

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

9067

REVENUES						
Description	2025-26 Est. Rev.	2025-26 Budget	2026-27 Budget	Net Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Rev.
County Taxes	\$ 36,270,513	\$ 33,918,900	\$ 36,311,863	\$ 2,392,963	7.05%	0.11%
Licenses and Permits	2,500	2,500	2,500	-	0.00%	0.00%
Charges for Current Services	154,000	154,000	104,000	(50,000)	-32.47%	-32.47%
Other Local Revenue	1,074,800	632,675	683,525	50,850	8.04%	-36.40%
State of Tennessee	69,410,145	69,606,907	68,211,062	(1,395,845)	-2.01%	-1.73%
Federal Government	113,654	16,200	16,200	-	0.00%	-85.75%
Other Local Sources	8,251,003	8,205,103	9,504,308	1,299,205	15.83%	15.19%
TOTAL REVENUES	\$ 115,276,615	\$ 112,536,285	\$ 114,833,458	\$ 2,297,173	2.04%	-0.38%
RESERVES/FUND BAL.	\$ 1,754,536	\$ 5,982,511	\$ 4,591,908	\$ (1,390,603)	-23.24%	161.72%
GRAND TOTAL REV./FUND BAL.	\$ 117,031,151	\$ 118,518,796	\$ 119,425,366	\$ 906,570	0.76%	2.05%

EXPENDITURES						
Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
Regular Instruction	\$ 60,726,241	\$ 62,379,025	\$ 60,560,342	\$ (1,818,683)	-2.92%	-0.27%
Special Educ. Instruction	14,913,193	13,959,246	15,480,795	1,521,549	10.90%	3.81%
Student Support - Attendance	179,455	192,705	447,981	255,276	132.47%	149.63%
Student support - Health	1,132,085	1,192,870	1,112,090	(80,780)	-6.77%	-1.77%
Other Student Support	3,683,214	3,711,291	4,082,235	370,944	10.00%	10.83%
Support Staff - Reg. Instruction	4,181,935	4,243,337	4,244,120	783	0.02%	1.49%
Support Staff - Special Ed. Instr.	3,076,955	3,067,320	3,167,070	99,750	3.25%	2.93%
Support Services - Technology	2,853,286	2,826,855	2,913,020	86,165	3.05%	2.09%
Admin. Support - Board of Educ.	2,080,150	2,150,885	2,310,529	159,644	7.42%	11.08%
Support Services - Director Office	466,920	475,310	495,015	19,705	4.15%	6.02%
Support Services - Principal Office	5,972,388	6,201,205	6,364,006	162,801	2.63%	6.56%
Support Services - Fiscal Services	954,975	972,675	1,005,405	32,730	3.36%	5.28%
Support Services - Personnel	659,495	663,990	708,100	44,110	6.64%	7.37%
Support Services - Oper. Of Plant	6,334,942	6,272,020	6,780,065	508,045	8.10%	7.03%
Support Services - Maint. Of Plant	3,211,277	3,363,837	3,234,941	(128,896)	-3.83%	0.74%
Support Services - Transportation	4,616,330	4,784,870	4,551,649	(233,221)	-4.87%	-1.40%
Community Service	471,700	468,005	512,205	44,200	9.44%	8.59%
Early Childhood Education	1,096,655	1,173,395	1,085,684	(87,711)	-7.48%	-1.00%
Regular Capital Outlay	202,365	202,365	152,500	(49,865)	-24.64%	-24.64%
Issuance Costs/Capital Outlay-Bonds	-	-	-	-	NA	NA
Other Uses/Transfers	217,590	217,590	217,612	22	0.01%	0.01%
GRAND TOTAL EXPENDITURES	\$ 117,031,151	\$ 118,518,796	\$ 119,425,366	\$ 906,570	0.76%	2.05%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

Acct. Group	Description	2025-26 Est. Rev.	2025-26 Budget	2026-27 Budget	Net Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Rev.
40000	County Taxes	\$ 36,270,513	\$ 33,918,900	\$ 36,311,863	\$ 2,392,963	7.05%	0.11%
41000	Licenses and Permits	2,500	2,500	2,500	-	0.00%	0.00%
43000	Charges for Current Services	154,000	154,000	104,000	(50,000)	-32.47%	-32.47%
44000	Other Local Revenue	1,074,800	632,675	683,525	50,850	8.04%	-36.40%
46000	State of Tennessee	69,410,145	69,606,907	68,211,062	(1,395,845)	-2.01%	-1.73%
47000	Federal Government	113,654	16,200	16,200	-	0.00%	-85.75%
49000	Other Local Sources	8,251,003	\$8,205,103	9,504,308	1,299,205	15.83%	15.19%
TOTAL REVENUES		\$ 115,276,615	\$ 112,536,285	\$ 114,833,458	\$ 2,297,173	2.04%	-0.38%
RESERVES & FUND BALANCES (Increase)Decrease		\$ 1,754,536	\$ 5,982,511	\$ 4,591,908	\$ (1,390,603)	-23.24%	161.72%
GRAND TOTAL REVENUES		\$ 117,031,151	\$ 118,518,796	\$ 119,425,366	\$ 906,570	0.76%	2.05%

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40110	Current Property Tax	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000	\$ -	0.00%	0.00%
40120	Trustee's Collection - Prior	139,000	165,000	145,000	(20,000)	-12.12%	4.32%
40130	Property Tax - Prior (Other)	82,000	100,000	82,500	(17,500)	-17.50%	0.61%
40140	Interest and Penalty	31,500	37,000	35,000	(2,000)	-5.41%	11.11%
40150	Pick-Up Taxes	19,500	24,000	24,000	-	0.00%	23.08%
40161	Payments in Lieu Taxes - TV	650	1,000	1,000	-	0.00%	53.85%
40162	Payments in Lieu Taxes - Loc	21,500	23,000	23,000	-	0.00%	6.98%
40210	Local Option Sales Tax	20,201,363	17,888,900	20,201,363	2,312,463	12.93%	0.00%
40240	Wheel Tax	950,000	850,000	950,000	100,000	11.76%	0.00%
40270	Business Tax	450,000	430,000	450,000	20,000	4.65%	0.00%
40275	Mixed Drink Tax	375,000	400,000	400,000	-	0.00%	6.67%
40290	Other Local Option Tax	-	-	-	-	NA	NA
TOTAL LOCAL TAXES		\$ 36,270,513	\$ 33,918,900	\$ 36,311,863	\$ 2,392,963	7.05%	0.11%

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41110	Marriage Licenses	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%	0.00%
TOTAL LICENSES AND PERMITS		\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%	0.00%

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Acct. No.	Description	2025-26 Est. Rev.	2025-26 Budget	2026-27 Budget	Net Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Rev.
43511	Tuition/County Students	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%	0.00%
43517	Tuition/Integrated PK	150,000	150,000	100,000	(50,000)	-33.33%	-33.33%
TOTAL CURRENT SERVICES		\$ 154,000	\$ 154,000	\$ 104,000	\$ (50,000)	-32.47%	-32.47%

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Acct. No.	Description	2025-26 Est. Rev.	2025-26 Budget	2026-27 Budget	Net Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Rev.
44110	Interest Earned/Investments	\$ 150,000	\$ 60,000	\$ 60,000	\$ -	0.00%	-60.00%
44111	Interest Earned/Checking	650,000	300,000	300,000	-	0.00%	-53.85%
44120	Lease/Rentals	12,800	-	12,800	12,800	NA	0.00%
44130	Sale of Materials & Supplies	2,000	2,000	2,000	-	0.00%	0.00%
44170	Miscellaneous	180,000	160,000	160,000	-	0.00%	-11.11%
44180	City of Murfreesboro-Tech.	-	-	-	-	NA	NA
44520	Insurance Recovery	-	-	-	-	NA	NA
44530	Sale of Equipment	20,000	20,000	20,000	-	0.00%	0.00%
44560	Damages Recovered/Individual	-	-	-	-	NA	NA
44570	Donations and Gifts	60,000	90,675	128,725	38,050	41.96%	114.54%
44990	Other Local Revenue	-	-	-	-	NA	NA
TOTAL OTHER LOCAL REVENUE		\$ 1,074,800	\$ 632,675	\$ 683,525	\$ 50,850	8.04%	-36.40%

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46310	Health Department Programs	\$0	\$0	-	-	NA	NA
46510	Tisa	65,887,040	65,887,040	66,522,805	635,765	0.96%	0.96%
46511	Basic Education Program	-	-	-	-	NA	NA
46513	Tisa On-Behalf Payments	30,000	30,000	30,000	-	0.00%	NA
46515	Early Childhood Education	1,326,895	1,326,895	1,377,257	50,362	3.80%	3.80%
46530	Energy Efficient Schools	-	-	-	-	NA	NA
46590	Other State Education Funds	1,699,588	1,889,350	-	(1,889,350)	-100.00%	-100.00%
46591	Coordinated School Health	-	-	-	-	NA	NA
46592	ConnectTenn - ARRA	-	-	-	-	NA	NA
46594	Family Resource Center	-	-	-	-	NA	NA
46595	SSMS - ARRA	-	-	-	-	NA	NA
46596	Paid Parental Leave	250,000	250,000	250,000	-	0.00%	0.00%
46610	Career Ladder Program	33,000	40,000	31,000	(9,000)	-22.50%	-6.06%
46612	Career Ladder Extended Con	-	-	-	-	NA	NA
46615	Extended Contract - ARRA	-	-	-	-	NA	NA
46980	Grants	183,622	183,622	-	(183,622)	-100.00%	-100.00%
46981	Safe Schools	-	-	-	-	NA	NA
46990	Other State Funds	-	-	-	-	NA	NA
TOTAL STATE OF TENNESSEE		\$69,410,145	\$69,606,907	\$68,211,062	\$ (1,395,845)	-2.01%	-1.73%

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47143	Education of Handicapped	\$ 113,654	\$ 15,000	\$ 15,000	\$ -	0.00%	-86.80%
47145	IDEA Preschool	-	1,200	1,200	-	0.00%	NA
47590	Other Federal Thru State	-	-	-	-	NA	NA
TOTAL FEDERAL REVENUE		\$ 113,654	\$ 16,200	\$ 16,200	\$ -	0.00%	-85.75%

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49100	Bond Proceeds	-	-	-	-	NA	NA
49410	Bond Premium	-	-	-	-	NA	NA
49700	Insurance Recovery	70,900	25,000	25,000	-	0.00%	-64.74%
49800	Transfers	295,000	295,000	794,205	499,205	169.22%	169.22%
49810	City General Fund Transfers	7,885,103	7,885,103	8,685,103	800,000	10.15%	10.15%
49820	Operating Transfers	-	-	-	-	NA	NA
49830	Operating Transfer-Opioid	-	-	-	-	NA	NA
TOTAL OTHER LOCAL SOURCES		\$8,251,003	\$8,205,103	\$9,504,308	\$ 1,299,205	15.83%	15.19%
TOTAL REVENUE		\$ 115,276,615	\$ 112,536,285	\$ 114,833,458	\$ 2,297,173	2.04%	-0.38%
FUND BALANCE - (INCR.)/DECR.		\$ 1,754,536	\$ 5,982,511	\$ 4,591,908	\$ (1,390,603)	-23.24%	161.72%
GRAND TOTAL REV. & FUND BAL.		\$ 117,031,151	\$ 118,518,796	\$ 119,425,366	\$ 906,570	0.76%	2.05%