.34</b>         | <b>110,582.48</b>              | <b>115,041.62</b> |  |
| <b>TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES</b>   |   | <b>116,697.58</b> | <b>108,904.34</b>         | <b>110,582.48</b>              | <b>115,041.62</b> |  |

McKenzie Special School District  
 General Purpose School Fund  
 Budget Workpapers  
 For the Fiscal Year Ending June 30, 2027

| Account Number  |                       | 2025-26 Budget       | 2025-26 Amended Budget | 2025-26 Projected Actual | 2026-27 Budget       |
|---|-----------------------|----------------------|------------------------|--------------------------|----------------------|
| <b><i>CAPITAL OUTLAY</i></b>  |                       |                      |                        |                          |                      |
| <b>Regular Capital Outlay</b>   |                       |                      |                        |                          |                      |
| 76100-304   | Architects            |                      |                        | 6,785.00                 |                      |
| 76100-706   | Building Construction |                      | 6,000.00               | 18,463.10                |                      |
| 76100-707   | Building Improvements | 357,723.53           | 349,639.72             | 278,388.85               | 186,149.65           |
| 76100-790   | Other Equipment       |                      |                        | 23,177.69                |                      |
| <b>Total Regular Capital Outlay</b>   |                       | <b>357,723.53</b>    | <b>355,639.72</b>      | <b>326,814.64</b>        | <b>186,149.65</b>    |
| <b>TOTAL CAPITAL OUTLAY</b>   |                       | <b>357,723.53</b>    | <b>355,639.72</b>      | <b>326,814.64</b>        | <b>186,149.65</b>    |
| <b>TOTAL ESTIMATED EXPENDITURES AND OTHER USES</b>  |                       | <b>13,078,505.25</b> | <b>13,798,245.20</b>   | <b>13,258,416.37</b>     | <b>13,476,895.52</b> |
| <b>TOTAL ESTIMATED REVENUE AND OTHER SOURCES OVER (UNDER) TOTAL ESTIMATED EXPENDITURES AND OTHER USES</b> |                       | <b>(99,323.24)</b>   | <b>(125,915.97)</b>    | <b>981,492.09</b>        | <b>(0.00)</b>        |
| <b>BEGINNING FUND BALANCE, JULY 1</b>   |                       | <b>5,260,428</b>     |                        | <b>5,342,532</b>         | <b>6,324,024.00</b>  |
| <b>ENDING FUND BALANCE, JUNE 30</b>   |                       | <b>5,161,104</b>     |                        | <b>6,324,024</b>         | <b>6,324,024.00</b>  |

reserved for remainder of Carroll County Schools contract in 27-28 RUS grant match