

SPENCER COUNTY PUBLIC SCHOOLS
Board of Education Agenda Item

Item # _____ **Meeting Date** 04/25/22

Topic/Title Approve budget amendment #3 for 2021/2022

Presenter _____

Origin

_____ **Topic presented for information only** (*no board action required*).

X **Action requested at this meeting.**

_____ **Item is on the consent agenda for approval.**

_____ **Action requested at future meeting,** _____ **(date)**

_____ **Board review required by:**

_____ **State or federal law or regulation**

_____ **Board of Education policy**

_____ **Other** _____

Previous Review, Discussion or Action

_____ **No previous Board review, discussion or action**

_____ **Previous review or action**

Date _____

Action _____

Background/Summary of Information

At this time of year, it is a good practice to review salary-related expenses projected for the remainder of the school year. There are many causes for the changes, not the least of which is the pandemic, which resulted in many expenses being less than budgeted while others (e.g., overtime) may have been higher. The end result is a positive impact on this year's budget.

Impact on Resources (REQUIRES FINANCE OFFICER'S INITIALS OF REVIEW)

X **Finance Officer** The impact of the budget amendments is an increase to the budgeted Contingency amount of \$278,457.

SUPERINTENDENT'S RECOMMENDATION

BUDGET AMENDMENT
SPENCER COUNTY PUBLIC SCHOOLS
2021/2022

ORG CODE	OBJECT CODE	GRANT/ PROJECT CODE	DESCRIPTION OBJECT	BUDGET BEFORE AMENDMENT	BUDGET AFTER AMENDMENT	MUNIS ADJUSTMENT AMOUNT
GENERAL FUND						
Expense						
Review of Projected Salaries						
0001119	0110		Certified Salary-Base	128,895.00	128,395.00	(500.00)
0001123	0110		Certified Salary-Base	61,446.00	60,946.00	(500.00)
0001124	0110		Certified Salary-Base	60,729.00	60,229.00	(500.00)
0011029	0110		Certified Salary-Base	33,025.00	32,525.00	(500.00)
0011052	0110		Certified Salary-Base	67,586.00	67,086.00	(500.00)
0011075	0110		Certified Salary-Base	67,586.00	67,086.00	(500.00)
0011086	0110		Certified Salary-Base	15,781.00	15,281.00	(500.00)
0011117	0110		Certified Salary-Base	13,639.00	13,139.00	(500.00)
0401011	0110	130X	Certified Salary-Base	41,726.00	41,226.00	(500.00)
0401012	0110		Certified Salary-Base	307,868.00	305,030.00	(2,838.00)
0401031	0110		Certified Salary-Base	65,368.00	64,868.00	(500.00)
0401059	0110		Certified Salary-Base	67,586.00	67,086.00	(500.00)
0401118	0110		Certified Salary-Base	1,661,721.00	1,662,940.00	1,219.00
0401121	0110		Certified Salary-Base	323,648.00	322,224.00	(1,424.00)
0401214	0110		Certified Salary-Base	49,916.00	49,416.00	(500.00)
0401873	0110		Certified Salary-Base	65,498.00	64,498.00	(1,000.00)
0411011	0110	130X	Certified Salary-Base	58,040.00	56,540.00	(1,500.00)
0411043	0110		Certified Salary-Base	26,895.00	25,395.00	(1,500.00)
0411059	0110		Certified Salary-Base	61,219.00	59,219.00	(2,000.00)
0411077	0110		Certified Salary-Base	192,030.00	189,530.00	(2,500.00)
0411118	0110		Certified Salary-Base	1,478,229.00	1,411,233.00	(66,996.00)
0411121	0110		Certified Salary-Base	254,259.00	242,259.00	(12,000.00)
0411214	0110		Certified Salary-Base	79,549.00	65,049.00	(14,500.00)
0411260	0110		Certified Salary-Base	55,444.00	40,444.00	(15,000.00)
0411961	0110		Certified Salary-Base	48,897.00	48,397.00	(500.00)
0421121	0110		Certified Salary-Base	59,719.00	59,219.00	(500.00)
0421179	0110		Certified Salary-Base	64,637.00	56,120.00	(8,517.00)
0421180	0110		Certified Salary-Base	33,025.00	32,525.00	(500.00)
0431001	0110	135X	Certified Salary-Base	105,626.00	147,683.00	42,057.00
0431842	0110	135X	Certified Salary-Base	64,637.00	64,137.00	(500.00)
0441011	0110	130X	Certified Salary-Base	28,307.00	29,877.00	1,570.00
0441012	0110		Certified Salary-Base	283,138.00	222,315.00	(60,823.00)
0441031	0110		Certified Salary-Base	67,275.00	66,775.00	(500.00)
0441043	0110		Certified Salary-Base	106,552.00	53,135.00	(53,417.00)
0441059	0110		Certified Salary-Base	61,363.00	60,863.00	(500.00)
0441077	0110		Certified Salary-Base	125,765.00	125,265.00	(500.00)
0441118	0110		Certified Salary-Base	1,219,372.00	1,261,209.00	41,837.00
0441121	0110		Certified Salary-Base	296,026.00	291,488.00	(4,538.00)
0441214	0110		Certified Salary-Base	49,916.00	49,416.00	(500.00)
0441873	0110		Certified Salary-Base	62,027.00	61,527.00	(500.00)
0501031	0110		Certified Salary-Base	113,856.00	112,856.00	(1,000.00)
0501043	0110		Certified Salary-Base	26,395.00	25,395.00	(1,000.00)
0501059	0110		Certified Salary-Base	65,682.00	64,682.00	(1,000.00)
0501077	0110		Certified Salary-Base	193,183.00	184,366.00	(8,817.00)
0501118	0110		Certified Salary-Base	1,613,499.00	1,653,251.00	39,752.00
0501121	0110		Certified Salary-Base	462,193.00	461,297.00	(896.00)
0501147	0110		Certified Salary-Base	502,677.00	500,990.00	(1,687.00)
0501214	0110		Certified Salary-Base	62,767.00	60,767.00	(2,000.00)
0501260	0110		Certified Salary-Base	61,219.00	59,219.00	(2,000.00)
0501961	0110		Certified Salary-Base	51,916.00	49,416.00	(2,500.00)
0011052	0111		Certified Salary-Extended	27,197.00	23,571.00	(3,626.00)
0011075	0111		Certified Salary-Extended	27,197.00	30,823.00	3,626.00
0011086	0111		Certified Salary-Extended	5,369.00	5,320.00	(49.00)
0401077	0111		Certified Salary-Extended	31,924.00	31,256.00	(668.00)
0411077	0111		Certified Salary-Extended	43,041.00	41,359.00	(1,682.00)
0501077	0111		Certified Salary-Extended	45,485.00	37,711.00	(7,774.00)
0011052	0112		Certified Salary-Extra Svc.	56,832.00	15,412.00	(41,420.00)

BUDGET AMENDMENT
SPENCER COUNTY PUBLIC SCHOOLS
2021/2022

ORG CODE	OBJECT CODE	GRANT/ PROJECT CODE	DESCRIPTION OBJECT	BUDGET BEFORE AMENDMENT	BUDGET AFTER AMENDMENT	MUNIS ADJUSTMENT AMOUNT
0011075	0112		Certified Salary-Extra Svc.	56,832.00	98,252.00	41,420.00
0401077	0112		Certified Salary-Extra Svc.	11,480.00	11,501.00	21.00
0501077	0112		Certified Salary-Extra Svc.	17,475.00	16,812.00	(663.00)
0001049	0130		Classified Salary-Regular	92,126.00	101,901.00	9,775.00
0001087	0130		Classified Salary-Regular	221,689.00	229,012.00	7,323.00
0001124	0130		Classified Salary-Regular	10,976.00	10,476.00	(500.00)
0011075	0130		Classified Salary-Regular	76,313.00	75,435.00	(878.00)
0011082	0130		Classified Salary-Regular	206,177.00	205,857.00	(320.00)
0011099	0130		Classified Salary-Regular	70,827.00	83,165.00	12,338.00
0011100	0130		Classified Salary-Regular	92,374.00	91,874.00	(500.00)
0401012	0130		Classified Salary-Regular	77,018.00	76,518.00	(500.00)
0401029	0130		Classified Salary-Regular	34,364.00	33,864.00	(500.00)
0401043	0130		Classified Salary-Regular	119,091.00	89,363.00	(29,728.00)
0401059	0130		Classified Salary-Regular	16,111.00	15,611.00	(500.00)
0401077	0130		Classified Salary-Regular	60,451.00	59,951.00	(500.00)
0401087	0130		Classified Salary-Regular	102,338.00	91,339.00	(10,999.00)
0401121	0130		Classified Salary-Regular	35,604.00	18,232.00	(17,372.00)
0401298	0130		Classified Salary-Regular	30,672.00	30,172.00	(500.00)
0411029	0130		Classified Salary-Regular	30,774.00	29,274.00	(1,500.00)
0411059	0130		Classified Salary-Regular	17,116.00	14,616.00	(2,500.00)
0411077	0130		Classified Salary-Regular	80,225.00	77,725.00	(2,500.00)
0411087	0130		Classified Salary-Regular	104,434.00	99,433.00	(5,001.00)
0411118	0130		Classified Salary-Regular	47,836.00	41,574.00	(6,262.00)
0411121	0130		Classified Salary-Regular	40,754.00	23,021.00	(17,733.00)
0421180	0130		Classified Salary-Regular	19,657.00	18,950.00	(707.00)
0431001	0130	135X	Classified Salary-Regular	24,004.00	23,576.00	(428.00)
0431087	0130		Classified Salary-Regular	34,842.00	30,180.00	(4,662.00)
0441012	0130		Classified Salary-Regular	77,860.00	63,072.00	(14,788.00)
0441043	0130		Classified Salary-Regular	48,760.00	24,130.00	(24,630.00)
0441059	0130		Classified Salary-Regular	18,916.00	18,416.00	(500.00)
0441077	0130		Classified Salary-Regular	55,542.00	49,764.00	(5,778.00)
0441087	0130		Classified Salary-Regular	85,164.00	91,990.00	6,826.00
0441118	0130		Classified Salary-Regular	47,183.00	46,683.00	(500.00)
0441121	0130		Classified Salary-Regular	18,253.00	15,687.00	(2,566.00)
0441298	0130		Classified Salary-Regular	28,863.00	28,363.00	(500.00)
0441784	0130		Classified Salary-Regular	0.00	6,000.00	6,000.00
0501011	0130	130X	Classified Salary-Regular	21,473.00	16,226.00	(5,247.00)
0501029	0130		Classified Salary-Regular	25,168.00	24,168.00	(1,000.00)
0501031	0130		Classified Salary-Regular	27,376.00	26,376.00	(1,000.00)
0501032	0130		Classified Salary-Regular	38,503.00	37,503.00	(1,000.00)
0501059	0130		Classified Salary-Regular	18,577.00	17,577.00	(1,000.00)
0501077	0130		Classified Salary-Regular	95,608.00	94,608.00	(1,000.00)
0501087	0130		Classified Salary-Regular	126,332.00	113,174.00	(13,158.00)
0501121	0130		Classified Salary-Regular	66,415.00	32,558.00	(33,857.00)
0501271	0130		Classified Salary-Regular	28,533.00	26,643.00	(1,890.00)
0501753	0130		Classified Salary-Regular	33,266.00	31,266.00	(2,000.00)
0501918	0130		Classified Salary-Regular	17,221.00	15,221.00	(2,000.00)
9011016	0130		Classified Salary-Regular	3,904.00	6,948.00	3,044.00
9011090	0130		Classified Salary-Regular	41,301.00	13,999.00	(27,302.00)
9011091	0130		Classified Salary-Regular	25,764.00	32,687.00	6,923.00
9011092	0130		Classified Salary-Regular	586,575.00	457,405.00	(129,170.00)
9011093	0130		Classified Salary-Regular	54,004.00	52,800.00	(1,204.00)
9011094	0130		Classified Salary-Regular	29,771.00	30,494.00	723.00
9011095	0130		Classified Salary-Regular	93,369.00	51,601.00	(41,768.00)
9011096	0130		Classified Salary-Regular	135,514.00	152,736.00	17,222.00
0401037	0160		Classified Salary-Licensed	43,253.00	46,083.00	2,830.00
0411037	0160		Classified Salary-Licensed	38,288.00	40,289.00	2,001.00
0441037	0160		Classified Salary-Licensed	41,724.00	42,431.00	707.00
0501037	0160		Classified Salary-Licensed	38,975.00	40,612.00	1,637.00
0001119	0113		Certified Salary-Other	0.00	1,000.00	1,000.00
0001123	0113		Certified Salary-Other	0.00	500.00	500.00

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0001124	0113	130X	Certified Salary-Other	0.00	500.00	500.00
0001918	0113		Certified Salary-Other	0.00	500.00	500.00
0011029	0113		Certified Salary-Other	0.00	250.00	250.00
0011075	0113		Certified Salary-Other	0.00	500.00	500.00
0401011	0113		Certified Salary-Other	0.00	500.00	500.00
0401012	0113		Certified Salary-Other	0.00	2,500.00	2,500.00
0401031	0113		Certified Salary-Other	0.00	500.00	500.00
0401037	0113		Certified Salary-Other	0.00	500.00	500.00
0401043	0113		Certified Salary-Other	0.00	250.00	250.00
0401059	0113		Certified Salary-Other	0.00	500.00	500.00
0401077	0113		Certified Salary-Other	0.00	1,000.00	1,000.00
0401118	0113		Certified Salary-Other	0.00	14,000.00	14,000.00
0401121	0113		Certified Salary-Other	0.00	3,000.00	3,000.00
0401214	0113		Certified Salary-Other	0.00	500.00	500.00
0401873	0113		Certified Salary-Other	0.00	500.00	500.00
0401918	0113	RS 130X	Certified Salary-Other	0.00	500.00	500.00
0411011	0113		Certified Salary-Other	0.00	500.00	500.00
0411059	0113		Certified Salary-Other	0.00	500.00	500.00
0411077	0113		Certified Salary-Other	0.00	1,500.00	1,500.00
0411118	0113		Certified Salary-Other	0.00	13,000.00	13,000.00
0411121	0113		Certified Salary-Other	0.00	2,500.00	2,500.00
0411214	0113		Certified Salary-Other	0.00	500.00	500.00
0411260	0113		Certified Salary-Other	0.00	500.00	500.00
0411961	0113		Certified Salary-Other	0.00	500.00	500.00
0431001	0113		Certified Salary-Other	0.00	1,500.00	1,500.00
0431043	0113		Certified Salary-Other	0.00	500.00	500.00
0431842	0113		Certified Salary-Other	0.00	500.00	500.00
0441012	0113		Certified Salary-Other	0.00	2,000.00	2,000.00
0441031	0113		Certified Salary-Other	0.00	500.00	500.00
0441037	0113	135X	Certified Salary-Other	0.00	500.00	500.00
0441043	0113		Certified Salary-Other	0.00	750.00	750.00
0441059	0113		Certified Salary-Other	0.00	500.00	500.00
0441077	0113		Certified Salary-Other	0.00	1,000.00	1,000.00
0441118	0113		Certified Salary-Other	0.00	11,500.00	11,500.00
0441121	0113		Certified Salary-Other	0.00	2,500.00	2,500.00
0441214	0113		Certified Salary-Other	0.00	500.00	500.00
0441873	0113		Certified Salary-Other	0.00	500.00	500.00
0501031	0113		Certified Salary-Other	0.00	1,000.00	1,000.00
0501037	0113		Certified Salary-Other	0.00	500.00	500.00
0501059	0113		Certified Salary-Other	0.00	500.00	500.00
0501077	0113		Certified Salary-Other	0.00	1,500.00	1,500.00
0501118	0113		Certified Salary-Other	0.00	14,000.00	14,000.00
0501121	0113		Certified Salary-Other	0.00	4,500.00	4,500.00
0501147	0113		Certified Salary-Other	0.00	4,000.00	4,000.00
0501214	0113		Certified Salary-Other	0.00	500.00	500.00
0501260	0113		Certified Salary-Other	0.00	500.00	500.00
0501961	0113		Certified Salary-Other	0.00	500.00	500.00
9011091	0113		Certified Salary-Other	0.00	375.00	375.00
0001049	0131		Classified Salary-Other	0.00	1,000.00	1,000.00
0001087	0131		Classified Salary-Other	2,000.00	12,500.00	10,500.00
0001124	0131		Classified Salary-Other	0.00	500.00	500.00
0011029	0131		Classified Salary-Other	0.00	1,600.00	1,600.00
0011075	0131		Classified Salary-Other	0.00	2,800.00	2,800.00
0011082	0131		Classified Salary-Other	0.00	6,500.00	6,500.00
0011099	0131		Classified Salary-Other	0.00	2,800.00	2,800.00
0011100	0131		Classified Salary-Other	3,500.00	5,800.00	2,300.00
0401012	0131		Classified Salary-Other	0.00	2,400.00	2,400.00
0401029	0131		Classified Salary-Other	0.00	1,400.00	1,400.00
0401043	0131		Classified Salary-Other	0.00	500.00	500.00
0401059	0131		Classified Salary-Other	0.00	600.00	600.00
0401077	0131		Classified Salary-Other	0.00	1,800.00	1,800.00

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0401087	0131		Classified Salary-Other	0.00	1,500.00	1,500.00
0401121	0131		Classified Salary-Other	0.00	500.00	500.00
0401298	0131		Classified Salary-Other	0.00	500.00	500.00
0401753	0131		Classified Salary-Other	0.00	250.00	250.00
0411029	0131		Classified Salary-Other	0.00	1,500.00	1,500.00
0411059	0131		Classified Salary-Other	0.00	500.00	500.00
0411077	0131		Classified Salary-Other	0.00	2,600.00	2,600.00
0411118	0131		Classified Salary-Other	0.00	1,250.00	1,250.00
0411121	0131		Classified Salary-Other	0.00	500.00	500.00
0411298	0131		Classified Salary-Other	0.00	500.00	500.00
0411753	0131		Classified Salary-Other	0.00	250.00	250.00
0421180	0131		Classified Salary-Other	0.00	400.00	400.00
0431001	0131	135X	Classified Salary-Other	0.00	1,000.00	1,000.00
0431087	0131		Classified Salary-Other	0.00	500.00	500.00
0441012	0131		Classified Salary-Other	0.00	2,000.00	2,000.00
0441029	0131		Classified Salary-Other	0.00	1,500.00	1,500.00
0441059	0131		Classified Salary-Other	0.00	500.00	500.00
0441077	0131		Classified Salary-Other	0.00	1,600.00	1,600.00
0441087	0131		Classified Salary-Other	0.00	1,500.00	1,500.00
0441118	0131		Classified Salary-Other	0.00	2,000.00	2,000.00
0441121	0131		Classified Salary-Other	0.00	500.00	500.00
0441298	0131		Classified Salary-Other	0.00	500.00	500.00
0501011	0131	130X	Classified Salary-Other	0.00	500.00	500.00
0501029	0131		Classified Salary-Other	0.00	1,100.00	1,100.00
0501031	0131		Classified Salary-Other	0.00	500.00	500.00
0501032	0131		Classified Salary-Other	0.00	500.00	500.00
0501059	0131		Classified Salary-Other	0.00	500.00	500.00
0501077	0131		Classified Salary-Other	0.00	2,000.00	2,000.00
0501118	0131		Classified Salary-Other	0.00	1,200.00	1,200.00
0501121	0131		Classified Salary-Other	0.00	1,000.00	1,000.00
0501147	0131		Classified Salary-Other	0.00	500.00	500.00
0501271	0131		Classified Salary-Other	0.00	1,000.00	1,000.00
0501753	0131		Classified Salary-Other	0.00	500.00	500.00
0501918	0131		Classified Salary-Other	0.00	500.00	500.00
9011016	0131		Classified Salary-Other	0.00	200.00	200.00
9011090	0131		Classified Salary-Other	1,500.00	2,500.00	1,000.00
9011091	0131		Classified Salary-Other	1,000.00	2,500.00	1,500.00
9011093	0131		Classified Salary-Other	0.00	1,000.00	1,000.00
9011095	0131		Classified Salary-Other	1,000.00	4,500.00	3,500.00
9011096	0131		Classified Salary-Other	0.00	1,500.00	1,500.00
0001087	0140		Classified Salary-Overtime	1,000.00	10,000.00	9,000.00
0011029	0140		Classified Salary-Overtime	0.00	1,200.00	1,200.00
0011082	0140		Classified Salary-Overtime	0.00	1,350.00	1,350.00
0411087	0140		Classified Salary-Overtime	3,000.00	4,000.00	1,000.00
0421087	0140		Classified Salary-Overtime	0.00	550.00	550.00
0431087	0140		Classified Salary-Overtime	0.00	200.00	200.00
0441029	0140		Classified Salary-Overtime	0.00	2,500.00	2,500.00
9011010	0140		Classified Salary-Overtime	0.00	2,000.00	2,000.00
9011090	0140		Classified Salary-Overtime	0.00	3,500.00	3,500.00
9011091	0140		Classified Salary-Overtime	0.00	5,500.00	5,500.00
9011092	0140		Classified Salary-Overtime	1,000.00	15,000.00	14,000.00
9011096	0140		Classified Salary-Overtime	1,000.00	12,000.00	11,000.00
CONTINGENCY						
Revise Contingency due to the amendments above						
GENERAL FUND						
0001840	0840		Contingency	2,761,396.41	3,039,853.41	278,457.00