

Board of Education Special Called Meeting
April 15, 2025 5:00 PM
Central Services Board Room

1. Call to Order
2. Moment of Silence/Pledge of Allegiance
3. Roll Call
4. *Approval of Agenda
5. *Budget Draft 1
6. *Executive Summary
7. *Balanced Scaled with 25+ Years Added
8. *Certified Admin to Teacher Scale
9. *Classified Scale at 2%
10. *143 Budget Proposed Scales
11. *Benefits for 2026-2027
12. Questions from Media
13. Adjournment

(* Indicates Board Approval Required)

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April 15, 2025 at 5:00 PM - Board of Education Special Called Meeting

1. Call to Order

Agenda Item Type: Procedural Item

2. Moment of Silence/Pledge of Allegiance

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3. Roll Call

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4. *Approval of Agenda

Agenda Item Type: Action Item

5. *Budget Draft 1

Agenda Item Type: Action Item

Attachments: (1)

- [Budget Draft 1](#)

6. *Executive Summary

Agenda Item Type: Action Item

Attachments: (1)

- [Update 4-8 CCS Budget FY26](#)

7. *Balanced Scaled with 25+ Years Added

Agenda Item Type: Action Item

Attachments: (1)

- [Balanced Scale with 25+ added](#)

8. *Certified Admin to Teacher Scale

Agenda Item Type: Action Item

Attachments: (1)

- [Admin to Balanced Teacher Scale](#)

9. *Classified Scale at 2%

Agenda Item Type: Action Item

Attachments: (2)

- [Classified Scales @ 2%](#)
- [Classified Analysis for less than 260 days](#)

10. *143 Budget Proposed Scales

Agenda Item Type: Action Item

Attachments: (2)

- [2% Proposed CCSNP SY 2025-2026 Pay Scale](#)
- [Proposed CCSNP Central Cafeteria Budget \(143\) SY 25- 26 w. 2% & 10% Classified Pay Rate Increase Comparison](#)

11. *Benefits for 2026-2027

Agenda Item Type: Action Item

Attachments: (3)

- [80-20 & 70-30](#)
- [50 Split of Dependent Coverage](#)
- [Insurance Plan for New Hires 25-26](#)

12. Questions from Media

Agenda Item Type: Information Item

13. Adjournment

Agenda Item Type: Action Item

Comments:

				Budget	Actual	Estimated Actual	Proposed Budget	
				2023-2024	2023-2024	2024-2025	2025-2026	
47100	FEDERAL GOVERNMENT							47100
47100	FEDERAL THROUGH STATE							47100
47120	Adult Basic Education							47120
47139	Other Vocational							47139
47401	American Resue Plan Act Grant	114,191	114,191		188,446			47143
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
47590	Other Federal through State			60,184	260,326	145,498	271,000	47590
47990	Other Direct Federal Revenue			333,000				47990
	TOTAL FEDERAL GOVERNMENT	114,191	114,191	393,184	448,772	145,498	271,000	
48130	Contributions							48130
								Contributions from county
48610	Citizen Group Donations	5,000		13,500	23,599	21,550		48610
48990	OTHER	5,000	5,000					48990
49000	Estimated Other Sources							49000
49600	Proceeds from Sale of Capital		8,557		32,400	4,500		49500
49700	Insurance Recovery		178,916		38,375	500		49700
49800	Operating Transfers							49800
	Total Other Sources	10,000	192,473	13,500	94,374	26,550		
	TOTAL REVENUES AND OTHER SOURCES	65,986,582	59,981,475	77,256,100	71,812,261	75,320,967	75,809,443	

Stapp/Farley										
Account No.	EXPENDITURES	Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget			Account No.
71100	REGULAR INSTRUCTION	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026			71100
116	Teachers	18,337,951	17,434,879	19,933,322	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 coverage 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	57,350	51,300	90,700	40,550	45,000	40,000			117
128	Homebound Teacher	52,000	51,281	61,120	54,838	61,178	64,564	(2) 1/2 time positions		128
163	Educational Assistants	1,076,060	1,016,204	1,264,989	1,026,488	1,281,053	1,332,295	50 Budget X 2% X 2%		163
188	Bonus Payments									188
189	Other Salaries & Wages	17,205	11,800	17,205	11,550	70,000	-	SSIG funding expired		
195	Certified Substitute Teachers	58,080	49,048	68,080	61,155	60,000	60,000	585 per day		195
198	Non-Certified Substitutes	337,500	272,783	280,000	213,045	294,675	200,000	\$75 per day		198
201	Social Security	1,525,114	1,374,654	1,662,048	1,462,725	1,763,000	1,830,123			201
204	State Retirement	1,670,650	1,510,055	1,517,808	1,415,163	1,944,112	2,126,355	9.0%, 9.0%		204
206	Life Insurance	29,022	24,740	29,022	24,391	29,172	29,172	C=75 NC=36		206
207	Medical Insurance	4,524,583	4,452,990	4,616,339	4,561,832	4,762,529	5,002,138	7% increase from actual 3.5% in 24-25		207
208	Dental Insurance	138,600	129,347	133,557	125,122	133,600	133,600			208
217	Retirement - Hybrid Stabilization	110,000	68,105	105,000	78,476	105,000	85,228			217
336	Maintenance & Repair Services									336
399	Other Contracted Services	35,000	21,908	45,000	26,673	45,000	35,000	Residential facility fees for students \$24K@3 students, 504 student therapy \$11,000.		399
429	Instructional Supplies	294,520	273,378	289,883	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	675,000	624,453	675,000	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	95,200	74,103	104,720	6,525	115,192	157,352	Easy CBM, Mastery Connect, Lexia		471
499	Other Supplies & Materials	106,718	64,972	101,718	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	12,000	5,570	10,000	9,834	10,000	11,000	Caps, gowns (lostens)		535
595	TISA-On Behalf Payments			92,551	92,551			Parental Leave Reimbursements		
599	Other Charges -			81,884		(81,884)				599
722	Regular Instruction Equipment									722
790	Other Equipment			16,500						790
	TOTAL REGULAR INSTRUCTION	29,152,554	27,511,571	31,156,446	28,819,041	31,955,087	34,452,621			5

Stepp/Farley										
71150	ALTERNATIVE SCHOOLS	Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget			71150
	INSTRUCTION AND SUPPORT	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026			
116	Teachers	211,287	170,526	227,817	226,000	238,279	245,585	4 Current Alt School teachers fulltime		116
117	Career Ladder	2,000	2,000	3,000	3,000	2,000	3,000			117
127	Extended Contract									127
163	Teachers Assistants	17,400	17,341	18,658	18,564	19,196	20,763	1 K-5 Alt Assistant		163
201	Social Security	17,648	14,310	18,441	18,345	19,850	20,605			201
204	State Retirement	19,827	16,288	18,085	17,599	23,305	24,241	9.0% (Certified Hybrid) 9.0%-Classified		204
206	Life Insurance	269	223	369	275	269	275			206
207	Medical Insurance	62,320	42,657	64,190	53,680	66,115	68,429	7% average actual increase 3.5% in 25/26		207
208	Dental Insurance	1,650	1,334	1,650	1,470	1,650	1,650	Assumes no increase		208
217	Ret-Hybrid Stabilization	100	100	750	478		488			
399	Other Contracted Services	1,000	1,000	1,000	1,000	1,000	1,000	TISA (Copier)		399
429	Instructional Supplies	5,000	5,000	5,000	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	1,000	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	1,000	1,000	1,000	TISA		790
	TOTAL ALTERNATIVE SCHOOL	340,501	272,779	360,960	344,761	378,664	397,336			

Holton		Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget		
71200	SPECIAL EDUCATION INSTRUCTION	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026		71200
116	Teachers	2,057,924	2,044,594	2,994,199	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	4,000	4,000	6,500	6,500	7,000	7,000		117
128	Homebound Teachers	57,449	57,448	55,045	53,215	58,605	64,564	FTE 1 - two half-time positions	128
163	Educational Assistants	570,146	529,438	645,700	605,648	791,542	823,204	FTE 38 moved interpreter to this line 2% raise + 2% step	163
171	Speech pathologists	57,647	49,963		-	-	-	will contract out in 24/25	171
189	Other Salaries & Wages	-	-		-	-	-	Interpreter(open)moved to 163 line	189
195	Certified Substitute Teachers	8,500	1,868	7,000	3,070	20,000	10,000		195
198	Non-Certified Substitutes	31,000	30,263	48,500	34,485	41,562	41,562		198
201	Social Security	210,065	200,021	287,800	272,946	317,210	330,866	7.65 %	201
204	State Retirement	232,410	215,878	272,403	268,268	365,604	384,613	9.0%(Certified Hybrid) 9.0%-Classified	204
206	Life Insurance	5,504	3,631	5,726	4,603	5,336	5,336	57 certified 38 classified	206
207	Medical Insurance	770,356	746,045	958,786	936,743	1,075,508	1,113,151	3.5% in 25/26	207
208	Dental Insurance	26,514	22,579	32,360	27,099	32,110	32,110	95 x 27.22 X 12	208
210	Unemployment Compensation			315	315	315	315		
217	Retirement - Hybrid Stabilization	15,555	12,133	15,555	15,492	16,725	16,725		
312	Contracts With Private Agencies								312
336	Maintenance & Repair Services-			200	75				
399	Other contracted services				-	200	200	Copier repair and re-callibration of audiometers	399
429	Instructional Supplies & Materials	10,424	10,393	13,600	13,600	14,100	11,600	Contract for Speech Services	429
								TISA money for teachers	
499	Other Supplies & Materials	32,580	22,580	12,650	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	1,500	1,500					License renewal fees, misc. student needs, etc.	599
725	Special Education Equipment			11,858	9,853	25,000	15,000	Specialized Equip., wheelchairs, hearing systems, etc. new equipment for P3 Class	725
	TOTAL SPECIAL EDUCATION INSTRUCTION	4,091,571	3,952,334	5,368,197	5,255,048	6,140,573	6,235,955		7

Eldridge		Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget	
71300	CAREER AND TECHNICAL EDUCATION \CTE INSTRUCTION	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026	71300
116	Teachers	2,289,000	2,189,939	4,482,757	3,271,575	4,681,863	4,788,570	NOTE: 25% of Salaries & Benefits will be funded by ISM & Gear Up Grants (\$1.25 Million) 63 total teachers X \$1715 X 2%=\$110206 Added 2 GEAR UP
117	Career Ladder Program	3,000	2,000	4,000	4,000	4,000	3,000	116
162	Clerical Personal			50,000	30,606	7,750	-	117
189	Other Salaries & Wages			41,200	6,200	6,200	6,200	Moved to 72230 for 25-26 163
195	Certified Substitute Teachers	8,000	5,845	17,000	14,757	9,210	13,000	195
198	Non-certified Substitutes	36,250	33,788	54,650	51,225	45,625	38,000	198
201	Social Security	178,723	165,679	308,990	250,218	375,227	367,029	7.65% 201
204	State Retirement	199,175	184,917	304,778	238,423	401,277	431,799	9.0%/9.0% 204
206	Life Insurance	4,140	2,899	9,283	4,064	4,027	4,027	206
207	Medical Insurance	586,000	493,064	906,461	720,613	938,568	971,418	3.5% in 25/26 207
208	Dental Insurance	15,795	13,365	26,565	18,537	19,435	20,578	63 X27.22X12 208
210	Unemployment Compensation			5,158	1,610	-	-	
217	Retirement - Hybrid Stabilization	10,800	7,224	60,318	11,432	11,589	12,896	
299	Other Fringe Benefits			10,873	3,281	6,588		
336	Maintenance & Repair Services	15,500	13,169	29,000	26,737	40,000	40,000	Green house equipment updates and Maintenance, Maintenance, Repair & Replacement of Equipment (Appliances, HVAC in green houses ETC) 336
355	Travel	20,160	11,984	5,000	2,357	5,000	5,000	In County Travel for CTE teachers & work base learning coordinators 355
399	Other Contracted Services	62,350	58,787	96,350	65,608	132,350	122,350	TCAT student fees, registration fees, buses for state and 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	60,722	60,712	244,500	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	20,000	20,000	30,000	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			28,500	4,690	3,373	-	
499	Other Suppl. & Materials	4,000	3,885	44,000	3,536	4,000	4,000	Teacher supplies 499
599	Other Charges	6,124,000	4,998	5,000	5,000	7,000	7,000	Advisory meetings, student awards and career fairs 599
706	Building Construction	10,000	9,679	26,000	7,514	50,000	50,000	General building materials for construction classes 706
730	CTE Instruction Equipment	195,436	176,532	1,005,940	336,739	385,000	76,000	Teacher Computers, any equipment for CTE programs + \$26K for Gear up Grant 730
	TOTAL CTE							
	EDUCATION INSTRUCTION	9,843,051	3,458,466	7,796,323	5,243,275	7,437,770	7,115,868	8

Maddox/Bray		Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget	
71400	Student Body Education Program	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026	71400
188	Bonus Payments							188
189	Other Salaries and Wages	518,000	482,855	546,000	488,684	589,960	607,659	189
201	Social Security	39,627	30,149	42,917	30,356	45,132	46,486	201
204	State Retirement	53,354	31,822	56,100	29,717	53,096	54,689	204
206	Life Insurance							206
207	Medical Insurance							207
208	Dental Insurance							208
217	Retirement - Hybrid Stabilization	3,222	1,177	3,222	1,604	3,500	2,000	
399	Other Contracted Services							399
429	Instructional Supplies & Materials							429
499	Other Supplies & Materials	25,500	25,500	25,500	25,500	25,500	33,750	499
599	Other Charges	7,500	3,354	7,500	7,241	10,200	7,500	599
790	Other Equipment							790
TOTAL STUDENT BODY EDUCATION PROGRAM		647,203	574,857	681,239	583,102	727,388	752,084	(To add full time Ad would be an additional \$1,10,000.00)
9								

Magnusson										
72000	SUPPORT SERVICES									72000
		Budget	Actual	Budget	Actual		Estimated Actual	Proposed Budget		
72110	ATTENDANCE	2022-2023	2022-2023	2023-2024	2023-2024		2024-2025	2025-2026		72110
105	Administrator SIS	65,800	65,738	71,064	70,997		74,297	83,107	SIS 240	105
117	Career Ladder									
161	Secretary	40,166	40,165	43,358	43,014		45,635	47,486	Secretary	161
201	Social Security	8,106	7,591	8,828	8,222		9,175	9,990	7.65%	201
204	State Retirement	8,931	8,387	9,508	9,085		10,680	11,753	9.0% cert/9.0% non cert	204
206	Life Insurance	120	102	105	102		105	105		206
207	Medical Insurance	20,220	18,675	23,574	23,474		27,084	28,032	3.5% in 25-26	207
208	Dental Insurance	714	653	655	653		655	655		208
217	Ret-Hybrid Stabalization	725	725	1,000	745			745		
355	Travel									355
471	Software	60,000	50,260	60,000	57,417		59,571	65,750	Dok mee, Skyward, 20% price increase ? and end of state subsidy, level data \$750 price increase for 25-26	471
499	Other Supplies & Materials	2,000	1,979	2,500	2,482		3,000	3,250	Attendance awards, transfer forms, cumulative records etc (\$1000 folders, \$1000 printing and stickers)	499
524	Staff Development Training	5,000	4,948	5,000	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	211,782	199,223	225,592	221,181		235,202	256,374		10

Polson	Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget		
72120 HEALTH SERVICES/CSH	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026	72120	
105 Director of CSH	61,260	61,260	67,822	67,252	69,354	72,694	CSH Director/Nursing Supervisor	105
131 Medical Personnel	426,231	415,776	443,345	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	25,000	19,045	25,001	24,310	27,500	27,500	Substitute nurse pay (Summer School pay for nursing services)	169
189 Other Salaries and Wages			52,572	51,949	54,195	54,570	Started in Oct of 2023 CSH Assistant + \$12K for School Team leaders	189
201 Social Security	39,208	36,388	42,750	41,773	38,831	46,706	7.65%	201
204 Retirement	41,451	38,723	43,541	42,434	42,827	52,473	9.0%/9.0% support	204
206 Life Insurance	648	472	648	491	500	500		206
207 Medical Insurance	115,332	109,044	120,292	119,973	128,754	133,260	3.5% 25-26	207
208 Dental Insurance	4,767	4,274	4,750	4,464	4,572	4,573	27.22*14*12	208
355 Travel	280	133	1,756	1,491	1,579	1,600	For required CSH events (in county)	355
399 Other Contracted Services	14,800	8,128	16,800	15,945	16,800	14,000	Medical waste disposal, hep. shots, random drug screen for bus drivers, student drug screening, Workers comp drug screen	399
413 Medical Supplies	8,500	8,475	10,000	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	2,000	1,046	18,000	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	4,800	4,785	5,800	4,987	5,800	8,600	Nursing trainings, TAPHERD conference, SPARK conference, Required CSH trainings	524
599 Other Charges	5,000	5,000	14,933	2,544	20,333	20,333	CSH mini grants, incentives, student involvement promotion, staff wellness	599
735 Health Equip.	4,000	2,386	32,500	30,008	37,500	36,000	automatic vital sign monitors for 12 clinics, wheelchair, and scales, CPR manikins	735
TOTAL HEALTH SERVICES	753,277	714,935	900,510	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		Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget		
72210	REGULAR INSTRUCTIONAL SUPPORT	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026		72210
105	Supervisor/Director	210,272	209,707	317,798	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	7,000	7,000	5,000	4,800	5,000	4,000		117
127	Career Ladder Extended Contracts								127
129	Librarians	482,070	459,547	506,789	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	52,888	49,262	63,548	54,155	66,494	74,032		201
204	State Retirement	60,078	58,766	58,405	51,085	78,228	87,096	9.00%	204
206	Life Insurance	920	741	840	790	828	828		206
207	Medical Insurance	140,850	137,420	151,092	142,402	163,546	169,270	3.5% 25-26	207
208	Dental Insurance	4,284	3,566	3,784	3,620	3,734	4,246	13*27.22*12	208
217	RET-Hybrid Stabalization			1,000	774	528	528		
308	Consultants - Speakers	5,500	5,000	6,000	-	2,570	3,000	Convocation Speaker	308
336	Maintenance & Repair Services								336
355	Travel	8,814	7,483	9,255	9,255	8,578	8,600	In county travel - ESL, Homebound, Gifted	355
399	Other Contracted Services	11,000	11,000	41,000	41,000	51,000	11,000	Interquest Canines, SSIG Grant Sunset	399
432	Library Books/Media - All Schools	119,000	119,000	122,500	121,468	121,415	120,750	\$17.5 per child X 6900 kids	432
471	Software	37,400	18,799	37,400	13,960	13,960	13,960	Follett Library-(School Messenger replaced with Parent Square)	471
499	Other Supplies & Materials - Office	2,000	1,883	2,500	766.61	2,500	2,500	supplies, toner for printers	499
524	Staff Development	82,000	81,869	82,000	80,463	82,000	82,000	includes 1000 for gifted and Alt	524
599	Other Charges-SSIG			40,000					599
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,224,076	1,171,044	1,448,911	1,257,850	1,464,582	1,545,545		13

Holton		Budget	Actual	Budget	Actual	Estimated	Proposed Budget	
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2022-2023	2022-2023	2023-2024	2023-2024	Estimated Actual	2025-2026	72220
105	Supervisor/Director	88,747	84,309	95,855	95,774	100,174	102,493	FTE Director, 12 months
117	Career Ladder Program	2,000	2,000	2,000	2,000	1,600	2,000	105
124	Psychological Personnel	144,252	132,424	173,124	170,374	203,013	208,115	FTE 3, Burks, Vanwinkle, Martin
127	Career Ladder Extended Contracts							124
161	Secretary(s)	52,168	50,668	53,991	53,474	56,452	58,728	127
162	Clerical Personnel	27,160	27,160	29,088	28,812	30,834	32,102	360 days + Longevity
189	Other Salaries and Wages	214,710	191,176	241,291	237,945	230,275	240,671	200 days
201	Social Security	40,397	35,895	47,177	42,982	47,610	49,274	Wendig and Rofe, Holloway, Webb
204	State Retirement	43,304	41,334	49,753	42,459	56,011	57,970	7.65 %
206	Life Insurance	714	481	546	536	582	582	9.0% Cert 9.0% Classified
207	Medical Insurance	106,716	104,449	121,150	108,936	122,612	126,903	3.5% increase
208	Dental Insurance	3,240	2,804	3,312	3,049	3,266	3,266	10 X 27.22 X 12
217	Ret-Hybrid Stabilization			900	814	1,719	1,736	
308	Consultants	2,000	2,000					
336	Maintenance & Repair Services			2,000	1,986	1,000	1,000	Copier and Office Equipment Repair
355	Travel - All SPED personnel	17,175	9,584	17,489	13,868	13,301	15,000	
399	Other Contracted Services	124,655	114,792	150,000	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
499	Other Supplies & Materials	1,800	1,800	2,000	2,000	2,500	2,500	Protocols for psychologists (testing supplies) non-instr. Supplies
524	In-Service/Staff Development	10,000	9,915					
599	Other Charges							
725	Special Education Equipment							
790	Other Equipment	604	498					
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	879,642	811,289	989,676	954,874	1,170,949	1,232,341	

Account No.	EXPENDITURES	Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget	Account No.
		2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026	
72250	TECHNOLOGY							72250
105	Director	70,258	70,245	77,307	77,307	80,399	82,007	Supervisor
120	Computer Technical Personnel							
138	Computer Technical Personnel	378,610	373,953	402,001	392,979	440,252	457,862	8-12 month Techs, 2%+ step
161	Secretary							Position moved to attendance
201	Social Security	33,348	33,361	36,667	35,356	39,830	41,300	7.65%
204	State Retirement	35,845	35,536	38,345	37,623	48,147	54,730	9.0% non cert
206	Life Insurance	388	298	388	298	298	298	
207	Medical Insurance	79,448	78,912	81,831	80,784	84,484	87,441	3.5% increase
208	Dental Insurance	3,091	2,940	3,091	2,940	2,940	2,940	
320	Dues and Memberships	500	250	250	-	270	360	TETA Dues 30/per employee
336	Maintenance & Repair Services	55,000	51,389	55,000	50,477	55,000	55,000	Technology, Computer parts, wiring repairs/Non e-rate projects
350	Internet Connectivity	106,067	92,659	116,674	103,172	95,450	100,222	Internet services annual with 5% estimated increase, (This is our 20% after e-rate) if e-rate continues
399	Other Contracted Services	15,000	5,500	15,000	13,500	15,000	15,000	contracted services e-rate consultant \$9,500 Allen & Allen E-rate
470	Cabling	120,000	118,577	120,000	92,716	-	-	District wide wireless internet upgrade, e-rate
471	Software	55,870	20,752	71,428	47,297	65,035	139,826	School Insites, Dyknow for all schools, Parent Square, Class link, Scinary Security
524	Staff Development	5,000	2,313	5,500	5,064	7,000	7,000	TETC, Summer Institute
722	Regular Instruction Equipment	543,125	542,510	555,700	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
	TOTAL TECHNOLOGY	1,501,550	1,429,197	1,579,182	1,493,642	1,499,305	1,573,696	

	Stapp/McCartney	Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget	
72320	OFFICE OF THE SUPERINTENDENT	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026	72320
101	Director	107,000	107,000	115,560	115,560	118,560	120,275	Stapp 12 month 101
117	Career Ladder			1,000	1,000			117
161	Secretary(s)	83,226	82,826	88,286	85,123	93,583	98,779	Board Sec, Front Desk 161
187	Overtime Pay							
189	Other Salaries and Wages							189
201	Social Security	14,552	14,452	15,823	15,339	16,229	16,758	7.65% 201
204	State Retirement	15,956	15,924	15,369	14,747	18,859	19,715	9.0% cert/9.0% non cert 204
206	Life Insurance	175	135	175	135	135	135	206
207	Medical Insurance	29,004	28,129	31,374	31,268	33,030	34,186	3.5% increase 207
208	Dental Insurance	1,078	953	1,078	980	980	980	208
320	Dues & Memberships	14,500	6,456	16,500	7,173	10,000	10,000	TOSS, TSBA, TSSA, Chamber \$150, AASA \$441, etc. 320
348	Postal Charges - Central Office	2,500	1,269	2,500	1,393	2,500	2,500	348
355	Travel	9,000	7,691	10,000	5,813	10,000	10,000	355
399	Other Contracted Services -	48,250	44,720	15,500	9,573	15,500	15,500	Copier maintenance/additional PD 399
435	Office Supplies	1,920	1,855	3,000	2,316	3,000	3,000	increase in cartridge expense 435
499	Other Supplies and Materials	7,500	5,813	15,000	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	900		500	-	500	500	701
	TOTAL OFFICE OF SUPERINTENDENT	335,561	317,224	331,665	296,288	338,876	344,828	18

	Stepp/Farley	Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget		
72410	OFFICE OF THE PRINCIPAL	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026	72410	
104	Principals	1,050,759	1,028,953	1,092,044	1,084,109	1,143,239	1,155,815	12 Positions (HS 12 month, Elem 11 month)	104
117	Career Ladder Program	5,500	4,000	6,000	6,000	6,000	6,000		117
139	Assistant Principals	1,080,200	971,023	1,124,236	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	811,008	806,715	865,833	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	350,700	350,564	363,063	356,991	350,686	364,713	12 positions - Bookkeepers	162
201	Social Security	252,202	234,552	263,847	253,561	257,872	278,379	7.65%	201
204	State Retirement	278,219	265,397	254,012	247,642	300,492	294,681	9.0% cert, 9.0% support	204
206	Life Insurance	4,240	3,092	4,240	3,096	3,145	3,145		206
207	Medical Insurance	675,000	649,266	675,716	675,124	703,258	727,872	3.5% 25-26	207
208	Dental Insurance	24,032	20,524	21,000	20,660	20,714	22,864		208
217	Retirement - Hybrid Stabilization	1,100	1,088	2,000	1,652	1,356	1,356		
355	Travel								355
499	Other supplies and materials	7,000	7,000	7,920	6,794	7,920	7,920	Postage \$4,320(.60 per student X 7200), BK accounting supplies \$3,600	499
524	Staff Development	12,000	10,320	12,000	6,294	10,000	10,000		524
599	Other Charges								599
	TOTAL OFFICE OF THE PRINCIPAL	4,551,960	4,352,495	4,691,911	4,629,769	4,675,632	4,985,165		19

Kington		Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget		
72610	OPERATION OF PLANT	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026	72610	
166	Custodial Personnel	1,610,751	1,388,682	1,616,866	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	25,000	1,326	25,000	689	25,000	25,000	Summer cleaning/painting	189
201	Social Security	125,137	104,677	123,692	110,861	119,362	124,060	7.65%	201
204	State Retirement	130,860	106,948	129,350	115,782	134,338	145,953	9.00%	204
206	Life Insurance	2,657	1,573	1,890	1,653	1,670	1,670		206
207	Medical Insurance	472,416	399,557	481,187	430,596	452,688	468,532	if fully staffed w/ 3.5% increase	207
208	Dental Insurance	19,281	16,523	18,700	16,849	16,850	18,620	27.22*57*12 (if fully staffed)	208
307	Communication - Phone - All Schools	100,000	79,607	85,000	82,394	94,600	94,600	Phone service, iPad Service and 6 hot spots	307
328	Janitorial Services	35,000	22,663	35,000	32,395	35,000	35,000	dust mops and rugs/mats twice a month	328
347	Pest Control	30,000	24,591	30,000	11,216	30,000	30,000	rotate schools for termite and insect control	347
359	Disposal	50,000	40,290	50,000	42,256	41,684	42,000		359
363	Landfill								363
399	Other Contracted Services	120,000	118,968	125,000	110,643	137,500	137,500	Security Systems, lead water testing, Pelican, Orkin	399
410	Custodial Supplies	224,000	214,383	245,600	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	1,600,000	1,570,331	1,745,065	1,436,951	1,538,769	1,615,707	5% VEC	415
434	Natural Gas	265,000	202,319	260,000	147,687	260,000	260,000		434
451	Uniforms	5,000		5,000	-	5,000	5,000	PPE and uniforms	451
454	Water & Sewer	286,000	235,125	246,000	243,299	246,000	246,000		454
502	Building & Contents Insurance	515,243	499,590	589,504	589,504	701,442	771,586	set insurance amount (projected increase) 10% + addition of CCHS Auditorium	502
524	In-Service/Staff Development	5,000	3,157	2,000	-	2,000	2,000	Electrician classes/licensing/HVAC license,safety	524
699	Other Debt Service								699
720	Plant Operation Equipment	30,000	14,308	30,000	24,156	30,000	30,000	20% increase for replacement cost of buffers, scrubbers, vacuum cleaners, small school equipment	720
	TOTAL OPERATION OF PLANT	5,651,345	5,044,617	5,844,854	5,109,649	5,668,548	5,937,422		22

Kingston	Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget		
72620 MAINTENANCE OF PLANT	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026	72620	
105 Supervisor/Director	61,775	61,775	72,847	72,847	76,891	78,830	Supervisor + longevity	105
161 Secretary	62,500	57,265	66,300	51,168	70,278	73,089	Bookkeeper plus part time maintenance clerk 10 month	161
167 Maintenance Personnel	524,960	438,130	556,878	476,370	584,721	608,110	12 plus longevity (fully staffed)	167
169 Part-time Personnel	25,000	2,436	25,000	-	25,000	25,000	1 part time grounds	169
201 Social Security	51,579	42,475	55,158	45,604	57,902	60,055	7.65%	201
204 State Retirement	51,939	42,773	55,682	48,031	64,566	70,653	9.00%	204
206 Life Insurance	572	386	430	395	400	400	14*36*12	206
207 Medical Insurance	110,000	92,495	109,744	100,942	113,037	116,993	3.5% 25-26	207
208 Dental Insurance	5,100	3,811	4,246	3,920	4,575	4,575	14*27.22*12	208
307 Communication (cell phones)	10,000	9,271	6,500	5,734	6,500	6,500	Cell service, for maintenance department, data and internet mobile devices (summit tracer)(flashing zone light programing)	307
334 Maintenance Agreement (Septic)	10,000	9,600	20,400	10,800	10,800	10,800	State septic inspections/price increase (\$900 per month to inspect 4 schools	334
335 Maintenance & Repair Services	2,133,000	2,008,414	3,046,667	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	48,000	44,188	48,000	38,324	10,000	10,000	Elevator, boiler permits, maintenance and inspections & tests	399
418 Equipment & Machinery Parts	36,000	16,065	31,200	20,575	20,000	22,000	materials, parts, mower, trailer, backhoe, tractor parts and maintenance for all schools	418
420 Lawn Care Supplies	20,000	15,952	25,000	14,003	27,500	27,500	Fertilizer, seed sand, maintain school grounds	420
459 Drainage and Septic materials	48,000	41,481	50,800	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	8,900	8,843	10,235	9,285	11,258	293,006	Maintenance work order system + Facility Assessment Proposal (McKinstry	471
468 Chemicals	7,000	5,455	3,500	-	3,500	3,850	weed killer and , court marshal all schools	468
499 Other Supplies & Materials	75,000	60,081	55,000	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	5,000	3,363	5,000	4,222	5,000	5,000	conferences and training OSHA, ABESTOS, Safety etc.	524
599 Other Charges	100,000	98,697	100,000	85,540	100,000	100,000	bleacher parts and other items as needed for/ and replacement	599
701 Administrative Equipment	132,280	99,598					Safe School (no longer available)	
712 HVAC Equipment	360,000	262,165	300,000	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	60,000	29,767	60,000	59,898	30,000	30,000	lawn mowers rotation plan, etc.	717
790 Other Equipment			415,149	222,116				
TOTAL MAINTENANCE OF PLANT	3,946,605	3,454,486	5,123,736	3,835,592	4,432,428	6,177,861		23

	Martin	Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget		
72710	TRANSPORTATION	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026		72710
105	Supervisor/Director	71,522	62,641	65,720	65,586	69,985	71,385	Supervisor	105
142	Mechanics	248,200	245,314	271,609	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	1,341,818	1,295,152	1,431,339	1,372,410	1,458,919	1,517,276	63 If fully staffed	146
162	Clerical Personnel	59,830	59,790	70,663	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	23,500	22,106	30,000	22,200	30,000	30,000	Safety/Attendance Bonus	188
189	Other Salaries & Wages	89,320	64,726	112,525	99,217	109,048	113,410	10 currently employed bus attendants	189
201	Social Security	139,780	127,831	146,946	137,419	154,627	160,614	0.0765	201
204	State Retirement	139,029	129,160	153,669	134,556	176,861	188,957	9.0%	204
206	Life Insurance	3,420	1,579	2,525	1,438	1,527	1,527		206
207	Medical Insurance	510,400	394,391	461,712	384,767	429,676	444,715	3.5% 25-26	207
208	Dental Insurance	25,781	16,441	20,252	15,379	16,129	21,884	If fully staffed	208
307	Communications (cell phones)								307
338	Maint/Repairs Vehicles	10,000	10,000	10,000	9,961	10,000	10,000		338
355	Travel			1,500	-	-	-		355
399	Other Contracted Services	41,900	39,826	72,000	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	2,897	2,897	10,000	9,863	10,000	10,000	Hard drive cameras	418
425	Fuel	483,722	396,125	451,992	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	15,000	14,997	16,500	16,490	20,000	22,000	10% price increase per vendor	433
435	Office Supplies	1,200	1,179	1,200	1,186	1,200	1,200		435
450	Tires & Tubes	35,000	34,898	38,500	38,430	40,000	52,000	30% price increase per vendor	450
453	Vehicle Parts	105,000	103,340	105,000	104,238	105,000	147,000	40% price increase per vendor	453
471	Software	12,000	4,725	11,000	9,923	11,500	12,000	Trip Direct Software, mapping software (5%)	471
499	Other Supplies & Materials	7,500	7,498	7,500	7,404	8,000	8,000	Fire ext., cleaning supplies, appreciation, awards, items for in-service, etc.	499
524	Staff Development/ Training	3,265	3,033	5,000	4,364	5,000	5,000	PD and CDL reimbursement	524
599	Other Charges	14,000	14,000	2,000	1,964	2,000	2,000		599
729	Transportation Equipment - Buses	416,805	416,805	795,740	700,620	842,532	775,780	3-78 passenger 1-90 passenger, + 22% increase	729
	TOTAL TRANSPORTATION	3,800,889	3,468,454	4,294,891	3,823,268	4,305,327	4,412,202		24

72905	American Rescue Plan	Budget		Actual		Estimated		Proposed Budget	
		2022-2023	2022-2023	2023-2024	2024-2025	2025-2026			
188	Bonus Payments	6,000	6,000						
201	Social Security	459	459						
204	State Retirement	330	320						
599	Other charges	107,402	107,402						
	Total American Rescue	114,191	114,181						

Bray										
73300	COMMUNITY SERVICES	Budget	Actual	Budget	Actual	Estimated Actual	Proposed Budget			73300
		2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026			
105	Coordinator-Homeless & FRC	35,405	18,165	34,932	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	4,000					
189	Other Salaries and Wages	78,416	65,292	73,330	68,692	70,840	73,674	Kid's Club, Pay July in June, 2 assistants, supervisors(1) on scale		189
201	Social Security	8,707	6,234	8,412	7,960	9,057	9,999	7.65%		201
204	Retirement	9,106	4,639	8,642	6,233	10,360	11,764	9.0		204
206	Life Insurance	135	55	166	76	75	75	x2		206
207	Medical Insurance	18,000	16,008	17,510	16,456	18,748	19,404	+ increase 3.5%		207
208	Dental Insurance	693	653	753	721	735	735			208
355	Travel	1,500	1,290	1,500	579	1,500	1,500	FRC grant of \$1500		355
399	Other Contracted Services									399
422	Food Supplies	5,000	442	2,000	-	2,000	2,000	Snacks for Kid's Club,		422
499	Other Supplies and Materials	1,500	663	1,500	639	1,500	1,500	Games, puzzles, crafts for Kid's Club		499
535	Fee Waiver (Clothing, Shoes, school supplies)	14,000	10,525	14,000	6,036	15,000	15,000	Donation - Clothing and school supplies for at-risk students (reallocate donations for 22)		535
599	Other Charges	500		56,213	55,988	3,601	500	Kid's Club Certifications/Child Care ARP Grant Sunsetting		599
	TOTAL COMMUNITY SERVICES	172,962	123,967	222,958	198,878	180,971	193,188			26

Bray										
76000	CAPITAL OUTLAY	Budget	Actual		Budget	Actual		Estimated Actual	Proposed Budget	76000
		2022-2023	2022-2023		2023-2024	2023-2024		2024-2025	2025-2026	
76100	REGULAR CAPITAL OUTLAY									76100
307	Communications									307
321	Engineering Services	180,000	172,117		100,000	2,624		100,000	115,000	321
331	Legal Services									331
399	Other Contracted Services				172,500	148,226				399
706	Building Construction	448,113	439,185		816,134	24,009		478,685	166,000	706
707	Building Improvements				639,489	57,356		476,239	313,407	707
715	Land									715
724	Site Development									724
799	Other Capital Outlay	125,000	125,000		360,000	149,871		431,293	150,000	799
	Total Capital Outlay	753,113	736,302		2,088,123	382,087		1,486,217	744,407	
82130	DEBT SERVICE									82130
620	Principal on Debt	288,372	288,372		24,328	-		-	222,924	620
82230	DEBT SERVICE									82230
620	Interest on Debt	4,524	4,524		61	-		-	30,132	620
	Total Debt Service	292,896	292,896		24,389	-		-	253,056	
99100	TRANSFERS									
590	Transfers Out	1,000,000	1,000,000							
	Total Transfers Out	1,000,000	1,000,000							
	GRAND TOTAL EXPENDITURES	74,353,029	63,305,449	11,047,580	78,997,715	68,229,812	10,767,904	78,598,558	83,522,767	
		66,307,752	ISM Rollover (6,154,916)	70,370,689	ISM Rollover (4,379,898)					
			SPARC Rollover (95,158)		SSIG Rollover (162,794)					
			Safety Grant Rollover (132,280)		Safety Grant Rollover (274,658)					
	% Spent to Original budget	95%	Spent	4,665,225	97%	Spent	5,950,554			
	Difference in Revenues and Expenditures	(8,366,447)	(3,323,974)		(1,741,615)	3,582,449		(3,277,591)	(7,713,323)	
	Fund Balance									
					Actual 2023-2024			Estimated Actual 2024-2025		
	Excess of Revenues and Other Sources									
	Over (Under) Expenditures and Other Uses					3,582,449		(3,277,591)	(7,713,323)	
	Beginning Fund Balance					10,400,352		13,884,879	10,607,288	Required To Leave 3% Fund Balance Reserve 2,505,683
	Ending Fund Balance/Reserves					14,804,201		10,607,288	2,893,964	Overage or (Shortfall) 388,281



**General Purpose School Budget
FY 26 (July 1, 2025 - June 30, 2026)
Update 4/8/2025**

Cumberland County Board of Education
Presented: April 8, 2025

Strategic Plan: 2023 - 2028

CCS

Multi-Year Strategic Improvement Plan

(2023-2028)

Year 3 - FY26

Overview

BLUF (Bottom Line Up Front):

3.6% of Certified Personnel is a part of Central Services

CCS leadership is paid on a lower daily rate than teachers

Multi year approach to have steady growth in student achievement and balance the budget

Personnel are producing increases and safe, quality care for all students

We have been discussing this since I was hired as DOS, balancing the budget utilizing fund balance is not sustainable

FY26 Increases

Salary and Wage Increases (Red indicates not covered by TISA)

- Raises \$1713 for teachers + Step Raise (% varies with step)
 - *Multiple year raises to achieve State mandated \$50,000 - \$9,000 + raises over 5 years
 - 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% (3.5% Jan 2025 & 3.5% Jan 2026) 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

TISA - Other Line Items Not Covered

- Facilities - maintenance, renovations and utilities
- Work vehicles
- Mileage
- Conferences
- Furniture
- Capital Projects
- Buses
- Fencing
- Playground Equipment
- Custodial Supplies
- School Supplies
- Textbooks
- Elementary School Teacher Assistants - CCS 1 per 100 ADM
- Pre K 3 & 4 year old Special Education classes = 4 (70% not funded by State Grant or TISA)
- Special Education Federal Allocation decreased by \$116,000. Cutting personnel to balance.
- SPED supplies - diapers, wipes, etc...
- Pre-K SPED 3 & 4 year old - 4 classrooms (partial state funding)

TISA Covers

Base = \$7,295 X ADM 6,648.86 (75 less ADM than last calculation)

WEIGHTS - Economically Disadvantaged +25%, Concentrated Poverty +5%, Small +5%, Sparse +5%, Unique Learning Needs 1-10 +15% - 150%.

DIRECT - K-3 Literacy, 4th grade supports, CTE, Post-Secondary Test, Charter.

Outcomes - Elementary/Middle/High School Targets - Capture student-based performance indicators; 100% state-funded, no local contribution; Awarded once per year based on outcomes from prior year; Students may generate one outcome bonus in elementary school, one in middle school, and one in high school; Targets are set by the Outcomes Committee (Generates bonus of 10% to 20% of the Base Funding).

Outcomes Bonuses

- Outcomes bonuses celebrate student performance at each stage of a student's K-12 experience
- Provides districts with additional, flexible funds to continue to build on successful practices



Central Services

General Purpose Funds Certified Positions

- Cumberland County = 3.6%
- County #2 = 4%
- County #3 = 5%
- County #4 = 3%
- County #5 = 15%

CCS Non - Certified = 2%

Currently Administrators and Supervisors are paid a lower daily rate than teachers. This is opposite of the many repeated statements/rumors.

****Central Services building is a professional development building, office space and a central hub for county wide services. Parking is minimal for these services.*

Certified Personnel

Total Certified = 593

Total ADM = 6,648.86

Certified Personnel not counted in required Student Teacher Ratio:

Elementary - Principal, Assistant Principal, PE, Music, Art, Librarian, Counselor, Stem, Agriculture, RTI (120 day), Tutor (120 day), Special Education Teachers

High School - Principal, 3 Assistant Principals, RTI (120 day), Librarian, 3 Counselors, Art, Band, Choir, JROTC, CTE (ratio is lower, 19.5 average & no more than 25), Special Education Teachers

****Each year all principals are required to go through an audit of student:teacher ratios to follow the State requirements for each grade band. Any overages in teacher positions become a loss at the school. Any shortages of the ratio will become an added position at the school.*

Peer Districts from Salary Study FY21-22

School System	# of Students	# of Schools	Grad Rate (2021)	Economically Disadvantaged %
Cumberland County	6,893	12	89.20%	40%
Bledsoe County	1,542	5	92.30%	38%
Fentress County	2,065	6	97.40%	41%
Jefferson County	6,776	11	96.00%	30%
Overton County	2,992	9	90.50%	21%
Putnam County	11,482	22	91.90%	28%
Roane County	6,143	18	90.30%	32%
White County	3,662	8	92.50%	35%
Rhea County*	4,031	7	82.90%	35%

Data from TDOE reports for SY2021-22

*Rhea County: Only the Teacher schedule was available; however, only starting and ending salaries were compared due to variation in performance-based schedule placement.



Findings: Central Office Leadership

- CCS Central Office Leadership pay for certified positions is calculated from a System-Wide Supervisor schedule, plus prorated days, an administrative experience supplement, and a teacher count supplement.
- All peers (other than Putnam) base Central Office leadership pay on the Teacher Schedule plus prorated days and add a flat or set percentage administrative supplement. Many add a supplement based on student or teacher count. Putnam has a stand-alone Supervisor schedule that pays for Administrative experience.
- CCS Central Office leadership pay is within the peer average range at most degree ranks and experience steps.
- CCS pays more competitively for higher degree ranks and experience steps than for starting rates.
- When comparing annual amounts, CCS Nurse Supervisor pay is below peers. CCS' Nurse Supervisor works 220 days; however, similar positions at peers works 240 or 260 days. When comparing daily rates, CCS pay is within the peer average range.
- The Chief Academic Officer position could only be compared to Bledsoe County and Putnam County. Starting pay for this position is approximately 5% below the nearest peer. At higher degree ranks and experience steps, CCS pay is competitive and matches more closely to these peers.

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)

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

(Increase in TISA \$2,074,050,

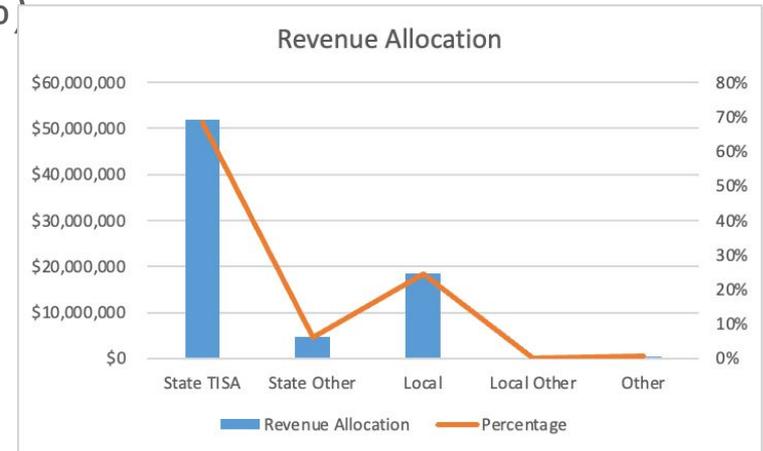
combined State & Local)

1.0%

TOTAL

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%)

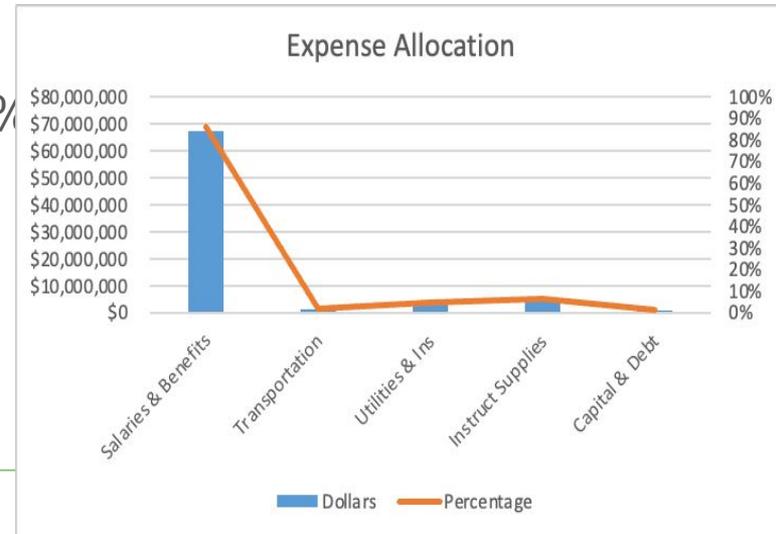
Utilities & Insurance = \$3,556,890 (4.5%)

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

[Show Unbudgeted Accounts](#)

Account	Account Description	Budget 2023-2024	Amended Budget 2022-2023	Original Budget 2022-2023	AFR 2022-2023	Actual vs. Budget 2022-2023	2024 Budget vs. Comment (if variance is 2023 Budget greater than 5%)
40110	Current Property Taxes	\$1,872,620.63	\$2,818,910.00	\$2,818,910.00	\$2,810,977.00	(\$7,933.00)	(\$946,289.37)
40120	Trustee's Collections - Prior Year	\$92,814.18	\$220,379.00	\$220,379.00	\$163,519.00	(\$56,860.00)	(\$127,564.82)
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$39,690.20	\$97,098.00	\$97,098.00	\$111,132.00	\$14,034.00	(\$57,407.80)
40140	Interest & Penalty	\$45,199.44	\$100,108.00	\$100,108.00	\$95,779.00	(\$4,329.00)	(\$54,908.56)
40210	Local Option Sales Tax	\$16,092,659.59	\$15,683,100.00	\$15,683,100.00	\$15,736,094.00	\$52,994.00	\$409,559.59
40270	Business Tax	\$4,598.00	\$4,249.00	\$4,249.00	\$4,706.00	\$457.00	\$349.00
40275	Mixed Drink Tax	\$62,756.93	\$67,928.00	\$67,928.00	\$0.00	(\$67,928.00)	(\$5,171.07)
40390	Other Statutory Local Taxes	\$0.00	\$0.00	\$0.00	\$72,289.00	\$72,289.00	\$0.00
	Total County Taxes	\$18,210,338.97	\$18,991,772.00	\$18,991,772.00	\$18,994,496.00	\$2,724.00	(\$781,433.03)
44120	Lease/Rentals	\$6,669.48	\$8,000.00	\$8,000.00	\$7,719.00	(\$281.00)	(\$1,330.52)
	Total Local Revenue per School Records	\$18,217,008.45	\$18,999,772.00	\$18,999,772.00	\$19,002,215.00	\$2,443.00	(\$782,763.55)
Capital Outlay	(Less) Local revenue increases for Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	(Less) Local revenue increases for Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+	Total Adjusted Local Revenue	\$18,217,008.45	\$18,999,772.00	\$18,999,772.00	\$19,002,215.00	\$2,443.00	(\$782,763.55)
	Local Match Adjustment	\$0.00					
	Revised Total Adjusted Local Revenue	\$18,217,008.45					
	Required Local Match	\$17,377,197.46					

Maintenance of Effort Test Not Met

Required Local Match Test Met

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. (County Commission and BOE work as a team to develop)

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

Classified under 260 days 10% raise (additional \$550,000)

Certified administrators pay discrepancy

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

		BA				
SYSTEM WIDE	# of Employees	Current Teacher	\$525	Step + \$525	Total Cost	
0	17	46,575	48,288		29,121	
1	21	47,011	48,813	2,238	46,988	
2	22	47,447	49,338	2,327	51,189	
3	14	47,883	49,863	2,416	33,824	
4	11	48,319	50,388	2,505	27,558	
5	11	48,754	50,913	2,594	28,539	
6	11	49,840	51,438	2,684	29,521	
7	9	49,941	51,963	2,123	19,111	
8	6	50,414	52,488	2,547	15,283	
9	9	51,321	53,013	2,599	23,388	
10	13	51,793	53,538	2,217	28,826	
11	7	53,820	54,063	2,270	15,887	
12	6	53,946	54,588	768	4,610	
13	8	54,114	55,113	1,167	9,333	
14	10	54,666	55,638	1,524	15,236	
15	6	55,339	56,163	1,497	8,983	
16	9	55,581	56,688	1,349	12,142	
17	18	56,120	57,213	1,632	29,376	
18	7	56,132	57,738	1,618	11,328	
19	6	56,993	58,263	2,131	12,784	
20	2	57,263	58,788	1,795	3,590	
21	5	57,534	59,313	2,050	10,250	
22	2	57,807	59,838	2,304	4,607	
23	3	58,081	60,363	2,556	7,668	
24	1	58,356	60,888	2,807	2,807	
25	4	58,633	61,413	3,057	12,226	
26	5	58,633	61,938	3,305	16,524	
27	7	58,633	62,463	3,830	26,808	
28	2	58,633	62,988	4,355	8,709	
29	2	58,633	63,513	4,880	9,759	
30	17	58,633	64,038	5,405	91,880	
Footnotes:	271					
	607					647,855

	MA			
# of Employees	Teacher 24-25	\$710	Step + \$710	Total Cost
9	50,093	50,605	512	4,604
10	50,749	51,315	566	5,655
4	51,418	52,025	607	2,428
13	52,096	52,735	639	8,309
6	52,783	53,445	662	3,971
6	53,480	54,155	675	4,049
4	54,346	54,865	519	2,076
7	54,474	55,575	1,101	7,705
5	55,784	56,285	501	2,506
6	56,915	56,995	80	483
11	57,174	57,705	531	5,837
4	58,890	58,890	0	-1
10	59,029	59,600	571	5,705
7	59,805	60,310	505	3,538
8	60,080	61,020	940	7,523
8	61,298	61,730	432	3,457
4	61,311	62,440	1,129	4,518
17	62,327	63,150	823	13,989
9	62,340	63,860	1,520	13,682
6	63,375	64,570	1,195	7,167
9	63,677	65,280	1,603	14,424
	63,981	65,990	2,009	-
5	64,286	66,700	2,414	12,072
8	64,592	67,410	2,818	22,544
6	64,900	68,120	3,220	19,320
6	65,209	68,830	3,621	21,723
2	65,209	69,540	4,331	8,661
3	65,209	70,250	5,041	15,122
3	65,209	70,960	5,751	17,252
4	65,209	71,670	6,461	25,842
23	65,209	72,380	7,171	164,922
223				
				429,084

MA						
# of Employees	System-Wide Specialist	\$710	Step + \$710	Total Cost	% Change	
1	51,974	52,684	710	710	3.30%	
	52,659	53,394	1,420	-	3.25%	
2	53,355	54,104	1,444	2,889	3.21%	
2	54,060	54,814	1,459	2,918	3.17%	
0	54,774	55,524	1,464	-	3.13%	
1	55,499	56,234	1,459	1,459	3.09%	
2	56,400	56,944	1,444	2,889	3.04%	
	56,533	57,654	1,254	-	3.03%	
	57,791	58,364	1,831	-	2.96%	
	58,956	59,074	1,283	-	2.91%	
	59,208	59,784	828	-	2.89%	
	61,126	60,494	1,286	-	2.80%	
1	61,271	61,271	145	145	2.80%	
1	61,944	61,981	710	710	2.77%	
	62,213	62,691	747	-	2.75%	
1	63,490	63,401	1,188	1,188	2.70%	
	63,503	64,111	621	-	2.70%	
	64,539	64,821	1,318	-	2.65%	
	64,552	65,531	992	-	2.65%	
1	65,641	66,241	1,689	1,689	2.61%	
3	65,954	66,951	1,310	3,931	2.60%	
	66,269	67,661	1,707	-	2.58%	
2	66,585	68,371	2,102	4,205	2.57%	
1	66,903	69,081	2,496	2,496	2.56%	
2	67,222	69,791	2,888	5,776	2.55%	
2	67,543	70,501	3,279	6,557	2.54%	
	67,543	71,211	3,668	-	2.54%	
	67,543	71,921	4,378	-	2.54%	
	67,543	72,631	5,088	-	2.54%	
	67,543	73,341	5,798	-	2.54%	
3	67,543	74,051	6,508	19,523	2.54%	
25						
				57,087		

	EDS				
# of Employees	Teacher 24-25	\$890	Step + \$890	Total Cost	% Change
	53,326	54,036	710 -		3.21%
	54,885	54,926	1,600 -		3.12%
1	54,973	55,816	931	931	3.12%
	55,235	56,706	1,733 -		3.10%
	55,906	57,596	2,361 -		3.06%
	57,016	58,486	2,580 -		3.00%
1	58,488	59,376	2,360	2,360	2.93%
1	59,678	60,266	1,778	1,778	2.87%
1	61,399	61,156	1,478	1,478	2.79%
1	62,663	62,046	647	647	2.73%
1	62,917	62,936	273	273	2.72%
1	64,201	63,826	909	909	2.67%
1	64,474	64,716	515	515	2.66%
-	65,786	65,606	1,131 -		2.60%
2	66,042	66,496	709	1,419	2.59%
2	67,401	67,386	1,343	2,687	2.54%
3	67,414	68,276	875	2,624	2.54%
3	68,550	69,166	1,752	5,256	2.50%
2	68,564	70,056	1,506	3,012	2.50%
2	69,734	70,946	2,382	4,764	2.46%
1	70,067	71,836	2,102	2,102	2.44%
1	70,403	72,726	2,658	2,658	2.43%
1	70,740	73,616	3,213	3,213	2.42%
1	71,078	74,506	3,766	3,766	2.41%
3	71,419	75,396	4,317	12,952	2.40%
	71,761	76,286	4,867 -		2.39%
1	71,761	77,176	5,415	5,415	2.39%
2	71,761	78,066	6,305	12,610	2.39%
2	71,761	78,956	7,195	14,390	2.39%
2	71,761	79,846	8,085	16,170	2.39%
9	71,761	80,736	8,975	80,774	2.39%
45					
				182,703	

	PHD			
# of Employees	Teacher 24-25	\$900	Step + \$900	Total Cost
0	57,774	58,674	900	-
0	58,394	59,294	1,520	-
1	58,394	59,294	900	900
	59,319	60,219	1,825	-
	60,497	61,397	2,078	-
	61,687	62,587	2,090	-
1	63,293	64,193	2,506	2,506
1	64,571	65,471	2,178	2,178
	66,471	67,371	2,800	-
	67,841	68,741	2,270	-
	68,096	68,996	1,155	-
	69,483	70,383	2,287	-
	69,776	70,676	1,193	-
	71,208	72,108	2,332	-
	71,454	72,354	1,146	-
	72,928	73,828	2,374	-
1	72,941	73,841	913	913
	74,198	75,098	2,157	-
	74,211	75,111	913	-
	75,529	76,429	2,218	-
	75,892	76,792	1,263	-
1	76,256	77,156	1,264	1,264
	76,622	77,522	1,266	-
2	76,991	77,891	1,268	2,536
	77,361	78,261	1,270	-
	77,732	78,632	1,272	-
2	77,732	79,532	1,800	3,600
-	77,732	80,432	2,700	-
1	77,732	81,332	3,600	3,600
	77,732	82,232	4,500	-
5	77,732	83,132	5,400	27,000
15				
				44,497

	Balanced			\$1,713
	1,411,657			1,309,989
	107,991.76	Taxes		100,214.14
	102,345.13	TCRS/Blended Rate		94,974.18
New Total with + 25 years added	1,621,994			1,505,177
	1,505,177			
Total Change	116,817			

Additional Funds Required to Place Admin & Supervisors on Teacher Balanced Scale

Balanced					
\$3,388,324.68					
\$339,201.64					
\$25,948.93					
\$30,528.15					
\$395,678.72	Total Additional Funds Required				
*** These numbers were calculated using current admin percentages					

CUMBERLAND COUNTY BOARD OF EDUCATION
Classified PAY SCALE

Proposed
 2025-2026 **2% Increase**

Schedule Titles Sched. Code Rate Year	Custodian, mower		Teachers asst., CCQCP, bus attd., non- cert PreK		Sped teacher asst. & alt. sch. asst. CDC/PreK CDA teacher asst./Kid's Club Site Directors		Maintenance- custodian		School secretary		Admin. clerk (secretarial duties)/ School bookkeeper/ School Attd. Clerk		Maintena nce		Admin. sec. (Recpt., Dept. sec. with bookkeeping duties)		Admin. asst./Dept. sec. with primary duty as bookkeeper		Executive Assistant, Technician		LPN, mechanic		Licensed HVAC, plumber, electrician, technician		Bus Driver (daily rate)	
	1	2	3	4	5	6	7	8	9	10	11	12	13													
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Daily
0	\$ 11.58	\$ 12.14	\$ 12.69	\$ 13.24	\$ 14.07	\$ 14.89	\$ 15.45	\$ 16.55	\$ 17.65	\$ 18.75	\$ 19.86	\$ 21.51	\$ 77.22													
1	\$ 11.82	\$ 12.38	\$ 12.94	\$ 13.50	\$ 14.35	\$ 15.19	\$ 15.75	\$ 16.88	\$ 18.00	\$ 19.13	\$ 20.26	\$ 21.94	\$ 78.77													
2	\$ 12.05	\$ 12.62	\$ 13.20	\$ 13.77	\$ 14.63	\$ 15.50	\$ 16.07	\$ 17.22	\$ 18.36	\$ 19.51	\$ 20.66	\$ 22.38	\$ 80.35													
3	\$ 12.29	\$ 12.88	\$ 13.46	\$ 14.05	\$ 14.93	\$ 15.81	\$ 16.39	\$ 17.56	\$ 18.73	\$ 19.90	\$ 21.07	\$ 22.83	\$ 81.96													
4	\$ 12.54	\$ 13.13	\$ 13.73	\$ 14.33	\$ 15.23	\$ 16.12	\$ 16.72	\$ 17.91	\$ 19.11	\$ 20.30	\$ 21.50	\$ 23.29	\$ 83.59													
5	\$ 12.91	\$ 13.53	\$ 14.14	\$ 14.76	\$ 15.68	\$ 16.60	\$ 17.22	\$ 18.45	\$ 19.68	\$ 20.91	\$ 22.14	\$ 23.98	\$ 86.10													
6	\$ 13.17	\$ 13.80	\$ 14.43	\$ 15.06	\$ 16.00	\$ 16.94	\$ 17.56	\$ 18.82	\$ 20.07	\$ 21.33	\$ 22.58	\$ 24.46	\$ 87.82													
7	\$ 13.44	\$ 14.08	\$ 14.72	\$ 15.36	\$ 16.32	\$ 17.28	\$ 17.92	\$ 19.20	\$ 20.48	\$ 21.75	\$ 23.03	\$ 24.95	\$ 89.58													
8	\$ 13.71	\$ 14.36	\$ 15.01	\$ 15.66	\$ 16.64	\$ 17.62	\$ 18.27	\$ 19.58	\$ 20.88	\$ 22.19	\$ 23.50	\$ 25.45	\$ 91.37													
9	\$ 13.98	\$ 14.65	\$ 15.31	\$ 15.98	\$ 16.98	\$ 17.97	\$ 18.64	\$ 19.97	\$ 21.30	\$ 22.63	\$ 23.97	\$ 25.96	\$ 93.20													
10	\$ 14.40	\$ 15.08	\$ 15.77	\$ 16.46	\$ 17.48	\$ 18.51	\$ 19.20	\$ 20.57	\$ 21.94	\$ 23.31	\$ 24.68	\$ 26.74	\$ 95.99													
11	\$ 14.69	\$ 15.38	\$ 16.09	\$ 16.79	\$ 17.83	\$ 18.88	\$ 19.58	\$ 20.98	\$ 22.38	\$ 23.78	\$ 25.18	\$ 27.28	\$ 97.91													
12	\$ 14.98	\$ 15.69	\$ 16.41	\$ 17.12	\$ 18.19	\$ 19.26	\$ 19.97	\$ 21.40	\$ 22.83	\$ 24.25	\$ 25.68	\$ 27.82	\$ 99.87													
13	\$ 15.28	\$ 16.01	\$ 16.74	\$ 17.46	\$ 18.55	\$ 19.65	\$ 20.37	\$ 21.83	\$ 23.28	\$ 24.74	\$ 26.19	\$ 28.38	\$ 101.87													
14	\$ 15.59	\$ 16.33	\$ 17.07	\$ 17.81	\$ 18.93	\$ 20.04	\$ 20.78	\$ 22.27	\$ 23.75	\$ 25.23	\$ 26.72	\$ 28.95	\$ 103.91													
15	\$ 16.05	\$ 16.81	\$ 17.58	\$ 18.35	\$ 19.49	\$ 20.64	\$ 21.40	\$ 22.93	\$ 24.46	\$ 25.99	\$ 27.52	\$ 29.81	\$ 107.02													
16	\$ 16.37	\$ 17.15	\$ 17.93	\$ 18.71	\$ 19.88	\$ 21.05	\$ 21.83	\$ 23.39	\$ 24.95	\$ 26.51	\$ 28.07	\$ 30.41	\$ 109.16													
17	\$ 16.62	\$ 17.41	\$ 18.20	\$ 18.99	\$ 20.18	\$ 21.37	\$ 22.16	\$ 23.74	\$ 25.33	\$ 26.91	\$ 28.49	\$ 30.87	\$ 110.80													
18	\$ 16.87	\$ 17.67	\$ 18.48	\$ 19.28	\$ 20.48	\$ 21.69	\$ 22.49	\$ 24.10	\$ 25.71	\$ 27.31	\$ 28.92	\$ 31.33	\$ 112.47													
19	\$ 17.12	\$ 17.94	\$ 18.75	\$ 19.57	\$ 20.79	\$ 22.01	\$ 22.83	\$ 24.46	\$ 26.09	\$ 27.72	\$ 29.35	\$ 31.80	\$ 114.15													
20	\$ 17.38	\$ 18.20	\$ 19.03	\$ 19.86	\$ 21.10	\$ 22.34	\$ 23.17	\$ 24.83	\$ 26.48	\$ 28.14	\$ 29.79	\$ 32.28	\$ 115.86													
21	\$ 17.64	\$ 18.48	\$ 19.32	\$ 20.16	\$ 21.42	\$ 22.68	\$ 23.52	\$ 25.20	\$ 26.88	\$ 28.56	\$ 30.24	\$ 32.76	\$ 117.60													
22	\$ 17.91	\$ 18.75	\$ 19.61	\$ 20.46	\$ 21.74	\$ 23.02	\$ 23.87	\$ 25.58	\$ 27.28	\$ 28.99	\$ 30.69	\$ 33.25	\$ 119.36													
23	\$ 18.17	\$ 19.04	\$ 19.90	\$ 20.77	\$ 22.07	\$ 23.37	\$ 24.23	\$ 25.96	\$ 27.69	\$ 29.42	\$ 31.15	\$ 33.75	\$ 121.16													
24	\$ 18.45	\$ 19.33	\$ 20.20	\$ 21.08	\$ 22.40	\$ 23.72	\$ 24.59	\$ 26.35	\$ 28.11	\$ 29.86	\$ 31.62	\$ 34.26	\$ 122.97													
25	\$ 18.72	\$ 19.61	\$ 20.51	\$ 21.40	\$ 22.73	\$ 24.07	\$ 24.96	\$ 26.75	\$ 28.53	\$ 30.31	\$ 32.10	\$ 34.77	\$ 124.82													
26	\$ 19.09	\$ 20.01	\$ 20.92	\$ 21.83	\$ 23.19	\$ 24.55	\$ 25.46	\$ 27.28	\$ 29.10	\$ 30.92	\$ 32.74	\$ 35.47	\$ 127.32													

Classified Analysis for less than 260 days

10%		6%	
\$ 568,188.20		\$ 340,912.92	
\$ 43,466.40	Taxes	\$ 26,079.84	Taxes
<u>\$ 51,136.94</u>	T CRS	<u>\$ 30,682.16</u>	T CRS
\$ 662,791.54		\$ 397,674.92	

PROPOSED 2025-2026 Cafeteria Employee Pay Scale (2%)

YEAR	A	B	C
0	11.58	12.69	14.34
1	11.81	12.94	14.63
2	12.05	13.20	14.92
3	12.29	13.47	15.22
4	12.53	13.74	15.52
5	12.79	14.01	15.83
6	13.04	14.29	16.15
7	13.30	14.58	16.47
8	13.57	14.87	16.80
9	13.84	15.17	17.14
10	14.12	15.47	17.48
11	14.40	15.78	17.83
12	14.69	16.09	18.19
13	14.98	16.42	18.55
14	15.28	16.74	18.92
15	15.59	17.08	19.30
16	15.90	17.42	19.69
17	16.21	17.77	20.08
18	16.54	18.12	20.48
19	16.87	18.49	20.89
20	17.21	18.86	21.31
21	17.55	19.23	21.73
22	17.90	19.62	22.17
23	18.26	20.01	22.61
24	18.63	20.41	23.06
25	19.00	20.82	23.53
26	19.38	21.24	24.00

A All cafeteria employees excluding those in columns B and C

B Cafeteria assistant managers, bookkeepers, and manager trainees

C Cafeteria managers and field managers

CCSNP employees in columns B and C who *achieve and maintain* certification with the School Nutrition Association will receive a one-time pay increase of:

Level 1 Certification	\$0.25
Level 2 Certification	\$0.50 (or \$0.25 additional if Level 1)
Level 3 Certification	\$0.75 (or \$0.25 additional if Level 2)
Level 4 Certification	\$1.00 (or \$0.25 additional of Level 3)

Longevity Pay:

16-20	3% of total projected salary
21-25	3.5% of total projected salary
26&UP	4% of total projected salary

Cumberland County School Nutrition Program (143)

Central Cafeteria Fund

Statement of Proposed Operations For the Fiscal Year Ending June 30, 2026

04.14.2025

Account #	Description	2023-2024 Audited	2024-2025 Approved	31-Mar	2024-2025 Expected Year	2025-2026 Proposed	With 2% Pay scale increase		With 10%
				2024-2025 Year-To-Date			Increase/Decrease based on what was BUDGETED last year	Increase (Decrease)	2025-2026 Proposed
	Estimated Revenues								
43000	Charges for Current Services								
43500	Education Charges								
43521	Lunch Payments - Children	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	All schools participating in Community Eligibility Provision (CEP)	\$ -
43522	Lunch Payments - Adults	\$ 59,543	\$ 64,185	\$ 55,381	\$ 66,285	\$ 69,500	\$ 5,315	No meal price increase + participation increase	\$ 69,500
43523	Breakfast Payments - Children	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	All schools participating in Community Eligibility Provision (CEP)	\$ -
43523	Breakfast Payments - Adults	\$ 6,603	\$ 7,030	\$ 4,214	\$ 6,500	\$ 7,200	\$ 170	No meal price increase + participation increase	\$ 7,200
43525	A la Carte Sales	\$ 258,215	\$ 325,540	\$ 155,346	\$ 227,127	\$ 249,285	\$ (76,255)	Based on current w/ no inclement weather days	\$ 249,285
43990	Other Charges for Services								
	Banquet - Other Charges	\$ 14,774	\$ 17,105	\$ 11,064	\$ 17,500	\$ 19,250	\$ 2,145	10% increase	\$ 19,250
	Total Charges for Services	\$ 339,135	\$ 413,860	\$ 226,005	\$ 317,412	\$ 345,235	\$ (68,625)		\$ 345,235
44000	Other Local Revenues								
44100	Recurring Items								
44110	Investment Income	\$ 19,303	\$ 15,575	\$ 4,094	\$ 5,894	\$ 5,900	\$ (9,675)	Used excess fund balance to purchase equipment and café renovations	\$ 5,900
44170	Miscellaneous Refunds	\$ 32,956	\$ 23,075	\$ 29,205	\$ 35,400	\$ 38,940	\$ 15,865	10% increase	\$ 38,940
	Sale of Equipment	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
44570	Gifts & Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	Total Other Local Revenue	\$ 52,420	\$ 38,650	\$ 33,299	\$ 41,294	\$ 44,840	\$ 6,190		\$ 44,840
46000	State of Tennessee								
46500	State Education Funds								
46520	State Matching	\$ 45,187	\$ 45,500	\$ 47,668	\$ 47,668	\$ 48,000	\$ 2,500	Amount set by the State based on prior year's lunches served	\$ 48,000
46980	Other State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	Total State of Tennessee	\$ 45,187	\$ 45,500	\$ 47,668	\$ 47,668	\$ 48,000	\$ 2,500		\$ 48,000
47000	Federal Government								
47100	Federal Through State								
47111	Federal Reimbursement via State - Lunch	\$ 3,596,236	\$ 4,565,645	\$ 2,231,316	\$ 3,989,104	\$ 4,816,115	\$ 250,470	w/ 10% increase in reimbursement rates + increase in participation	\$ 4,816,115
47112	USDA Foods - Commodities	\$ 433,024	\$ 500,000	\$ -	\$ 481,275	\$ 520,000	\$ 20,000	Wash account for tracking purposes, amount set by USDA	\$ 520,000
47113	Federal Reimbursement via State - Breakfast	\$ 1,797,394	\$ 2,381,190	\$ 1,342,410	\$ 2,142,410	\$ 2,456,650	\$ 75,460	w/ 10% increase in reimbursement rates + increase in participation	\$ 2,456,650
47114	(Afterschool Snack)	\$ 803,445	\$ 876,720	\$ 452,874	\$ 779,510	\$ 950,550	\$ 73,830	w/ 10% increase in reimbursement rates + increase in participation	\$ 950,550
47590	Other Federal Through State	\$ 60,000	\$ -	\$ 85,000	\$ 85,000	\$ 37,600	\$ 37,600	USDA Equipment Assistance Grant	\$ 37,600
47301	COVID-19 Grant #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	Total Federal Government	\$ 6,690,099	\$ 8,323,555	\$ 4,111,600	\$ 7,477,299	\$ 8,780,915	\$ 457,360		\$ 8,780,915
48000	Other Governments and Citizens Groups								
48600	Citizens Groups								
48610	Donations	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	NKH Grants	\$ -
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	Total Other Government and Citizens Groups	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -		\$ -
	Total Estimated Revenues	\$ 7,126,841	\$ 8,821,565	\$ 4,423,572	\$ 7,883,673	\$ 9,218,990	\$ 397,425		\$ 9,218,990
	(February and March USDA Reimbursement Receivable)		\$ -	\$ 1,232,517	\$ -	\$ -	\$ -		
				\$ 5,656,089					

Cumberland County School Nutrition Program (143)
 Central Cafeteria Fund
 Statement of Proposed Operations (continued)

Account # Description	2023-2024 Audited	2024-2025 Approved	31-Mar		2025-2026 Proposed	Increase/decrease based on what was BUDGETED last year		With 10%
			2024-2025 Year-To-Date	2024-2025 Expected Year End		Increase		2025-2026
						(Decrease)		Proposed
Estimated Expenditures								
73000	Operation of Non-Instructional Services							
73100	Food Service							
105	\$ 73,236	\$ 77,307	\$ 57,826	\$ 77,307	\$ 78,853	\$ 1,546	Year 25 on the Non-Cert Supervisor Scale (Hamby) 2%	\$ 78,853
119	\$ 105,710	\$ 110,805	\$ 82,473	\$ 110,805	\$ 114,590	\$ 3,785	Step Increase + 2% (2 full time/260 day) Pay scale year 15 and year 26+	\$ 114,590
165	\$ 2,018,068	\$ 2,597,742	\$ 1,639,621	\$ 2,133,500	\$ 2,240,175	\$ (357,567)	Step Increase + 2% (104 employees) All 200 days and 210 days	\$ 2,389,520
167	\$ 125,055	\$ 153,892	\$ 102,546	\$ 141,580	\$ 144,590	\$ (9,302)	Step Increase + 2% (2 full time/260 day and 1 part time 120 day)	\$ 144,590
186	\$ 21,706	\$ 23,184	\$ 21,901	\$ 21,901	\$ 24,474	\$ 1,290	Based on 17 employees	\$ 25,980
189	\$ 26,429	\$ 40,057	\$ 15,032	\$ 35,600	\$ 37,400	\$ (2,657)	Step Increase +2% (Courier 200 day + Perfect Attendance Payments)	\$ 40,585
201	\$ 180,266	\$ 229,729	\$ 146,140	\$ 192,833	\$ 201,966	\$ (27,762)	7.65%	\$ 213,750
204	\$ 118,802	\$ 128,965	\$ 103,365	\$ 141,965	\$ 149,065	\$ 20,100	46 full time positions at 9%	\$ 156,161
206	\$ 1,184	\$ 1,405	\$ 958	\$ 1,306	\$ 1,440	\$ 35	no rate increase w/ 46 full time positions	\$ 1,440
207	\$ 361,396	\$ 385,063	\$ 285,004	\$ 381,575	\$ 408,700	\$ 23,637	3.5% rate increase w/ 46 full time positions	\$ 408,700
208	\$ 13,768	\$ 14,052	\$ 10,262	\$ 13,695	\$ 14,050	\$ (2)	no rate increase w/ 46 full time positions	\$ 14,050
210	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ -		\$ 3,500
307	\$ 6,925	\$ 7,775	\$ 4,429	\$ 6,550	\$ 6,550	\$ (1,225)	Saving \$ since with Ben Lomond	\$ 6,550
336	\$ 12,024	\$ -	\$ 439	\$ 439	\$ -	\$ -	Outside maintenance repair service when not fully staffed	\$ -
337	\$ 2,221	\$ 2,755	\$ 1,166	\$ 2,500	\$ 2,625	\$ (130)	EOY plus 5% cost increase - copier service	\$ 2,625
347	\$ 4,509	\$ 4,800	\$ 3,330	\$ 4,440	\$ 4,662	\$ (138)	Plus 5% cost increase	\$ 4,662
354	\$ 8,337	\$ 8,000	\$ 2,218	\$ 2,850	\$ 5,000	\$ (3,000)	Projected plus 5% rate increase	\$ 5,000
355	\$ 993	\$ 1,500	\$ 668	\$ 1,200	\$ 1,260	\$ (240)	EOY plus 5% cost increase - in county travel	\$ 1,260
359	\$ 36,690	\$ 38,850	\$ 26,089	\$ 36,790	\$ 38,630	\$ (221)	EOY plus 5% cost increase	\$ 38,630
399	\$ 28,069	\$ 38,880	\$ 30,422	\$ 30,422	\$ 38,945	\$ 65	HR (New), POS and BOH Software, Fire suppression inspections, w/ 5% price	\$ 38,945
418	\$ 47,748	\$ 56,035	\$ 40,335	\$ 50,750	\$ 55,825	\$ (210)	EOY plus 10% cost increase	\$ 55,825
422	\$ 3,722,857	\$ 4,028,710	\$ 2,682,823	\$ 3,582,825	\$ 4,521,020	\$ 492,310	Projected + 15% cost increase ***lower due to 16 inclement weather days	\$ 4,521,020
435	\$ 8,622	\$ 9,230	\$ 7,906	\$ 10,540	\$ 11,594	\$ 2,364	EOY plus 5% cost increase	\$ 11,594
451	\$ 6,607	\$ 8,925	\$ 8,163	\$ 8,163	\$ 8,670	\$ (255)	\$85 per person/102 employees	\$ 8,670
469	\$ 433,024	\$ 500,000	\$ -	\$ 481,275	\$ 520,000	\$ 20,000	Wash account for tracking purposes	\$ 520,000
499	\$ 240,844	\$ 268,720	\$ 163,757	\$ 203,757	\$ 300,028	\$ 31,308	Projected + 15% cost increase ***lower due to 16 inclement weather days	\$ 300,028
524	\$ 11,963	\$ 24,805	\$ 13,101	\$ 22,500	\$ 24,750	\$ (55)	Based on in person trainings and conference w/ 10% increase	\$ 24,750
599	\$ 24,511	\$ 35,295	\$ 6,203	\$ 9,500	\$ 9,975	\$ (25,320)	*see page 3 + 5% increase	\$ 9,975
710	\$ 762,302	\$ 20,000	\$ 18,670	\$ 18,670	\$ 98,000	\$ 78,000	Unexpected replacement small equipment, PV Kitchen hood and saving for SMHS Café Renovation hopefully NEXT SY	\$ 98,000
Total Estimated Expenditures	\$ 8,403,866	\$ 8,819,981	\$ 5,474,847	\$ 7,725,238	\$ 9,066,337	\$ 246,356		\$ 9,239,253

Cumberland County School Nutrition Program (143)
 Central Cafeteria Fund
 Statement of Proposed Operations (continued)

Account # Description	2023-2024	2024-2025	31-Mar	2024-2025	2025-2026	Increase/decrease based on what was BUDGETED last year	With 10%
	Audited	Approved	Year-To-Date	Expected Year End	Proposed	Increase (Decrease)	2025-2026 Proposed
Total Estimated Revenues	\$ 7,126,841	\$ 8,821,565	\$ 5,656,089	\$ 7,883,673	\$ 9,218,990	\$ 397,425	\$ 9,218,990
Total Estimated Expenditures	\$ 8,403,866	\$ 8,819,981	\$ 5,474,847	\$ 7,725,238	\$ 9,066,337	\$ 246,356	\$ 9,239,253
Excess of Estimated Revenues Over/(Under) Estimated Expenditures	\$ (1,277,025)	\$ 1,584	\$ 181,242	\$ 158,435	\$ 152,653	\$ 151,069	\$ (20,263)
Beginning Fund Balance, July 1	\$ 3,049,651	\$ 1,772,626	\$ 1,772,626	\$ 1,772,626	\$ 1,931,061	\$ 158,435	\$ 1,931,061
Difference of Revenues and Expenditures	\$ (1,277,025)	\$ 1,839	\$ 181,242	\$ 158,435	\$ 152,653	\$ 150,814	\$ (20,263)
Ending Fund Balance June 30	\$ 1,772,626	\$ 1,774,465	\$ 1,953,868	\$ 1,931,061	\$ 2,083,714	\$ 309,249	\$ 1,910,798

*Ending Fund Balance adjusted for Inventory and Accrued Wages

Items charged to account 73100-599 Other Charges:

- Health Department permits
- Decorations and promotional items
- Paint for cafeterias and kitchens
- Decorated lunch sacks
- Keys and charges for rekeying locks
- Repair charges for maintenance trucks, and old bus
- Postage charges
- School Nutrition Association /TSNA yearly membership dues for employees

		141		141
Average Premium Monthly	\$	861,063.77		861,063.77
		20%		30%
	\$	172,212.75		258,319.13
Less Current Employee Portion	\$	78,304.00		78,304.00
Monthly savings	\$	93,908.75		180,015.13
Annual Savings at Current Rate	\$	1,126,905.05		2,160,181.57

Coverage	Plan	Total Prem	Single Coverage	Children	at 50%	50/50 Split	Employee Count	Savings
Local CDNP	Employee + Children	\$ 953 00	\$ 578 00	\$ 375 00	0 5	\$ 187 50	2	\$ 375 00
Limited PPO BCBS	Family	\$ 1,720 00	\$ 662 00	\$ 1,058 00	0 5	\$ 529 00	6	\$ 3,174 00
	Employee + Spouse	\$ 1,490 00	\$ 662 00	\$ 828 00	0 5	\$ 414 00	3	\$ 1,242 00
	Employee + Children	\$ 1,091 00	\$ 662 00	\$ 429 00	0 5	\$ 214 50	2	\$ 429 00
Standard PPO BCBS P	Employee + Children	\$ 1,241 00	\$ 776 00	\$ 465 00	0 5	\$ 232 50	1	\$ 232 50
Standard PPO BCBS P	Family	\$ 1,822 00	\$ 701 00	\$ 1,121 00	0 5	\$ 560 50	11	\$ 6,165 50
	Employee + Spouse	\$ 1,577 00	\$ 701 00	\$ 876 00	0 5	\$ 438 00	8	\$ 3,504 00
	Employee + Children	\$ 1,156 00	\$ 701 00	\$ 455 00	0 5	\$ 227 50	8	\$ 1,820 00
Standard PPO Cigna	Employee + Children	\$ 1,246 00	\$ 776 00	\$ 470 00	0 5	\$ 235 00	1	\$ 235 00
Standard PPO Cigna LP	Family	\$ 1,822 00	\$ 701 00	\$ 1,121 00	0 5	\$ 560 50	5	\$ 2,802 50
	Employee + Children	\$ 1,156 00	\$ 701 00	\$ 455 00	0 5	\$ 227 50	2	\$ 455 00
Premier BCBS P	Family	\$ 2,111 00	\$ 830 00	\$ 1,281 00	0 5	\$ 640 50	6	\$ 3,843 00
	Employee + Spouse	\$ 1,848 00	\$ 830 00	\$ 1,018 00	0 5	\$ 509 00	3	\$ 1,527 00
	Employee + Children	\$ 1,329 00	\$ 830 00	\$ 499 00	0 5	\$ 249 50	7	\$ 1,746 50
Premier BCBS S	Family	\$ 1,961 00	\$ 755 00	\$ 1,206 00	0 5	\$ 603 00	97	\$ 58,491 00
	Employee + Spouse	\$ 1,698 00	\$ 755 00	\$ 943 00	0 5	\$ 471 50	34	\$ 16,031 00
	Employee + Children	\$ 1,244 00	\$ 755 00	\$ 489 00	0 5	\$ 244 50	131	\$ 32,029 50
Premier Cigna OAP	Family	\$ 2,111 00	\$ 830 00	\$ 1,281 00	0 5	\$ 640 50	5	\$ 3,202 50
	Employee + Children	\$ 1,329 00	\$ 830 00	\$ 499 00	0 5	\$ 249 50	9	\$ 2,245 50
Premier PPO Cigna LP	Family	\$ 1,961 00	\$ 755 00	\$ 1,206 00	0 5	\$ 603 00	24	\$ 14,472 00
	Employee + Spouse	\$ 1,698 00	\$ 755 00	\$ 943 00	0 5	\$ 471 50	3	\$ 1,414 50
	Employee + Children	\$ 1,244 00	\$ 755 00	\$ 489 00	0 5	\$ 244 50	20	\$ 4,890 00
							Grand Total	
							Savings	
							Monthly	\$ 160,327 00
							Annual	\$ 1,923,924 00

Insurance Analysis Going Forward

Assumptions:

91% of Participates select Premier Plan
 Assuming 120 New Hires Annually
 Calculations based on current rates

		Monthly Premium	CCBOE Rates	EE Rates
PREMIER PLAN	EMPLOYEE	755.00	755.00	0.00
	EMPLOYEE + CHILD(REN)	1244.00	1244.00	0.00
	EMPLOYEE + SPOUSE	1698.00	1179.35	518.65
	EMPLOYEE + CHILD(REN) + SPOUSE	1961.00	1566.65	394.35
STANDARD PLAN	EMPLOYEE	701.00	701.00	0.00
	EMPLOYEE + CHILD(REN)	1156.00	1156.00	0.00
	EMPLOYEE + SPOUSE	1577.00	1034.60	481.80
	EMPLOYEE + CHILD(REN) + SPOUSE	1822.00	1455.70	366.30

	Difference Prem vs Stand	Annual Savings	Participates	Savings
Single	\$ 54.00	\$ 648.00	98	\$ 63,504.00
E + C	\$ 88.00	\$ 1,056.00	12	\$ 12,672.00
Family	\$ 110.95	\$ 1,331.40	10	\$ 13,314.00
			<u>120</u>	<u>\$ 89,490.00</u>
				\$ 92,622.15

Annual Savings
with 3.5% increase