

Board of Education
May 10, 2023 5:30 PM
Central Services Board Room

The Budget Committee met on Wednesday, May 10, 2023, in the Central Services Board Room where Ms. Teresa Boston called the meeting to order at the approximate hour of 5:30 p.m. She welcomed everyone to the meeting and appreciated everyone for attending.

BOARD MEMBERS:

1. Call to Order - Ms. Teresa Boston
2. Moment of Silence and Pledge of Allegiance - Ms. Teresa Boston
3. Approval of Minutes
4. 2023-2024 Proposed Budget
5. Proposed Salary Scale
6. Other Discussion
7. AdjournmentThe meeting was adjourned at approximately XX.

William Stepp
Director of Schools

Ms. Teresa Boston
Chairman of the Budget Committee

Diane McCartney
Executive Assistant for the Director of Schools and BOE

(*) Indicates Board Approval Required

Budget Committee Meeting January 24, 2023

Central Services Board Room

The Budget Committee met on Tuesday, January 24, 2023, in the Central Services Board Room where Ms. Teresa Boston called the meeting to order at the approximate hour of 4 :30 p.m. She welcomed everyone to the meeting and appreciated everyone for attending.

PRESENT:

Ms. Teresa Boston, District 8, Committee Chair
Mr. William Stepp, DOS
Rebecca Hamby, District 7
Mr. Chris King, District 6
Anita Hale, District 4
Kim Bray, HR Director, Current Acting CFO
Rebecca Farley, CAO
Diane McCartney, Executive Asst to DOS/Board Secretary
Mo Charnot, Media

Absent:

1. **Call to Order** – Ms. Teresa Boston
2. **Moment of Silence/Pledge of Allegiance** – Ms. Teresa Boston
3. **Approval of Minutes** - Ms. Teresa Boston. Hale made a motion to approve. King with second.

VOICE VOTE:

MOTION: Hale moved to approve
King (seconder-yes)
Carried unanimously

4. BOE TRAVEL BUDGET

BOSTON: Next item on the agenda is we need to find some money to go into the travel budget for the BOE. And you're going to have to help us with this, Ms. Bray. I'd like to be where we can just transfer it and it doesn't have to go before the county Commission.

BRAY: The only way that I know to do that is it has to come off of your page and I don't see anything on the BOE page that I can pull that from.

BOSTON: OK so, if we move money from another page, another line item, does it still have to go before the Commission?

BRAY: Yes.

BOSTON: OK. Can you tell me why?

BRAY: Just what I was told.

BOSTON: And that's just what they did. OK, so if we amend our budget then it really doesn't matter where we pull it from, right? Now, if we approve it, and approve it Thursday night, when will it be available?

BRAY: Well, I'll have to take it to the Finance Committee. Which I believe meets on the seventh. And what I did for the travel that's upcoming, we utilized the credit card. So that bill won't be due until February. So, by the time they meet, they will approve it and then you'll be done, and we'll be good to go.

BOSTON: So, it only has to be approved by the full commission or just the Finance Committee?

BRAY: Well, it has to be approved by the full commission, but normally after it passes the Finance Committee, it's a done deal from there.

BOSTON: OK.

BRAY: And then we'll have time to get it in the budget before that credit card hits.

BOSTON: OK, was there a charge for TSBA on that?

BRAY: Yes. What I proposed in that original proposal was \$10,000 which would cover the travel and the TSBA fees and give you a little bit more if there's something else somebody needs to go to.

BOSTON: How much more did it allow?

BRAY: Probably about \$3000.

BOSTON: OK, it says on this proposed resolution that we increase revenue on miscellaneous refunds.

BRAY: Yes, ma'am, that's where we put the refund that we got from federal programs back in October that we were allowed to use for indirect costs.

BOSTON: Is that the \$465,000?

BRAY: Correct, that's where it resides. And I thought it would be best to take it from there because that is sort of unexpected money, and we wouldn't have to move it from anything that had already been appropriated.

BOSTON: But because it was once federal money, it has to be approved by the Commission? But if we take it from there, we're still OK?

BRAY: Yes, ma'am.

BOSTON: Thoughts, ladies and gentlemen?

KING: Seems like a solution.

BOSTON: I would prefer to take it from there than something that maybe is already budgeted.

BRAY: Those are my thoughts.

STEPP: I have a copy of what it would look like if you want to see what it looks like. The budget amendment.

HALE: Yes.

BOSTON: That's the proposal? I've already got that.

STEPP: That's what you were just discussing.

BOSTON: I've got that, and that's what I was thinking. I just didn't understand why we were increasing revenues and increasing expenditures.

BRAY: Increased revenues have a credit balance, so that's basically a debit and a credit.

BOSTON: Ok.

BRAY: That's their terminology.

BOSTON: Thoughts? As long as we get the money in the account, I'm happy. But do you think \$10,000 is enough? Because if they vote to bring Roberts Rules of Order, that's another \$1500.

BRAY: Well, there's some PD money on the finance page that I was planning on utilizing for that.

BOSTON: What's PD money?

BRAY: Professional development. And it's not going to be utilized. Since we don't have a finance director.

BOSTON: Show me where or what page is it on?

BRAY: It will be on the fiscal page.

BOSTON: What number?

BRAY: Will be on line 72510, fiscal services.

HAMBY: That's page 20. If you look on the page.

BOSTON: Thank you. That's what I was looking for. Are you talking about the staff development?

STEPP: And since that was voted on being here when you passed your full budget, you would not have to vote on using it.

HALE: Say again please.

STEPP: When we passed the budget for this fiscal year, that was already in that line item, so you've passed that money to be used for professional development, so you wouldn't have to vote on it again to do a training.

HALE: Thank you. I'd like to know how we got into this position. I mean, did we just not budget enough or?

STEPP: You had five new board members go to new board member training orientation, so that's where normally some years you won't have new board members going, so that will take care of the spring.

HALE: Oh, OK.

STEPP: But it ate it all up in the fall.

BOSTON: And our expenses come out of that too, does it not? So see you've got-under normal circumstances-you may have maybe 2 new members coming in with very little expenses. And with this one you had quite a few, quite expensive.

HAMBY: We had five whenever I first got on the board and we got close, but we never ran out. But I know times have changed and things are a little more expensive now than they were then, so I can get that. But we need to be careful and maybe budget a little more, especially when we know we have got new members.

BOSTON: That's something to be addressed during budget season. We can just earmark that and make sure that we can address that and make sure that we have enough for professional development because I think the board going to these events is so important and the legislative is very important.

BOSTON: I'll make a motion that we approve the \$10,000 as proposed from 14144-170 and increase expenditures, and put that into our travel expenses, 72310-355 in the amount of \$10,000.

KING: Second.

BOSTON: OK, any further discussion?

HALE: Now this is just a one-time fix?

BOSTON: It's a one-time move. Once we go in February, we're done unless individuals take classes and have we taken that into account?

BRAY: That's why I put the extra \$3000.

BOSTON: OK, you're going to use \$1500 out of the out of the CFO where she didn't get trained, but we did. And then that will leave us \$3000 to go to random classes as presented, and by the time we go to the next big event, our new budget will have taken place.

HALE: And the next big event-is that whenever we go to Gatlinburg?

BRAY: July, that will be the new budget.

BOSTON: Now TSBA does some creative classes in the spring.

HAMBY: And they're amazing, and I learned a lot.

BOSTON: I've been known to tag a few in the spring, but do you think that will cover us?

BRAY: It's really hard for me to say, but the hotel rooms are running what, about 250 a night?

BOSTON: Each?

HAMBY: And that's on the low end. Hotels are expensive.

BRAY: And then, some of your additional sessions that you attended were like \$125 each. Now I don't know whether that's normal.

BOSTON: What are you talking...

BRAY: When you were at that conference in...

MCCARTNEY: Within the Convention, you have workshops within that, and every workshop that TSBA does is an additional registration fee. So, that large amount that each board member is charged for the convention does not encompass every single workshop within that convention.

BOSTON: In November? That's what we have to register legal or legislative.

MCCARTNEY: Every single thing that you register for while you're at that convention that weekend is a registration fee for a board member and DOS.

STEPP: The specific thing that we hadn't registered for whatever reason, I probably just missed it, was that leadership side. That session is where that money was charged through each of us.

BOSTON: Did we go?

BRAY: I hope so. We paid.

STEPP: Yeah, that's when I had multiple speakers.

HAMBY: Yeah, that was the big leadership.

BOSTON: I think we did. And that's an additional charge for each board member?

MCCARTNEY: Each board member, each session.

STEPP: It's separate. It was a leadership conference and then the other was-it's 2 conferences running back-to-back.

HAMBY: And Leadership conference is one of the main-that's the main and we're actually supposed to be there.

BOSTON: But I'm assuming because we've never had a problem financially before, that was always just taken care of for us. And we've never had to pay close attention to it.

STEPP: I think we're finding out all over in the federal program and everything that real money and budgeted money is completely different in this day in time.

MCCARTNEY: Director Stepp, can I say something just for FYI? I think when TSBA sends this out to everyone, they go line by line what they have within that session and if you will let me

know prior to, as soon as you see that itinerary, I can register you for that. I can get and we can all have that taken care of on the front end instead like this year, no one said I'd like to register for this within the conference. If you remember Mr. Safdie told everybody, just go and it will be taken care of later because TSBA told him that was fine. Y'all remember that text message? So, if I know what you want to be registered for, we can get that on the front end but once you get down there, it happened like this year and Mr. Safdie said, just go to what you want to and TSBA will bill us, which they did. But if I know beforehand, I can get you registered for each session that you want to go to, within the conference.

HAMBY: OK, because I guess like she said, prior we were just registered for everything, and we never had to say what we wanted to go to.

BOSTON: Yeah, nobody ever asked.

MCCARTNEY: They have so many sessions within that convention now, that you really need to pay attention to all of them they offer and then let me know what you're interested in and that way I can register you on the front end. And then it's included with what I give Ms. Bray.

HAMBY: Ok.

BOSTON: We need to keep that into consideration when we do the budget. Because at this point, we have a very active board where training and development is concerned.

STEPP: Every other year you will need to beef it up for the new members or every two.

BOSTON: Well, I was looking on the budget and our budget has not changed in what, seven years? It's been what \$18,500?

BRAY: \$18,500.

BOSTON: For seven years.

HAMBY: So yeah, we might have to go up, times have changed.

STEPP: Now the cost is up 30 to 40% on everything.

BOSTON: Well, if there's no more discussion, Ms. Hale how do you vote?

HALE: For this, I vote yes

BOSTON: Mr. King?

KING: Aye.

BOSTON: Ms. Boston votes aye, so that's approved, we can add that to the agenda. Add it back to the agenda.

VOICE VOTE:

MOTION: Hale moved to approve

King (seconder-yes)

Carried unanimously

5. BOE MEALS

BOSTON: Next was the meals. Tell us where we are on the budget for the meals, on the board's meals.

BRAY: You're getting close to being out of money and I ran this just as I came in here, and I'm not sure what they not reported yet, but you've got like \$300.

BOSTON: Well, see, the \$300, and I'm not sure who's responsible. Or who does it? But they do the end of the year banquet, comes out of this budget, right?

MCCARTNEY: There is a budget and Ms. Bray can tell you which one, that the employee, teacher, principal of the year, supervisor of the year award comes out of.

BOSTON: That banquet comes out of this particular line item? And so, \$300.00 won't feed all those people.

BRAY: It will not.

BOSTON: So, could I make the motion that we move \$1500, identical to what we did and what we don't use, we'll roll back in and that way that makes sure that that covers you for this banquet. It would cover if we had any meals for the board. Do you think \$1500 is too much? Or too little.

STEPP: Might be too little.

BRAY: I think that's too little; I would probably do \$2500.

STEPP: Yeah, if not \$3000.

FARLEY: Yeah, I mean we have-you're talking about probably 50 individuals from the school system and then their spouse-they get a guest.

BRAY: We do certified and non now. And it was really a nice event last year and that was a lot of people in that room.

FARLEY: Yeah, that was. We invite board members as well.

BRAY: And some principles come so I mean, it's a significant number of people.

BOSTON: Well, Chik-Fil-A has a special. You need to make that end of the year award special. OK then I will amend my motion to \$2500. That would cover. Anything that is not used will roll back over. And we don't need that till the end of the year, is that correct?

BRAY: That is correct.

BOSTON: So, it won't matter if the Commission has to approve it or not.

BRAY: We can wait to do that if you'd like.

BOSTON: No, I'd rather go ahead and get it done. It's done, we know what we're doing.

BRAY: I can add it, I can just amend that one?

BOSTON: That'd be fine. That'd be fine. So that would be \$12,500 that you're taking out of that indirect cost and putting into travel and then board meals...

BRAY: \$2,500, \$2,500.

BOSTON: Yes, yes. Which is what that banquet comes out of? OK.

HAMBY: I'm going to say something about the board meals. I know that we've kind of stopped the board meals and I talked to Mr. Stepp about this and to some that may not be an important thing, but I know we've been running low. I do not think Ms. Diane needs to be responsible and have to cook for our meals. And I will make that very clear that I love her food. I love her pasta salad. It's one of my most favorite things ever, but she has enough on her plate. We have always done meals, sometimes culinary arts, had done them. Sometimes the cafeteria workers did them, and to me it was a time that we were able to get together, relax before the meeting, fellowship. Get to talk to people that work here in central office that we don't get to see very often, and so it just gives us a little time together. I miss those meals. Other people may not, and it's not for the food itself. It's more of the getting together part and I'd like to see those brought back. We have culinary arts classes that can, you know, help them out. It gives them experience. However, it needs to happen. Like it used to be before it became Diane's responsibility to do all the cooking or ordering or whatever, and I'd love to see that. And so, I had brought that to Mr. Stepp's attention and I also brought it to our chairman's attention. Since we were going to be talking about the meals, that's my thoughts. I'm not on the budget committee, so I can't really do much about that, but I wanted everybody to know why I felt like that is important.

HALE: Thoughts on that. In my opinion it doesn't have to be a full meal. It could be like dessert and coffee or tea or something like that, but that's my opinion. Like a high tea or something like in England, how they do a high tea around 4:00 o'clock in the afternoon with little sandwiches or something.

HAMBY: Well, my thought about that too is people that have worked all day here at Central office and they're waiting around for our meeting, they need a meal. And a month meal, I think it's very deserved.

HALE: Yeah, I assumed that it was not so much for the board as-I mean it was-yes, thank you very much, but for the people that are staying here all day long, they get here 7:30 in the morning and stay till 5, 6, 7 o'clock at night. It was nice for them to be able to eat.

STEPP: I mean, if we did that, obviously we couldn't do it this week, but there would be five more meals, so you might have to go back and redo your amendment.

HAMBY: Let me ask you this, how much does it cost for our culinary arts? I know food is expensive, but for our culinary arts prices and for our cafeteria workers to do one meal a month?

STEPP: I think that number would be very similar to when we put that together for the County Commission. How much-do you remember Ms. Bray, between \$500 and \$600? Or was it \$700?

MCCARTNEY: Chef Mike at CCHS culinary department, He provided September's meal. We have to go back and look at that requisition, but it was quite expensive.

BRAY: It was between \$650-\$700 and he went to Kroger. I mean I've got the Kroger receipts and he bought the food at Kroger.

BOSTON: To do the (inaudible)

STEPP: Yes.

MCCARTNEY: He provided your September meal, if I'm not mistaken.

STEPP: The one we did with County Commission that Ms. Hamby and her crew did, that was \$500 or \$600.00 for that. And that's not including what we paid the ladies for labor and all that stuff.

BOSTON: Roughly \$500 yes.

HAMBY: I still think we're worth it.

BOSTON: I don't know if I'm worth \$600 bucks.

HALE: I know, exactly. That's a lot of money to spend.

BOSTON: Go back and look and see how much those-I would really like to know what the cost is. And maybe we could instruct them to scale it back.

MCCARTNEY: And he asked what type (of food). He obviously said what you asked for depends on the price.

BOSTON: Is Stone, are they involved at all?

MCCARTNEY: Mr. Stepp talked to both of those departments.

STEPP: Yeah, she felt she could do one or two meals over the year because of all the other commitments.

BRAY: But that was just for food. I mean he didn't mark it up, there was no labor in that. That was his culinary kids and him. That was just food cost.

MCCARTNEY: They prepared it, and he alone delivered it.

BRAY: Correct he alone delivered it and set it up.

HAMBY: And I know prices of food have went up, but I guess I'm just a little confused because we've done it since I've been on the board, and it was done a long time before I came on the board. You have a main course and vegetables and bread and a dessert. We don't need 5 course meal.

MCCARTNEY: He made Chicken Alfredo and salad, bread, dessert, tea.

STEPP: We'll be happy to do anything the board wants, it's not a problem.

HALE: Bring your lunch and let's all meet together.

BOSTON: I'm looking for a second. On the \$2500 for the...

HALE: For which meals, the ones right here?

BOSTON: It's not for us. We've got \$300 in that account, and we need enough to do the end of the year banquet. That's supervisor, teacher and employee of the year. Just to make sure that we've got enough in there.

HALE: So, you already have a motion?

BOSTON: I made the motion; I just need a second.

HALE: I'll second that.

BOSTON: OK, any discussion?

KING: Should we make it \$3000?

BOSTON: Well, that gives us \$2800. What did you use last year? And then we'll go the price of eggs and increase it.

BRAY: We got the building for free. We didn't have to rent it.

BOSTON: Because you did it at TCAT, right?

BRAY: And they allowed us to use the building for free.

BOSTON: Who catered it?

MCCARTNEY: Kelly Shepherd.

BOSTON: Thank you. I would be more than happy to amend to \$3000.

KING: I'm just thinking when I go to the grocery store, a \$100 basket used to be is now \$250.

BOSTON: And eggs are \$7 bucks.

HALE: Yeah, I agree with you.

BOSTON: I will amend my motion for \$3000.

HALE: I'll 2nd that.

BOSTON: And you will amend your second for \$3000?

HALE: Yes.

BOSTON: That gives us \$3300 in that account.

KING: Provided she doesn't bring us other information that we need to look at.

BOSTON: It will be about the same number of people, right?

BRAY: Correct.

BOSTON: I mean that's pricey. That's more pricey than we than we anticipate.

FARLEY: \$2475

HALE: \$475?

HAMBY: \$2475

KING: Last year.

HAMBY: And that came out of this line item? The same line item as the board meals?

BRAY: Hang on.

HAMBY: This right here is what they're saying it came out of. We had a \$3000 budget. \$2250 for BOE meals and \$750 for supplies for the board.

BOSTON: Let's make sure that we're talking about the correct line item.

HAMBY: Because I'm looking at in 72310 Board of Education page 17, line 599 where it says other charges, it says supplies for board meetings, \$750, meeting meals \$2250.

BRAY: Now the banquet last year came out of 72320-499.

HAMBY: See that was totally different, different page, different line item.

BOSTON: Ok, say that again, it came out of where?

BRAY: 72320, office of the Superintendent.

BOSTON: And it came out of?

BRAY: 499.

HAMBY: Yeah, so that didn't even come out of our meals. So, we're talking about two different line items.

BOSTON: Ok it says that it moved from HR 599.

BRAY: It came off of my page originally.

BOSTON: Do we need money in the account in the Bills account? I'm only concerned about this banquet.

HAMBY: And that needs to be on that line item and not the BOE line item we were talking about, right?

BOSTON: Well, I don't know. They have to tell me.

HAMBY: And I'm sorry to keep asking so many questions. I want to make sure that I know what we're talking about.

STEPP: I think it's good that we're clarifying.

HAMBY: Yeah, because that don't even come out of our BOE meals line. That's totally different.

BOSTON: Well, that concerned me...

HAMBY: Here, page 21. Line 599

BOSTON: Other charges.

HAMBY: They had to move that over because there wasn't enough in...

BOSTON: There wouldn't have been enough in any of the budgets because \$120.00 didn't do it.

HAMBY: But that's a totally different line item than the BOE meals. Totally different page. Different line item.

BRAY: On Mr. Stepps page under 499 there's a total of \$7500 that was budgeted for student appreciation, the end of year banquet. Bereavement, teacher of the year, employee of the year, Retirement Banquet.

BOSTON: Ok, is that where it's coming from this year?

BRAY: Correct, we can take from there this year.

BOSTON: And it's still there? OK, so we don't need that \$3000?

BRAY: Unless you want to put something in your particular meals account on the BOE page.

BOSTON: Because you're telling me we have \$300

BRAY: Yes ma'am, \$350.

HAMBY: So, we've spent 3000 on board meals this year, or \$2250?

STEPP: That includes the includes the county Commission meal that we did.

HAMBY: And that's been that's been our budget just about every year is \$3000 and we've always had a meal. So, I'm confused. I'm just trying to make sense of all this. I don't mean to hold everybody up.

STEPP: You're good, we'll clarify.

HAMBY: Just trying to make sense of it. And like I said, I realize meals are expensive.

BOSTON: Do you want to amend the number and put something in that budget so that we don't run low?

BRAY: Now on your page there was only \$500.00 for me.

HAMBY: And it says on other charges, on line 599, supplies...

BRAY: No, it's 499. Other supplies and materials.

HAMBY: You look on down on 599 and then over here it says supplies for board meeting \$750, meeting Meals \$2250.

BRAY: Ok, yes.

BOSTON: Well, it indicates to me that they moved it during last year's budget.

HAMBY: Not our board meals.

HALE: The banquet.

HAMBY: Yeah, to the to the HR. Didn't move it to our meals.

BOSTON: Ms. Hale, your thoughts?

HALE: About moving it?

BOSTON: Yeah, see right here...

BRAY: You've got \$1600 in that 599 line.

HAMBY: On the BOE paper,

BOSTON: Which is 20. Page 20?

HAMBY: Page 17. And then on page 18 is where the other supplies, and so that's where the banquet was coming from.

BOSTON: So Ms. Bray, sorry say that one more time. We've got \$1500 in what account?

BRAY: You have \$1678 left on the BOE page, in account 599. That is your meals. Like you guys meals here. And then we've got plenty of money in the 72320, Mr. Stepp's page to pay for our end of year banquet.

BOSTON: So, what account did we have just \$300 left?

BRAY: That's your supplies account. That's my mistake. Like I said, I'm still learning where everything is pulled from. But your other supplies and materials you have \$350.

HAMBY: Ok that was out of a different line, right? OK, I'm glad we're going over this.

BOSTON: I think we're fine. I think if you'd be willing, I would withdraw my motion because I don't think any money needs to transfer.

HALE: I withdraw mine.

BOSTON: Chris?

KING: Agreed, we're just doing this one resolution here.

BOSTON: We're doing the \$10,000. We're back to the \$10,000 resolution and meals are going to be left alone because we've now determined that that banquet is taken care of. We have no

problems there. Is that correct, OK? I just don't want to get to the end of the year in this banquet- I want to make sure that we have what we need to do this banquet.

STEPP: I would like to say, Miss Bray, you're doing an amazing job.

BOSTON: Have you ever thought about switching to CFO?

BRAY: I had that job for 34 years. I like the one that I was hired to do.

STEPP: Trust me, we've had this conversation. She's doing amazing.

BOSTON: I don't see how you're doing both. That's just me.

BRAY: I'm a pretty good juggler.

STEPP: Yes, you are.

HAMBY: I think we'll have enough for five more meals if we do cheap.

HALE: They're not cheap, doesn't sound like.

HAMBY: We can have them catered cheaper and we can have our culinary arts, or our cafeteria workers do it. Seriously. How many do we feed?

MCCARTNEY: We always ask for 25. That covers all of the board members, the supervisors that are here and that stay, your technology. I mean everybody. So, we always budget for, people wise, 25, and that covers everyone that has to be here for those meetings.

HAMBY: For \$700. 25 people? I think I'm going to do some checking on some pricing.

MCCARTNEY: That is why Mr. Stepp done that. I mean he done that for that purpose. He wanted to try to keep your meals going. That was the reason he reached out to those culinary departments.

HAMBY: I appreciate that, but like I said that's more expensive than having it catered.

STEPP: And we'll do whatever the board wants.

HAMBY: I think I'm gonna do some checking on some prices and then I'll get with our chairman let her know.

BOSTON: Any old business?

KING: Did we vote on this?

BOSTON: We did. On the \$10,000 we did. We had not gotten to the \$2500 or the \$3000 at this point, but that's all been clarified because we found that's coming out of a different line. So that is no longer an issue. There again, my concern was not necessarily that we have money for food, but for this banquet.

BOSTON: Any old business?

6. ADJOURNMENT

BOSTON: I'll entertain a motion to adjourn.

KING: Move to adjourn.

HALE: Second.

BOSTON: All in favor?

KING/HALE: Aye.

BOSTON: Let's hit the road.

VOICE VOTE:

MOTION: King moved to adjourn

Hale (seconder-yes)

Carried unanimously

The meeting was adjourned at approximately 5:07 pm.

Mr. William Stepp, Director of Schools

Ms. Teresa Boston, Chairman of the Budget Committee

Diane McCartney, Executive Assistant for the Director of Schools and Board Secretary

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

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

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

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

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

7.65%

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

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

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

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

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

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

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

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

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

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

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

Executive Summary 2023-2024 CCS Budget

Funding

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

Pay Increases:	8%	Certified
	4%	Classified

New Starting Teacher Pay \$43,576

For Every 1% increase \$407,000

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

CTE Middle School Teachers 3

Computer Science/STREAM Coordinator 1

Special Education Classroom Teachers 4 Reduce Case Loads

Move Certified From Federal to General 7 Recommendation from State Consultant

Total Budgetary Impact New

Positions \$859,875

Salary, Taxes, TCRS

Total Budgetary Impact \$3,771,697

Positions: Classified

Safe School Counselor 1

Social Worker 1

Total Budgetary Impact \$ 104,086.00

Salary, Taxes, TCRS

Total Budgetary Impact-New

Positions \$963,961.00

Membership into TMSAA for 23-24

Dues \$ 2,700.00

Annually All Elem
Schools

Additional Coaching Supplements \$ 15,000.00

Total Budgetary Impact-New

Program \$ 17,700.00

Expenses:

5-10% Increase all Software Items

Executive Summary 2023-2024 CCS Budget

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

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

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

**COPS Grant for School Safety
Equipment**

\$ 500,000.00

**District
Responsibility
\$167,000**

Classified PAY SCALE

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

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

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

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

2023-24

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

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

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

SALARY SCHEDULE

LICENSED INSTRUCTIONAL PERSONNEL - BELOW ASSISTANT PRINCIPAL

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

Footnotes:

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

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

CUMBERLAND COUNTY BOARD OF EDUCATION

SALARY SCHEDULE

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

2023-2024

8.0% Principals

8% SW Supervisors

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

Footnotes:

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

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

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

SCHEDULE OF SUPPLEMENTS FOR CERTIFIED SUPERVISORS AND PRINCIPALS

(Based on number of years as supervisor or principal)

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

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

**CUMBERLAND COUNTY BOARD OF EDUCATION
SALARY SCHEDULE**

2023-2024

LICENSED INSTRUCTIONAL PERSONNEL - Grandfathered Masters + Scale

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

Footnotes:

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

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