

Budget Work Session
April 3, 2025 4:00 PM
Central Services Board Room

1. Call to Order/Moment of Silence/Pledge of Allegiance
2. *Approval of 4-1-25 Minutes
3. 2025-26 Budget Draft 1
4. CCS Budget FY25-26
5. Discussion Regarding Multi-Year Budgeting Framework Concept
6. Discussion Regarding 4-8-25 Meeting
7. Adjournment

(* Indicates Board Approval Required)

The Board of Education met in a budget work session on Tuesday April 1, 2025 in the boardroom at Central Office where the chairman called the meeting to order at approximately 4:02 p.m.

PRESENT:

Scott VanWinkle, District 2
Sheri Nichols, District 2
Chris King, District 6
Shannon Stout, District 9
Jon Matthews, District 7
William Stepp, DOS
Kim Bray, COO
Dr. Scott Maddox, 9-12 Supervisor
Jessica Ceballos, Media

ABSENT:

Elizabeth Stull, District 1
Anita Hale, District 4
Nick Davis, District 5
Travis Cole, District 8

After the pledge and moment of silence and the approval of the 3-25-25 budget minutes, the Chairman recessed for the Board to meet in an executive session to discuss a letter received from Board Attorney McCarty regarding the budget. When the meeting was called back to order, the chairman moved forward with salary discussions. He turned the meeting over to Stepp. Stepp let everyone know that approving the salary increase first would help the overall budget process.

The classified scale was calculated at a 2% raise and certified with an amount of \$1713. Stout asked if they were at the 1.3% mark to get the teachers to the required 50k. Bray reiterated that it was \$1713. Stepp told them everyone gets a step raise. Stout asked how the classified increase would bring the district into relation to surrounding counties. Stepp told her starting pay for other districts is between \$14-16. Stepp told everyone to move each classified employee up \$1, it's around half a million. VanWinkle asked what a 3,4,5, and 6% raise would look like for the classified, total. Stepp told him that Bray would calculate and get those numbers to the Board.

He then discussed the certified scale and told everyone that in order to get to the required 50k for starting teachers they are splitting the difference in the next 2 years, which would give them a \$1713 raise this year with the remainder to be added next year to become compliant with the law.

Discussion then turned to the insurance benefits package that the district employees receive. VanWinkle asked if employees chose high deductible plans if that affected their salary. Stepp told him no. VanWinkle asked if that was an option to look at and was it worth looking at. Stepp told him that it's over 1 million dollars a month for the benefits package so he could get those numbers. VanWinkle asked if it would raise the employees salary and would it be worth it. Bray told everyone that it's a small number of people that don't take the insurance

package-those still on parent's insurance plan, those retired bus drivers who have coverage from their previous employers. Stepp told them that passing the salaries would help to know what to do with the rest of the budget since salaries were the majority of the district's budget. VanWinkle asked for the total number of supervisors and admin's classified hourly and salary be broken down for them. He also asked if the classified stayed at 2% could they also look at healthcare packages for them in comparison to the healthcare consideration that teachers get. Stout asked if there were any classified positions that were harder to fill that could be looked at and marketed differently. Stepp said bus drivers and behavioral TA's were harder positions to fill. Bray told them custodial staff was hard. Stepp said looking at a different pay scale for them would be good.

Stepp then presented the maintenance plan. Stout asked if the Upland Design Group engineering evaluation done at each school had been aligned with the maintenance rotation plan or were these items just "what's due" rotation. Stepp confirmed it was what was due to the schools this budget year. VanWinkle asked if the tennis courts and football field at SMHS could be considered in this budget. Stepp said the track could be put into this budget. He told them the field is being worked on, hopefully as a permanent fix and ready to go in August. Stout said the tennis courts at both schools are a huge chunk of the budget. Maddox told everyone that he's gone to the county and city both and asked about partnering with each other for one complex for tennis. VanWinkle asked how many other school systems that we compete with operate in this manner; no one had an answer. He brought up the fact that practice and scheduling is hard when one court is shared by many. Maddox told them they need a facility large enough for both teams to practice and play matches. He said they would love to have that at both high schools but they are essentially running out of space to do so. Stout asked about putting the athletic maintenance into a rotation like the schools have. Bray told everyone that there are different athletic related things that are budgeted within other lines in Kington's budget. VanWinkle asked if the \$27,500 estimated in the lawn/grounds line is enough to support all the field costs. Maddox said it depends on the field itself and what happens to it within that year.

King verified that the discussion today pertained to budget 141 and asked Stepp if it would be possible to get the 142 and 143 budget as separate items and pass them. Stepp said he would have to get with those departments and see about a timeline.

After no other questions and discussions, Chairman King adjourned the meeting at approximately 5:17 p.m.

43000	CHARGES FOR CURRENT SERVICES	Actual 2023-2024	Estimated Actual 2024-2025	Proposed Budget 2025-2026		43000
43500	Education - Charges					43500
43512	Tuition - Other					43512
43517	Tuition - Other	128,561	110,000	150,246	Kid's Club	43517
43570	Receipts from Individual Schools	116,871	65,000	66,000		43570
43990	Other Charges for Services	26,618	15,000	15,000	Dual Credit	43990
	Criminal Background Fees					
	TOTAL CHARGES FOR CURRENT SERVICES	272,049	190,000	231,246		
44100	OTHER LOCAL REVENUES					44100
	RECURRING ITEMS					
44120	Lease/Rentals	6,669	7,719	4,300		44120
44130	Sale of Materials/Supplies					44130
44145	Sale of Surplus Materials	5,069	4,000	2,500	Scrap Metal Recycling	44145
44146	E-Rate Funding					44146
44160	Retires' Insurance Payments					44160
44170	Miscellaneous Refunds	221,946	107,826	110,000		44170
44500	NONRECURRING ITEMS					44500
44520	Line no longer active see 49700 for insurance					44520
44530	Sale of Equipment	5,250				44530
44540	Sale of Property					44540
44550	Resale of Materials - T&I House					44550
44560	Damages Recovered From Individuals	4,317	500	500	Books/bus seats etc.	44560
44570	Contributions & Gifts	19,111	15,000	16,000	Shoe Fund donations	44570
44990	Other Local Revenues	18,554	14,000	14,000	District Solution bus advertising	44990
	TOTAL OTHER LOCAL REVENUES	280,916	149,045	147,300		
						2

		Actual	Estimated Actual	Proposed Budget	
46000	STATE OF TENNESSEE	2023-2024	2024-2025	2025-2026	
46500	STATE EDUCATION FUNDS				46500
46511	TISA	48,019,670	49,388,146	51,926,462	46511
46513	TISA On Behalf Payments	92,551			
46515	Early Childhood Education	1,102,911	1,311,067	851,063	46515
46530	Energy Efficient Schools Initiative				46530
46550	Driver Education		-		46550
46590	Other State Education	1,119,370	597,026	597,026	Salary Equity/Strategic compensation (\$100,000 strategic compensation) 46590
46591	Healthy Students Stronger Learners	98,153	127,847	113,000	2nd year of 5 year grant 46591
46592	Internet Connectivity				46592
46594	Family Resource Centers	-	-		46594
46981	Safe Schools	-	-		Last year for grant in 23-24 46981
46610	Career Ladder Program	81,418	95,000	80,000	Pass through 46610
46640	Vocational Equipment				46640
46790	Other Vocational	1,757,533	4,191,452	3,000,000	
46980	Other State Education	35,000		-	SSIG 46980
46981	Safe Schools-ARRA	140,490		-	
46990	Other State Revenues	58,714	105,694	106,000	Parental Leave from State 46990
	TOTAL STATE OF TENNESSEE	52,505,812	55,816,231	56,673,551	
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		Actual	Estimated Actual	Proposed Budget	
47100	FEDERAL GOVERNMENT	2023-2024	2024-2025	2025-2026	47100
47100	FEDERAL THROUGH STATE				47100
47120	Adult Basic Education				47120
47139	Other Vocational				47139
47401	American Resue Plan Act Grant	188,446			
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		-		
47590	Other Federal through State	260,326	145,498	271,000	Gear up Grant 47590
47990	Other Direct Federal Revenue	-	-		47990
	TOTAL FEDERAL GOVERNMENT	448,772	145,498	271,000	
48130	Contributions				Contributions from county 48130
48610	Citizen Group Donations	23,599	21,550		TVA Battelle Grants STEM 48610
48990	OTHER				48990
49000	Estimated Other Sources				49000
49600	Proceeds from Sale of Capital	32,400	4,500		49600
49700	Insurance Recovery	38,375	500		49700
49800	Operating Transfers				49800
	Total Other Sources	94,374	26,550		
	TOTAL REVENUES AND OTHER SOURCES	71,812,261	75,320,967	75,809,443	

	Stepp/Farley					
Account No.	EXPENDITURES	Actual	Estimated Actual	Proposed Budget		Account No.
71100	REGULAR INSTRUCTION	2023-2024	2024-2025	2025-2026		71100
116	Teachers	18,684,108	20,249,600	22,226,320	360 teaching positions Average Pay (\$58,887 (plus 100,000 for long term leave + 177,000 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)=45,000 X 8=360,000 + 30,000=\$390,000	116
117	Career Ladder Program	40,550	45,000	40,000		117
128	Homebound Teacher	54,838	61,178	64,564	(2) 1/2 time positions	128
163	Educational Assistants	1,026,488	1,281,053	1,332,295	50 Budget X 2% X 2%	163
188	Bonus Payments					188
189	Other Salaries & Wages	11,550	70,000	-	SSIG funding expired	
195	Certified Substitute Teachers	61,155	76,000	60,000	\$85 per day	195
198	Non-Certified Substitutes	213,045	294,675	200,000	\$75 per day	198
201	Social Security	1,462,725	1,763,000	1,830,123		201
204	State Retirement	1,415,163	1,944,112	2,126,355	9.0%, 9.0%	204
206	Life Insurance	24,391	29,172	29,172	C=75 NC=36	206
207	Medical Insurance	4,561,832	4,762,529	5,002,138	7% increase from actual 3.5% in 24-25	207
208	Dental Insurance	125,122	133,600	133,600		208
217	Retirement - Hybrid Stabilization	78,476	105,000	85,228		217
336	Maintenance & Repair Services					336
399	Other Contracted Services	26,673	45,000	35,000	Residential facility fees for students \$24K@3 students, 504 student therapy \$11,000,	399
429	Instructional Supplies	276,919	308,877	312,990	Record books \$3,200 (BEP, art, Instr. Supplies , \$254,000 includes paper), \$5,000 district paper, add \$200 gifted, with cushion for enrollment change and price increase +Handwriting Program \$9113	429
449	Textbooks-bound	553,286	675,000	738,500	Science adoption and buy half in 24-25, rest in 25-26 + \$50K CTE Textbooks + 13,497 Blitzer Math	449
471	Software	6,525	115,192	157,352	Easy CBM, Mastery Connect, Lexia	471
499	Other Supplies & Materials	93,810	67,983	67,983	Dual Credit \$30,000, (\$23,751 Band, Choir, Music, Library supply) Kindergarten supply \$2,900	499
535	Fee Waivers - Free/Red. Lunch Students	9,834	10,000	11,000	Caps, gowns (Jostens)	535
595	TISA-On Behalf Payments	92,551			Parental Leave Reimbursements	
599	Other Charges -		(81,884)			599
722	Regular Instruction Equipment					722

790	Other Equipment					790
	TOTAL REGULAR INSTRUCTION	28,819,041	31,955,087	34,452,621		5

	Stepp/Farley					
71150	ALTERNATIVE SCHOOLS	Actual	Estimated Actual	Proposed Budget		71150
	INSTRUCTION AND SUPPORT	2023-2024	2024-2025	2025-2026		
116	Teachers	226,000	238,279	245,585	4 Current Alt School teachers fulltime	116
117	Career Ladder	3,000	2,000	3,000		117
127	Extended Contract					127
163	Teachers Assistants	18,564	19,196	20,763	1 K-5 Alt Assistant	163
201	Social Security	18,345	19,850	20,605		201
204	State Retirement	17,599	23,305	24,241	9.0% (Certified Hybrid) 9.0%-Classified	204
206	Life Insurance	275	269	275		206
207	Medical Insurance	53,680	66,115	68,429	7% average actual increase 3.5% in 25/26	207
208	Dental Insurance	1,470	1,650	1,650	Assumes no increase	208
217	Ret-Hybrid Stabalization	478		488		
399	Other Contracted Services	1,000	1,000	1,000	TISA (Copier)	399
429	Instructional Supplies	2,350	5,000	8,300	Edmentum annual licenses for curriculum seat software for Middle & High School, 1000 TISA	429
499	Other Supplies and Materials	1,000	1,000	2,000	TISA + Day Care Supplies	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	344,761	378,664	397,336		
						6

	Holton	Actual	Estimated Actual	Proposed Budget		
71200	SPECIAL EDUCATION INSTRUCTION	2023-2024	2024-2025	2025-2026		71200
116	Teachers	2,990,509	3,279,000	3,378,710	57 total X \$1715 X 2% for next step on scale=\$99,710	116
117	Career Ladder Program	6,500	7,000	7,000		117
128	Homebound Teachers	53,215	58,605	64,564	FTE 1 - two half-time positions	128
163	Educational Assistants	605,648	791,542	823,204	FTE 38 moved interpreter to this line 2% raise + 2% step	163
171	Speech pathologists	-	-	-	will contract out in 24/25	171
189	Other Salaries & Wages	-	21,928	-	Interpreter(open)moved to 163 line	189
195	Certified Substitute Teachers	3,070	20,000	10,000		195
198	Non-Certified Substitutes	34,485	41,562	41,562		198
201	Social Security	272,946	317,210	330,866	7.65 %	201
204	State Retirement	268,268	365,604	384,613	9.0% (Certified Hybrid) 9.0%-Classified	204
206	Life Insurance	4,603	5,336	5,336	57 certified 38 classified	206
207	Medical Insurance	936,743	1,075,508	1,113,151	3.5% in 25/26	207
208	Dental Insurance	27,099	32,110	32,110	95 x 27.22 X 12	208
210	Unemployment Compensation	315	315	315		
217	Retirement - Hybrid Stabilization	15,492	16,725	16,725		
312	Contracts With Private Agencies					312
336	Maintenance & Repair Services-	75	200	200	Copier repair and re-calibration of audiometers	336
399	Other contracted services	-			Contract for Speech Services	399
429	Instructional Supplies & Materials	13,600	14,100	11,600	TISA money for teachers	429
499	Other Supplies & Materials	12,627	68,829	1,000	Non-instr. supplies (protocols (testing materials), cleaning supplies, diaper wipes, etc.)+{ pre school expenses- based on funding}	499
599	Other Charges				License renewal fees, misc. student needs, etc.	599
725	Special Education Equipment	9,853	25,000	15,000	Specialized Equip., wheelchairs, hearing systems, etc. new equipment for P3 Class	725
	TOTAL SPECIAL EDUCATION	5,255,048	6,140,573	6,235,955		
	INSTRUCTION					7

	Eldridge	Actual	Estimated Actual	Proposed Budget		
71300	CAREER AND TECHNICAL EDUCATION CTE INSTRUCTION	2023-2024	2024-2025	2025-2026	NOTE: 25% of Salaries & Benefits will be funded by ISM & Gear Up Grants (\$1.25 Million)	71300
116	Teachers	3,271,575	4,681,863	4,788,570	63 total teachers X \$1715 X 2%=\$110206 Added 2 GEAR UP	116
117	Career Ladder Program	4,000	4,000	3,000		117
162	Clerical Personal	30,606	7,750	-	Moved to 72230 for 25-26	163
189	Other Salaries & Wages	6,200	6,200	6,200		
195	Certified Substitute Teachers	14,757	9,210	13,000		195
198	Non-certified Substitutes	51,225	45,625	38,000		198
201	Social Security	250,218	375,227	367,029	7.65%	201
204	State Retirement	238,423	401,277	431,799	9.0%/9.0%	204
206	Life Insurance	4,064	4,027	4,027		206
207	Medical Insurance	720,613	938,568	971,418	3.5% in 25/26	207
208	Dental Insurance	18,537	19435	20,578	63 X27.22X12	208
210	Unemployment Compensation	1,610	-	-		
217	Retirement - Hybrid Stabilization	11,432	11,589	12,896		
299	Other Fringe Benefits	3,281	6,588			
336	Maintenance & Repair Services	26,737	40,000	40,000	Greenhouse equipment updates and Maintenance, Maintenance, Repair & Replacement of Equipment (Appliances, HVAC in green houses ETC)	336
355	Travel	2,357	5,000	5,000	In County Travel for CTE teachers & work base learning coordinators	355
399	Other Contracted Services	65,608	132,350	122,350	national competitions, bus transportation for career & job fairs and college visits. Maintain aviation scholarship program for 2 students \$30K, increase in other travel expense competitions + 20K for Gear Up Field Trips, College Visits, and Software	399
429	Instructional Supplies & Materials	134,553	227,234	105,000	TISA \$12,600 (\$200 per CTE teacher), CTE program consumables(lab supplies for all programs)additional 15K for Gear Up	429
448	T & I Construction Materials					448
449	Textbooks - Not incl. in 71100	30,000	72,455	50,000	Supplemental texts, ICEV online textbook/ curriculum for teachers, (# of teachers using ICEV has increased each year) not included in regular textbook rotation	449
471	Software	4,690	3,373	-		
499	Other Suppl. & Materials	3,536	4,000	4,000	Teacher supplies	499
599	Other Charges	5,000	7,000	7,000	Advisory meetings, student awards and career fairs	599
706	Building Construction	7,514	50,000	50,000	General building materials for construction classes	706
730	CTE Instruction Equipment	336,739	385,000	76,000	Teacher Computers, any equipment for CTE programs + \$26K for Gear up Grant	730
	TOTAL CTE					
	EDUCATION INSTRUCTION	5,243,275	7,437,770	7,115,868		8

	Maddox/Bray	Actual	Estimated Actual	Proposed Budget		
71400	Student Body Education Program	2023-2024	2024-2025	2025-2026		71400
188	Bonus Payments					188
189	Other Salaries and Wages	488,684	589,960	607,659	High School AD, all supplements (approximately 254) for sports and extra curricular clubs(Revised 2020), with coaching longevity schedule added 22-23/pay for ball game duty/ added 3% increase for coaching supplement increases on	189
201	Social Security	30,356	45,132	46,486	7.65%	201
204	State Retirement	29,717	53,096	54,689	9.0%	204
206	Life Insurance					206
207	Medical Insurance					207
208	Dental Insurance					208
217	Retirement - Hybrid Stabilization	1,604	3,500	2,000		
399	Other Contracted Services					399
429	Instructional Supplies & Materials					429
499	Other Supplies & Materials	25,500	25,500	33,750	ADA money Extra Curricular \$500 per elem and \$10,000 for CCHS and SMHS, \$1,000 phoenix + \$6,500 for Big Teams Software+\$1750 for AD travel & TIAAA & NIAAA Dues	499
599	Other Charges	7,241	10,200	7,500	National Competitions \$7,500, 5 teams @\$1500	599
790	Other Equipment					790
	TOTAL STUDENT BODY EDUCATION PROGRAM	583,102	727,388	752,084	(To add full time Ad would be an additional \$110,000.00	
						9

	Magnusson					
72000	SUPPORT SERVICES					72000
		Actual	Estimated Actual	Proposed Budget		
72110	ATTENDANCE	2023-2024	2024-2025	2025-2026		72110
105	Administrator SIS	70,997	74,297	83,107	SIS 240	105
117	Career Ladder					
161	Secretary	43,014	45,635	47,486	Secretary	161
201	Social Security	8,222	9,175	9,990	7.65%	201
204	State Retirement	9,085	10,680	11,753	9.0% cert/9.0% non cert	204
206	Life Insurance	102	105	105		206
207	Medical Insurance	23,474	27,084	28,032	3.5% in 25-26	207
208	Dental Insurance	653	655	655		208
217	Ret-Hybrid Stabalization	745		745		
355	Travel					355
471	Software	57,417	59,571	65,750	Dokmee, Skyward, 20% price increase ? and end of state subsidy, level data \$750 price increase for 25-26	471
499	Other Supplies & Materials	2,482	3,000	3,250	Attendance awards, transfer forms, cumulative records etc. (\$1000 folders, \$1000 printing and stickers)	499
524	Staff Development Training	4,988	5,000	5,500	Attendance Conference \$1,160, Skyward Conf \$2,500, (additional \$500 for overall price increases)	524
599	Other Charges					599
704	Attendance Equipment					704
	TOTAL ATTENDANCE	221,181	235,202	256,374		
						10

	Polson	Actual	Estimated Actual	Proposed Budget		
72120	HEALTH SERVICES/CSH	2023-2024	2024-2025	2025-2026		72120
105	Director of CSH	67,252	69,354	72,694	CSH Director/Nursing Supervisor	105
131	Medical Personnel	423,228	438,240	455,770	12 positions 184 (180 student days plus 3 for staff development 1 for CPR) 2% + 2% step	131
169	Part time personnel	24,310	27,500	27,500	services)	169
189	Other Salaries and Wages	51,949	54,195	54,570	Started in Oct of 2023 CSH Assistant. + \$12K for School Team leaders	189
201	Social Security	41,773	38,831	46,706	7.65%	201
204	Retirement	42,434	42,827	52,473	9.0%/9.0% support	204
206	Life Insurance	491	500	500		206
207	Medical Insurance	119,973	128,754	133,260	3.5% 25-26	207
208	Dental Insurance	4,464	4,572	4,573	27.22*14*12	208
355	Travel	1,491	1,579	1,600	For required CSH events (in county)	355
399	Other Contracted Services	15,945	16,800	14,000	bus drivers, student drug screening. Workers comp drug screen	399
413	Medical Supplies	6,766	10,000	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	9,796	32,847	32,847	CSH mini grants, incentives, student involvement promotion, staff wellness incentives, line change for grant purposes	499
524	Staff Development	4,987	5,800	8,600	Nursing trainings, TAPHERD conference, SPARK conference, Required CSH trainings.	524
599	Other Charges	2,544	20,333	20,333	CSH mini grants, incentives, student involvement promotion, staff wellness	599
735	Health Equip.	30,008	37,500	36,000	automatic vital sign monitors for 12 clinics, wheelcharis, and scales,CPR manikins	735
	TOTAL HEALTH SERVICES	847,411	929,631	971,426	\$113,000 New Grant received after 23/24 year started good for the next 5 years	11

	Stepp/Farley	Actual	Estimated Actual	Proposed Budget		
72130	OTHER STUDENT SUPPORT	2023-2024	2024-2025	2025-2026		72130
117	Career Ladder Program	2,500	2,500	1,500		117
123	Guidance Personnel	765,035	885,252	955,935	Going to 15 full time positions for each school to have full time counselor + (1)100 day at Pineview +5 extra days for HS guidance personnel (30 extra Days) 215 days for HS	123
124	Psychological Personnel	346,773	385,386	396,262	Hull, 5 Mental Health Counselors + 1 Social Workers	124
170	Security Coordinator	89,658	91,908	94,215		170
189	Other Salaries & Wages	0	38,000	-	SSIG sunseted	
201	Social Security	83,448	100,302	103,558	7.65%	201
204	State Retirement	83,550	122,854	130,312	9.0% cert, 8.75% support	204
206	Life Insurance	1,170	1,650			206
207	Medical Insurance	220,169	257,380	266,388	3.5% for 25-26	207
208	Dental Insurance	6,237	6,950	7,186	22	208
217	Retirement - Hybrid Stabilization	5,182	6,634	6,833		
309	Contracts With Other Govt. Agencies					309
322	Evaluation & Testing	22,060	22,000	39,700	Pre ACT \$21,000+ \$13,500 for Edmentum(previously paid with ESSER)+ Courseware \$5200 (previously paid with ESSER)	322
355	Travel	231	600	600	In-county travel	355
471	Software	7,920	8,246	8,340	Raptor small price increase	471
499	Other Supplies & Materials	3,969	4,500	4,500	200 supply for mental health professionals, WeatherTap pro, meeting supplies, subscriptions	499
524	In-Service/Staff Development	30,555	18,057	14,500	\$3000 for mental health counselors, \$1500 for security conferences (Balance CTE from ISM all schools)	524
599	Other Charges	3,251	3,500	5,500	Equipment (need to replace 1 additional laptop)	599
	TOTAL OTHER STUDENT					
	SUPPORT	1,671,707	1,955,719	2,035,329		
						12

	Stepp/Farley	Actual	Estimated Actual	Proposed Budget		
72210	REGULAR INSTRUCTIONAL SUPPORT	2023-2024	2024-2025	2025-2026		72210
105	Supervisor/Director	317,237	324,686	342,270	Academic supervisors (CAO \$118,102 9-12 Supervisor \$116,742 Pre-K-8 \$107,426)	105
116	Teachers					116
117	Career Ladder Program	4,800	5,000	4,000		117
127	Career Ladder Extended Contracts					127
129	Librarians	416,076	539,515	621,465	10 full, 1 at 80 (All positions filled)	129
138	Instr. Computer Personnel					138
161	Secretary					161
201	Social Security	54,155	66,494	74,032		201
204	State Retirement	51,085	78,228	87,096	9.00%	204
206	Life Insurance	790	828	828		206
207	Medical Insurance	142,402	163,546	169,270	3.5% 25-26	207
208	Dental Insurance	3,620	3,734	4,246	13*27.22*12	208
217	RET-Hybrid Stabalization	774	528	528		
308	Consultants - Speakers	-	2,570	3,000	Convocation Speaker	308
336	Maintenance & Repair Services					336
355	Travel	9,255	8,578	8,600	In county travel - ESL, Homebound, Gifted	355
399	Other Contracted Services	41,000	51,000	11,000	Interquest Canines,SSIG Grant Sunset	399
432	Library Books/Media - All Schools	121,468	121,415	120,750	\$17.5 per child X 6900 kids	432
471	Software	13,960	13,960	13,960	Square)	471
499	Other Supplies & Materials - Office	766.61	2,500	2,500	supplies, toner for printers	499
524	Staff Development	80,463	82,000	82,000	includes 1000 for gifted and Alt	524
599	Other Charges					599
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,257,850	1,464,582	1,545,545		
						13

Holton		Actual	Estimated	Proposed Budget		
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2023-2024	Estimated Actual	2025-2026		72220
105	Supervisor/Director	95,774	100,174	102,493	FTE Director, 12 months	105
117	Career Ladder Program	2,000	1,600	2,000		117
124	Psychological Personnel	170,374	203,013	208,115	FTE 3, Burks, Vanwinkle, Martin	124
127	Career Ladder Extended Contracts					127
161	Secretary(s)	53,474	56,452	58,728	260 days + Longevity	161
162	Clerical Personnel	28,812	30,834	32,102	200 days	162
189	Other Salaries and Wages	237,945	230,275	240,671	Wendig and Rofe, Holloway , Webb	189
201	Social Security	42,982	47,610	49,274	7.65 %	201
204	State Retirement	42,459	56,011	57,970	9.0% Cert 9.0% Classified	204
206	Life Insurance	536	582	582		206
207	Medical Insurance	108,936	122,612	126,903	3.5 % increase	207
208	Dental Insurance	3,049	3,266	3,266	10 X 27.22 X 12	208
217	Ret-Hybrid Stabalization	814	1,719	1,736		
308	Consultants					308
336	Maintenance & Repair Services	1,986	1,000	1,000	Copier and Office Equipment Repair	336
355	Travel - All SPED personnel	13,868	13,301	15,000		355
399	Other Contracted Services	149,865	300,000	330,000	Contract with Sidekick for addtl Speech Pathologist services, Growing as 2nd speech pathologists can not be found, Other therapy contracts 10% increase	399
499	Other Supplies & Materials	2,000	2,500	2,500	Protocols for psychologists (testing supplies) non-instr. Supplies	499
524	In-Service/Staff Development					524
599	Other Charges	-				599
725	Special Education Equipment					725
790	Other Equipment	-				790
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	954,874	1,170,949	1,232,341		14

	Eldridge	Actual	Estimated Actual	Proposed Budget	
72230	CAREER AND TECHNICAL EDUCATION	2023-2024	2024-2025	2025-2026	72230
	CTE PROGRAM				
105	Vocational Director	98,345	102,068	104,624	CTE Director 5% of salary is reimbursement from Perkins 105
117	Career Ladder	-	-		117
162	Clerical Personnel	53,474	79,456	92,565	26 162
189	Other Salaries and Wages	173,399	214,467	222,960	CTE Coach 205 Days, CTE Counselor 210 days; Computer Science/Steam Coordinator 220 days
201	Social Security	23,326	30,293	32,141	7.65% 201
204	State Retirement	23,344	35,639	37,813	9.0%/8.75% 204
206	Life Insurance	292	360	360	206
210	Unemployment Compensation				
207	Medical Insurance	71,973	83,003	85,908	3.5 % increase 25-26 207
208	Dental Insurance	1,579	1,878	1,959	6*27.22*12 208
217	Retirement - Hybrid Stabilization	662	690	690	
299	Other Fringe benefits		-		
355	Travel	2,817	5,000	5,000	Supervisor and all district CTE Staff total of 5 355
499	Other Supplies & Materials	898	1,500	2,000	Administrative office, postage, paper, school counselor meetings, banquets 499
524	In-Service/Staff Development	39,113	63,356	65,000	CTE teacher and staff professional development, staff travel to regional, state and national competitions. 524
599	Other Charges	1,681	2,000	2,200	Advisory Meetings, career fairs etc 599
	TOTAL VOCATIONAL PROGRAM	490,902	619,710	653,220	
					15

	Farley					
Account No.	EXPENDITURES	Actual	Estimated Actual	Proposed Budget		Account No.
72250	TECHNOLOGY	2023-2024	2024-2025	2025-2026		72250
105	Director	77,307	80,399	82,007	Supervisor	105
120	Computer Technical Personnel					
138	Computer Technical Personnel	392,979	440,252	457,862	8 -12 month Techs, 2% + step	138
161	Secretary				Position moved to attendance	161
201	Social Security	35,356	39,830	41,300	7.65%	201
204	State Retirement	37,623	48,147	54,730	9.0% non cert	204
206	Life Insurance	298	298	298		206
207	Medical Insurance	80,784	84,484	87,441	3.5% increase	207
208	Dental Insurance	2,940	2,940	2,940		208
320	Due and Memberships	-	270	360	TETA Dues 30/per employee	320
336	Maintenance & Repair Services	50,477	55,000	55,000	projects	336
350	Internet Connectivity	103,172	95,450	100,222	Internet services annual with 5% estimated increase, (This is our 20% after e-rate) If e-rate continues	350
399	Other Contracted Services	13,500	15,000	15,000	contracted services e-rate consultant \$9,500 Allen & Allen E-rate	399
470	Cabling	92,716	-		District wide wireless internet upgrade, e-rate	470
471	Software	47,297	65,035	139,826	School Insites, Dyknow for all schools, Parent Square, Class link, Scinary Security	471
524	Staff Development	5,064	7,000	7,000	TETC, Summer Institute	524
722	Regular Instruction Equipment	554,129	565,200	529,710	1 to 1 initiative for Chromebooks for all 5th and 9th graders (1200)/Teacher Laptops at SO, Brown & nurses on rotation schedule, Google License increase on new chromebooks (around \$12,000) THIS DOES NOT INCLUDE ANY TARIFFS	722
	TOTAL TECHNOLOGY	1,493,642	1,499,305	1,573,696		
						16

	Bray/McCartney	Actual	Estimated Actual	Proposed Budget	
72310	BOARD OF EDUCATION	2023-2024	2024-2025	2025-2026	72310
191	Board Fees - 9 Board Members	28,800	28,800	28,800	191
201	Social Security	2,441	2,203	2,203	7.65% 201
204	State Retirement	1,528	2,304	2,304	9.0%/9.0% support 204
206	Life Insurance				206
207	Medical Insurance	261,197	268,725	278,130	Cert or Non Cert Retirees after 30 years of service until they reach 65 207
208	Dental Insurance	2,613	-		208
210	Unemployment Compensation	5,903	15,500	15,000	210
305	Audit Services - CPA	16,000	16,000	16,000	School Funds Audit new firm 305
320	Dues & Memberships - TSBA	21,250	20,083	21,500	TSBA \$8133, Online Policy \$8750, TSSA, TSSE \$4,500 320
331	Legal Services - Attorney	39,228	50,000	65,000	331
355	Travel	14,081	26,000	31,000	Board Sec Professional Dev 355
399	Other Contracted Services	4,600	7,500	7,500	Recorder \$5,000, Emeeting \$2,500 399
499	Other Supplies & Materials	-	1,400	1,400	Board Recognition 500, Required annual notices 499
508	Premium on Corporate Surety Bonds	-	350	350	508
510	Trustee's Commission	268,273	375,000	375,000	510
513	Workman's Compensation	327,173	343,498	384,718	Workers Comp Insurance 12%+ increase 513
599	Other Charges	4,572	1,000	1,500	Supplies for Board 599
	TOTAL BOARD OF EDUCATION	997,659	1,158,363	1,230,405	
					17

	Stepp/McCartney	Actual	Estimated Actual	Proposed Budget		
72320	OFFICE OF THE SUPERINTENDENT	2023-2024	2024-2025	2025-2026		72320
101	Director	115,560	118,560	120,275	Stepp 12 month	101
117	Career Ladder	1,000				117
161	Secretary(s)	85,123	93,583	98,779	Board Sec, Front Desk	161
187	Overtime Pay					
189	Other Salaries and Wages					189
201	Social Security	15,339	16,229	16,758	7.65%	201
204	State Retirement	14,747	18,859	19,715	9.0% cert/9.0% non cert	204
206	Life Insurance	135	135	135		206
207	Medical Insurance	31,268	33,030	34,186	3.5% increase	207
208	Dental Insurance	980	980	980		208
320	Dues & Memberships	7,173	10,000	10,000	TOSS,TSBA, TSSA, Chamber \$150, AASA \$441, etc.	320
348	Postal Charges - Central Office	1,393	2,500	2,500		348
355	Travel	5,813	10,000	10,000		355
399	Other Contracted Services -	9,573	15,500	15,500	Copier maintenance/additional PD	399
435	Office Supplies	2,316	3,000	3,000	increase in cartridge expense	435
499	Other Supplies and Materials	5,868	16,000	12,500	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	-	500	500		701
	TOTAL OFFICE OF					
	SUPERINTENDENT	296,288	338,876	344,828		
						18

Stepp/Farley		Actual	Estimated Actual	Proposed Budget		
72410	OFFICE OF THE PRINCIPAL	2023-2024	2024-2025	2025-2026		72410
104	Principals	1,084,109	1,143,239	1,155,815	12 Positions (HS 12 month, Elem 11 month)	104
117	Career Ladder Program	6,000	6,000	6,000		117
139	Assistant Principals	1,109,996	1,066,712	1,259,950	10 month 15 FTE (every school over 200 students = full-time ap, below 200 = half-time, Elem over 600 earn 120 day AP) + 5 extra days for HS APS+ 3 Elem 120 day AP	139
161	Secretaries	857,848	804,239	852,469	28 Secretaries and Attd. Clerks + 10 extra days for Elementary & Phoenix Sec at the request of the principals	161
162	Clerical Personnel	356,991	350,686	364,713	12 positions - Bookkeepers	162
201	Social Security	253,561	257,872	278,379	7.65%	201
204	State Retirement	247,642	300,492	294,681	9.0% cert, 9.0% support	204
206	Life Insurance	3,096	3,145	3,145		206
207	Medical Insurance	675,124	703,258	727,872	3.5% 25-26	207
208	Dental Insurance	20,660	20,714	22,864		208
217	Retirement - Hybrid Stabilization	1,652	1,356	1,356		
355	Travel					355
499	Other supplies and materials	6,794	7,920	7,920	Postage \$4,320(.60 per student X 7200), BK accounting supplies \$3,600	499
524	Staff Development	6,294	10,000	10,000		524
599	Other Charges					599
	TOTAL OFFICE OF THE PRINCIPAL	4,629,769	4,675,632	4,985,165		19

	Bray	Actual	Estimated Actual	Proposed Budget		
72510	Fiscal Service	2023-2024	2024-2025	2025-2026		72510
105	Director	93,080	96,803	171,802	COO-\$96,802 & Controller-\$75,000 (Open Position)	105
127	Career Ladder Extended Contracts					127
139	Assistants					139
161	Secretaries					161
162	Clerical Personnel	88,207	96,626	98,555	Control Specialist/Receiving Coordinator/Textbook Coordinator Employee/Column N/260 day - 19 with longevity+ Accounting Assistant 260 day	162
201	Social Security	13,512	14,797	20,682	7.65%	201
204	State Retirement	14,851	16,925	24,332	9.0% cert, 9.0% support	204
206	Life Insurance	77	88	117		206
207	Medical Insurance	21,854	26,346	39,268	3.5% for 26/27	207
208	Dental Insurance	844	979	1,306		208
320	Dues and Memberships	300	360	450	AMEX \$90 X 5 each	320
355	Travel					355
435	Office Supplies	448	720	700	\$300 for 1099 forms and \$150 for 1099 postage	435
471	Software	18,460	28,512	31,363	Inventory software, Paperless Pay, bookkeeper EEPS, 1099 Software (10% increase)	471
499	Other supplies and materials	200	300	300	Copier	499
524	Staff Development	4,400	500	1,000	TASBO, Spring Fiscal Training, Bookkeeper training,	524
599	Other Charges					599
	TOTAL					
0	FISCAL SERVICES	256,232	282,956	389,875		
						20

Jolley/Bray		Actual	Estimated Actual	Proposed Budget		
72520	Human Resources\Personnel	2023-2024	2024-2025	2025-2026		72520
105	Directors	32,528	65,073	67,675		105
117	Career Ladder					117
161	Secretaries	45,718	48,485	50,440	HR Executive Assistant	161
162	Clerical Personnel					162
201	Social Security	5,948	8,687	9,036		201
204	State Retirement	6,260	9,936	10,630	9.0% non cert	204
206	Life Insurance	38	60	60		206
207	Medical Insurance	12,068	18,516	19,164	3.5%	207
208	Dental Insurance	517	655	655		208
217	Retirement - Hybrid Stabilization	-				
320	Dues and Memberships	-	-	300		320
355	Travel	211	1,500	1,500	TASBO Conference/ Job Fairs	355
399	Contracted Services - Other	10,961	2,000	9,500	fingerprinting 189 current employee due to be reprinted	
435	Office Supplies	413	1,000	1,000		435
471	Software	40,212	56,228	69,524	Safe Schools, Time and Attd, HR Software(purchased and insta	471
499	Other supplies and materials	-	1,200	1,200		499
524	Staff Development	2,523	3,000	3,000	Summer Meeting for Principals/New Teacher Inservice/ Princip	524
599	Other Charges	25	900	900		599
	TOTAL					
	Human Resources	157,422	217,240	244,584		
						21

	Kington	Actual	Estimated Actual	Proposed Budget		
72610	OPERATION OF PLANT	2023-2024	2024-2025	2025-2026		72610
166	Custodial Personnel	1,472,884	1,535,286	1,596,697	57.5/ Never fully staffed in 24/25 4% increase	166
189	Other Salaries and Wages	689	25,000	25,000	Summer cleaning/painting	189
201	Social Security	110,861	119,362	124,060	7.65%	201
204	State Retirement	115,782	134,338	145,953	9.00%	204
206	Life Insurance	1,653	1,670	1,670		206
207	Medical Insurance	430,596	452,688	468,532	If fully staffed w/ 3.5% increase	207
208	Dental Insurance	16,849	16,850	18,620	27.22*57*12 (If fully staffed)	208
307	Communication - Phone - All Schools	82,394	94,600	94,600	Phone service, iPad Service and 6 hot spots	307
328	Janitorial Services	32,395	35,000	35,000	dust mops and rugs/mats twice a month	328
347	Pest Control	11,216	30,000	30,000	rotate schools for termite and insect control	347
359	Disposal	42,256	41,684	42,000		359
363	Landfill					363
399	Other Contracted Services	110,643	137,500	137,500	Security Systems, lead water testing, Pelican, Orkin	399
410	Custodial Supplies	239,834	261,360	287,496	10% price increaes, Increase in usage disinfectants and sanitizers. Cleaners , wax and stripper, trash bags, toilet paper, soap.	410
415	Electricity	1,436,951	1,538,769	1,615,707	5% VEC	415
434	Natural Gas	147,687	260,000	260,000		434
451	Uniforms	-	5,000	5,000	PPE and uniforms	451
454	Water & Sewer	243,299	246,000	246,000		454
502	Building & Contents Insurance	589,504	701,442	771,586	set insurance amount (projected increase) 10% + addition of CCHS Auditorium	502
524	In-Service/Staff Development	-	2,000	2,000	Electrician classes/licensing/HVAC license,safety	524
699	Other Debt Service					699
720	Plant Operation Equipment	24,156	30,000	30,000	20% increase for replacement cost of buffers, scrubbers, vacuum cleaners, small school equipment	720
	TOTAL OPERATION OF PLANT	5,109,649	5,668,548	5,937,422		22

	Kington	Actual	Estimated Actual	Proposed Budget		
72620	MAINTENANCE OF PLANT	2023-2024	2024-2025	2025-2026		72620
105	Supervisor/Director	72,847	76,891	78,830	Supervisor + longevity	105
161	Secretary	51,168	70,278	73,089	Bookkeeper plus part time maintenance clerk 10 month	161
167	Maintenance Personnel	476,370	584,721	608,110	12 plus longevity (fully staffed)	167
169	Part-time Personnel	-	25,000	25,000	1 part time grounds	169
201	Social Security	45,604	57,902	60,055	7.65%	201
204	State Retirement	48,031	64,566	70,653	9.00%	204
206	Life Insurance	395	400	400	14*36*12	206
207	Medical Insurance	100,942	113,037	116,993	3.5% 25-26	207
208	Dental Insurance	3,920	4,575	4,575	14*27.22*12	208
307	Communication (cell phones)	5,734	6,500	6,500	mobile devices (summit tracer)(flashing zone light programing)	307
334	Maintenance Agreement (Septic)	10,800	10,800	10,800	State septic inspections/price increase (\$900 per month to inspect 4 schools	334
335	Maintenance & Repair Services	2,187,452	2,799,000	4,190,000	\$3,990,000 maint projects + including 200K for as needed repairs,	335
399	Other Contracted Services	38,324	10,000	10,000	Elevator, boiler permits,maintenance and inspections & tests	399
418	Equipment & Machinery Parts	20,575	20,000	22,000	materials, parts, mower , trailer, backhoe, tractor parts and maintenance for all schools	418
420	Lawn Care Supplies	14,003	27,500	27,500	Fertilizer, seed sand, maintain school grounds	420
459	Drainage and Septic materials	48,712	51,000	51,000	Large cost increase on demand parts (10%) All plumbing cost plus replacements boilers, water heaters and sewer pumps with maintenance	459
471	Software	9,285	11,258	293,006	Maintenance work order system + Facility Assessment Proposal (McKinstry	471
468	Chemicals	-	3,500	3,850	weed killer and , court marshal all schools	468
499	Other Supplies & Materials	45,764	60,500	60,500	Cost increase on demand parts. Bulbs, lumber, paint wire all materials used for maintenance at the schools 10% increase	499
524	In-Service/Staff Development	4,222	5,000	5,000	conferences and training OSHA, ABESTOS, Safety etc.	524
599	Other Charges	85,540	100,000	100,000	bleacher parts and other items as needed for/ and replacement	599
701	Administrative Equipment				Safe School (no longe available)	
712	HVAC Equipment	283,890	300,000	330,000	HVAC units, parts, filters motors supplies etc. (plus 100K scheduled PV) 10% increase on average	712
717	Maintenance Equipment	59,898	30,000	30,000	lawn mowers rotation plan, etc.	717
790	Other Equipment	222,116				
	TOTAL MAINTENANCE OF PLANT	3,835,592	4,432,428	6,177,861		
						23

	Martin	Actual	Estimated Actual	Proposed Budget		
72710	TRANSPORTATION	2023-2024	2024-2025	2025-2026	72710	
105	Supervisor/Director	65,586	69,985	71,385	Supervisor	105
142	Mechanics	247,350	287,906	299,422	2 mechanics column 11 2- column 10 + 3 hours per day OT for 180 days	142
187	Overtime					187
146	Bus Drivers	1,372,410	1,458,919	1,517,276	63 if fully staffed	146
162	Clerical Personnel	63,293	65,416	68,033	19 Years "O" (added 2hr/daily for school day extra hours)	162
164	Bus Attendant				moved to 189 per state request Spring 22	164
188	Bonus Payments	22,200	30,000	30,000	Safety/Attendance Bonus	188
189	Other Salaries & Wages	99,217	109,048	113,410	10 currently employed bus attendents	189
201	Social Security	137,419	154,627	160,614	0.0765	201
204	State Retirement	134,556	176,861	188,957	9.0%	204
206	Life Insurance	1,438	1,527	1,527		206
207	Medical Insurance	384,767	429,676	444,715	3.5% 25-26	207
208	Dental Insurance	15,379	16,129	21,884	If fully staffed	208
307	Communications (cell phones)					307
338	Maint/Repairs Vehicles	9,961	10,000	10,000		338
355	Travel	-	-	-		355
399	Other Contracted Services	28,389	30,000	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	9,863	10,000	10,000	Hard drive cameras	418
425	Fuel	346,821	420,000	420,000	journal entries will affect, modest estimate avg. \$4/gallon, 525 gallons daily for regular routes(Rogers Petroleum)	425
433	Lubricants	16,490	20,000	22,000	10% price increase per vendor	433
435	Office Supplies	1,186	1,200	1,200		435
450	Tires & Tubes	38,430	40,000	52,000	30% price increase per vendor	450
453	Vehicle Parts	104,238	105,000	147,000	40% price increase per vendor	453
471	Software	9,923	11,500	12,000	Trip Direct Software, mapping software (5%)	471
499	Other Supplies & Materials	7,404	8,000	8,000	Fire ext., cleaning supplies, appreciation, awards, items for in-service, etc.	499
524	Staff Development/ Training	4,364	5,000	5,000	PD and CDL reimbursement	524
599	Other Charges	1,964	2,000	2,000		599
729	Transportation Equipment - Buses	700,620	842,532	775,780	3-78 passenger 1-90 passenger, + 22% increase	729
	TOTAL TRANSPORTATION	3,823,268	4,305,327	4,412,202		24

72905	American Rescue Plan	Actual	Estimated	Proposed Budget	
		2023-2024	2024-2025	2025-2026	
188	Bonus Payments				
201	Social Security				
204	State Retirement				
599	Other charges				
	Total American Rescue				25

	Bray					
73300	COMMUNITY SERVICES	Actual	Estimated Actual	Proposed Budget		73300
		2023-2024	2024-2025	2025-2026		
105	Coordinator-Homeless & FRC	31,498	47,555	57,037	Coordinator, Family Resource Center/Homeless (partially funded by grant and Federal) Pay July in June (1 employee + 25% of second employee)	105
188	Bonus Payment	4,000				
189	Other Salaries and Wages	68,692	70,840	73,674	scale	189
201	Social Security	7,960	9,057	9,999	7.65%	201
204	Retirement	6,233	10,360	11,764	9.0	204
206	Life Insurance	76	75	75	x2	206
207	Medical Insurance	16,456	18,748	19,404	+ increase 3.5%	207
208	Dental Insurance	721	735	735		208
355	Travel	579	1,500	1,500	FRC grant of \$1500	355
399	Other Contracted Services					399
422	Food Supplies	-	2,000	2,000	Snacks for Kid's Club,	422
499	Other Supplies and Materials	639	1,500	1,500	Games, puzzles, crafts for Kid's Club	499
535	Fee Waiver (Clothing, Shoes, school supplies)	6,036	15,000	15,000	Donation - Clothing and school supplies for at-risk students (reallocate donations for 22)	535
599	Other Charges	55,988	3,601	500	Kid's Club Certifications/Child Care ARP Grant Sunsetting	599
	TOTAL COMMUNITY SERVICES	198,878	180,971	193,188		
						26

	Speich	Actual	Estimated Actual	Proposed Budget	Potentially lose 1 more classroom/not reflected in budget	
73400	PRESCHOOL	2023-2024	2024-2025	2025-2026		73400
105	Director					105
116	Teachers	693,631	687,477	706,719	11 Full Time X 1715 + 2%=19242	116
117	Career Ladder Program	1,000	1,000	1,000		127
163	Educational Assistants	220,148	215,016	223,617	11 Full Time, adding 2 days to schedule for required trainings	163
189	Other Salaries and Wages					189
195	Substitute Teachers - Certified	600	1,000	1,000		195
198	Substitute Teachers - Non certified	19,463	10,450	10,000		198
201	Social Security	69,099	69,993	72,089	7.65%	201
204	Retirement	66,618	71,978	83,910	9.0% Certified/9.0% non	204
206	Life Insurance	1,229	1,226	1,237		206
207	Medical Insurance	241,955	260,813	269,941	3.5%	207
208	Dental Insurance	7,273	7,267	7,267		208
217	Retirement - Hybrid Stabilization	1,623				
355	Travel					355
399	Contracted Services					
429	Instructional Supplies and Materials	36,838	10,000	10,000		429
499	Other Supplies and Materials	698	1,200	1,200		499
524	In-service/Staff Development					524
599	Other Charges					599
722	Instructional Equipment					722
	TOTAL PRESCHOOL	1,360,174	1,337,420	1,387,980	Pre-K Grant Not yet released	
						27

CUMBERLAND COUNTY BOARD OF EDUCATION
Classified PAY SCALE

Schedule Titles	1		2		3		4		5		6	
Sched. Code	1		2		3		4		5		6	
Rate	Hourly		Hourly		Hourly		Hourly		Hourly		Hourly	
Year												
0	\$ 11.58	\$ 12.14	\$ 12.69	\$ 13.24	\$ 14.07	\$ 14.89						
1	\$ 11.82	\$ 12.38	\$ 12.94	\$ 13.50	\$ 14.35	\$ 15.19						
2	\$ 12.05	\$ 12.62	\$ 13.20	\$ 13.77	\$ 14.63	\$ 15.50						
3	\$ 12.29	\$ 12.88	\$ 13.46	\$ 14.05	\$ 14.93	\$ 15.81						
4	\$ 12.54	\$ 13.13	\$ 13.73	\$ 14.33	\$ 15.23	\$ 16.12						
5	\$ 12.91	\$ 13.53	\$ 14.14	\$ 14.76	\$ 15.68	\$ 16.60						
6	\$ 13.17	\$ 13.80	\$ 14.43	\$ 15.06	\$ 16.00	\$ 16.94						
7	\$ 13.44	\$ 14.08	\$ 14.72	\$ 15.36	\$ 16.32	\$ 17.28						
8	\$ 13.71	\$ 14.36	\$ 15.01	\$ 15.66	\$ 16.64	\$ 17.62						
9	\$ 13.98	\$ 14.65	\$ 15.31	\$ 15.98	\$ 16.98	\$ 17.97						
10	\$ 14.40	\$ 15.08	\$ 15.77	\$ 16.46	\$ 17.48	\$ 18.51						
11	\$ 14.69	\$ 15.38	\$ 16.09	\$ 16.79	\$ 17.83	\$ 18.88						
12	\$ 14.98	\$ 15.69	\$ 16.41	\$ 17.12	\$ 18.19	\$ 19.26						
13	\$ 15.28	\$ 16.01	\$ 16.74	\$ 17.46	\$ 18.55	\$ 19.65						
14	\$ 15.59	\$ 16.33	\$ 17.07	\$ 17.81	\$ 18.93	\$ 20.04						
15	\$ 16.05	\$ 16.81	\$ 17.58	\$ 18.35	\$ 19.49	\$ 20.64						
16	\$ 16.37	\$ 17.15	\$ 17.93	\$ 18.71	\$ 19.88	\$ 21.05						
17	\$ 16.62	\$ 17.41	\$ 18.20	\$ 18.99	\$ 20.18	\$ 21.37						
18	\$ 16.87	\$ 17.67	\$ 18.48	\$ 19.28	\$ 20.48	\$ 21.69						
19	\$ 17.12	\$ 17.94	\$ 18.75	\$ 19.57	\$ 20.79	\$ 22.01						
20	\$ 17.38	\$ 18.20	\$ 19.03	\$ 19.86	\$ 21.10	\$ 22.34						
21	\$ 17.64	\$ 18.48	\$ 19.32	\$ 20.16	\$ 21.42	\$ 22.68						
22	\$ 17.91	\$ 18.75	\$ 19.61	\$ 20.46	\$ 21.74	\$ 23.02						
23	\$ 18.17	\$ 19.04	\$ 19.90	\$ 20.77	\$ 22.07	\$ 23.37						
24	\$ 18.45	\$ 19.33	\$ 20.20	\$ 21.08	\$ 22.40	\$ 23.72						
25	\$ 18.72	\$ 19.61	\$ 20.51	\$ 21.40	\$ 22.73	\$ 24.07						
26	\$ 19.09	\$ 20.01	\$ 20.92	\$ 21.83	\$ 23.19	\$ 24.55						

*Proposed
2025-2026 2% Increase*

<i>Maintenance</i>	<i>Admin. sec. (Recpt., Dept. sec. with bookkeeping duties)</i>	<i>Admin. asst./Dept. sec. with primary duty as bookkeeper</i>	<i>Executive Assistant, Technician</i>	<i>LPN, mechanic</i>	<i>Licensed HVAC, plumber, electrician, technician</i>	<i>Bus Driver (daily rate)</i>
7	8	9	10	11	12	13
<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Daily</i>
\$ 15.45	\$ 16.55	\$ 17.65	\$ 18.75	\$ 19.86	\$ 21.51	\$ 77.22
\$ 15.75	\$ 16.88	\$ 18.00	\$ 19.13	\$ 20.26	\$ 21.94	\$ 78.77
\$ 16.07	\$ 17.22	\$ 18.36	\$ 19.51	\$ 20.66	\$ 22.38	\$ 80.35
\$ 16.39	\$ 17.56	\$ 18.73	\$ 19.90	\$ 21.07	\$ 22.83	\$ 81.96
\$ 16.72	\$ 17.91	\$ 19.11	\$ 20.30	\$ 21.50	\$ 23.29	\$ 83.59
\$ 17.22	\$ 18.45	\$ 19.68	\$ 20.91	\$ 22.14	\$ 23.98	\$ 86.10
\$ 17.56	\$ 18.82	\$ 20.07	\$ 21.33	\$ 22.58	\$ 24.46	\$ 87.82
\$ 17.92	\$ 19.20	\$ 20.48	\$ 21.75	\$ 23.03	\$ 24.95	\$ 89.58
\$ 18.27	\$ 19.58	\$ 20.88	\$ 22.19	\$ 23.50	\$ 25.45	\$ 91.37
\$ 18.64	\$ 19.97	\$ 21.30	\$ 22.63	\$ 23.97	\$ 25.96	\$ 93.20
\$ 19.20	\$ 20.57	\$ 21.94	\$ 23.31	\$ 24.68	\$ 26.74	\$ 95.99
\$ 19.58	\$ 20.98	\$ 22.38	\$ 23.78	\$ 25.18	\$ 27.28	\$ 97.91
\$ 19.97	\$ 21.40	\$ 22.83	\$ 24.25	\$ 25.68	\$ 27.82	\$ 99.87
\$ 20.37	\$ 21.83	\$ 23.28	\$ 24.74	\$ 26.19	\$ 28.38	\$ 101.87
\$ 20.78	\$ 22.27	\$ 23.75	\$ 25.23	\$ 26.72	\$ 28.95	\$ 103.91
\$ 21.40	\$ 22.93	\$ 24.46	\$ 25.99	\$ 27.52	\$ 29.81	\$ 107.02
\$ 21.83	\$ 23.39	\$ 24.95	\$ 26.51	\$ 28.07	\$ 30.41	\$ 109.16
\$ 22.16	\$ 23.74	\$ 25.33	\$ 26.91	\$ 28.49	\$ 30.87	\$ 110.80
\$ 22.49	\$ 24.10	\$ 25.71	\$ 27.31	\$ 28.92	\$ 31.33	\$ 112.47
\$ 22.83	\$ 24.46	\$ 26.09	\$ 27.72	\$ 29.35	\$ 31.80	\$ 114.15
\$ 23.17	\$ 24.83	\$ 26.48	\$ 28.14	\$ 29.79	\$ 32.28	\$ 115.86
\$ 23.52	\$ 25.20	\$ 26.88	\$ 28.56	\$ 30.24	\$ 32.76	\$ 117.60
\$ 23.87	\$ 25.58	\$ 27.28	\$ 28.99	\$ 30.69	\$ 33.25	\$ 119.36
\$ 24.23	\$ 25.96	\$ 27.69	\$ 29.42	\$ 31.15	\$ 33.75	\$ 121.16
\$ 24.59	\$ 26.35	\$ 28.11	\$ 29.86	\$ 31.62	\$ 34.26	\$ 122.97
\$ 24.96	\$ 26.75	\$ 28.53	\$ 30.31	\$ 32.10	\$ 34.77	\$ 124.82
\$ 25.46	\$ 27.28	\$ 29.10	\$ 30.92	\$ 32.74	\$ 35.47	\$ 127.32

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

Years	Safe School Counselor (System- wide) 200 day work year	Non- Certified Supervisor 260 day work year	2% Added
0	44,551	53,040	
1	44,997	54,101	
2	45,447	55,183	
3	45,901	56,286	
4	46,360	57,412	
5	46,824	58,560	
6	47,292	59,732	
7	47,765	60,926	
8	48,243	62,145	
9	48,725	63,388	
10	49,212	64,655	
11	49,704	65,949	
12	50,201	67,268	
13	50,703	68,613	
14	51,210	69,985	
15	51,723	71,385	
16	52,240	72,099	
17	52,762	72,820	Supervisor Longevity
18	53,290	73,548	16-20 years 3%
19	53,823	74,283	21-25 years 3.50%
20	54,361	75,026	26 + years 4%
21	54,905	75,776	
22	55,454	76,534	
23	56,008	77,300	
24	56,568	78,073	
25	57,134	78,853	

Note 2: Lead Safe School Counselor receives additional \$3,000 supplement and is eligible for Supervisor Longevity \$3,000 supplement and is eligible for Supervisor Longevity.

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CUMBERLAND COUNTY BOARD OF EDUCATION
 SALARY SCHEDULE
 LICENSED INSTRUCTIONAL PERSONNEL - BELOW ASSISTANT PRINCIPAL

PROPOSED SALARY SCALE
 2025-2026 \$1,715

SYSTEM WIDE YRS OF EXPERIENCE	Bachelor		Master's		Education Specialist		Doctorate	
	Teacher	System-Wide Specialist	Teacher	System-Wide Specialist	Teacher	System-Wide Specialist	Teacher	System-Wide Specialist
0	48,288	50,059	51,806	53,687	55,039	56,801	59,487	60,797
1	48,724	50,513	52,462	54,372	56,598	58,379	60,107	61,432
2	49,160	50,966	53,131	55,068	56,686	58,467	60,107	61,432
3	49,596	51,420	53,809	55,773	56,948	58,771	61,032	62,356
4	50,032	51,873	54,496	56,487	57,619	59,486	62,210	63,587
5	50,467	52,327	55,193	57,212	58,729	60,622	63,400	64,797
6	51,553	53,410	56,059	58,113	60,201	62,142	65,006	66,443
7	51,654	53,531	56,187	58,246	61,391	63,379	66,284	67,747
8	52,127	54,115	57,497	59,504	63,112	65,172	68,184	69,674
9	53,034	55,054	58,628	60,669	64,376	66,469	69,554	71,091
10	53,506	55,546	58,887	60,921	64,630	66,737	69,809	71,353
11	55,533	57,565	60,603	62,839	65,914	68,061	71,196	72,785
12	55,659	57,697	60,742	62,984	66,187	68,348	71,489	73,072
13	55,827	57,967	61,518	63,657	67,499	69,693	72,921	74,549
14	56,379	58,525	61,793	63,926	67,755	69,981	73,167	74,791
15	57,052	59,244	63,011	65,203	69,114	71,366	74,641	76,303
16	57,294	59,486	63,024	65,216	69,127	71,379	74,654	76,316
17	57,833	60,059	64,040	66,252	70,263	72,562	75,911	77,600
18	57,845	60,072	64,053	66,265	70,277	72,574	75,924	77,613
19	58,706	60,972	65,088	67,354	71,447	73,786	77,242	78,964
20	58,976	61,253	65,390	67,667	71,780	74,131	77,605	79,335
21	59,247	61,536	65,694	67,982	72,116	74,478	77,969	79,709
22	59,520	61,820	65,999	68,298	72,453	74,827	78,335	80,084
23	59,794	62,105	66,305	68,616	72,791	75,178	78,704	80,460
24	60,069	62,392	66,613	68,935	73,132	75,530	79,074	80,839
25	60,346	62,681	66,922	69,256	73,474	75,884	79,445	81,220
26	60,346	62,681	66,922	69,256	73,474	75,884	79,445	81,220
27	60,346	62,681	66,922	69,256	73,474	75,884	79,445	81,220
28	60,346	62,681	66,922	69,256	73,474	75,884	79,445	81,220
29	60,346	62,681	66,922	69,256	73,474	75,884	79,445	81,220
30	60,346	62,681	66,922	69,256	73,474	75,884	79,445	81,220

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

2025-2026

SALARY SCHEDULE

LICENSED INSTRUCTIONAL PERSONNEL - Grandfathered Masters + Scale

Proposed

\$1,715

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	\$50,943	\$52,651	\$50,858	\$52,554	\$54,847	\$55,581
1	\$51,649	\$53,383	\$52,438	\$54,174	\$56,450	\$57,179
2	\$52,355	\$54,115	\$52,551	\$54,288	\$56,566	\$57,293
3	\$53,061	\$54,848	\$52,766	\$54,530	\$56,787	\$57,549
4	\$53,768	\$55,580	\$53,384	\$55,186	\$57,383	\$58,165
5	\$54,474	\$56,312	\$54,193	\$56,035	\$58,244	\$59,050
6	\$55,429	\$56,973	\$55,320	\$57,202	\$59,116	\$59,944
7	\$56,536	\$58,458	\$56,411	\$58,332	\$60,239	\$61,086
8	\$57,727	\$59,735	\$57,956	\$59,964	\$61,897	\$62,771
9	\$58,857	\$60,899	\$59,086	\$61,127	\$63,127	\$64,029
10	\$59,118	\$61,152	\$59,347	\$61,381	\$63,407	\$64,303
11	\$60,296	\$62,383	\$60,525	\$62,612	\$64,676	\$65,601
12	\$60,529	\$62,609	\$60,765	\$62,846	\$64,914	\$65,835
13	\$61,749	\$63,889	\$61,977	\$64,117	\$66,218	\$67,158
14	\$62,151	\$64,156	\$62,251	\$64,384	\$66,472	\$67,407
15	\$63,241	\$65,434	\$63,469	\$65,662	\$67,781	\$68,744
16	\$63,254	\$65,447	\$63,482	\$65,675	\$67,795	\$68,757
17	\$64,271	\$66,483	\$64,499	\$66,712	\$68,895	\$69,869
18	\$64,284	\$66,496	\$64,512	\$66,725	\$68,908	\$69,882
19	\$65,320	\$67,586	\$65,549	\$67,815	\$70,046	\$71,436
20	\$65,623	\$67,900	\$65,853	\$68,130	\$70,373	\$71,770
21	\$65,928	\$68,216	\$66,159	\$68,447	\$70,701	\$72,105
22	\$66,234	\$68,533	\$66,466	\$68,766	\$71,031	\$72,442
23	\$66,542	\$68,853	\$66,775	\$69,086	\$71,362	\$72,781
24	\$66,851	\$69,173	\$67,085	\$69,408	\$71,696	\$73,121
25	\$67,162	\$69,496	\$67,397	\$69,731	\$72,030	\$73,463
26	\$67,162	\$69,496	\$67,397	\$69,731	\$72,030	\$73,463
27	\$67,162	\$69,496	\$67,397	\$69,731	\$72,030	\$73,463
28	\$67,162	\$69,496	\$67,397	\$69,731	\$72,030	\$73,463
29	\$67,162	\$69,496	\$67,397	\$69,731	\$72,030	\$73,463
30	\$67,162	\$69,496	\$67,397	\$69,731	\$72,030	\$73,463

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, Duane Hazelton, Laura Kidwell, Linda Gayle Reed and Anna Bryant.

SALARY SCHEDULE

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

2%

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	44,446	45,017	46,918	47,360	51,332	51,710	55,868
1	44,891	45,468	47,634	48,083	52,922	53,277	56,501	56,308
2	45,335	45,918	48,351	48,806	53,012	53,364	56,501	56,308
3	45,780	46,368	49,068	49,530	53,280	53,666	57,444	57,225
4	46,224	46,818	49,784	50,253	53,963	54,376	58,646	58,447
5	46,669	47,268	50,501	50,977	55,096	55,504	59,860	59,649
6	46,986	47,619	51,151	51,653	56,596	57,012	61,498	61,283
7	47,631	48,287	52,263	52,774	57,811	58,241	62,801	62,577
8	48,362	49,044	53,839	54,394	59,566	60,021	64,740	64,490
9	49,286	49,976	54,993	55,550	60,856	61,308	66,138	65,897
10	49,769	50,465	55,258	55,801	61,115	61,574	66,398	66,156
11	50,583	51,297	56,459	57,023	62,424	62,888	67,812	67,579
12	51,143	51,863	56,705	57,255	62,704	63,173	68,111	67,864
13	52,136	52,868	57,940	58,517	64,041	64,508	69,571	69,329
14	52,698	53,422	58,221	58,784	64,302	64,795	69,823	69,569
15	53,385	54,136	59,464	60,052	65,688	66,169	71,326	71,071
16	53,632	54,376	59,477	60,065	65,701	66,182	71,339	71,084
17	54,182	54,944	60,513	61,093	66,861	67,357	72,621	72,359
18	54,195	54,957	60,526	61,106	66,874	67,369	72,634	72,371
19	55,072	55,851	61,583	62,186	68,067	68,572	73,980	73,713
20	55,347	56,130	61,891	62,497	68,408	68,915	74,349	74,081
21	55,624	56,411	62,200	62,810	68,750	69,259	74,721	74,452
22	55,902	56,693	62,511	63,124	69,094	69,606	75,095	74,824
23	56,182	56,976	62,824	63,439	69,439	69,954	75,470	75,198
24	56,463	57,261	63,138	63,757	69,786	70,304	75,848	75,574
25	56,745	57,547	63,454	64,075	70,135	70,655	76,227	75,952
26	56,745	57,547	63,454	64,075	70,135	70,655	76,227	75,952
27	56,745	57,547	63,454	64,075	70,135	70,655	76,227	75,952
28	56,745	57,547	63,454	64,075	70,135	70,655	76,227	75,952
29	56,745	57,547	63,454	64,075	70,135	70,655	76,227	75,952
30	56,745	57,547	63,454	64,075	70,135	70,655	76,227	75,952

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 SCHOOLS**2025/2026 No Change****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



**General Purpose School Budget
FY 26 (July 1, 2025 - June 30, 2026)**

Cumberland County Board of Education
Presented: March 20, 2025

Strategic Plan: 2023 - 2028

CCS

Multi-Year Strategic Improvement Plan

(2023-2028)

Year 3 - FY26

FY26 Increases

Salary and Wage Increases

- Raises \$1713 for teachers + Step Raise (% varies with step)
2% for classified + 2% step raise for most employees
2% increase for both Classified & Certified Supervisors + step raise where applicable
- Health Insurance Increase Estimated 7%/ 3.5% for 25-26 beginning Jan 26
- Increase in TCRS Rate Estimating 9% for all employees

Total Salary and Benefits Increase \$3,629,958

Personnel Additions



(2) 120 Day Assistant Principals Elementary

- For elementary schools with over 600 students
 - Martin piloted for the 2024-2025 school year
 - As of 3-7-25, Homestead (739) and Stone (631)
-

Projected Revenues: FY26 (SY 2025-2026)

TOTAL

State TISA = \$51,926,462 (68.5%)

FY26 Expected Revenue

State Other = \$4,747,089 (6.2%)

\$75,809,443

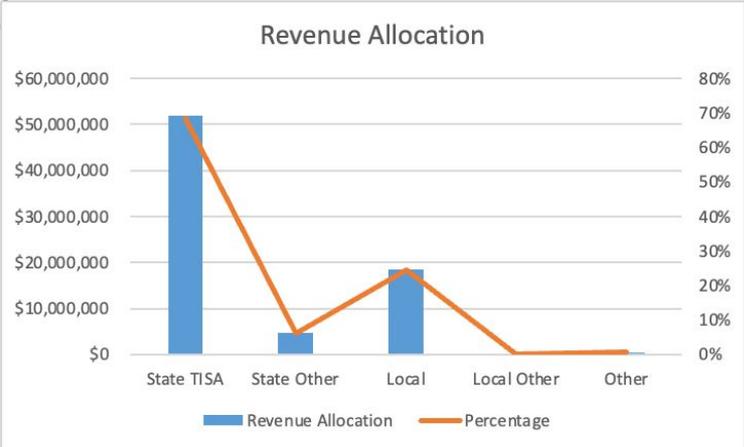
Current Local Contribution = \$18,486,345 (24.3%)

Local Other = \$147,300

Other = \$502,247

1.0%

(Increase in TISA \$2,074,050,
combined State & Local)



Current Strength Cost

\$83,480,210

Revenues = \$75,809,443

Budget Gap = \$7,670,767

Possible Changes

Reductions to the Budget (FY25 to FY26)

- Eliminate maintenance plan for 25-26 \$1,580,000
 - Eliminate all scheduled major projects not bid 24-25 \$1,575,000
 - Eliminate all scheduled major projects for 25-26 \$2,160,000
 - Eliminate purchase of one Special Education Bus +2 Reg \$550,720
 - Eliminate textbooks purchase \$675,000 + \$50,000 (CTE)=\$725,000
 - Department cost reductions \$200,000
 - Eliminate Financial Controller Position \$100,000
 - Eliminate 120 day Certified Interventionist- \$420,000
-

Projected Expenses: FY26 (SY 2025-2026)

TOTAL

Salaries & Benefits = \$67,335,225 (86%)

Transportation = \$1,494,980 (2.0%)

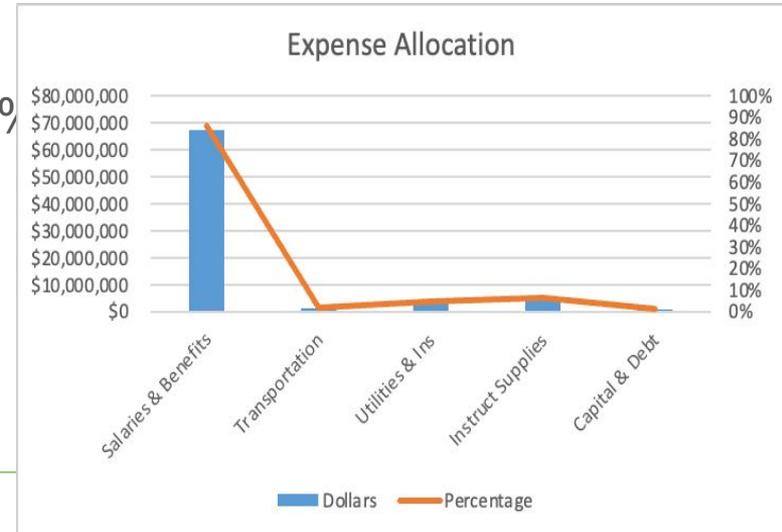
Utilities & Insurance = \$3,556,890 (4.5%)

Instructional Supplies & Equip = \$4,872,024 (6.2%)

Capital & Debt Service = \$907,463 (1.2%)

FY26 Expected Expenses

\$78,166,582



With Changes

\$78,116,942

Budget Gap = \$1,329,445

Process

Currently DOS and team along with the Board Chairman are working on finalizing a recommended budget for the Board to consider/edit.



**General Purpose School Budget
FY 26 (July 1, 2025 - June 30, 2026)
Update 4/3/2025**

Cumberland County Board of Education
Presented: March 20, 2025

Strategic Plan: 2023 - 2028

CCS

Multi-Year Strategic Improvement Plan

(2023-2028)

Year 3 - FY26

FY26 Increases

Salary and Wage Increases

- Raises \$1713 for teachers + Step Raise (% varies with step)
2% for classified + 2% step raise for most employees
2% increase for both Classified & Certified Supervisors + step raise where applicable
- Health Insurance Increase Estimated 7%/ 3.5% for 25-26 beginning Jan 26
- Increase in TCRS Rate for Classified Employees to 9% (estimate) Hybrid for certified 9% and 5.5% for legacy

Total Salary and Benefits Increase \$3,629,958

Personnel Additions



(2) 120 Day Assistant Principals Elementary

- For elementary schools with over 600 students
 - Martin piloted for the 2024-2025 school year
 - As of 3-7-25, Homestead (739) and Stone (631)
 - Full-Time Athletic Director
-

Projected Revenues: FY26 (SY 2025-2026)

TOTAL

State TISA = \$51,926,462 (68.5%)

State Other = \$4,747,089 (6.2%)

Current Local Contribution = \$18,486,345 (24.3%)

Local Other = \$147,300

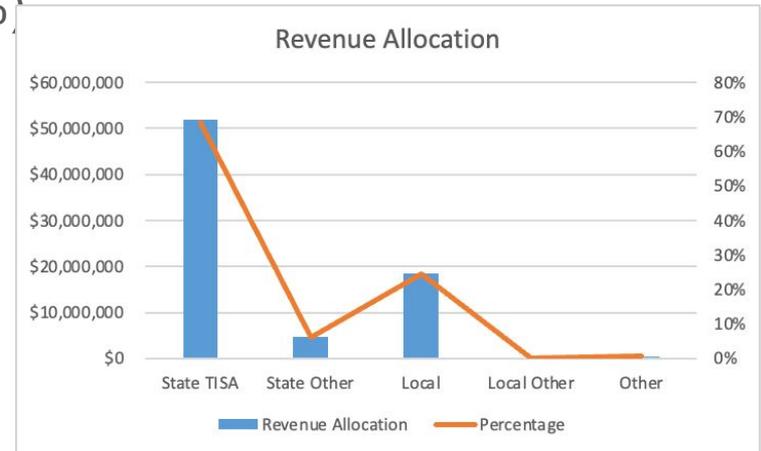
Other = \$502,247

1.0%

(Increase in TISA \$2,074,050,
combined State & Local)

FY26 Expected Revenue

\$75,809,443



Projected Expenses: FY26 (SY 2025-2026)

TOTAL

Salaries & Benefits = \$67,335,225 (86%)

Transportation = \$1,494,980 (2.0%)

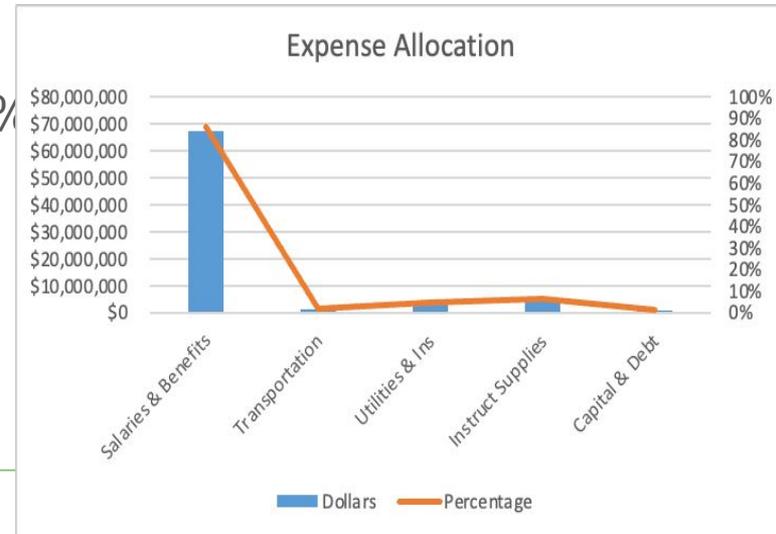
Utilities & Insurance = \$3,556,890 (4.5%)

Instructional Supplies & Equip = \$4,872,024 (6.2%)

Capital & Debt Service = \$907,463 (1.2%)

FY26 Expected Expenses

\$78,166,582



Current Strength Cost

Budget Total = \$83,480,210

Revenues = \$75,809,443

Budget Gap = \$7,670,767

Maintenance Plan Rotation

Maintenance Plan Rotation

North ----- Renovation	550,000.00
Pineview-----Gym Floor	80,000.00
Homestead-----Painting	300,000.00
Brown -----Flooring	75,000.00
Homestead----- Flooring	75,000.00
South----- Flooring	75,000.00
Stone -----Flooring	75,000.00
P Hill and Stone Environmental cleaning	50,000.00
Homestead-----Doors	100,000.00
Homestead-----Bathroom Partitions	25,000.00
SMHS-----Bathroom Partitions	25,000.00
Stone -----Bathroom Partitions	25,000.00
Central/Phoenix -----Bathroom Partitions	25,000.00
Stone -----Parking lot light	100,000.00
All schools Maintenance Repairs	200,000.00

Subtotal \$1,780,000.00

Major Projects

Martin Electrical Phase II	420,000.00	
South Fire Alarm System	400,000.00	
Martin Drain system	250,000.00	
South Gym floor	300,000.00	
SMHS Track	790,000.00	
Homestead Electric	400,000.00	
1 grouping of six Tennis Courts CCHS & SMHS	1,250,000.00	(\$625,000 each school)

Sub Total \$3,810,000.00

Total \$5,590,000.00
(\$4,340,000.00) Less Tennis Courts

Bundle Maintenance Plan & Projects

**Without the Tennis Courts
Total \$4,340,000.00**

Request separate one time allocation for Maintenance.

Budget Gap

Budget Gap = \$7,670,767

- \$4,340,000.00

Total Budget Gap = \$3,330,767

Discussion Items

Cost has increased due to inflation, required pay raises, insurance, maintenance, aging buildings, etc...

Comprehensive care of the facilities through the updated facilities inspection.

Some positions we have not filled.

Student to Teacher Ratios required by the State.

Multi-year planning - Fix it today but what about tomorrow.

1 time budget reset or problem will be present every year.