

Budget Committee Meeting
May 15, 2023 4:30 PM
Central Services Board Room

1. Call to Order - Ms. Teresa Boston
2. Moment of Silence and Pledge of Allegiance - Ms. Teresa Boston
3. Approval of Minutes
4. Proposed '23-'24 Budget
5. Proposed Salary Scale
6. Other Discussion
7. Adjournment

(* Indicates Board Approval Required)

Cumberland County Schools Budget												
General Purpose School Fund Budget												
For Fiscal Year Ending June 30, 2024												6/6/2022
												BOE Approved
Account	Description											Account
No.		Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Actual 2022-2023	Proposed 2023-2024	Difference of Budget 21-22 to 22-23		No.
40000	LOCAL TAXES											40000
40100	County Property Taxes											40100
40110	Current Property Taxes	8,991,458	9,111,000	8,117,272	7,709,842	5,688,484	2,818,910	2,818,910	-	(2,818,910)		40110
40120	Trustee's Collection Prior Year	162,551	200,000	200,000	142,491	220,379	220,379	220,379	-	(220,379)		40120
40130	Circuit/Clerk & Master	120,432	120,000	120,000	121,633	93,987	97,098	89,213	-	(97,098)		40130
40140	Interest & Penalty	107,105	107,000	107,000	101,392	95,740	100,108	79,736	-	(100,108)		40140
40150	Pickup Taxes								-	-		40150
40162	Payments in Lieu of Taxes - Utilities								-	-		40162
40200	COUNTY LOCAL OPTION TAXES								-	-		40200
40210	Local Option Sales Tax	9,160,510	9,640,392	10,122,412	12,220,429	13,775,928	15,683,100	15,683,100	-	(15,683,100)		40210
40270	Business Tax	4,708	4,700	4,700	4,819	4,636	4,249	4,249	-	(4,249)		40270
40275	Mixed Drink Tax	46,217	46,000	46,000	70,377	76,104	67,928	67,928	-	(67,928)		40275
40280	Mineral Severance Tax									-		40280
40290	Other County Local Option Taxes									-		40290
40300	STATUTORY LOCAL TAXES									-		40300
40340	Coal Severance Tax									-		40340
40350	Interstate Communications Taxes	5,100	-							-		40350
										-		
										-	April BEP Local: 18,930,000	
										-	May BEP Local: 18,953,000	
	TOTAL LOCAL TAXES	18,598,081	19,229,092	18,965,482	20,370,983	19,955,258	18,991,772	18,963,514	18,999,772	(18,991,772)	June BEP Local is	
											July BEP Local is	1

Stepp/Farley												Account No.
Account No	EXPENDITURES	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Actual 2022-2023	Proposed 2023-2024	Difference of Budget 22-23 to 23-24		71100
71100	REGULAR INSTRUCTION											
116	Teachers	15,528,041	15,680,244	17,008,677	15,600,672	16,715,808	17,882,051	17,327,567	19,368,132	1,486,081	353 teaching positions = 18,993,479 (plus 100,000 for long term leave + 164,653 for 3 extra teachers if needed, +10,000 classroom overage expense, credit recovery 0, Summer School 3rd grade \$0 this year, High School Summer School \$0+ strategic comp \$100,000.	116
117	Career Ladder Program	72,550	61,800	65,000	53,500	58,050	57,350	50,700	50,700	(6,650)		117
128	Homebound Teacher	47,126	48,264	50,568	50,800	25,119	52,000	55,483	61,120	9,120	(2) 1/2 time positions	128
163	Educational Assistants	903,764	871,907	951,946	854,000	923,058	1,019,612	1,139,274	1,208,541	188,929	50	163
188	Bonus Payments				294,000							188
189	Other Salaries & Wages					12,230						
195	Certified Substitute Teachers	32,886	39,111	48,000	19,500	35,025	58,080	58,080	58,080		\$85 per day	195
198	Non-Certified Substitutes	230,704	234,993	250,000	122,580	233,060	337,500	280,000	280,000	(57,500)	\$75 per day	198
201	Social Security	1,240,050	1,244,034	1,405,626	1,300,121	1,314,377	1,484,604	1,446,699	1,608,533	123,928		201
204	State Retirement	1,445,596	1,566,663	1,872,664	1,694,864	1,553,162	1,645,022	1,606,135	1,460,280	(184,742)	7.0%, 8%	204
206	Life Insurance	25,344	28,067	30,065	22,842	25,007	29,022	25,000	29,022		C=75 NC=36	206
207	Medical Insurance	4,270,892	4,350,477	4,420,624	4,401,809	4,308,983	4,524,583	4,452,756	4,586,339	61,756	6% increase from actual 3% in 23-24	207
208	Dental Insurance	131,652	130,729	136,609	128,000	128,178	138,600	129,674	133,557	(5,043)		208
217	Retirement - Hybrid Stabilization		67,318		90,000	107,995	110,000	75,000	105,000	(5,000)		217
336	Maintenance & Repair Services											336
399	Other Contracted Services	20,129	30,391	42,100	33,418	31,225	35,000	43,000	45,000	10,000	Residential facility fees for students \$24K@3 students, 504 student therapy \$11,000, Trans ACT \$6,300	399
429	Instructional Supplies	379,127	359,338	290,692	294,520	297,203	294,520	294,520	289,883	(4,637)	Handwriting program \$10,000, Planbook.com and planbooks \$5,000, Record books \$3,200 (BEP, art, Instr. Supplies , \$252,000 includes paper), \$5,000 district paper, add \$200 gifted, with cushion for enrollment change and price increase	429
449	Textbooks-bound	572,975	44,594	600,000	675,000	254,446	675,000	675,000	675,000		Math adoption and buy half in 22-23, rest in 23-24	449
471	Software			74,750	85,000	82,013	95,200	95,200	104,720	9,520	Easy 504, Progress Monitoring, Universal Screener	471
499	Other Supplies & Materials	64,392	54,307	59,028	50,000	99,214	66,650	66,650	66,650		Dual Credit \$30,000, (\$23,751 Band, Choir, Music, Library supply) Kindergarten supply \$2,900	499
535	Fee Waivers - Free/Red. Lunch Students	10,000	9,704	2,247	22,500	7,512	12,000	12,000	10,000	(2,000)	Caps, gowns (Jostens)	535
599	Other Charges -	-	-	-								599
722	Regular Instruction Equipment											722
790	Other Equipment											790
	TOTAL REGULAR INSTRUCTION	24,975,229	24,821,943	27,308,596	25,793,126	26,211,665	28,516,794	27,832,738	30,140,557	1,623,763		

Stepp/Farley											
71150	ALTERNATIVE SCHOOLS	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget	
	INSTRUCTION AND SUPPORT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24	
116	Teachers	160,079	101,301	151,120	145,198	148,686	211,287	167,856	215,817	4,530	3 Current Alt School teachers +, New additional HS Alt teacher included
117	Career Ladder	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	-	
127	Extended Contract									-	
163	Teachers Assistants			15,000	13,236	13,896	17,400	17,400	18,458	1,058	1 K-5 Alt Assistant
201	Social Security	12,161	7,210	12,785	12,273	12,142	17,648	14,172	18,241	594	
204	State Retirement	14,626	10,701	16,995	15,845	16,285	19,927	13,142	18,085	(1,841)	7.0%, 8%
206	Life Insurance	203	135	269	245	211	269	243	269	-	
207	Medical Insurance	30,835	25,830	42,252	46,600	44,567	62,320	45,070	64,190	1,870	6% actual increase
208	Dental Insurance	1,121	281	1,308	1,130	1,089	1,650	1,451	1,650	-	
399	Other Contracted Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP
										-	
429	Instructional Supplies	1,000	4,996	5,000	5,000	5,000	5,000	5,000	5,000	-	25 annual licenses for curriculum seat software, 1000 BEP
499	Other Supplies and Materials	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP
524	Staff Development									-	
535	Fee Waiver F& R Lunch Students									-	
790	Other Equipment	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP
										-	
	TOTAL ALTERNATIVE SCHOOL	224,025	154,454	248,729	244,527	246,876	340,500	269,334	346,710	6,210	
											6

Eldridge		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
71300	CAREER AND TECHNICAL EDUCATION \CTE INSTRUCTION	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24	71300	
116	Teachers	2,036,101	1,954,170	2,061,250	1,936,028	1,969,148	2,289,000	2,289,000	2,472,120	183,120	43 teachers plus 3 CTE middle school teachers to equal 46	116
117	Career Ladder Program	6,000	6,500	6,000	4,800	3,000	3,000	2,000	2,000	(1,000)		117
163	Educational Clerk	19,454	-	-						-		163
195	Certified Substitute Teachers	5,844	4,435	6,400	10,000	6,565	8,000	8,000	8,000	-		195
198	Non-certified Substitutes	26,100	29,120	27,500	18,000	25,500	36,250	36,250	36,250	-		198
201	Social Security	155,504	146,923	160,738	150,615	147,782	178,723	178,723	196,472	17,749	7.65%	201
204	State Retirement	184,107	189,794	219,749	199,323	183,517	199,175	193,130	179,778	(19,397)	7.00%	204
206	Life Insurance	3,108	3,240	3,780	2,911	2,806	4,140	3,935	4,140	-	90*46	206
207	Medical Insurance	515,252	524,009	533,092	502,082	500,390	586,000	474,386	603,580	17,580		207
208	Dental Insurance	14,345	13,501	13,734	12,610	12,848	15,795	13,855	15,025	(770)	46	208
217	Retirement - Hybrid Stabilization		7,873		12,500	11,057	10,800	8,176	10,800	-		
336	Maintenance & Repair Services	8,325	16,818	22,000	20,000	15,708	20,000	20,000	20,000	-	Greenhouse equipment updates, greenhouse updates and maint.	336
355	Travel	9,301	10,430	24,000	13,000	14,877	20,160	18,000	20,000	(160)	In County Travel(including middle CTE)	355
399	Other Contracted Services	42,460	39,916	56,053	50,000	64,411	62,350	62,350	62,350	-	increasing and buses for state and national competitions, Naviance platform	399
429	Instructional Supplies & Materials	41,619	39,806	40,000	40,000	36,564	40,000	40,000	50,000	10,000	BEP \$8400, CTE program consumables	429
448	T & I Construction Materials									-		448
449	Textbooks - Not incl. in 71100	6,922	11,622	18,000	15,000	18,000	20,000	20,000	30,000	10,000	teachers, Business iCEV textbooks (# of teachers using iCEV has increased each year)	449
499	Other Suppl. & Materials	3,652	3,975	4,000	4,000	2,889	4,000	1,200	4,000	-	Teacher supplies	499
599	Other Charges	3,560	4,700	5,000	5,000	5,000	5,000	5,000	5,000	-	Advisory meetings, student trips, competitions	599
										-		
706	Building Construction	16,201	25,273	28,000	5,000	8,981	40,000	25,000	50,000	10,000	Plans are to purchase two "house packages" for 22-23 as construction cost have increased.	706
730	CTE Instruction Equipment	150,856	20,221	47,276	55,000	49,165	30,000	30,000	30,000	-	Teacher Computers, saws, sewing machines, etc.	730
										-		
	TOTAL CTE									-		
	EDUCATION INSTRUCTION	3,248,712	3,052,327	3,276,572	3,055,869	3,078,206	3,572,393	3,429,005	3,799,515	227,122		8

	Patton/Bray	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget	
71400	Student Body Education Program	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24	71400
188	Bonus Payments									-	188
189	Other Salaries and Wages	357,936	360,873	360,000	395,300	394,256	518,000	520,000	561,000	43,000	189
201	Social Security	24,707	24,530	27,540	30,240	23,022	39,627	39,780	42,917	3,290	201
204	State Retirement	25,445	26,894	38,268	40,597	25,645	53,354	52,000	56,100	2,746	204
206	Life Insurance									-	206
207	Medical Insurance									-	207
208	Dental Insurance									-	208
217	Retirement - Hybrid Stabilization		1,594		1,800	2,141	3,222	3,222	3,222	-	
399	Other Contracted Services									-	399
429	Instructional Supplies & Materials									-	429
499	Other Supplies & Materials	29,688	26,340	26,500	25,500	25,500	25,500	25,500	25,500	-	499
599	Other Charges	5,566	7,500	7,500	500	4,500	7,500	7,500	10,200	2,700	599
790	Other Equipment									-	790
	TOTAL STUDENT BODY EDUCATION PROGRAM	443,342	447,731	459,808	493,938	475,064	647,203	648,002	698,939	51,736	
											9

County Wide AD, all supplements (approximately 248) for sports and extra curricular clubs(Revised 2020), with coaching longevity schedule

7.65%

BEP\ADA money Extra Curricular \$500 per elem and \$10,000 for CCHS and SMHS, \$1,000 phoenix

National Competitions \$7,500, 5 teams @\$1500 + \$2700 for Middle TN School Athletic Association Fees

Eldridge		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
72230	CAREER AND TECHNICAL EDUCATION	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24	72230	
	CTE PROGRAM											
105	Vocational Director	84,389	82,669	89,113	90,379	101,156	103,175	88,756	99,745	(3,430)	CTE Director - budget 100% in general, then Perkins pays us back 5%, projected current year end reflects - 5% already paid	105
117	Career Ladder	1,000	-	1,000	1,000	1,000	1,000	500	-	(1,000)		117
162	Clerical Personnel	32,594	38,522	41,927	41,082	42,744	49,200	50,667	53,509	4,309	1-Garren	162
189	Other Salaries and Wages		109,000	110,768	100,287	111,642	116,710	118,935	201,827	85,117	CTE Coach, CTE Counselor; Computer Science/Steam Coordinator	
201	Social Security	8,985	17,610	18,575	17,805	18,814	20,662	20,662	23,070	2,409	7.65%	201
204	State Retirement	9,546	22,167	23,660	21,944	22,566	23,131	22,983	21,621	(1,510)	7.0%/8.0%	204
206	Life Insurance	100	254	445	210	240	445	255	255	(190)		206
207	Medical Insurance	14,196	39,314	43,000	44,167	47,827	50,220	56,023	75,704	25,484	6.1	207
208	Dental Insurance	641	1,198	1,308	1,232	1,307	1,400	1,400	1,400	-		208
217	Retirement - Hybrid Stabilization				1,047	1,095	1,095	1,095	1,095	-		
355	Travel	2,049	180	2,000	1,000	748	2,240	2,240	2,700	460	Supervisor, Counselor, Casteel in county travel	355
499	Other Supplies & Materials	690	433	650	650	629	1,000	1,000	1,500	500	etc.	499
										-		
524	In-Service/Staff Development	55,225	43,425	40,000	20,000	37,154	45,000	45,000	55,000	10,000	CTE teacher and staff professional development (15,000), Students and staff travel to competitions (There are still three CTSO competitions still scheduled for in-person)	524
599	Other Charges	2,642	2,795	2,800	2,800	2,800	2,800	2,800	2,800	-	Meetings, Audit team expenses	599
	TOTAL VOCATIONAL PROGRAM	212,057	357,567	375,245	343,603	389,721	418,077	412,316	540,225	122,148		
										-		
										-		
										-		15

Farley							Difference of Budget					
Account No	EXPENDITURES	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	22-23 to 23-24		Account No.
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024			
72250	TECHNOLOGY											72250
105	Director	58,796	62,400	65,245	66,543	68,537	69,908	70,245	73,082	3,175	Supervisor	105
120	Computer Technical Personnel									-		
138	Computer Technical Personnel	242,150	253,742	270,345	297,905	311,177	378,960	378,960	402,001	23,041	7 -12 month Techs, 1 -10 month Tech	138
161	Secretary	27,290	28,663	29,960						-	Position moved to attendance	161
201	Social Security	24,952	26,378	27,965	27,880	28,463	5,348	34,364	36,344	30,996	7.65%	201
204	State Retirement	17,940	18,964	20,105	20,045	20,884	3,845	35,936	38,007	34,162	8.0% non cert	204
206	Life Insurance	292	325	395	293	312	388	388	388	-		206
207	Medical Insurance	55,305	59,276	65,000	66,522	76,655	79,448	79,448	81,831	2,383	6.0% increase	207
208	Dental Insurance	2,857	2,940	3,335	3,098	3,176	3,091	3,091	3,091	-		208
320	Due and Memberships	270	270	270	300	-	500	250	250	(250)	TETA Dues 30/per employee	320
336	Maintenance & Repair Services	64,136	53,108	55,000	43,000	38,628	55,000	55,000	55,000	-	Technology, Computer parts, wiring repairs/Non e-rate projects	336
350	Internet Connectivity	81,808	88,862	97,335	95,110	83,305	106,067	100,067	116,674	10,607	Internet services annual with 10% estimated increase, (This is our 20% after e-rate)	350
399	Other Contracted Services	8,400	5,000	9,950	5,000	8,800	15,000	15,000	15,000	-	contracted services e-rate consultant \$9,500 Allen& Allen E-rate	399
470	Cabling	18,477		25,000	25,000	7,564	120,000	120,000	120,000	-	District wide wireless internet upgrade, e-rate	470
471	Software	280,289	241,784	31,500	43,000	32,795	55,870	55,870	71,428	15,558	School Insites, PCS Wireless Network, Dyknow for all schools	471
524	Staff Development	3,851	4,454	5,000	3,500	3,891	5,000	5,000	5,000	-	TETC, Summer Institute	524
722	Regular Instruction Equipment	412,932	420,789	442,051	431,308	442,206	543,125	543,125	555,700	12,575	1 to 1 initiative for Chromebooks for all 5th and 9th graders (1200)/Teacher Laptops at CCHS and SES, nurses on rotation schedule, Google License increase on new chromebooks	722
										-		
										-		
	TOTAL TECHNOLOGY	1,299,745	1,266,954	1,148,456	1,128,504	1,126,393	1,441,550	1,496,745	1,573,796	132,246		16

	Stepp/McCartney	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
72320	OFFICE OF THE SUPERINTENDENT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24	72320	
101	Director	105,000	107,100	109,778	107,000	110,210	107,000	107,000	115,560	8,560	Stepp 12 month	101
117	Career Ladder		1,000							-		117
161	Secretary(s)	67,170	67,538	70,592	67,875	68,058	83,226	83,226	88,286	5,060	Board Sec, Front Desk	161
187	Overtime Pay	-	-							-		
189	Other Salaries and Wages									-		189
201	Social Security	12,846	13,436	13,798	13,378	13,591	14,552	14,552	15,823	1,271	7.65%	201
204	State Retirement	12,197	15,022	15,552	14,722	13,990	15,956	15,956	15,369	(587)	7.0% cert/8% non cert	204
206	Life Insurance	132	150	163	136	132	175	175	175	-		206
207	Medical Insurance	16,744	18,565	19,030	23,500	25,512	29,004	29,004	29,874	870	22 expenditures X 5% increase	207
208	Dental Insurance	641	953	982	939	1,034	1,078	1,078	1,078	-		208
320	Dues & Memberships	16,434	14,372	16,500	17,126	6,177	16,500	16,500	16,500	-	TOSS,TSBA, TSSA, Chamber \$150, AASA \$441, etc.	320
348	Postal Charges - Central Office	2,000	1,169	2,500	2,000	1,388	2,500	2,500	2,500	-		348
355	Travel	6,767	5,527	7,000	1,500	3,172	7,000	9,000	10,000	3,000		355
399	Other Contracted Services -	8,283	8,803	10,500	10,500	9,547	10,500	48,250	15,500	5,000	Copier maintenance/additional PD	399
										-		
435	Office Supplies	1,767	1,852	1,920	1,920	1,909	1,920	1,920	3,000	1,080	increase in cartridge expense	435
499	Other Supplies and Materials	7,439	7,510	7,500	7,500	7,207	7,500	7,500	13,500	6,000	Student appreciation \$250, bereavement \$250, Community Advisory luncheon \$1500, Student and employee advisory events \$500, (moved Retirement Banquet \$500 and Teacher of the Year Banquet \$2500 from HR 599 and Service Awards \$2000 from HR 499) Kid's First Awards \$750/Branding\$5000/Kitchen Supplies	499
701	Administration Equipment	554	738	1,500	900	468	900	900	500	(400)		701
	TOTAL OFFICE OF									-		
	SUPERINTENDENT	257,974	263,735	277,315	268,996	262,393	297,812	337,561	327,665	29,853		
										-		18

	Bray	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
72520	Human Resources\Personnel	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24		72520
105	Directors	67,818	58,559	52,560	53,830	57,057	59,946	55,462	62,000	2,054	TBA	105
117	Career Ladder									-		117
161	Secretaries	37,484	30,940	32,670	33,613	35,672	42,700	42,700	45,296	2,596	HR Executive Assistant	161
162	Clerical Personnel	-	-							-		162
201	Social Security	7,645	6,571	6,520	6,689	6,509	7,852	7,509	8,208	356		201
204	State Retirement	8,067	3,337	4,688	4,809	5,100	8,212	7,853	8,584	372	8% non cert	204
206	Life Insurance	92	84	88	54	49	88	45	45	(43)		206
207	Medical Insurance	7,098	12,420	15,424	15,204	15,324	16,380	16,380	16,871	491	6.1%	207
208	Dental Insurance	320	544	670	642	653	670	670	670	-		208
217	Retirement - Hybrid Stabilization		218							-		
320	Dues and Memberships	225	50	250	250	50	250	250	250	-		320
355	Travel								1,000	1,000	TASBO Conference/ Job Fairs	355
399	Contracted Services - Other		7,171	8,000	5,000	26,034	5,000	24,890	5,000	-	fingerprinting, moved 20K here in 22/23 for salary study	
435	Office Supplies	1,333	946	1,400	1,400	1,131	1,400	1,400	1,540	140		435
471	Software			52,500	55,125	26,195	56,228	26,455	56,228	-	Safe Schools, Time and Attd, HR Software	471
499	Other supplies and materials	587	48	1,000	1,000	800	1,000	1,000	1,200	200		499
524	Staff Development	3,014	1,741	3,500	1,000	2,500	2,500	2,500	3,000	500	Summer Meeting for Principals/New Teachers	524
599	Other Charges	1,011	175	1,920	920	241	900	900	900	-		599
	TOTAL									-		
	Human Resources	134,694	122,804	181,189	179,537	177,314	203,126	188,014	210,792	7,666		
										-		21

	Kington	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
72610	OPERATION OF PLANT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24		72610
166	Custodial Personnel	1,303,526	1,269,868	1,393,590	1,355,451	1,320,339	1,603,131	1,475,146	1,609,246	6,115	57.5/ Never fully staffed in 22/23	166
189	Other Salaries and Wages	11,988	3,495	25,000	20,000	-	25,000	25,000	25,000	-	Summer cleaning/painting	189
201	Social Security	98,796	96,113	108,522	105,222	99,077	124,552	112,849	123,107	(1,445)	7.65%	201
204	State Retirement	66,852	66,846	78,022	75,650	67,471	130,250	118,012	128,740	(1,511)	8.00%	204
206	Life Insurance	1,750	1,834	2,530	1,568	1,645	2,657	1,662	1,890	(767)		206
207	Medical Insurance	402,270	386,542	428,868	409,618	406,340	472,416	387,000	481,187	8,771	If fully staffed w/ 3% increase	207
208	Dental Insurance	18,025	17,121	18,639	16,823	16,849	19,281	16,010	18,700	(581)	27.22*57*12	208
307	Communication - Phone - All Schools	95,849	100,240	110,000	105,774	91,367	100,000	82,000	85,000	(15,000)	Phone service, iPad Service and 6 hot spots	307
328	Janitorial Services	24,115	37,793	30,000	20,000	29,215	35,000	35,000	35,000	-	month rotate schools for termite and insect control	328
347	Pest Control	10,861	18,851	25,000	18,670	17,991	30,000	30,000	30,000	-		347
359	Disposal	41,390	42,295	42,000	42,000	45,000	50,000	50,000	50,000	-	Out for bid	359
363	Landfill									-		363
399	Other Contracted Services	45,460	79,932	80,000	80,000	94,002	120,000	120,000	125,000	5,000	10 % price increases, Intercom and Security Systems, lead water testing	399
410	Custodial Supplies	149,680	149,350	150,000	165,000	211,685	216,000	216,000	237,600	21,600	10% price increaes, Increase in usage disinfectants and sanitizers. Cleaners , wax and stripper, trash bags, toilet paper, soap.	410
415	Electricity	1,533,764	1,441,079	1,600,000	1,463,075	1,428,258	1,600,000	1,745,065	1,745,065	145,065		415
434	Natural Gas	182,485	176,235	265,000	210,259	241,487	265,000	250,000	260,000	(5,000)		434
451	Uniforms	1,553	2,435	2,000	2,000	247	5,000	5,000	5,000	-	PPE and uniforms	451
454	Water & Sewer	244,898	286,776	275,000	278,000	234,954	286,000	224,000	246,000	(40,000)		454
502	Building & Contents Insurance	420,273	428,776	450,000	441,209	477,076	515,243	499,590	524,570	9,327	set insurance amount (projected increase) 5%	502
524	In-Service/Staff Development	2,682	305	4,000	2,000	1,402	5,000	2,000	2,000	(3,000)	Electrician classes/licensing/HVAC license,safety	524
699	Other Debt Service									-	moved to 82130 and 82230 in August 2017,Energy Efficient loan payments 20% increase for replacement cost of	699
720	Plant Operation Equipment	21,874	16,247	20,000	20,000	24,490	30,000	30,000	30,000	-	buffers, scrubbers, vacuum cleaners, small school equipment	720
										-		
	TOTAL OPERATION OF PLANT	4,678,091	4,622,133	5,108,172	4,832,319	4,808,895	5,634,531	5,424,333	5,763,105	128,574		22

	Martin	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
72710	TRANSPORTATION	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24		72710
105	Supervisor/Director	55,138	57,366	59,980	61,472	73,005	79,822	61,320	63,773	(16,049)	Supervisor	105
142	Mechanics	120,873	125,292	137,880	159,846	164,916	218,200	249,550	271,609	53,409	2 mechanics column 11 2- column 10 + 3 hours per day OT for 180 days	142
187	Overtime									-		187
146	Bus Drivers	934,855	962,340	1,018,212	1,025,000	1,105,335	1,310,300	1,310,300	1,376,339	66,039	63 if fully staffed	146
162	Clerical Personnel	27,969	32,372	42,313	38,336	38,960	51,530	51,530	54,663	3,133	Brown, 17 Years "O" (added 2hr/daily for school day extra hours)	162
164	Bus Attendant	24,294	28,497	57,605	53,085	1,634	-	-	-	-	22	164
188	Bonus Payments			43,200	27,000	24,300	36,500	26,250	30,000	(6,500)	Safety/Attendance Bonus	188
189	Other Salaries & Wages	11,198	11,412	27,500	10,000	54,923	89,320	73,082	77,525	(11,795)	Added attendants to this line per state request Spring 22 (SPED 8, General 4)	189
201	Social Security	87,809	91,259	103,490	105,168	107,702	136,604	135,560	143,354	6,750	0.0765	201
204	State Retirement	59,243	63,661	72,991	75,061	76,178	135,708	141,763	149,913	14,205	8%	204
206	Life Insurance	1,969	2,127	2,203	2,203	2,907	3,420	1,800	2,525	(895)		206
207	Medical Insurance	476,754	480,195	500,426	465,000	419,765	510,400	398,489	525,712	15,312		207
208	Dental Insurance	22,090	22,276	23,954	20,370	18,247	25,781	16,985	20,252	(5,529)		208
307	Communications (cell phones)	-	-	-						-		307
338	Maint/Repairs Vehicles	9,880	9,992	10,000	10,000	-	10,000	10,000	10,000	-		338
355	Travel	962	1,426	1,500	1,500	86	1,500	-	1,500	-		355
399	Other Contracted Services	36,770	38,681	47,700	58,000	40,533	50,000	23,500	30,000	(20,000)	extended life of buses per state law, requires twice a year inspections on buses over 15 years old, wrecker bills, TDOT Physicals,	399
418	Equipment & Machinery Parts	15,352	20,000	10,000	10,000	9,999	10,000	10,000	10,000	-	Hard drive cameras	418
										-		
425	Fuel	277,397	299,171	310,000	285,000	391,680	400,000	410,026	420,000	20,000	journal entries will affect, modest estimate avg. \$4/gallon, 525 gallons daily for regular routes	425
433	Lubricants	17,015	17,499	13,000	12,000	12,999	15,000	12,000	16,500	1,500		433
435	Office Supplies	1,196	1,200	1,200	1,200	1,200	1,200	1,200	1,200	-		435
450	Tires & Tubes	34,918	35,000	32,000	22,000	31,802	35,000	30,000	38,500	3,500		450
453	Vehicle Parts	120,000	91,986	105,000	102,000	92,889	105,000	105,000	105,000	-		453
471	Software			3,500	19,725	9,900	12,000	10,000	11,000	(1,000)	software	471
499	Other Supplies & Materials	9,530	7,361	6,500	4,500	6,418	7,500	6,750	7,500	-	appreciation, awards, items for in- service, etc.	499
										-		
524	Staff Development/ Training	7,128	7,076	8,000	6,500	7,641	10,000	5,000	5,000	(5,000)	PD and CDL reimbursement	524
599	Other Charges	1,961	1,982	2,000	2,000	2,093	2,000	14,000	2,000	-	Uniforms, 12,000 for potential cost share on upgrading county gas pumps	599
729	Transportation Equipment - Buses	647,047	278,895	554,295	461,000	456,900	380,367	380,367	555,740	175,373	4 Regular. Figured at a 20% increase from this year's pricing. (\$138,935)	729
	TOTAL TRANSPORTATION	3,001,348	2,687,067	3,194,449	3,037,965	3,152,014	3,637,152	3,484,472	3,929,605	292,453		24

72905	American Rescue Plan					Budget	Actual	Proposed	Difference of Budget		
						2022-2023	2022-2023	2023-2024	22-23 to 23-24		
188	Bonus Payments					3,000	6,000				
201	Social Security					230	460				
204	State Retirement					165	330				
599	Other charges					53,701	107,402				
	Total American Rescue					57,096	114,192				25

Phillips\Bray												
73300	COMMUNITY SERVICES	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Actual 2022-2023	Proposed 2023-2024	Difference of Budget 22-23 to 23-24		73300
105	Coordinator-Homeless & FRC	42,017	44,143	33,956	32,255	33,383	35,405	35,405	39,132	3,727	Coordinator, Family Resource Center/Homeless (partially funded by grant and Federal) Pay July in June	105
189	Other Salaries and Wages	92,784	97,175	105,000	65,000	50,324	78,416	63,000	66,830	(11,586)	CCQCP, Pay July in June, set wages for workers, supervisors(1) on scale	189
201	Social Security	10,167	10,637	7,643	7,440	6,253	8,707	7,528	8,106	(601)	7.65%	201
204	Retirement	4,895	5,083	8,617	5,349	3,732	9,106	7,872	8,477	(629)	8	204
206	Life Insurance	65	72	132	61	56	135	66	66	(69)	x2	206
207	Medical Insurance	14,196	15,495	22,572	15,204	15,492	18,000	17,000	17,510	(490)	+ increase	207
208	Dental Insurance	641	653	990	643	653	693	653	653	(40)		208
355	Travel	1,500	1,500	1,500	1,500	1,041	1,500	1,500	1,500	-	FRC grant of \$1500	355
399	Other Contracted Services									-		399
422	Food Supplies	2,538	2,430	6,557	2,000	713	5,000	2,000	2,000	(3,000)	Snacks for CCQCP, Food Pantry (reallocate donations for 22)	422
499	Other Supplies and Materials	1,728	2,687	3,000	1,500	1,106	1,500	1,500	1,500	-	Games, puzzles, crafts for CCQCP	499
535	Fee Waiver (Clothing, Shoes, school supplies)	19,228	15,519	14,000	14,000	5,929	14,000	14,000	14,000	-	Donation - Clothing and school supplies for at-risk students (reallocate donations for 22)	535
599	Other Charges	-	362	500	500	175	500	500	500	-	Re-certification for Childcare, supplies for CCQCP	599
										-		
	TOTAL COMMUNITY SERVICES	189,759	195,756	204,467	145,452	118,857	172,962	151,024	160,274	(12,688)		
										-		
										-		
										-		
										-		26

Bray											
76000	CAPITAL OUTLAY	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Actual 2022-2023	Proposed 2023-2024	Difference of Budget 22-23 to 23-24	76000
76100	REGULAR CAPITAL OUTLAY										76100
307	Communications									-	307
321	Engineering Services	14,616	13,140	20,000	62,000	15,000	80,000	80,000	100,000	20,000	district engineering 321
331	Legal Services									-	331
706	Building Construction		15,209	150,000	82,000	94,707	10,000	65,554	-	(10,000)	Transition Academy, finish and furnish 706
707	Building Improvements			540,001				2,607,500		-	Classroom addition at South + Balance on CCHS 707
715	Land									-	715
724	Site Development									-	724
799	Other Capital Outlay	125,167	75,159	150,000	150,000	140,572	150,000	130,000	135,000	(15,000)	School and department needs \$10,000 per school, and \$30,000 for district use 799
	Total Capital Outlay	139,783	103,508	860,001	294,000	250,280	240,000	2,883,054	235,000	(5,000)	
82130	DEBT SERVICE									-	82130
620	Principal on Debt	322,806	260,984	267,552	274,350	281,256	288,372	288,372	24,328	(264,044)	Principal on debt, moved here from 72610.699 in August, 2017 620
82230	DEBT SERVICE									-	82230
620	Interest on Debt	41,514	31,944	25,344	18,580	11,640	4,524	4,524	61	(4,463)	Interest on debt, moved here from 72610.699 in August, 2017 620
	Total Debt Service	364,320	292,928	292,896	292,930	292,896	292,896	292,896	24,389	(268,507)	
99100	TRANSFERS									-	
590	Transfers Out	200,000	767,331				1,000,000	1,000,000		(1,000,000)	Transfer to 142 for cash flow balance in 22/23/23/24
	Total Transfers Out	200,000	767,331	-			1,000,000	1,000,000		(1,000,000)	
	GRAND TOTAL EXPENDITURES	52,661,541	53,967,593	56,095,320	54,262,318	55,562,704	66,364,847	66,880,985	69,878,714	3,513,867	
		Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Projected 2021-2022	Proposed 2022-2023			Difference of Budget 22-23 to 23-24	
	Difference in Revenues and Expenditures	815,584.23	1,256,024	(36,159)	4,134,063	3,118,087	(7,929,147)	(8,170,346)	(1,246,481)	(6,923,866)	
	Fund Balance	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Actual 2022-2023	Proposed 2023-2024	Difference of Budget 22-23 to 23-24	
	Excess of Revenues and Other Sources										
	Over (Under) Expenditures and Other Uses	815,584	1,256,024	(36,159)	4,134,063	3,118,087	(7,929,147)	(8,170,346)	(1,246,481)	(6,923,866)	
		Audited	Audited	Audited	Audited	Audited				-	Required To Leave 3% Fund Balance Reserve
	Beginning Fund Balance	4,921,616	5,811,770	7,393,966	7,358,707	11,804,806	13,335,957	13,335,957	5,165,611	8,170,346	2,096,361
		Audited	Audited	Audited						-	Overage or (Shortfall)
	Ending Fund Balance/Reserves	5,811,770	7,393,966	7,358,707	11,804,806	13,335,957	5,406,810	5,165,611	3,919,130	1,246,481	1,822,768

Executive Summary 2023-2024 CCS Budget

Funding

TISA	\$ 47,198,485.35	Based on March Estimate
Local	\$ 18,999,772.00	
Total	\$ 66,198,257.35	

Pay Increases:	8%	Certified
	4%	Classified

New Starting Teacher Pay \$43,576

For Every 1% increase \$407,000

Total Budgetary Impact Pay Increases	\$2,911,822	Difference over Budget 22-23
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New Positions: Certified

CTE Middle School Teachers 3

Computer Science/STREAM Coordinator 1

Special Education Classroom Teachers 4 Reduce Case Loads

Move Certified From Federal to General 7 Recommendation from State Consultant

Total Budgetary Impact New

Positions \$859,875

Salary, Taxes, TCRS

Total Budgetary Impact \$3,771,697

Positions: Classified

Safe School Counselor 1

Social Worker 1

Total Budgetary Impact \$ 104,086.00

Salary, Taxes, TCRS

Total Budgetary Impact-New

Positions \$963,961.00

Membership into TMSAA for 23-24

Dues \$ 2,700.00

Annually All Elem
Schools

Additional Coaching Supplements \$ 15,000.00

Total Budgetary Impact-New

Program \$ 17,700.00

Expenses:

5-10% Increase all Software Items

Executive Summary 2023-2024 CCS Budget

6% Increase in Health Insurance Only 3% in next
fiscal Year

**5%-10 increase in office
Supplies/Toner**

**20% increase for Buffers,
Scrubbers, Vaccums ETC**

**COPS Grant for School Safety
Equipment**

\$ 500,000.00

**District
Responsibility
\$167,000**

Classified PAY SCALE

Schedule Titles	Custodian, mower	Teachers asst., CCQCP, bus att., non-cert PreK	Sped teacher asst. & alt. sch. asst. CDC/PreK CDA teacher asst./CCQCP Site Directors	Maintenanc e-custodian	School secretary	Admin. clerk (secretarial duties)/ School bookkeeper / School Attd. Clerk	Maintenanc e	Admin. sec. (Recpt., Dept. sec. with some bookkeeping duties)	Admin. asst./Dept. sec. with primary duty as bookkeeper	Executive Assistant, Technician	LPN, mechanic	Licensed HVAC, plumber, electrician, technician	Bus Driver (daily rate)
Sched. Code	1	2	3	4	5	6	7	8	9	10	11	12	13
Rate Year	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Daily
0	\$ 10.92	\$ 11.44	\$ 11.96	\$ 12.48	\$ 13.26	\$ 14.04	\$ 14.56	\$ 15.60	\$ 16.64	\$ 17.68	\$ 18.72	\$ 20.28	\$ 72.80
1	\$ 11.14	\$ 11.67	\$ 12.20	\$ 12.73	\$ 13.53	\$ 14.32	\$ 14.85	\$ 15.91	\$ 16.97	\$ 18.03	\$ 19.09	\$ 20.69	\$ 74.26
2	\$ 11.36	\$ 11.90	\$ 12.44	\$ 12.98	\$ 13.80	\$ 14.61	\$ 15.15	\$ 16.23	\$ 17.31	\$ 18.39	\$ 19.48	\$ 21.10	\$ 75.74
3	\$ 11.59	\$ 12.14	\$ 12.69	\$ 13.24	\$ 14.07	\$ 14.90	\$ 15.45	\$ 16.55	\$ 17.66	\$ 18.76	\$ 19.87	\$ 21.52	\$ 77.26
4	\$ 11.82	\$ 12.38	\$ 12.95	\$ 13.51	\$ 14.35	\$ 15.20	\$ 15.76	\$ 16.89	\$ 18.01	\$ 19.14	\$ 20.26	\$ 21.95	\$ 78.80
5	\$ 12.17	\$ 12.75	\$ 13.33	\$ 13.91	\$ 14.78	\$ 15.65	\$ 16.23	\$ 17.39	\$ 18.55	\$ 19.71	\$ 20.87	\$ 22.61	\$ 81.17
6	\$ 12.42	\$ 13.01	\$ 13.60	\$ 14.19	\$ 15.08	\$ 15.97	\$ 16.56	\$ 17.74	\$ 18.92	\$ 20.11	\$ 21.29	\$ 23.06	\$ 82.79
7	\$ 12.67	\$ 13.27	\$ 13.87	\$ 14.48	\$ 15.38	\$ 16.29	\$ 16.89	\$ 18.10	\$ 19.30	\$ 20.51	\$ 21.71	\$ 23.52	\$ 84.44
8	\$ 12.92	\$ 13.54	\$ 14.15	\$ 14.77	\$ 15.69	\$ 16.61	\$ 17.23	\$ 18.46	\$ 19.69	\$ 20.92	\$ 22.15	\$ 23.99	\$ 86.13
9	\$ 13.18	\$ 13.81	\$ 14.43	\$ 15.06	\$ 16.00	\$ 16.94	\$ 17.57	\$ 18.83	\$ 20.08	\$ 21.34	\$ 22.59	\$ 24.47	\$ 87.86
10	\$ 13.57	\$ 14.22	\$ 14.87	\$ 15.51	\$ 16.48	\$ 17.45	\$ 18.10	\$ 19.39	\$ 20.68	\$ 21.98	\$ 23.27	\$ 25.21	\$ 90.49
11	\$ 13.85	\$ 14.50	\$ 15.16	\$ 15.82	\$ 16.81	\$ 17.80	\$ 18.46	\$ 19.78	\$ 21.10	\$ 22.42	\$ 23.73	\$ 25.71	\$ 92.30
12	\$ 14.12	\$ 14.79	\$ 15.47	\$ 16.14	\$ 17.15	\$ 18.16	\$ 18.83	\$ 20.17	\$ 21.52	\$ 22.86	\$ 24.21	\$ 26.23	\$ 94.15
13	\$ 14.40	\$ 15.09	\$ 15.78	\$ 16.46	\$ 17.49	\$ 18.52	\$ 19.21	\$ 20.58	\$ 21.95	\$ 23.32	\$ 24.69	\$ 26.75	\$ 96.03
14	\$ 14.69	\$ 15.39	\$ 16.09	\$ 16.79	\$ 17.84	\$ 18.89	\$ 19.59	\$ 20.99	\$ 22.39	\$ 23.79	\$ 25.19	\$ 27.29	\$ 97.95
15	\$ 15.13	\$ 15.85	\$ 16.57	\$ 17.30	\$ 18.38	\$ 19.46	\$ 20.18	\$ 21.62	\$ 23.06	\$ 24.50	\$ 25.94	\$ 28.10	\$ 100.89
16	\$ 15.44	\$ 16.17	\$ 16.91	\$ 17.64	\$ 18.74	\$ 19.85	\$ 20.58	\$ 22.05	\$ 23.52	\$ 24.99	\$ 26.46	\$ 28.67	\$ 102.91
17	\$ 15.67	\$ 16.41	\$ 17.16	\$ 17.91	\$ 19.02	\$ 20.14	\$ 20.89	\$ 22.38	\$ 23.87	\$ 25.37	\$ 26.86	\$ 29.10	\$ 104.45
18	\$ 15.90	\$ 16.66	\$ 17.42	\$ 18.17	\$ 19.31	\$ 20.45	\$ 21.20	\$ 22.72	\$ 24.23	\$ 25.75	\$ 27.26	\$ 29.53	\$ 106.02
19	\$ 16.14	\$ 16.91	\$ 17.68	\$ 18.45	\$ 19.60	\$ 20.75	\$ 21.52	\$ 23.06	\$ 24.60	\$ 26.13	\$ 27.67	\$ 29.98	\$ 107.61
20	\$ 16.38	\$ 17.16	\$ 17.94	\$ 18.72	\$ 19.89	\$ 21.06	\$ 21.84	\$ 23.40	\$ 24.96	\$ 26.53	\$ 28.09	\$ 30.43	\$ 109.22
21	\$ 16.63	\$ 17.42	\$ 18.21	\$ 19.00	\$ 20.19	\$ 21.38	\$ 22.17	\$ 23.76	\$ 25.34	\$ 26.92	\$ 28.51	\$ 30.88	\$ 110.86
22	\$ 16.88	\$ 17.68	\$ 18.49	\$ 19.29	\$ 20.50	\$ 21.70	\$ 22.50	\$ 24.11	\$ 25.72	\$ 27.33	\$ 28.93	\$ 31.35	\$ 112.52
23	\$ 17.13	\$ 17.95	\$ 18.76	\$ 19.58	\$ 20.80	\$ 22.03	\$ 22.84	\$ 24.47	\$ 26.11	\$ 27.74	\$ 29.37	\$ 31.82	\$ 114.21
24	\$ 17.39	\$ 18.22	\$ 19.04	\$ 19.87	\$ 21.11	\$ 22.36	\$ 23.18	\$ 24.84	\$ 26.50	\$ 28.15	\$ 29.81	\$ 32.29	\$ 115.92
25	\$ 17.65	\$ 18.49	\$ 19.33	\$ 20.17	\$ 21.43	\$ 22.69	\$ 23.53	\$ 25.21	\$ 26.89	\$ 28.58	\$ 30.26	\$ 32.78	\$ 117.66
26	\$ 18.00	\$ 18.86	\$ 19.72	\$ 20.57	\$ 21.86	\$ 23.15	\$ 24.00	\$ 25.72	\$ 27.43	\$ 29.15	\$ 30.86	\$ 33.43	\$ 120.02

Longevity Pay
 Paid in December
 16-20 years = additional 3% of total salary
 21-25 years = 3.5%

Substitute Pay
 Classified Sub Teacher = \$75.00/day
 Certified Teacher = \$85.00/day
 Bus Driver = \$62.50/day
 Nurse = \$130.00/day

CUMBERLAND COUNTY BOARD OF EDUCATION
 NON-CERTIFIED SUPERVISOR AND SAFE SCHOOL COUNSELOR SALARY SCHEDULES

2023-24

Years	Safe School Counselor (System-wide) 4% 200 day work year	Non-Certified Supervisor Purposed 260 day work year	Non-Certified Supervisor Current 260 day work year
0	41,997.74	50,000.00	37,343.04
1	42,417.71	51,000.00	38,462.53
2	42,841.89	52,020.00	39,616.30
3	43,270.31	53,060.40	40,807.18
4	43,703.01	54,121.61	42,029.49
5	44,140.04	55,204.04	43,288.91
6	44,581.44	56,308.12	44,591.18
7	45,027.26	57,434.28	45,927.72
8	45,477.53	58,582.97	47,304.23
9	45,932.30	59,754.63	48,723.59
10	46,391.63	60,949.72	50,185.78
11	46,855.54	62,168.72	51,188.18
12	47,324.10	63,412.09	52,210.58
13	47,797.34	64,680.33	53,255.82
14	48,275.31	65,973.94	54,323.90
15	48,758.07	67,293.42	55,406.27
16	49,245.65	67,966.35	56,517.19
17	49,738.10	68,646.01	57,645.25
18	50,235.48	69,332.47	58,799.01
19	50,737.84	70,025.80	59,975.62
20	51,245.22	70,726.06	61,175.08
21	51,757.67	71,433.32	62,397.38
22	52,275.25	72,147.65	63,645.38
23	52,798.00	72,869.13	64,919.09
24	53,325.98	73,597.82	66,218.50
25	53,859.24	74,333.80	67,543.61

Supervisor Longevity		
16-20 years	3%	
21-25 years	3.50%	
26 + years	4%	

Note 1: Master's degree required for Safe School Counselor position.
 Note 2: Lead Safe School Counselor receives additional \$3,000 supplement and is

SALARY SCHEDULE

LICENSED INSTRUCTIONAL PERSONNEL - BELOW ASSISTANT PRINCIPAL

SYSTEM WIDE YRS OF EXPERIENCE	BACHELOR		MASTER'S		EDUCATION SPECIALIST		DOCTORATE	
	Teachers	System-Wide Specialist	Teachers	System-Wide Specialist	Teachers	System-Wide Specialist	Teachers	System-Wide Specialist
0	43,575	45,346	47,093	48,974	50,326	52,088	54,774	56,084
1	44,011	45,800	47,749	49,659	51,885	53,666	55,394	56,719
2	44,447	46,253	48,418	50,355	51,973	53,754	55,394	56,719
3	44,883	46,707	49,096	51,060	52,235	54,058	56,319	57,643
4	45,319	47,160	49,783	51,774	52,906	54,773	57,497	58,874
5	45,754	47,614	50,480	52,499	54,016	55,909	58,687	60,084
6	46,840	48,697	51,346	53,400	55,488	57,429	60,293	61,730
7	46,941	48,818	51,474	53,533	56,678	58,666	61,571	63,034
8	47,414	49,402	52,784	54,791	58,399	60,459	63,471	64,961
9	48,321	50,341	53,915	55,956	59,663	61,756	64,841	66,378
10	48,793	50,833	54,174	56,208	59,917	62,024	65,096	66,640
11	50,820	52,852	55,890	58,126	61,201	63,348	66,483	68,072
12	50,946	52,984	56,029	58,271	61,474	63,635	66,776	68,359
13	51,114	53,254	56,805	58,944	62,786	64,980	68,208	69,836
14	51,666	53,812	57,080	59,213	63,042	65,268	68,454	70,078
15	52,339	54,531	58,298	60,490	64,401	66,653	69,928	71,590
16	52,581	54,773	58,311	60,503	64,414	66,666	69,941	71,603
17	53,120	55,346	59,327	61,539	65,550	67,849	71,198	72,887
18	53,132	55,359	59,340	61,552	65,564	67,861	71,211	72,900
19	53,993	56,259	60,375	62,641	66,734	69,073	72,529	74,251
20	54,263	56,540	60,677	62,954	67,067	69,418	72,892	74,622
21	54,534	56,823	60,981	63,269	67,403	69,765	73,256	74,996
22	54,807	57,107	61,286	63,585	67,740	70,114	73,622	75,371
23	55,081	57,392	61,592	63,903	68,078	70,465	73,991	75,747
24	55,356	57,679	61,900	64,222	68,419	70,817	74,361	76,126
25	55,633	57,968	62,209	64,543	68,761	71,171	74,732	76,507
26	55,633	57,968	62,209	64,543	68,761	71,171	74,732	76,507
27	55,633	57,968	62,209	64,543	68,761	71,171	74,732	76,507
28	55,633	57,968	62,209	64,543	68,761	71,171	74,732	76,507
29	55,633	57,968	62,209	64,543	68,761	71,171	74,732	76,507
30	55,633	57,968	62,209	64,543	68,761	71,171	74,732	76,507

Footnotes:

Note 1: See State Board of Education Rules, Regulations and Minimum Standards 0520-2-4-.01(15), Advanced Academic Training Acceptable for Purposes of Salary Rating on the License, regarding master's degree, education specialist's degree, and doctor's degree designations.

Note 2: Occupational education teachers with less than a bachelor's degree who hold the occupational education license shall be paid on a bachelor's degree.

**CUMBERLAND COUNTY BOARD OF EDUCATION
SALARY SCHEDULE**

LICENSED INSTRUCTIONAL PERSONNEL - ASSISTANT PRINCIPAL, PRINCIPAL, SYSTEM-WIDE SUPERVISORS

2023-2024

8.0% Principals
8% SW Supervisors

SYSTEM WIDE YRS OF EXPERIENCE	BACHELOR		MASTER'S		EDUCATION SPECIALIST		DOCTORATE	
	Principals	System- Wide Supervisor	Principals	System- Wide Supervisor	Principals	System- Wide Supervisor	Principals	System- Wide Supervisor
0	42,721	43,269	45,096	45,521	49,339	49,702	53,699	53,515
1	43,148	43,702	45,785	46,216	50,867	51,208	54,307	54,121
2	43,575	44,135	46,473	46,911	50,953	51,292	54,307	54,121
3	44,002	44,567	47,162	47,607	51,211	51,582	55,214	55,003
4	44,429	45,000	47,851	48,302	51,867	52,264	56,369	56,178
5	44,857	45,433	48,540	48,997	52,956	53,349	57,536	57,332
6	45,162	45,770	49,165	49,648	54,399	54,798	59,110	58,903
7	45,782	46,412	50,233	50,725	55,566	55,979	60,363	60,147
8	46,484	47,139	51,748	52,282	57,253	57,690	62,226	61,986
9	47,372	48,035	52,857	53,393	58,493	58,928	63,570	63,338
10	47,836	48,505	53,112	53,634	58,742	59,183	63,819	63,587
11	48,619	49,305	54,267	54,808	60,000	60,446	65,178	64,954
12	49,157	49,849	54,503	55,032	60,269	60,720	65,466	65,228
13	50,112	50,815	55,690	56,244	61,554	62,003	66,869	66,637
14	50,652	51,348	55,960	56,501	61,805	62,278	67,111	66,868
15	51,312	52,034	57,154	57,720	63,138	63,600	68,556	68,311
16	51,549	52,264	57,167	57,732	63,150	63,612	68,569	68,324
17	52,078	52,811	58,163	58,720	64,264	64,741	69,801	69,549
18	52,090	52,823	58,176	58,733	64,277	64,753	69,814	69,561
19	52,933	53,682	59,191	59,772	65,424	65,909	71,107	70,850
20	53,198	53,950	59,487	60,070	65,751	66,239	71,462	71,205
21	53,464	54,220	59,785	60,371	66,080	66,570	71,820	71,561
22	53,731	54,491	60,084	60,673	66,411	66,903	72,179	71,918
23	54,000	54,764	60,384	60,976	66,743	67,237	72,540	72,278
24	54,270	55,037	60,686	61,281	67,076	67,574	72,902	72,639
25	54,541	55,313	60,990	61,587	67,412	67,911	73,267	73,003
26	54,541	55,313	60,990	61,587	67,412	67,911	73,267	73,003
27	54,541	55,313	60,990	61,587	67,412	67,911	73,267	73,003
28	54,541	55,313	60,990	61,587	67,412	67,911	73,267	73,003
29	54,541	55,313	60,990	61,587	67,412	67,911	73,267	73,003
30	54,541	55,313	60,990	61,587	67,412	67,911	73,267	73,003

Footnotes:

Note 1: See State Board of Education Rules, Regulations and Minimum Standards 0520-2-4-.01(15), Advanced Academic Training Acceptable for Purposes of Salary Rating on the License, regarding master's degree, education specialist's degree, and doctor's degree designations.

Note 2: A principal shall receive \$8.00 per month for ten months for each full-time teacher under his/her supervision up to and including 20 full-time teachers.

Note 3: Base salary based on 200 days. Additional certified supervisor supplement will apply.

SCHEDULE OF SUPPLEMENTS FOR CERTIFIED SUPERVISORS AND PRINCIPALS

(Based on number of years as supervisor or principal)

Role	Begin	4 Yrs	7 Yrs	10 Yrs	13 Yrs	16 Yrs	20 Yrs
Certified Supervisor	19%	23%	24%	25%	26%	27%	28%
Secondary Principal	18%	22%	23%	24%	25%	26%	27%
Elementary Principal PreK-8	17%	21%	22%	23%	24%	25%	26%
Secondary Assistant Principal	16%	20%	21%	22%	23%	24%	25%
Elementary Assistant Principal	14%	17%	18%	19%	20%	21%	22%

Supplements are based on percentages of individual principal's and supervisor's salaries from the Assistant Principal, Principal and System Wide Supervisors pay scale.

**CUMBERLAND COUNTY BOARD OF EDUCATION
SALARY SCHEDULE**

2023-2024

LICENSED INSTRUCTIONAL PERSONNEL - Grandfathered Masters + Scale

SYSTEM WIDE YRS OF EXPERIENCE	Masters +10 Hours		Masters +20 Hours		Master +30 Hours			
	Teachers	System- Wide Specialist	Teachers	System- Wide Specialist	Teachers	System- Wide Specialist		
0	\$46,228	\$47,936	\$0	\$46,143	\$47,839	\$0	\$50,132	\$50,866
1	\$46,934	\$48,668	\$0	\$47,723	\$49,459	\$0	\$51,735	\$52,464
2	\$47,640	\$49,400	\$0	\$47,836	\$49,573	\$0	\$51,851	\$52,578
3	\$48,346	\$50,133	\$0	\$48,051	\$49,815	\$0	\$52,072	\$52,834
4	\$49,053	\$50,865	\$0	\$48,669	\$50,471	\$0	\$52,668	\$53,450
5	\$49,759	\$51,597	\$0	\$49,478	\$51,320	\$0	\$53,529	\$54,335
6	\$50,714	\$52,258	\$0	\$50,605	\$52,487	\$0	\$54,401	\$55,229
7	\$51,821	\$53,743	\$0	\$51,696	\$53,617	\$0	\$55,524	\$56,371
8	\$53,012	\$55,020	\$0	\$53,241	\$55,249	\$0	\$57,182	\$58,056
9	\$54,142	\$56,184	\$0	\$54,371	\$56,412	\$0	\$58,412	\$59,314
10	\$54,403	\$56,437	\$0	\$54,632	\$56,666	\$0	\$58,692	\$59,588
11	\$55,581	\$57,668	\$0	\$55,810	\$57,897	\$0	\$59,961	\$60,886
12	\$55,814	\$57,894	\$0	\$56,050	\$58,131	\$0	\$60,199	\$61,120
13	\$57,034	\$59,174	\$0	\$57,262	\$59,402	\$0	\$61,503	\$62,443
14	\$57,436	\$59,441	\$0	\$57,536	\$59,669	\$0	\$61,757	\$62,692
15	\$58,526	\$60,719	\$0	\$58,754	\$60,947	\$0	\$63,066	\$64,029
16	\$58,539	\$60,732	\$0	\$58,767	\$60,960	\$0	\$63,080	\$64,042
17	\$59,556	\$61,768	\$0	\$59,784	\$61,997	\$0	\$64,180	\$65,154
18	\$59,569	\$61,781	\$0	\$59,797	\$62,010	\$0	\$64,193	\$65,167
19	\$60,605	\$62,871	\$0	\$60,834	\$63,100	\$0	\$65,331	\$66,721
20	\$60,908	\$63,185	\$0	\$61,138	\$63,415	\$0	\$65,658	\$67,055
21	\$61,213	\$63,501	\$0	\$61,444	\$63,732	\$0	\$65,986	\$67,390
22	\$61,519	\$63,818	\$0	\$61,751	\$64,051	\$0	\$66,316	\$67,727
23	\$61,827	\$64,138	\$0	\$62,060	\$64,371	\$0	\$66,647	\$68,066
24	\$62,136	\$64,458	\$0	\$62,370	\$64,693	\$0	\$66,981	\$68,406
25	\$62,447	\$64,781	\$0	\$62,682	\$65,016	\$0	\$67,315	\$68,748
26	\$62,447	\$64,781	\$0	\$62,682	\$65,016	\$0	\$67,315	\$68,748
27	\$62,447	\$64,781	\$0	\$62,682	\$65,016	\$0	\$67,315	\$68,748
28	\$62,447	\$64,781	\$0	\$62,682	\$65,016	\$0	\$67,315	\$68,748
29	\$62,447	\$64,781	\$0	\$62,682	\$65,016	\$0	\$67,315	\$68,748
30	\$62,447	\$64,781	\$0	\$62,682	\$65,016	\$0	\$67,315	\$68,748

Footnotes:

Note 1: See State Board of Education Rules, Regulations and Minimum Standards 0520-2-4-.01(15), regarding requirements for Masters + semester hours on the License, regarding master's degree, education specialist's degree, and doctor's degree designations.

Note 2: This scale only exists for 6 employees that were on the Masters + scale in FY 13-14. These 6 employees were grandfathered to this scale until the employee retires, leaves the system or attains the degree. The employees include: Samantha Isbell, Kim Cram, Duane Hazelton, Laura Kidwell, Linda Gayle Reed and Anna Bryant.