

Budget Committee Meeting
April 4, 2024 4:30 PM
Central Services Board Room

1. Call to Order
2. Moment of Silence and Pledge of Allegiance
3. *Approval of Minutes
4. '24/'25 Proposed Budget
5. Budget Assumptions
6. Proposed Salary Scales
7. Maintenance Budget & Maintenance Needs
8. Administrative Pay Scales
9. Adjournment

(* Indicates Board Approval Required)

Board of Education
February 13, 2024, 4:00 PM
Central Services Board Room

The Cumberland County Board of Education met in a working committees session on Tuesday February 13, 2024, in the Central Services Board Room, where the meeting was called to order by Member Davis at the approximate hour of 4:02 pm. Davis welcomed everyone to the meeting and appreciated everyone for attending.

BOARD MEMBERS:

Teresa Boston:	Present
Mr. Nick Davis:	Present
Ms. Anita Hale:	Present
Mrs. Rebecca Hamby:	Present
Mr. Chris King:	Present
Ms. Sheri Nichols:	Present
Robert Safdie:	Absent
Ms. Shannon Stout:	Present
Ms. Elizabeth Stull:	Absent

OTHERS PRESENT:

William Stepp, DOS
Rebecca Farley, CAO
Kim Bray, COO
Scott Maddox, AD/9-12 Supervisor
Cheryl Duncan, Media

1. **Call to Order**-Davis called the meeting to order since Chairman and Vice Chairman wasn't present and he was last athletic committee chair.
2. **Moment of Silence/Pledge of Allegiance**-Davis led the meeting in a moment of silence and the Pledge of Allegiance.
3. **Budget Committee-Mrs. Teresa Boston**-Boston called the Budget Committee meeting to order at approximately 5:31 pm.
 - 3.A. ***Approval of Minutes**-Boston introduced this first item for approval. King made the motion to approve minutes and Hale with the second.

Motion to approve minutes.

VOICE VOTE: (mover-yes) King

(seconder-yes) Hale

Yes: 3, No: 0

MOTION: Motion Carried

3.B. Current Salary Scales-Boston introduced this item and told everyone that this was the current pay scale for Assistant Principal and forward and attached are the supplements. She said they've talked for years about getting rid of the supplements and creating a pay scale that would allow them to move forward every year. She said she wanted this on the agenda for everyone to have a reference when they look at the proposed scale.

3.C. Proposed Salary Scales-Bray told everyone what they were looking at in terms of the spreadsheet. She told them to pay attention to the daily rate of the positions. She also told them that, due to workload, one of the requests was to take an assistant high school principal from a 210 to 215-day employee. Hamby asked if all principals and assistant principals would have to have a Master's. Bray told them in order to have an admin license, you must have a master's degree. Bray said there are people that are in the system that will have to be frozen where they are because the scale won't accommodate them, but that's not that uncommon when implementing a new pay scale. Bray said she looked at several other districts to compare and see how they were doing their pay scales. Boston said she didn't feel they would approve anything today but needed a starting point to look at. She asked Bray how much money the district was looking at if they adopt this scale? Stepp said the additional money is because of the governor's mandate to get up to \$50,000 for a teacher's salary. Davis asked if the frozen employees were above the 17-year mark. Bray said, yes, some are, and some are not. She said this will work for the majority of people, but some will have to be frozen on the scale. Bray said other districts have had to do the same when they've implemented a new scale. Hale asked why she didn't take a regular scale that the district had as a base and then add a supplement to it, so the regular pay would go up, but the supplement would stay the same. Hale asked where they came up with the numbers and Stepp told them a lot of things they were looking at came from the lean frog study as well as comparisons to other counties. Hale said, in her opinion, the numbers are very high. Bray said that's why she encourages everyone to look at the average daily rate for each position. She said people work different numbers of days and that can skew it tremendously from those that work a 205, or someone that works a 240. She said that column is more of an apple-to-apple comparison. Boston asked if this already had the increase built in? Bray said she started with teacher scales and then built the system wide. Davis asked if all assistant principals were required to have a Master's and Bray told him they

already do. Stout said this will help the HR processes as well. She said she feels that people that go to the website get confused on how much money they will actually make. This is a more straight forward way to calculate pay. Boston said it took her years to figure out those numbers as well. Bray said she recalculated all the positions, from teachers forward. Hale said she doesn't understand why they can't take a certified scale and add a supplement and the scale would still go up. Bray said for recruiting purposes she thinks an admin should get more money. Hale said they could still go up in the base pay, Bray said some districts never go up in supplement pay, regardless of how long you have been in the position. Bray said she thought the goal was to get away from the supplements and this was just her proposal. Hale said no, they were trying to get away from percentages. She said maybe do 1-5 years, and you get a set amount as a supervisor. Bray said that basically what the percentages were doing-it was the same thing. Boston asked how close we were to Roane Co. since they are closest to the student population. Bray said the district was still a little below them, but this pay scale would put us closer. Boston asked Bray to calculate how much this new scale would cost the district and get it to them before the next budget meeting. Bray said even when the other scale had frozen employees, they still got a raise, they just were not going to move up because they were already above the topped-out amount on the scale. Bray said again this was her best effort as to what she understood she had been tasked with. Boston said she suggests everyone take the proposed scale and look them over and they will come back with an idea of what they are seeing. Davis asked if this scale incorporated COLA, which is the cost-of-living adjustment. Bray said the district doesn't call it that, but yes. She said it's called an annual raise here. Davis said he said it's real and inflation is real so that's the reason he's asking. Bray said this will change yearly to which Davis replied that it makes sense. Bray said if they adopted this and next year they agreed to give (example) 6% raise, she would change the scale to show that. Hale said when compared to the non-certified scale it just so much more. Boston said remember they haven't done classified yet. Hale said it's just a large amount of money to her. Davis said compared to what? Hale said there are positions like custodians and bus drivers that aren't being filled. She said she isn't saying anything against supervisors, but the little people need to be looked at. She said they are always concentrating on Central office and what goes on there. Stout said this is the first step and all will be looked at during the budget season. Bray said yes, it's just the starting point and try to go to a normal salary scale. Davis asked if the model follows the same for non-certified and Bray said yes. She told him that 2 years ago they done a salary study for classified employees and adjusted a lot of pay and many of the classified personnel got a lot of nice raises. Even with that, they still can't hire custodians and bus drivers. She said she was told a magic number for bus drivers, and they are above that now and they still can't hire people. She said because of that she doesn't know if money is the answer and if money will fix it. Hamby said that she spoke with someone from Fentress Co. that used to drive a bus here and they don't know why people aren't running here to us because our pay scale and insurance is so good. Bray said she's tried everything but there's a nationwide shortage with any position. Stout said they have to also make it a good culture and climate in order to attract people. Boston said they want time to digest all of the information.

3.D. **Adjournment**-Hale made a motion to adjourn and King with the second. Meeting was adjourned at approximately 5:58 pm

Motion to approve adjourn.

VOICE VOTE: (mover-yes) Hale

(seconder-yes) King

Yes: 3, No: 0

MOTION: Motion Carried

William Stepp, DOS

Teresa Boston, Budget Cmt Chair

Diane McCartney, Recorder/Board Secretary

Cumberland County Schools Budget		DRAFT						
General Purpose School Fund								
Budget								
For Fiscal Year Ending June 30, 2025								
Account	Description						Account	
No.		Actual 2022-2023	Budget 2023-2024	Difference of Budget 22-23 to 23-24	Proposed 2024-2025	Difference of Budget 23-24 to 24-25	No.	
40000	LOCAL TAXES						40000	
40100	County Property Taxes						40100	
40110	Current Property Taxes	2,818,910	1,863,921	(954,989)			40110	
40120	Trustee's Collection Prior Year	220,379	163,519	(56,860)			40120	
40130	Circuit/Clerk & Master	89,213	108,155	11,057			40130	
40140	Interest & Penalty	79,736	91,724	(8,384)			40140	
40150	Pickup Taxes		-	-			40150	
40162	Payments in Lieu of Taxes - Utilities		-	-			40162	
40200	COUNTY LOCAL OPTION TAXES		-	-			40200	
40210	Local Option Sales Tax	15,683,100	16,680,255	997,155			40210	
40270	Business Tax	4,249	4,855	606			40270	
40275	Mixed Drink Tax	67,928	80,465	12,537			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			-			40350	
				-				
				-				
				-				
				-				
	TOTAL LOCAL TAXES	18,963,514	18,992,894	1,122			1	

	Stepp/Farley							
Account No.	EXPENDITURES	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		Account No.
71100	REGULAR INSTRUCTION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		71100
116	Teachers	17,327,567	19,538,132	1,656,081	20,885,600	1,347,468	357 teaching positions Average Pay (\$55K (plus 100,000 for long term leave + 165,000 for 3 extra teachers if needed, +10,000 classroom overage expense, Summer School (\$100,000), High School Summer School \$150,000+Strat strategic comp \$100,000. + 8 Interventionist (120 day) + 1 (80 day)=44,000 X 8=352,000 + 17,600=\$369,600	116
117	Career Ladder Program	50,700	50,700	(6,650)	45,000	(5,700)		117
128	Homebound Teacher	55,483	61,120	9,120	65,000	3,880	(2) 1/2 time positions	128
163	Educational Assistants	1,139,274	1,208,541	188,929	1,281,053	72,512	50 Budget X 4% X 2%	163
188	Bonus Payments			-		-		188
189	Other Salaries & Wages			-		-		
195	Certified Substitute Teachers	58,080	58,080	-	60,000	1,920	\$85 per day	195
198	Non-Certified Substitutes	280,000	280,000	(57,500)	280,000	-	\$75 per day	198
201	Social Security	1,446,699	1,621,538	136,933	1,730,174	108,636		201
204	State Retirement	1,606,135	1,472,180	(172,842)	1,998,494	526,314	9.0%, 8.5%	204
206	Life Insurance	25,000	29,022	-	29,172	150	C=75 NC=36	206
207	Medical Insurance	4,452,756	4,606,339	81,756	4,762,529	156,190	6% increase from actual 3% in 23-24	207
208	Dental Insurance	129,674	133,557	(5,043)	133,600	43		208
217	Retirement - Hybrid Stabilization	75,000	105,000	(5,000)	105,000	-		217
336	Maintenance & Repair Services			-		-		336
399	Other Contracted Services	43,000	45,000	10,000	45,000	-	Residential facility fees for students \$24K@3 students, 504 student therapy \$11,000, Trans ACT \$6,300	399
429	Instructional Supplies	294,520	289,883	(4,637)	304,377	14,494	Handwriting program \$10,000, CER \$15,000, 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	675,000	675,000	-	675,000	-	Science/Social Studies adoption and buy half in 24-25, rest in 25-26	449
471	Software	95,200	104,720	9,520	115,192	10,472	Easy 504, Progress Monitoring, Universal Screener	471
499	Other Supplies & Materials	66,650	66,650	-	67,983	1,333	Dual Credit \$30,000, (\$23,751 Band, Choir, Music, Library supply) Kindergarten supply \$2,900	499
535	Fee Waivers - Free/Red. Lunch Students	12,000	10,000	(2,000)	10,000	-	Caps, gowns (lostens)	535
599	Other Charges -			-				599
722	Regular Instruction Equipment			-				722
790	Other Equipment			-				790
	TOTAL REGULAR INSTRUCTION	27,832,738	30,355,462	1,838,668	32,593,174	2,237,712		5

	Holton	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
71200	SPECIAL EDUCATION INSTRUCTION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		71200
116	Teachers	2,048,941	3,018,199	850,517	3,244,382	226,183	57 total	116
117	Career Ladder Program	4,000	4,000	(3,163)	7,000	3,000		117
128	Homebound Teachers	57,449	62,045	11,045	62,045	0	FTE 1 - two half-time positions	128
163	Educational Assistants	517,315	601,806	97,806	675,878	74,072	FTE 35 + 1 new + 1 SLPA	163
171	Speech pathologists	51,886	123,447	68,447	-	(123,447)	will contract out in 24/25	171
189	Other Salaries & Wages	-	21,084	84	21,928	843	Interpreter(open)	189
195	Certified Substitute Teachers	3,000	20,000	9,715	20,000	-		195
198	Non-Certified Substitutes	43,200	20,000	5,625	36,562	16,562		198
201	Social Security	208,523	294,486	77,953	309,509	15,022	7.65 %	201
204	State Retirement	216,127	263,762	23,556	355,028	91,267	9.0% (Certified Hybrid) 8.5%-Classified	204
206	Life Insurance	3,619	5,332	681	5,192	(140)	57 certified 38 classified	206
207	Medical Insurance	744,539	932,875	86,875	1,047,273	114,398	3% in 24/25	207
208	Dental Insurance	22,388	31,030	6,676	31,030	-	95 x 27.22 X 12	208
217	Retirement - Hybrid Stabilization	12,500	15,555	-	16,725	1,170		
312	Contracts With Private Agencies			-		-		312
336	Maintenance & Repair Services-	200	200	-	200	-	audiometers	336
399	Other contracted services			-		-	Contract for Speech Services	399
429	Instructional Supplies & Materials	13,350	11,100	1,100	11,100	-	TISA money for teachers	429
				-				
499	Other Supplies & Materials	7,500	1,000	-	1,000	-	Non-instr. supplies (protocols (testing materials), cleaning supplies, diaper wipes, etc.)	499
599	Other Charges			-			License renewal fees, misc. student needs, etc.	599
725	Special Education Equipment	1,500	1,500	-	5,000	3,500	Specialized Equip., wheelchairs, hearing systems, etc. new equipment for P3 Class	725
				-				
	TOTAL SPECIAL EDUCATION	3,956,037	5,427,421	1,236,917	5,849,850	422,430		
	INSTRUCTION							7

	Eldridge	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		
71300	CAREER AND TECHNICAL EDUCATION							71300
	CTE INSTRUCTION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		
116	Teachers	2,289,000	2,472,120	183,120	3,333,420	861,300	46 total teachers	116
117	Career Ladder Program	2,000	2,000	(1,000)	4,000	2,000		117
163	Inventory Clerk			-	26,000	26,000	New this year	163
195	Certified Substitute Teachers	8,000	8,000	-	19,050	11,050		195
198	Non-certified Substitutes	36,250	36,250	-	45,625	9,375		198
201	Social Security	178,723	196,472	17,749	262,249	65,778	7.65%	201
204	State Retirement	193,130	179,778	(19,397)	302,218	122,440	9.0%/8.5%	204
206	Life Insurance	3,935	4,140	-	4,200	60	90*46+ 45*1	206
207	Medical Insurance	474,386	603,580	17,580	621,687	18,107		207
208	Dental Insurance	13,855	15,025	(770)	15,352	327	47	208
217	Retirement - Hybrid Stabilization	8,176	10,800	-	11,589	789		
336	Maintenance & Repair Services	20,000	20,000	-	40,000	20,000	Greenhouse equipment updates, greenhouse updates and maint.	336
355	Travel	18,000	20,000	(160)	25,000	5,000	In County Travel(including middle CTE)	355
399	Other Contracted Services	62,350	62,350	-	132,350	70,000	TCAT student fees, registration fees increasing and buses for state and national competitions, Maintain aviation scholarship program for 4 students \$70K	399
429	Instructional Supplies & Materials	40,000	50,000	10,000	70,000	20,000	TISA \$8400, CTE program consumables	429
448	T & I Construction Materials			-		-		448
449	Textbooks - Not incl. in 71100	20,000	30,000	10,000	40,000	10,000	Supplemental texts, iCEV for 18 teachers, Business ICEV textbooks (# of teachers using ICEV has increased each year)	449
499	Other Suppl. & Materials	1,200	4,000	-	4,000	-	Teacher supplies	499
599	Other Charges	5,000	5,000	-	7,000	2,000	Advisory meetings, student trips, competitions increase in all	599
				-		-		
706	Building Construction	25,000	50,000	10,000	50,000	-	Plans are to purchase two "house packages" for 24-25 as construction cost have increased.	706
730	CTE Instruction Equipment	30,000	30,000	-	40,000	10,000	etc.	730
				-				
	TOTAL CTE			-				
	EDUCATION INSTRUCTION	3,429,005	3,799,515	227,122	5,053,740	1,254,226		8

	Magnusson							
72000	SUPPORT SERVICES							72000
		Actual	Budget	Difference of Budget	Proposed	Difference of Budget		
72110	ATTENDANCE	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72110
105	Administrator SIS	65,800	71,064	5,264	75,034	3,970	SIS 220	105
117	Career Ladder			-				
161	Secretary	40,166	42,608	2,442	45,635	3,027	Secretary, Moved here 20-21	161
201	Social Security	8,106	8,828	722	9,231	403	7.65%	201
204	State Retirement	8,931	8,508	(423)	10,632	2,124	9.0% cert/8.5% non cert	204
206	Life Insurance	105	105	(15)	105	-		206
207	Medical Insurance	20,945	21,574	629	22,717	1,143	6% annual increase	207
208	Dental Insurance	655	655	(59)	655	-		208
217	Ret-Hybrid Stabalization			-				
355	Travel			-				355
471	Software	60,000	60,000	-	72,000	12,000	Dokmee, Skyward, 20% price increase ? and end of state subsidy	471
499	Other Supplies & Materials	2,000	2,500	500	3,000	500	Attendance awards, transfer forms, cumulative records etc. (\$1000 folders, \$1000 printing and stickers)	499
524	Staff Development Training	5,000	5,000	-	5,000	-	Attendance Conference \$1,160, Skyward Conf \$2,500, Additional Skyward Training \$1,470	524
599	Other Charges			-		-		599
704	Attendance Equipment			-		-		704
	TOTAL ATTENDANCE	211,708	220,842	9,059	244,009	23,167		10

	Polson	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72120	HEALTH SERVICES/CSH	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72120
105	Director of CSH	61,260	66,822	5,562	81,464	14,642	CSH Director/Nursing Supervisor	105
131	Medical Personnel	409,011	429,625	20,614	446,810	17,185	12 positions 184 (180 student days plus 3 for staff development 1 for CPR)	131
169	Part time personnel	25,000	25,000	-	27,500	2,500	Substitute nurse pay (Summer School pay for nursing services)	169
189	Other Salaries and Wages			-				189
201	Social Security	37,888	37,978	90	40,413	2,435	7.65%	201
204	Retirement	40,044	39,048	(997)	45,311	6,263	9.0%/8.5% support	204
206	Life Insurance	648	648	-	648	-		206
207	Medical Insurance	115,332	118,792	3,460	122,356	3,564		207
208	Dental Insurance	4,250	4,250	(517)	4,250	-		208
355	Travel	280	300	20	2,000	1,700	For required CSH events (in county)	355
399	Other Contracted Services	12,500	14,800	-	16,800	2,000	Medical waste disposal, hep. shots, random drug screen for bus drivers, student drug screening. Workers comp drug screen	399
413	Medical Supplies	8,500	10,000	1,500	10,000	-	Consumable supplies Band Aids, thermometers, probe covers, Lysol, Feminine products, General Medical supplies etc./\$200 per school for purchase of meds and supplies,	413
499	Other Suppl. & Materials - Office	2,000	5,000	3,000	18,000	13,000	CSH mini grants, incentives, student involvement promotion, staff wellness incentives, line change for grant purposes	499
524	Staff Development	4,800	4,800	-	5,800	1,000	Nursing trainings, TAPHERD conference, SPARK conference, Required CSH trainings.	524
599	Other Charges	5,000	2,000	(3,000)	14,933	12,933	CSH mini grants, incentives, student involvement promotion, staff wellness	599
735	Health Equip.	4,000	8,500	4,500	37,500	29,000	automatic vital sign monitors for 12 clinics, wheelcharis, and scales,CPR manikins	735
				-				
	TOTAL HEALTH SERVICES	730,513	767,563	34,233	873,785	106,221	\$113,000 New Grant received after 23/24 year started good for the next 5 years/not in original budget	11

	Stepp/Farley	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72210	REGULAR INSTRUCTIONAL SUPPORT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72210
105	Supervisor/Director	209,707	314,298	112,026	350,756	36,458	emic department supervisors all 12 month empl	105
116	Teachers			-		-		116
117	Career Ladder Program	6,000	5,000	(2,000)	5,000	-		117
127	Career Ladder Extended Contracts			-		-		127
129	Librarians	459,965	511,389	29,319	544,629	33,240	10 full, 1 at 80	129
138	Instr. Computer Personnel			-		-		138
161	Secretary			-		-		161
201	Social Security	50,621	63,548	10,660	68,879	5,332		201
204	State Retirement	46,319	58,405	(1,672)	81,035	22,629	9.00%	204
206	Life Insurance	736	740	(180)	828	88		206
207	Medical Insurance	140,471	151,092	2,242	155,625	4,533	6.1	207
208	Dental Insurance	3,784	3,784	(500)	3,734	(50)		208
308	Consultants - Speakers	6,000	6,000	500	6,000	-	Convocation Speaker	308
336	Maintenance & Repair Services			-		-		336
355	Travel	8,814	9,255	441	9,255	-	In county travel - ESL, Homebound, Gifted	355
399	Other Contracted Services	11,000	11,000	-	11,000	-	Interquest Canines	399
432	Library Books/Media - All Schools	119,000	122,500	3,500	122,500	-	\$17.5 per child X 7000 kids	432
471	Software	37,400	37,400	-	41,140	3,740	School Messenger, Follett Library	471
499	Other Supplies & Materials - Office	2,000	2,500	500	2,500	-	supplies, toner for printers	499
524	Staff Development	82,000	82,000	-	82,000	-	includes 1000 for gifted and Alt	524
599	Other Charges			-		-		599
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,183,817	1,378,912	154,836	1,484,881	105,970		13

	Holton	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72220
105	Supervisor/Director	88,747	94,655	10,345	113,728	19,073	FTE .95, Director, 12 months	105
117	Career Ladder Program	2,000	2,000	-	1,000	(1,000)		117
124	Psychological Personnel	140,524	140,124	(40,351)	148,564	8,440	FTE 2, Burks, VanWinkle	124
127	Career Ladder Extended Contracts							127
161	Secretary(s)	49,200	52,191	2,991	54,808	2,617	Mathews, 260 days	161
162	Clerical Personnel	27,160	29,088	1,928	30,834	1,745	200 days	162
189	Other Salaries and Wages	207,986	220,207	50,678	324,595	104,388	Inman and Rofe, Holloway , Webb	189
201	Social Security	39,445	41,177	1,958	51,525	10,348	7.65 %	201
204	State Retirement	43,767	32,753	(14,100)	56,350	23,596	9.0% Cert 8.5% Non	204
206	Life Insurance	481	546	(36)	646	100		206
207	Medical Insurance	105,598	125,650	9,090	129,420	3,770	6 C=(93045) + 3NC =24022 X 3% increase	207
208	Dental Insurance	2,913	3,312	342	3,639	327	10	208
217	Ret-Hybrid Stabalization							
308	Consultants							308
336	Maintenance & Repair Services	-	2,000	800	2,000	-	Copier and Office Equipment Repair	336
355	Travel - All SPED personnel	10,854	5,000	(600)	12,000	7,000		355
399	Other Contracted Services	76,000	50,000	(250)	300,000	250,000	Contract with Sidekick for addtl Speech Pathologist services, Growing as 2nd speech pathologists can not be found, Other therapy contracts	399
499	Other Supplies & Materials	1,800	2,000	1,200	2,500	500	Protocols for psychologists (testing supplies) non-instr. Supplies	499
524	In-Service/Staff Development							524
599	Other Charges	-	-	(500)				599
725	Special Education Equipment							725
790	Other Equipment	-	-	(500)				790
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	796,474	800,705	22,996	1,231,608	430,904		14

Eldridge		Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72230	CAREER AND TECHNICAL EDUCATION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72230
	CTE PROGRAM							
105	Vocational Director	88,756	99,345	(3,830)	116,125	16,780	CTE Director - budget 100% in general, then Perkins pays us back 5%, projected current year end reflects -5% already paid	105
117	Career Ladder	500	-	(1,000)	-	-		117
162	Clerical Personnel	50,667	53,509	4,309	54,808	1,299	1-Garren	162
189	Other Salaries and Wages	118,935	201,827	85,117	207,377	5,550	CTE Coach +5 days, CTE Counselor+5 days; Computer Science/Steam Coordinator 220 days	
201	Social Security	20,662	23,040	2,378	28,941	5,901	7.65%	201
204	State Retirement	22,983	21,621	(1,510)	33,774	12,153	9.0%/8.0%	204
206	Life Insurance	255	255	(190)	300	45		206
207	Medical Insurance	56,023	75,704	25,484	77,975	2,271	6.1	207
208	Dental Insurance	1,400	1,400	-	1,633	233		208
217	Retirement - Hybrid Stabilization	1,095	1,095	-	1,095	-		
355	Travel	2,240	2,700	460	5,000	2,300	Supervisor, Counselor, Casteel in county travel	355
499	Other Supplies & Materials	1,000	1,500	500	1,500	-	Administrative office, postage, paper, etc.	499
				-				
524	In-Service/Staff Development	45,000	55,000	10,000	65,000	10,000	CTE teacher and staff professional development (15,000), Students and staff travel to competitions (There are still three CTSSO competitions still scheduled for in-person)	524
599	Other Charges	2,800	2,800	-	2,000	(800)	Meetings, Audit team expenses	599
	TOTAL VOCATIONAL PROGRAM	412,316	539,795	121,717	595,527	55,733		
				-				
				-				
				-				15

	Bray/McCartney	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		
72310	BOARD OF EDUCATION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72310
191	Board Fees - 9 Board Members	28,800	28,800	-	28,800	-		191
201	Social Security	2,500	3,000	(300)	2,203	(797)	7.65%	201
204	State Retirement	1,500	1,584	84	2,304	720	9.0%/8.0% support	204
206	Life Insurance			-		-		206
207	Medical Insurance	300,000	309,000	9,000	309,000	-	Cert or Non Cert Retirees after 30 years of service until they reach 65	207
208	Dental Insurance	3,000	3,000	-	-	(3,000)		208
210	Unemployment Compensation	15,000	15,000	(10,000)	15,500	500		210
305	Audit Services - CPA	16,000	16,000	-	25,000	9,000	School Funds Audit new firm	305
320	Dues & Memberships - TSBA	20,000	21,250	1,250	23,000	1,750	TSBA \$8133, Online Policy \$8000, TSSA, TSSE \$4,500	320
331	Legal Services - Attorney	50,000	50,000	-	50,000	-		331
355	Travel	28,500	30,500	12,000	31,000	500	Board Sec Professional Dev	355
399	Other Contracted Services	7,000	7,000	-	7,500	500	Recorder \$5,000, Emeeting \$2,000	399
499	Other Supplies & Materials	500	600	100	600	-	notices	499
508	Premium on Corporate Surety Bonds	350	350	-	350	-		508
510	Trustee's Commission	375,000	375,000	-	375,000	-		510
513	Workman's Compensation	257,113	287,996	17,996	359,890	71,894	Workers Comp Insurance 10%+ increase	513
599	Other Charges	3,000	5,000	2,000	6,000	1,000	Supplies for Board meetings \$750(meeting meals \$4250)	599
				-				
	TOTAL BOARD OF EDUCATION	1,108,263	1,154,080	32,130				17

	Stepp/McCartney	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72320	OFFICE OF THE SUPERINTENDENT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72320
101	Director	107,000	115,560	8,560	135,000	19,440	Stepp 12 month	101
117	Career Ladder			-		-		117
161	Secretary(s)	83,226	88,286	5,060	93,583	5,297	Board Sec, Front Desk	161
187	Overtime Pay			-		-		
189	Other Salaries and Wages			-		-		189
201	Social Security	14,552	15,823	1,271	17,487	1,664	7.65%	201
204	State Retirement	15,956	15,369	(587)	20,105	4,736	9.0% cert/8.5% non cert	204
206	Life Insurance	175	175	-	175	-		206
207	Medical Insurance	29,004	29,874	870	31,771	1,897	6%/3% 2025	207
208	Dental Insurance	1,078	1,078	-	1,078	-		208
320	Dues & Memberships	16,500	16,500	-	16,500	-	etc.	320
348	Postal Charges - Central Office	2,500	2,500	-	2,500	-		348
355	Travel	9,000	10,000	3,000	10,000	-		355
399	Other Contracted Services -	48,250	15,500	5,000	15,500	-	Copier maintenance/additional PD	399
				-		-		
435	Office Supplies	1,920	3,000	1,080	3,000	-	Increase in cartridge expense	435
							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 \$3500 from HR 599 and Service Awards \$2000 from HR 499) Kid's First Awards \$750/Branding\$5000/Kitchen Supplies \$1500	
499	Other Supplies and Materials	7,500	15,000	7,500	16,000	1,000		499
701	Administration Equipment	900	500	(400)	500	-		701
				-		-		
	TOTAL OFFICE OF			-				
	SUPERINTENDENT	337,561	329,165	31,353	363,199	34,034		
				-				18

Jolley/Bray		Actual	Budget	Difference of Budget	Proposed	Difference of Budget		
72520	Human Resources\Personnel	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72520
105	Directors	55,462	62,000	2,054	65,073	3,073	TBA	105
117	Career Ladder			-				117
161	Secretaries	42,700	45,296	2,596	48,485	3,189	HR Executive Assistant	161
162	Clerical Personnel			-				162
201	Social Security	7,509	8,208	356	8,687	479		201
204	State Retirement	7,853	8,584	372	9,652	1,069	8.5% non cert	204
206	Life Insurance	45	45	(43)	60	15		206
207	Medical Insurance	16,380	16,871	491	17,378	506	6.1%	207
208	Dental Insurance	670	670	-	670	-		208
217	Retirement - Hybrid Stabilization			-		-		
320	Dues and Memberships	250	250	-	300	50		320
355	Travel		1,000	1,000	1,500	500	TASBO Conference/ Job Fairs	355
399	Contracted Services - Other	24,890	5,000	-	12,000	7,000	fingerprinting, moved 20K here in 22/23 for salary study	
435	Office Supplies	1,400	1,540	140	1,540	-		435
471	Software	26,455	56,228	-	56,228	-	Safe Schools, Time and Attd, HR Software(to be	471
499	Other supplies and materials	1,000	1,200	200	1,200	-		499
524	Staff Development	2,500	3,000	500	3,000	-	Summer Meeting for Principals/New Teacher Ins	524
599	Other Charges	900	900	-	900	-		599
	TOTAL			-				
	Human Resources	188,014	210,792	7,666	226,673	15,881		
				-				21

	Kington	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72610	OPERATION OF PLANT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72610
166	Custodial Personnel	1,475,146	1,609,246	6,115	1,705,801	96,555	57.5/ Never fully staffed in 23/24	166
189	Other Salaries and Wages	25,000	25,000	-	25,000	-	Summer cleaning/painting	189
201	Social Security	112,849	123,107	(1,445)	132,406	9,299	7.65%	201
204	State Retirement	118,012	128,740	(1,511)	144,993	16,253	8.50%	204
206	Life Insurance	1,662	1,890	(767)	1,890	-		206
207	Medical Insurance	387,000	481,187	8,771	495,623	14,436	If fully staffed w/ 3% increase	207
208	Dental Insurance	16,010	18,700	(581)	18,700	-	27.22*57*12	208
307	Communication - Phone - All Schools	82,000	85,000	(15,000)	86,000	1,000	Phone service, iPad Service and 6 hot spots	307
328	Janitorial Services	35,000	35,000	-	35,000	-	dust mops and rugs/mats twice a month	328
347	Pest Control	30,000	30,000	-	30,000	-	rotate schools for termite and insect control	347
359	Disposal	50,000	50,000	-	50,000	-	Out for bid	359
363	Landfill			-		-		363
399	Other Contracted Services	120,000	125,000	5,000	137,500	12,500	10 % price increases, Security Systems, lead water testing, Pelican, Orkin	399
410	Custodial Supplies	216,000	237,600	21,600	261,360	23,760	10% price increaes, Increase in usage disinfectants and sanitizers. Cleaners , wax and stripper, trash bags, toilet paper, soap.	410
415	Electricity	1,745,065	1,745,065	145,065	1,832,318	87,253	5%	415
434	Natural Gas	250,000	260,000	(5,000)	260,000	-		434
451	Uniforms	5,000	5,000	-	5,000	-	PPE and uniforms	451
454	Water & Sewer	224,000	246,000	(40,000)	246,000	-		454
502	Building & Contents Insurance	499,590	549,549	34,306	648,454	98,905	set insurance amount (projected increase) 10% over actual of \$589,504	502
524	In-Service/Staff Development	2,000	2,000	(3,000)	2,000	-	license,safety	524
699	Other Debt Service			-		-	moved to 82130 and 82230 in August 2017,Energy Efficient loan payments	699
720	Plant Operation Equipment	30,000	30,000	-	30,000	-	20% increase for replacement cost of buffers, scrubbers, vacuum cleaners, small school equipment	720
				-				
	TOTAL OPERATION OF PLANT	5,424,333	5,788,084	153,554	6,148,045	359,961		22

	Martin	Actual	budget	Difference of Budget	Proposed	Difference of Budget		
72710	TRANSPORTATION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72710
105	Supervisor/Director	61,320	65,720	(14,102)	69,985	4,265	Supervisor	105
142	Mechanics	249,550	271,609	53,409	287,906	16,297	2 mechanics column 11 2- column 10 + 3 hours per day OT for 180 days	142
187	Overtime			-				187
146	Bus Drivers	1,310,300	1,376,339	66,039	1,458,919	82,580	69 if fully staffed	146
162	Clerical Personnel	51,530	54,663	3,133	65,416	10,753	17 Years "O" (added 3hr/daily for school day extra hours)	162
164	Bus Attendant			-			moved to 189 per state request Spring 22	164
188	Bonus Payments	26,250	30,000	(6,500)	30,000	-	Safety/Attendance Bonus	188
189	Other Salaries & Wages	73,082	77,525	(11,795)	86,882	9,357	Added attendants to this line per state request Spring 22	189
201	Social Security	135,560	143,503	6,899	152,932	9,429	0.0765	201
204	State Retirement	141,763	150,069	14,360	159,929	9,860	8%	204
206	Life Insurance	1,800	2,525	(895)	2,525	-		206
207	Medical Insurance	398,489	525,712	15,312	541,483	15,771		207
208	Dental Insurance	16,985	20,252	(5,529)	25,000	4,748		208
307	Communications (cell phones)			-		-		307
338	Maint/Repairs Vehicles	10,000	10,000	-	10,000	-		338
355	Travel	-	1,500	-	1,500	-		355
399	Other Contracted Services	23,500	30,000	(20,000)	30,000	-	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	10,000	10,000	-	10,000	-	Hard drive cameras	418
425	Fuel	410,026	420,000	20,000	420,000	-	journal entries will affect, modest estimate avg. \$4/gallon, 525 gallons daily for regular routes(Rogers Petroleum)	425
433	Lubricants	12,000	16,500	1,500	20,000	3,500		433
435	Office Supplies	1,200	1,200	-	1,200	-		435
450	Tires & Tubes	30,000	38,500	3,500	40,000	1,500	4% price increase	450
453	Vehicle Parts	105,000	105,000	-	105,000	-		453
471	Software	10,000	11,000	(1,000)	11,500	500	Trip Direct Software, mapping software (5%)	471
499	Other Supplies & Materials	6,750	7,500	-	8,000	500	Fire ext., cleaning supplies, appreciation, awards, items for in-service, etc.	499
524	Staff Development/ Training	5,000	5,000	(5,000)	5,000	-	PD and CDL reimbursement	524
599	Other Charges	14,000	2,000	-	2,000	-	Uniforms	599
729	Transportation Equipment - Buses	380,367	555,740	175,373	831,000	275,260	5 Regular. Figured at a 10% increase from this year's pricing. (\$150,000 approx) + New service Truck \$81,000 (replacing 2003 Chevy with 110K+ miles)	729
	TOTAL TRANSPORTATION	3,484,472	3,931,857	294,705	4,376,177	444,320		24

72905	American Rescue Plan	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		
		2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		
188	Bonus Payments	6,000						
201	Social Security	460						
204	State Retirement	330						
599	Other charges	107,402						
	Total American Rescue	114,192						25

Bray								
73300	COMMUNITY SERVICES	Actual 2022-2023	Proposed 2023-2024	Difference of Budget 22-23 to 23-24	Proposed 2024-2025	Difference of Budget 23-24 to 24-25		73300
105	Coordinator-Homeless & FRC	35,405	39,132	3,727	44,114	4,983	Coordinator, Family Resource Center/Homeless (partially funded by grant and Federal) Pay July in June	105
189	Other Salaries and Wages	63,000	66,830	(11,586)	70,840	4,010	CCQCP, Pay July in June, 2 assistants, supervisors(1) on scale	189
201	Social Security	7,528	8,106	(601)	8,794	688	7.65%	201
204	Retirement	7,872	8,477	(629)	9,196	719	8	204
206	Life Insurance	66	66	(69)	66	-	x2	206
207	Medical Insurance	17,000	17,510	(490)	18,035	525	+ increase 3%	207
208	Dental Insurance	653	653	(40)	653	-		208
355	Travel	1,500	1,500	-	1,500	-	FRC grant of \$1500	355
399	Other Contracted Services			-		-		399
422	Food Supplies	2,000	2,000	(3,000)	2,000	-	Snacks for CCQCP, Food Pantry (reallocate donations for 22)	422
499	Other Supplies and Materials	1,500	1,500	-	1,500	-	Games, puzzles, crafts for CCQCP	499
535	Fee Waiver (Clothing, Shoes, school supplies)	14,000	14,000	-	15,000	1,000	Donation - Clothing and school supplies for at-risk students (reallocate donations for 22)	535
599	Other Charges	500	500	-	500	-	Kid's Club Certifications	599
	TOTAL COMMUNITY SERVICES	151,024	160,274	(12,688)	172,199	11,925		
				-				
				-				
				-				
				-				26

Bray								
76000	CAPITAL OUTLAY	Actual 2022-2023	Proposed 2023-2024	Difference of Budget 22-23 to 23-24	Proposed 2024-2025	Difference of Budget 23-24 to 24-25		76000
76100	REGULAR CAPITAL OUTLAY							76100
307	Communications			-				307
321	Engineering Services	80,000	100,000	20,000	100,000	-	district engineering	321
331	Legal Services			-				331
706	Building Construction	65,554	-	(10,000)	-			706
707	Building Improvements	407,500		-	407,500	407,500	Balance on CCHS	707
715	Land			-				715
724	Site Development			-				724
799	Other Capital Outlay	130,000	135,000	(15,000)	236,000	101,000	School and department needs \$10,000 per school, and \$30,000 for district use + (1) box truck \$62K + (4) classroom sets of furniture (1) per school for (4) schools on a rotation \$24K	799
	Total Capital Outlay	683,054	235,000	(5,000)	743,500	508,500		
82130	DEBT SERVICE			-				82130
620	Principal on Debt	288,372	24,328	(264,044)			Principal on debt, moved here from 72610.699 in August, 2017 Paid in full	620
82230	DEBT SERVICE			-				82230
620	Interest on Debt	4,524	61	(4,463)			Interest on debt, moved here from 72610.699 in August, 2017 Paid in Full	620
	Total Debt Service	292,896	24,389	(268,507)				
99100	TRANSFERS			-				
590	Transfers Out	1,000,000		(1,000,000)			Transfer to 142 for cash flow balance in 22/23/23/24	
	Total Transfers Out	1,000,000		(1,000,000)				
	GRAND TOTAL EXPENDITURES	64,680,985	70,370,688	4,005,841	75,825,838	6,633,618		
	Difference in Revenues and Expenditures	(5,970,346)	(1,741,614)	(4,228,732)	(5,206,639)			
	Fund Balance	Actual 2022-2023	Proposed 2023-2024	Difference of Budget 22-23 to 23-24	Proposed 2024-2025	Difference of Budget 23-24 to 24-25		
	Excess of Revenues and Other Sources							
	Over (Under) Expenditures and Other Uses	(5,970,346)	(1,741,614)	(4,228,732)	(5,206,639)			
	Beginning Fund Balance	13,335,957	13,121,366	214,591	11,379,752		Required To Leave 3% Fund Balance Reserve	2,111,121
	Ending Fund Balance/Reserves	13,121,366	11,379,752	1,741,614	6,173,113		Overage or (Shortfall)	4,061,993

Assumptions

- 4% pay increase for classified employees + step raise.
- 5-8% on Certified employees on balanced scale meeting state minimum salary requirements
- Medical Insurance 6%/ 3% in 24/25 School Year
- TCRS Rate for Classified 8% (has not been released)
- TCRS Rate for Certified 9%. (has not been released)
- No increase on Life or Dental Insurance Rates
- 10% increase on most software products
- 357 teaching positions
- 8 (120 day) interventionist & 1 (80 day) to address learning loss
- 5 extra days for each HS counselor
- 5 extra days for HS assistant principals
- 5 extra days for CTE Coach + 10 extra for Guidance Coordinator
- Replace teacher laptops at 3 schools PV, PH, CO
- Worker's Comp Insurance increased 25% over 23/24 budget

Certified Scales FY24 /25

200 Step	Bachelors Annual	Bachelors Daily	Masters Annual	Masters Daily	EDS Annual	EDS Daily	EDD/PHD Annual	EDD/PHD Daily
0	\$46,787.00	\$233.94	\$50,392.00	\$251.96	\$53,559.00	\$267.80	\$55,989.00	\$279.95
1	\$47,237.00	\$236.19	\$50,892.00	\$254.46	\$54,289.00	\$271.45	\$56,889.00	\$284.45
2	\$47,687.00	\$238.44	\$51,392.00	\$256.96	\$55,019.00	\$275.10	\$57,789.00	\$288.95
3	\$48,137.00	\$240.69	\$51,892.00	\$259.46	\$55,749.00	\$278.75	\$58,689.00	\$293.45
4	\$48,587.00	\$242.94	\$52,392.00	\$261.96	\$56,479.00	\$282.40	\$59,589.00	\$297.95
5	\$49,037.00	\$245.19	\$52,892.00	\$264.46	\$57,209.00	\$286.05	\$60,489.00	\$302.45
6	\$49,487.00	\$247.44	\$53,392.00	\$266.96	\$57,939.00	\$289.70	\$61,389.00	\$306.95
7	\$49,937.00	\$249.69	\$53,892.00	\$269.46	\$58,669.00	\$293.35	\$62,289.00	\$311.45
8	\$50,387.00	\$251.94	\$54,392.00	\$271.96	\$59,399.00	\$297.00	\$63,189.00	\$315.95
9	\$50,837.00	\$254.19	\$54,892.00	\$274.46	\$60,129.00	\$300.65	\$64,089.00	\$320.45
10	\$51,287.00	\$256.44	\$55,392.00	\$276.96	\$60,859.00	\$304.30	\$64,989.00	\$324.95
11	\$51,737.00	\$258.69	\$55,892.00	\$279.46	\$61,589.00	\$307.95	\$65,889.00	\$329.45
12	\$52,187.00	\$260.94	\$56,392.00	\$281.96	\$62,319.00	\$311.60	\$66,789.00	\$333.95
13	\$52,637.00	\$263.19	\$56,892.00	\$284.46	\$63,049.00	\$315.25	\$67,689.00	\$338.45
14	\$53,087.00	\$265.44	\$57,392.00	\$286.96	\$63,779.00	\$318.90	\$68,589.00	\$342.95
15	\$53,537.00	\$267.69	\$57,892.00	\$289.46	\$64,509.00	\$322.55	\$69,489.00	\$347.45
16	\$53,987.00	\$269.94	\$58,392.00	\$291.96	\$65,239.00	\$326.20	\$70,389.00	\$351.95
17	\$54,437.00	\$272.19	\$58,892.00	\$294.46	\$65,969.00	\$329.85	\$71,289.00	\$356.45
18	\$54,887.00	\$274.44	\$59,392.00	\$296.96	\$66,699.00	\$333.50	\$72,189.00	\$360.95
19	\$55,337.00	\$276.69	\$59,892.00	\$299.46	\$67,429.00	\$337.15	\$73,089.00	\$365.45
20	\$55,787.00	\$278.94	\$60,392.00	\$301.96	\$68,159.00	\$340.80	\$73,989.00	\$369.95
21	\$56,237.00	\$281.19	\$60,892.00	\$304.46	\$68,889.00	\$344.45	\$74,889.00	\$374.45
22	\$56,687.00	\$283.44	\$61,392.00	\$306.96	\$69,619.00	\$348.10	\$75,789.00	\$378.95
23	\$57,137.00	\$285.69	\$61,892.00	\$309.46	\$70,349.00	\$351.75	\$76,689.00	\$383.45
24	\$57,587.00	\$287.94	\$62,392.00	\$311.96	\$71,079.00	\$355.40	\$77,589.00	\$387.95
25	\$58,037.00	\$290.19	\$62,892.00	\$314.46	\$71,809.00	\$359.05	\$78,489.00	\$392.45
26	\$58,487.00	\$292.44	\$63,392.00	\$316.96	\$72,539.00	\$362.70	\$79,389.00	\$396.95
27	\$58,937.00	\$294.69	\$63,892.00	\$319.46	\$73,269.00	\$366.35	\$80,289.00	\$401.45
28	\$59,387.00	\$296.94	\$64,392.00	\$321.96	\$73,999.00	\$370.00	\$81,189.00	\$405.95
29	\$59,837.00	\$299.19	\$64,892.00	\$324.46	\$74,729.00	\$373.65	\$82,089.00	\$410.45

Cumberland County Schools 2024-2025 Specialist Scale 200 Days

200 Step	Bachelors Annual	Masters Annual	Masters Daily	EDS Annual	EDS Daily	EDD/PHD Annual	EDD/PHD Daily
0	\$48,658.00	\$52,263.00	\$261.32	\$55,363.00	\$276.82	\$57,793.00	\$288.97
1	\$49,108.00	\$52,813.00	\$264.07	\$56,093.00	\$280.47	\$58,603.00	\$293.02
2	\$49,558.00	\$53,363.00	\$266.82	\$56,823.00	\$284.12	\$59,413.00	\$297.07
3	\$50,008.00	\$53,913.00	\$269.57	\$57,553.00	\$287.77	\$60,223.00	\$301.12
4	\$50,458.00	\$54,463.00	\$272.32	\$58,283.00	\$291.42	\$61,033.00	\$305.17
5	\$50,908.00	\$55,013.00	\$275.07	\$59,013.00	\$295.07	\$61,843.00	\$309.22
6	\$51,358.00	\$55,563.00	\$277.82	\$59,743.00	\$298.72	\$62,653.00	\$313.27
7	\$51,808.00	\$56,113.00	\$280.57	\$60,473.00	\$302.37	\$63,463.00	\$317.32
8	\$52,258.00	\$56,663.00	\$283.32	\$61,203.00	\$306.02	\$64,273.00	\$321.37
9	\$52,708.00	\$57,213.00	\$286.07	\$61,933.00	\$309.67	\$65,083.00	\$325.42
10	\$53,158.00	\$57,763.00	\$288.82	\$62,663.00	\$313.32	\$65,893.00	\$329.47
11	\$53,608.00	\$58,313.00	\$291.57	\$63,393.00	\$316.97	\$66,703.00	\$333.52
12	\$54,058.00	\$58,863.00	\$294.32	\$64,123.00	\$320.62	\$67,513.00	\$337.57
13	\$54,508.00	\$59,413.00	\$297.07	\$64,853.00	\$324.27	\$68,323.00	\$341.62
14	\$54,958.00	\$59,963.00	\$299.82	\$65,583.00	\$327.92	\$69,133.00	\$345.67
15	\$55,408.00	\$60,513.00	\$302.57	\$66,313.00	\$331.57	\$69,943.00	\$349.72
16	\$55,858.00	\$61,063.00	\$305.32	\$67,043.00	\$335.22	\$70,753.00	\$353.77
17	\$56,308.00	\$61,613.00	\$308.07	\$67,773.00	\$338.87	\$71,563.00	\$357.82
18	\$56,758.00	\$62,163.00	\$310.82	\$68,503.00	\$342.52	\$72,373.00	\$361.87
19	\$57,208.00	\$62,713.00	\$313.57	\$69,233.00	\$346.17	\$73,183.00	\$365.92
20	\$57,658.00	\$63,263.00	\$316.32	\$69,963.00	\$349.82	\$73,993.00	\$369.97
21	\$58,108.00	\$63,813.00	\$319.07	\$70,693.00	\$353.47	\$74,803.00	\$374.02
22	\$58,558.00	\$64,363.00	\$321.82	\$71,423.00	\$357.12	\$75,613.00	\$378.07
23	\$59,008.00	\$64,913.00	\$324.57	\$72,153.00	\$360.77	\$76,423.00	\$382.12
24	\$59,458.00	\$65,463.00	\$327.32	\$72,883.00	\$364.42	\$77,233.00	\$386.17
25	\$59,908.00	\$66,013.00	\$330.07	\$73,613.00	\$368.07	\$78,043.00	\$390.22
26	\$60,358.00	\$66,563.00	\$332.82	\$74,343.00	\$371.72	\$78,853.00	\$394.27
27	\$60,808.00	\$67,113.00	\$335.57	\$75,073.00	\$375.37	\$79,663.00	\$398.32
28	\$61,258.00	\$67,663.00	\$338.32	\$75,803.00	\$379.02	\$80,473.00	\$402.37
29	\$61,708.00	\$68,213.00	\$341.07	\$76,533.00	\$382.67	\$81,283.00	\$406.42

Location	Description	Estimated Cost
North	Renovation	\$ 750,000.00
Brown	Roof	\$ 742,000.00
Homestead	Paving/Sealing	\$ 200,000.00
Martin	Flooring	\$ 50,000.00
SMHS	Flooring	\$ 50,000.00
Central	Flooring	\$ 50,000.00
SMHS	Environmental	\$ 200,000.00
South	Parking Lot Lights	\$ 100,000.00
Brown	Bathroom Partitions	\$ 25,000.00
Pleasant Hill	Bathroom Partitions	\$ 25,000.00
Stone	Bathroom Partitions	\$ 25,000.00
Phoenix	Bathroom Partitions	\$ 25,000.00
Brown	Gym Floor	\$ 60,000.00
BE,PH,SE	Mowers	\$ 45,000.00
All other Repairs		\$ 200,000.00
		<u>\$ 2,547,000.00</u>

Maintenance Needs

Location	Description	Amount	Time Frame
Martin	Sewer Lift Station	\$ 250,000.00	Summer 2024
Martin	Electrical Upgrade	\$ 750,000.00	2 phases Summer 2025/Summer 2026
Martin	Generator	\$ 80,000.00	Summer 2025
Homestead	Electrical Upgrade	\$ 523,000.00	2 phases Summer 2025/Summer 2026
CCHS	Fire Alarm System	\$ 400,000.00	Summer 2024
CCHS	Auditorium Security system	\$ 75,000.00	Fall 2024
Pineview	Gym Roof	\$ 172,000.00	Fall 2024
North	Fire Alarm System	\$ 400,000.00	With Renovation in 24/25
South	Gym Floor Replacement	\$ 263,385.00	
			Combine Tennis court w/ track project
SMHS	Tennis Court	\$ 500,000.00	Both Projects Contingent on Funding
SMHS	Resurface Track	\$ 155,000.00	
			Fall/Spring Break 2024/2025 with other flooring
Martin	Music Room Floor	\$ 80,000.00	Based on Funding
Stone	Additional Exit Road	\$ 40,000.00	Based on Funding
South	Additional Exit Road	\$ 40,000.00	Based on Funding
Martin	Parent PU Paved	\$ 30,000.00	Based on Funding
		<u>\$ 3,758,385.00</u>	
			\$ 6,305,385.00

	Assistant Principal	Principal	Central Supervisor
Days	210/215	220/240	240
Base	Teacher Scale	Teacher Scale	System Wide Teacher
Add-on for Administrative Duties & Responsibilities	\$62.50 per Day	\$125.00 per Day	\$135.00 per Day

Certified Scales FY24 /25

Cumberland County Schools 2024-2025 Teacher Scale 200 Days

200 Step	Bachelors Annual	Bachelors Daily	Masters Annual	Masters Daily	EDS Annual	EDS Daily	EDD/PHD Annual	EDD/PHD Daily
0	\$46,787.00	\$233.94	\$50,392.00	\$251.96	\$53,559.00	\$267.80	\$55,989.00	\$279.95
1	\$47,237.00	\$236.19	\$50,892.00	\$254.46	\$54,289.00	\$271.45	\$56,889.00	\$284.45
2	\$47,687.00	\$238.44	\$51,392.00	\$256.96	\$55,019.00	\$275.10	\$57,789.00	\$288.95
3	\$48,137.00	\$240.69	\$51,892.00	\$259.46	\$55,749.00	\$278.75	\$58,689.00	\$293.45
4	\$48,587.00	\$242.94	\$52,392.00	\$261.96	\$56,479.00	\$282.40	\$59,589.00	\$297.95
5	\$49,037.00	\$245.19	\$52,892.00	\$264.46	\$57,209.00	\$286.05	\$60,489.00	\$302.45
6	\$49,487.00	\$247.44	\$53,392.00	\$266.96	\$57,939.00	\$289.70	\$61,389.00	\$306.95
7	\$49,937.00	\$249.69	\$53,892.00	\$269.46	\$58,669.00	\$293.35	\$62,289.00	\$311.45
8	\$50,387.00	\$251.94	\$54,392.00	\$271.96	\$59,399.00	\$297.00	\$63,189.00	\$315.95
9	\$50,837.00	\$254.19	\$54,892.00	\$274.46	\$60,129.00	\$300.65	\$64,089.00	\$320.45
10	\$51,287.00	\$256.44	\$55,392.00	\$276.96	\$60,859.00	\$304.30	\$64,989.00	\$324.95
11	\$51,737.00	\$258.69	\$55,892.00	\$279.46	\$61,589.00	\$307.95	\$65,889.00	\$329.45
12	\$52,187.00	\$260.94	\$56,392.00	\$281.96	\$62,319.00	\$311.60	\$66,789.00	\$333.95
13	\$52,637.00	\$263.19	\$56,892.00	\$284.46	\$63,049.00	\$315.25	\$67,689.00	\$338.45
14	\$53,087.00	\$265.44	\$57,392.00	\$286.96	\$63,779.00	\$318.90	\$68,589.00	\$342.95
15	\$53,537.00	\$267.69	\$57,892.00	\$289.46	\$64,509.00	\$322.55	\$69,489.00	\$347.45
16	\$53,987.00	\$269.94	\$58,392.00	\$291.96	\$65,239.00	\$326.20	\$70,389.00	\$351.95
17	\$54,437.00	\$272.19	\$58,892.00	\$294.46	\$65,969.00	\$329.85	\$71,289.00	\$356.45
18	\$54,887.00	\$274.44	\$59,392.00	\$296.96	\$66,699.00	\$333.50	\$72,189.00	\$360.95
19	\$55,337.00	\$276.69	\$59,892.00	\$299.46	\$67,429.00	\$337.15	\$73,089.00	\$365.45
20	\$55,787.00	\$278.94	\$60,392.00	\$301.96	\$68,159.00	\$340.80	\$73,989.00	\$369.95
21	\$56,237.00	\$281.19	\$60,892.00	\$304.46	\$68,889.00	\$344.45	\$74,889.00	\$374.45
22	\$56,687.00	\$283.44	\$61,392.00	\$306.96	\$69,619.00	\$348.10	\$75,789.00	\$378.95
23	\$57,137.00	\$285.69	\$61,892.00	\$309.46	\$70,349.00	\$351.75	\$76,689.00	\$383.45
24	\$57,587.00	\$287.94	\$62,392.00	\$311.96	\$71,079.00	\$355.40	\$77,589.00	\$387.95
25	\$58,037.00	\$290.19	\$62,892.00	\$314.46	\$71,809.00	\$359.05	\$78,489.00	\$392.45
26	\$58,487.00	\$292.44	\$63,392.00	\$316.96	\$72,539.00	\$362.70	\$79,389.00	\$396.95
27	\$58,937.00	\$294.69	\$63,892.00	\$319.46	\$73,269.00	\$366.35	\$80,289.00	\$401.45
28	\$59,387.00	\$296.94	\$64,392.00	\$321.96	\$73,999.00	\$370.00	\$81,189.00	\$405.95
29	\$59,837.00	\$299.19	\$64,892.00	\$324.46	\$74,729.00	\$373.65	\$82,089.00	\$410.45

Cumberland County Schools 2024-2025 Specialist Scale 200 Days

200	Bachelors	Bachelors	Masters	Masters	EDS	EDS	EDD/PHD	EDD/PHD
0	\$48,658.00	\$243.29	\$52,263.00	\$261.32	\$55,363.00	\$276.82	\$58,463.00	\$292.32
1	\$49,108.00	\$245.54	\$52,813.00	\$264.07	\$56,093.00	\$280.47	\$59,283.00	\$296.42
2	\$49,558.00	\$247.79	\$53,363.00	\$266.82	\$56,823.00	\$284.12	\$60,103.00	\$300.52
3	\$50,008.00	\$250.04	\$53,913.00	\$269.57	\$57,553.00	\$287.77	\$60,923.00	\$304.62
4	\$50,458.00	\$252.29	\$54,463.00	\$272.32	\$58,283.00	\$291.42	\$61,743.00	\$308.72
5	\$50,908.00	\$254.54	\$55,013.00	\$275.07	\$59,013.00	\$295.07	\$62,563.00	\$312.82
6	\$51,358.00	\$256.79	\$55,563.00	\$277.82	\$59,743.00	\$298.72	\$63,383.00	\$316.92
7	\$51,808.00	\$259.04	\$56,113.00	\$280.57	\$60,473.00	\$302.37	\$64,203.00	\$321.02
8	\$52,258.00	\$261.29	\$56,663.00	\$283.32	\$61,203.00	\$306.02	\$65,023.00	\$325.12
9	\$52,708.00	\$263.54	\$57,213.00	\$286.07	\$61,933.00	\$309.67	\$65,843.00	\$329.22
10	\$53,158.00	\$265.79	\$57,763.00	\$288.82	\$62,663.00	\$313.32	\$66,663.00	\$333.32
11	\$53,608.00	\$268.04	\$58,313.00	\$291.57	\$63,393.00	\$316.97	\$67,483.00	\$337.42
12	\$54,058.00	\$270.29	\$58,863.00	\$294.32	\$64,123.00	\$320.62	\$68,303.00	\$341.52
13	\$54,508.00	\$272.54	\$59,413.00	\$297.07	\$64,853.00	\$324.27	\$69,123.00	\$345.62
14	\$54,958.00	\$274.79	\$59,963.00	\$299.82	\$65,583.00	\$327.92	\$69,943.00	\$349.72
15	\$55,408.00	\$277.04	\$60,513.00	\$302.57	\$66,313.00	\$331.57	\$70,763.00	\$353.82
16	\$55,858.00	\$279.29	\$61,063.00	\$305.32	\$67,043.00	\$335.22	\$71,583.00	\$357.92
17	\$56,308.00	\$281.54	\$61,613.00	\$308.07	\$67,773.00	\$338.87	\$72,403.00	\$362.02
18	\$56,758.00	\$283.79	\$62,163.00	\$310.82	\$68,503.00	\$342.52	\$73,223.00	\$366.12
19	\$57,208.00	\$286.04	\$62,713.00	\$313.57	\$69,233.00	\$346.17	\$74,043.00	\$370.22
20	\$57,658.00	\$288.29	\$63,263.00	\$316.32	\$69,963.00	\$349.82	\$74,863.00	\$374.32
21	\$58,108.00	\$290.54	\$63,813.00	\$319.07	\$70,693.00	\$353.47	\$75,683.00	\$378.42
22	\$58,558.00	\$292.79	\$64,363.00	\$321.82	\$71,423.00	\$357.12	\$76,503.00	\$382.52
23	\$59,008.00	\$295.04	\$64,913.00	\$324.57	\$72,153.00	\$360.77	\$77,323.00	\$386.62
24	\$59,458.00	\$297.29	\$65,463.00	\$327.32	\$72,883.00	\$364.42	\$78,143.00	\$390.72
25	\$59,908.00	\$299.54	\$66,013.00	\$330.07	\$73,613.00	\$368.07	\$78,963.00	\$394.82
26	\$60,358.00	\$301.79	\$66,563.00	\$332.82	\$74,343.00	\$371.72	\$79,783.00	\$398.92
27	\$60,808.00	\$304.04	\$67,113.00	\$335.57	\$75,073.00	\$375.37	\$80,603.00	\$403.02
28	\$61,258.00	\$306.29	\$67,663.00	\$338.32	\$75,803.00	\$379.02	\$81,423.00	\$407.12
29	\$61,708.00	\$308.54	\$68,213.00	\$341.07	\$76,533.00	\$382.67	\$82,243.00	\$411.22