

Budget Committee Meeting
May 15, 2024 2:30 PM
Central Services Board Room

1. Call to Order
2. Moment of Silence and Pledge of Allegiance
3. AP & Above Salary Scales
4. Proposed Budget '24-25
5. Other Discussion
6. Adjournment

(* Indicates Board Approval Required

SALARY SCHEDULE

LICENSED CERTIFIED PERSONNEL - ASS'T PRINCIPAL, PRINCIPAL, SYSTEM-WIDE SUPERVISORS

SYSTEM WIDE YRS OF EXPERIENCE	BACHELOR		MASTER		ED 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.

CUMBERLAND COUNTY BOARD OF EDUCATION**2023-2024****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 Schools Budget		DRAFT				
	General Purpose School Fund		Using 23-24 Salary Scale + \$3K				
	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

		Actual	Budget	Difference of Budget	Proposed	Difference of Budget	
		2022-2023	2023-2024	21-22 to 22-23	2024-2025	23-24 to 24-25	
47100	FEDERAL GOVERNMENT						47100
47100	FEDERAL THROUGH STATE						47100
47120	Adult Basic Education			-			47120
47139	Other Vocational			-			47139
47143	Ed. of the Handicapped Act-IDEA			-			47143
47304	Remote Technology Grant			-			47304
47309	Covid-19 Grant D Teacher Literacy Stipend Grant			-			47309
47401	American Resue Plan	114,192		(57,096)	-	-	
47590	Other Federal through State			-			47590
47990	Other Direct Federal Revenue		333,000	333,000	-	(333,000)	COPS Grant 47990
				-			
	TOTAL FEDERAL GOVERNMENT	114,192	333,000	275,904	-	(333,000)	
48130	Contributions			-			Contributions from county 48130
48610	Citizen Group Donations	-		(5,000)			Established Sept. 17 to show donations 48610
48990	OTHER			-			48990
49000	Estimated Other Sources			-			49000
49600	Proceeds from Sale of Capital			-			49600
49700	Insurance Recovery			-			49700
49800	Operating Transfers			-			49800
				-			
	Total Other Sources	-	-	(5,000)			
				-			
	TOTAL REVENUES AND OTHER			-			
	SOURCES	58,710,638	68,629,074	10,193,374	70,631,368	2,002,294	

	Stapp/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	21,249,600	1,711,468	357 teaching positions (includes (2) ROTC positions) Average Pay (\$57K (plus 100,000 for long term leave + 171,000 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	58,081	(3,039)	(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	1,757,491	135,953		201
204	State Retirement	1,606,135	1,472,180	(172,842)	2,033,833	561,654	9.0%, 8.75%	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 (Iostens)	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	33,012,912	2,657,450		5

	Stepp/Farley							
71150	ALTERNATIVE SCHOOLS	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		71150
	INSTRUCTION AND SUPPORT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		
116	Teachers	167,856	215,817	4,530	238,279	22,462	4 Current Alt School teachers fulltime	116
117	Career Ladder	2,000	2,000	-	2,000	-		117
127	Extended Contract			-		-		127
163	Teachers Assistants	17,400	18,458	1,058	19,196	738	1 K-5 Alt Assistant	163
201	Social Security	14,172	18,241	594	19,850	1,608		201
204	State Retirement	13,142	18,085	(1,841)	23,305	5,220	9.0% (Certified Hybrid) 8.75%-Classified	204
206	Life Insurance	243	269	-	269	-		206
207	Medical Insurance	45,070	64,190	1,870	66,115	1,926	6% actual increase 3% in 24/25	207
208	Dental Insurance	1,451	1,650	-	1,650	-		208
399	Other Contracted Services	1,000	1,000	-	1,000	-	TISA (Copier)	399
429	Instructional Supplies	5,000	5,000	-	5,000	-	25 annual licenses for curriculum seat software, 1000 TISA	429
499	Other Supplies and Materials	1,000	1,000	-	1,000	-	TISA	499
524	Staff Development			-		-		524
535	Fee Waiver F& R Lunch Students			-		-		535
790	Other Equipment	1,000	1,000	-	1,000	-	TISA	790
				-				
	TOTAL ALTERNATIVE SCHOOL	269,334	346,710	6,210	378,664	31,954		

	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	3,279,000	260,801	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	58,605	(3,440)	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	311,894	17,407	7.65 %	201
204	State Retirement	216,127	263,762	23,556	359,524	95,762	9.0% (Certified Hybrid) 8.75%-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	-	Copier repair and re-calibration of 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	5,887,909	460,489		
	INSTRUCTION							7

	Eldridge	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		
71300	CAREER AND TECHNICAL EDUCATION CTE INSTRUCTION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		71300
116	Teachers	2,289,000	2,472,120	183,120	3,477,000	1,004,880	61 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		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	273,233	76,761	7.65%	201
204	State Retirement	193,130	179,778	(19,397)	315,205	135,427	9.0%/8.75%	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. Adding 5 new Greenhouses	336
355	Travel	18,000	20,000	(160)	25,000	5,000	In County Travel, Increases in work base learning	355
399	Other Contracted Services	62,350	62,350	-	132,350	70,000	national competitions, Maintain aviation scholarship program for 4 students \$60K, increase in other travel expense	399
429	Instructional Supplies & Materials	40,000	50,000	10,000	70,000	20,000	competitions	429
448	T & I Construction Materials			-		-	consumables	448
449	Textbooks - Not incl. in 71100	20,000	30,000	10,000	40,000	10,000	Supplemental texts, iCEV for teachers, (# of teachers using iCEV has increased each year) not included in regular textbook rotation	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 awards and career fairs	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. Depending on teacher turnover could be used for general building materials	706
730	CTE Instruction Equipment	30,000	30,000	-	40,000	10,000	Teacher Computers, any equipment for CTE programs	730
				-				
	TOTAL CTE			-				
	EDUCATION INSTRUCTION	3,429,005	3,799,515	227,122	5,221,292	1,421,777	ISM Grant will pay \$700,000 of this increase	8

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	102,731	8,076	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)	150,708	10,584	FTE 2,	124
127	Career Ladder Extended Contracts			-		-		127
161	Secretary(s)	49,200	52,191	2,991	54,808	2,617	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	242,421	22,214	Inman and Rofe, Holloway , Webb	189
201	Social Security	39,445	41,177	1,958	44,561	3,384	7.65 %	201
204	State Retirement	43,767	32,753	(14,100)	56,715	23,962	9.0% Cert 8.75% 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	1,133,983	333,278		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)	104,279	4,934	CTE Director - budget 100% in general, then Perkins pays us back 5%, projected current year end reflects -5% already paid
117	Career Ladder	500	-	(1,000)	-	-	
162	Clerical Personnel	50,667	53,509	4,309	54,808	1,299	1-Bookkeeper
189	Other Salaries and Wages	118,935	201,827	85,117	214,467	12,640	CTE Coach +5 days, CTE Counselor+5 days; Computer Science/Steam Coordinator 220 days
201	Social Security	20,662	23,040	2,378	28,577	5,537	7.65%
204	State Retirement	22,983	21,621	(1,510)	33,483	11,862	9.0%/8.75%
206	Life Insurance	255	255	(190)	300	45	
207	Medical Insurance	56,023	75,704	25,484	77,975	2,271	6.1
208	Dental Insurance	1,400	1,400	-	1,633	233	
217	Retirement - Hybrid Stabilization	1,095	1,095	-	1,095	-	
355	Travel	2,240	2,700	460	5,000	2,300	Supervisor and all district CTE Staff total of 5
499	Other Supplies & Materials	1,000	1,500	500	1,500	-	Administrative office, postage, paper, etc.
				-			
524	In-Service/Staff Development	45,000	55,000	10,000	65,000	10,000	CTE teacher and staff professional development (\$20,000 approx), staff travel to competitions (\$45,000 approx)
599	Other Charges	2,800	2,800	-	2,000	(800)	Meetings, Audit team expenses
	TOTAL VOCATIONAL PROGRAM	412,316	539,795	121,717	590,117	50,322	
				-			
				-			
				-			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%/8.75% 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	-	Board Recognition 500, Required annual 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	1,236,147	82,067		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	118,560	3,000	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	16,229	406	7.65%	201
204	State Retirement	15,956	15,369	(587)	18,859	3,490	9.0% cert/8.75% 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	-	TOSS, TSBA, TSSA, Chamber \$150, AASA \$441, 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
499	Other Supplies and Materials	7,500	15,000	7,500	16,000	1,000	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 \$3500 from HR 599 and Service Awards \$2000 from HR 499) Kid's First Awards \$750/Branding\$5000/Kitchen Supplies \$1500	499
701	Administration Equipment	900	500	(400)	500	-		701
				-		-		
	TOTAL OFFICE OF			-				
	SUPERINTENDENT	337,561	329,165	31,353	344,256	15,090		
				-				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	105
117	Career Ladder			-			117
161	Secretaries	42,700	45,296	2,596	48,485	3,189	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	9,936	1,353	204
206	Life Insurance	45	45	(43)	60	15	206
207	Medical Insurance	16,380	16,871	491	17,378	506	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	355
399	Contracted Services - Other	24,890	5,000	-	12,000	7,000	399
435	Office Supplies	1,400	1,540	140	1,540	-	435
471	Software	26,455	56,228	-	56,228	-	471
499	Other supplies and materials	1,000	1,200	200	1,200	-	499
524	Staff Development	2,500	3,000	500	3,000	-	524
599	Other Charges	900	900	-	900	-	599
	TOTAL			-			
	Human Resources	188,014	210,792	7,666	226,957	16,164	
				-			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)	149,258	20,518	8.75%	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) 16% over actual of \$589,504	502
524	In-Service/Staff Development	2,000	2,000	(3,000)	2,000	-	Electrician classes/licensing/HVAC license,safety	524
699	Other Debt Service			-		-		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	6,152,310	364,225		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 / 63 as of 4.09.24	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	10 currently employed	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	174,922	24,853	8.75%	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	4,391,170	459,313		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	scale	189
201	Social Security	7,528	8,106	(601)	8,794	688	7.65%	201
204	Retirement	7,872	8,477	(629)	10,059	1,582	8.75	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 Kid's Club,	422
499	Other Supplies and Materials	1,500	1,500	-	1,500	-	Games, puzzles, crafts for Kid's Club	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)	173,061	12,787		
				-				26

