

**Board of Education**  
**May 30, 2023 5:00 PM**  
Central Services Board Room

The Budget Committee met on Tuesday, May 30, 2023, in the Central Services Board Room where Ms. Teresa Boston called the meeting to order at the approximate hour of 5:00 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. '23-'24 Proposed Budget with Recommended Changes
5. Proposed Salary Scale with Recommended Changes
6. Other Discussion
7. AdjournmentThe meeting was adjourned at approximately XX.

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**William Stepp**  
**Director of Schools**

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**Ms. Teresa Boston**  
**Chairman of the Budget Committee**

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**Diane McCartney**  
**Executive Assistant for the Director of Schools and BOE**

**(\*) Indicates Board Approval Required**











Stepp/Farley												
71150	ALTERNATIVE SCHOOLS	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		71150
	INSTRUCTION AND SUPPORT											
116	Teachers	160,079	101,301	151,120	145,198	148,686	211,287	167,856	215,817	4,530	3 Current Alt School teachers +, New additional HS Alt teacher included	116
117	Career Ladder	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	-		117
127	Extended Contract									-		127
163	Teachers Assistants			15,000	13,236	13,896	17,400	17,400	18,458	1,058	1 K-5 Alt Assistant	163
201	Social Security	12,161	7,210	12,785	12,273	12,142	17,648	14,172	18,241	594		201
204	State Retirement	14,626	10,701	16,995	15,845	16,285	19,927	13,142	18,085	(1,841)	7.0%, 8%	204
206	Life Insurance	203	135	269	245	211	269	243	269	-		206
207	Medical Insurance	30,835	25,830	42,252	46,600	44,567	62,320	45,070	64,190	1,870	6% actual increase	207
208	Dental Insurance	1,121	281	1,308	1,130	1,089	1,650	1,451	1,650	-		208
399	Other Contracted Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP	399
										-		
429	Instructional Supplies	1,000	4,996	5,000	5,000	5,000	5,000	5,000	5,000	-	25 annual licenses for curriculum seat software, 1000 BEP	429
499	Other Supplies and Materials	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP	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	1,000	1,000	-	BEP	790
										-		
	TOTAL ALTERNATIVE SCHOOL	224,025	154,454	248,729	244,527	246,876	340,500	269,334	346,710	6,210		

Holton		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
71200	SPECIAL EDUCATION INSTRUCTION	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24	71200	
116	Teachers	1,632,562	1,693,597	1,719,599	1,745,017	1,883,809	2,167,682	2,048,941	2,868,199	700,517	FTE 41 plus 4 new positions = 45 + Moving 7 certified from Federal to General=52 total	116
117	Career Ladder Program	13,000	10,780	11,000	6,500	4,500	7,163	4,000	4,000	(3,163)		117
128	Homebound Teachers	51,484	52,513	53,832	53,900	55,235	51,000	57,449	62,045	11,045	FTE 1 - TBA and Libbey, both half time	128
163	Educational Assistants	175,286	159,541	211,834	208,800	261,591	504,000	517,315	601,806	97,806	FTE 32 currently + 3 new positions= 35	163
171	Speech pathologists	35,036	53,255	110,169	64,000	41,597	55,000	51,886	123,447	68,447	1 currently + 2 new postions	171
189	Other Salaries & Wages	8,629	7,645	47,930	300	-	21,000	-	21,084	84	Interpreter( open)	189
195	Certified Substitute Teachers	1,085	1,450	2,000	6,000	785	10,285	3,000	20,000	9,715		195
198	Non-Certified Substitutes	14,760	14,870	18,000	10,320	14,490	14,375	43,200	20,000	5,625		198
201	Social Security	151,840	151,203	166,339	160,255	165,488	216,534	208,523	283,011	66,478	7.65 %	201
204	State Retirement	174,404	185,565	215,683	203,490	189,923	240,205	216,127	253,262	13,056	7.0 certified, 8 non	204
206	Life Insurance	3,148	3,300	3,600	3,002	3,196	4,651	3,619	5,332	681	60*5.75*12 months=4140 + 36*2.76*12 months=11	206
207	Medical Insurance	564,507	547,028	560,900	529,500	600,454	846,000	744,539	912,875	66,875		207
208	Dental Insurance	16,311	15,502	17,490	15,183	18,787	24,354	22,388	31,030	6,676	95 x 27.22 X 12	208
217	Retirement - Hybrid Stabilization		7,251		12,500	15,437	15,555	12,500	15,555	-		
312	Contracts With Private Agencies									-		312
336	Maintenance & Repair Services-	-	200	200	200	-	200	200	200	-	Copier repair and re-calibration of audiometers	336
399	Other contracted services									-		399
429	Instructional Supplies & Materials	8,997	9,560	9,800	10,000	9,999	10,000	13,350	11,100	1,100	BEP money for teachers	429
										-		
499	Other Supplies & Materials	496	377	500	500	495	1,000	7,500	1,000	-	Non-instr. supplies (protocols (testing materials), cleaning supplies, diaper wipes, etc.)	499
599	Other Charges	100	490	500	500	253	-			-	License renewal fees, misc. student needs, etc.	599
725	Special Education Equipment	1,511	1,406	1,500	1,500	190	1,500	1,500	1,500	-	Specialized Equip., wheelchairs, hearing systems, etc.	725
										-		
	TOTAL SPECIAL EDUCATION INSTRUCTION	2,853,157	2,915,532	3,150,875	3,031,467	3,266,230	4,190,504	3,956,037	5,235,446	1,044,942		7

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	-	TCAT student fees, registration fees 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	Supplemental texts, ICEV for 18 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



	Magnusson											
72000	SUPPORT SERVICES											72000
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
72110	ATTENDANCE	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24		72110
105	Administrator SIS	62,437	46,796	48,761	59,460	62,728	65,800	65,800	71,064	5,264	SIS 220	105
117	Career Ladder				1,000	-	-	-	-	-		
161	Secretary				31,181	33,072	40,166	40,166	42,608	2,442	Secretary, Moved here 20-21	161
201	Social Security	4,737	3,520	3,730	6,934	6,954	8,106	8,106	8,828	722	7.65%	201
204	State Retirement	5,669	4,895	5,183	7,821	7,514	8,931	8,931	8,508	(423)	7.0% cert/8% non cert	204
206	Life Insurance	60	75	75	75	48	120	105	105	(15)		206
207	Medical Insurance	8,909	12,258	12,400	13,788	12,249	20,945	20,945	21,574	629	6% annual increase	207
208	Dental Insurance	294	327	327	376	436	714	655	655	(59)		208
217	Ret-Hybrid Stabalization					624				-		
355	Travel									-		355
471	Software			50,200	68,000	44,169	60,000	60,000	60,000	-	Dokmee, Skyward, 10% price increase and end of state subsidy	471
499	Other Supplies & Materials	500	1,928	2,000	2,000	1,528	2,000	2,000	2,500	500	Attendance awards, transfer forms, cumulative records etc. (\$1000 folders, \$1000 printing and stickers)	499
524	Staff Development Training	4,782	3,392	5,000	5,000	4,523	5,000	5,000	5,000	-	Attendance Conference \$1,160, Skyward Conf \$2,500, Additional Skyward Training \$1,470	524
599	Other Charges									-		599
704	Attendance Equipment									-		704
	TOTAL ATTENDANCE	87,388	73,191	127,677	195,635	173,845	211,783	211,708	220,842	9,059		10

	Polson	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
72120	HEALTH SERVICES/CSH	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24		72120
105	Director of CSH	49,619	53,248	55,655	56,212	61,269	61,260	61,260	64,348	3,088	CSH Director/Nursing Supervisor	105
131	Medical Personnel	265,775	278,260	298,640	302,971	298,572	409,011	409,011	429,625	20,614	12 positions 184 (180 student days plus 3 for staff development 1 for CPR)	131
169	Part time personnel	14,050	19,580	15,000	18,000	15,345	25,000	25,000	25,000	-	Substitute nurse pay (Summer School pay for nursing services)	169
189	Other Salaries and Wages											189
201	Social Security	23,772	25,271	28,251	28,854	27,185	37,888	37,888	37,789	(99)	7.65%	201
204	Retirement	17,710	20,876	23,166	23,426	20,804	40,044	40,044	38,874	(1,170)	7.0%/8% support	204
206	Life Insurance	441	492	600	500	443	648	648	648	-		206
207	Medical Insurance	96,226	101,478	101,864	103,747	102,118	115,332	115,332	118,792	3,460		207
208	Dental Insurance	3,792	3,920	4,316	4,160	4,219	4,767	4,250	4,250	(517)		208
355	Travel	196	-	250	-	120	280	280	300	20	For required CSH events (in county)	355
399	Other Contracted Services	12,975	13,801	14,000	7,500	11,264	14,800	12,500	14,800	-	Medical waste disposal, hep. shots, random drug screen for bus drivers, student drug screening. Workers comp drug screen	399
413	Medical Supplies	5,487	5,149	6,000	6,000	6,495	8,500	8,500	10,000	1,500	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		1,013	1,000	1,000	967	2,000	2,000	5,000	3,000	CSH mini grants, incentives, student involvement promotion, staff wellness incentives, line change for grant purposes	499
524	Staff Development	2,998	3,679	4,800	4,800	4,800	4,800	4,800	4,800	-	Nursing trainings, TAPHERD conference, SPARK conference, Required CSH trainings.	524
599	Other Charges	1,307	10,686	9,164	5,000	4,925	5,000	5,000	2,000	(3,000)	CSH mini grants, incentives, student involvement promotion, staff wellness	599
735	Health Equip.	1,590	3,500	3,500	3,500	3,496	4,000	4,000	8,500	4,500	automatic vital sign monitors for 12 clinics, wheelcharis, and scales	735
	TOTAL HEALTH SERVICES	495,938	540,954	566,206	565,671	562,023	733,331	730,513	764,726	31,395	\$100,000 School Health Grant (no More)	11



	Stapp/Farley	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
72210	REGULAR INSTRUCTIONAL SUPPORT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24		72210
105	Supervisor/Director	181,574	186,771	195,215	142,103	197,009	202,272	209,707	301,889	99,617	(3) depart supervisors all 12 month employees	105
116	Teachers									-		116
117	Career Ladder Program	14,000	9,000	10,000	7,000	7,000	7,000	6,000	5,000	(2,000)		117
127	Career Ladder Extended Contracts									-		127
129	Librarians	462,140	454,503	481,291	458,528	450,701	482,070	459,965	511,389	29,319	10 full, 1 at 80	129
138	Instr. Computer Personnel									-		138
161	Secretary									-		161
201	Social Security	47,029	46,524	52,518	46,484	48,322	52,888	50,621	62,598	9,711		201
204	State Retirement	57,520	65,891	71,809	62,404	67,435	60,078	46,319	58,405	(1,672)	7.00%	204
206	Life Insurance	734	825	900	678	776	920	736	740	(180)		206
207	Medical Insurance	145,914	142,987	142,380	141,000	140,714	148,850	140,471	151,092	2,242	6.1	207
208	Dental Insurance	3,628	3,620	3,979	3,500	3,729	4,284	3,784	3,784	(500)		208
308	Consultants - Speakers	5,500	4,560	5,500	-	-	5,500	6,000	6,000	500	Convocation Speaker	308
336	Maintenance & Repair Services									-		336
355	Travel	7,776	7,494	7,500	4,055	6,004	8,814	8,814	9,255	441	In county travel - ESL, Homebound, Gifted	355
399	Other Contracted Services		32,815	-		11,000	11,000	11,000	11,000	-	Interquest Canines	399
432	Library Books/Media - All Schools	117,776	117,280	120,000	109,000	114,128	119,000	119,000	122,500	3,500	\$17.5 per child X 7000 kids	432
471	Software			31,000	34,000	17,904	37,400	37,400	37,400	-	School Messenger, Follett Library	471
499	Other Supplies & Materials - Office	3,617	1,953	2,000	2,000	1,930	2,000	2,000	2,500	500	supplies, toner for printers	499
524	Staff Development	121,059	70,575	82,000	75,000	64,292	82,000	82,000	82,000	-	includes 1000 for gifted and Alt	524
599	Other Charges									-		599
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,168,267	1,144,798	1,206,091	1,085,751	1,130,944	1,224,075	1,183,817	1,365,553	141,477		13

Holton		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24		72220
105	Supervisor/Director	83,924	85,581	84,968	78,030	80,982	84,310	88,747	91,131	6,821	FTE .95, Director, 12 months	105
117	Career Ladder Program	3,500	3,000	4,000	3,000	2,000	2,000	2,000	2,000	-		117
124	Psychological Personnel	98,080	102,440	106,320	109,100	124,253	180,475	140,524	140,124	(40,351)	FTE 2, Burks, VanWinkle	124
127	Career Ladder Extended Contracts									-		127
161	Secretary(s)	42,755	44,049	45,618	45,828	49,506	49,200	49,200	52,191	2,991	Mathews, 260 days	161
162	Clerical Personnel	22,078	23,198	25,221	24,739	16,766	27,160	27,160	29,088	1,928	200 days	162
189	Other Salaries and Wages	99,886	100,424	208,004	206,700	174,876	169,529	207,986	220,207	50,678	Inman and Rofe, Holloway, NC TBA	189
201	Social Security	25,960	26,470	36,271	35,756	32,849	39,220	39,445	40,908	1,688	7.65 %	201
204	State Retirement	28,087	32,288	41,651	40,529	40,188	46,853	43,767	32,507	(14,346)	8.69% 2022-2023/23-24 7.0% Cert 8.0% Non	204
206	Life Insurance	378	408	591	510	461	582	481	546	(36)		206
207	Medical Insurance	67,668	68,733	96,329	89,000	86,034	116,560	105,598	125,650	9,090	5 C=77,538 + 3NC=24022	207
208	Dental Insurance	2,295	2,287	3,300	3,202	2,613	2,970	2,913	3,312	342	10	208
217	Ret-Hybrid Stabilization					215				-		
308	Consultants									-		308
336	Maintenance & Repair Services	621	709	1,200	1,200	444	1,200	-	2,000	800	Copier and Office Equipment Repair	336
										-		
355	Travel - All SPED personnel	2,720	4,835	5,000	5,000	4,996	5,600	10,854	5,000	(600)		355
399	Other Contracted Services		48,429	50,250	70,379	58,643	50,250	76,000	50,000	(250)	Contract with Sidekick for addtl Speech Pathologist services, Growing as 2nd speech pathologists can not be found, Other therapy contracts	399
499	Other Supplies & Materials	684	640	800	800	653	800	1,800	2,000	1,200	Protocols for psychologists (testing supplies) non-instr. Supplies	499
										-		
524	In-Service/Staff Development									-		524
599	Other Charges	363	483	500	500	30	500	-	-	(500)		599
725	Special Education Equipment									-		725
790	Other Equipment	-	500	500	500	415	500	-	-	(500)		790
										-		
										-		
										-		
										-		
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	478,999	544,474	710,523	714,773	675,923	777,709	796,474	796,665	18,956		14



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		Account No.
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 (around \$12,000)	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		

Bray/McCartney		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
72310	BOARD OF EDUCATION	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24		72310
191	Board Fees - 9 Board Members	28,800	28,800	28,800	28,800	28,800	28,800	28,800	28,800	-		191
201	Social Security	2,203	2,203	2,203	3,300	2,522	3,300	2,500	3,000	(300)	7.65%	201
204	State Retirement	610	847	1,000	1,500	767	1,500	1,500	1,584	84	7.0%/8.0% support	204
206	Life Insurance									-		206
207	Medical Insurance	332,527	302,959	350,000	285,000	261,182	300,000	300,000	309,000	9,000	Cert or Non Cert Retirees after 30 years of service until they reach 65	207
208	Dental Insurance	2,242	2,042	3,000	-	1,307	3,000	3,000	3,000	-		208
210	Unemployment Compensation	7,985	12,612	16,000	15,000	712	25,000	15,000	15,000	(10,000)		210
305	Audit Services - CPA	11,000	11,000	11,000	12,000	16,000	16,000	16,000	16,000	-	School Funds Audit	305
320	Dues & Memberships - TSBA	16,940	18,012	18,000	20,000	16,857	20,000	20,000	21,250	1,250	TSBA \$7,462, Online Policy, TSSA, TSSE \$4,500	320
331	Legal Services - Attorney	50,000	48,596	50,000	50,000	41,765	50,000	50,000	50,000	-		331
355	Travel	15,013	16,537	18,500	10,000	17,740	18,500	28,500	30,500	12,000	Board Sec Professional Dev	355
399	Other Contracted Services	5,816	4,456	7,000	10,950	6,800	7,000	7,000	7,000	-	Recorder \$4,500, Emeeting \$2,000	399
499	Other Supplies & Materials	346	500	500	500	350	500	500	600	100	Board Recognition 500, Required annual notices	499
508	Premium on Corporate Surety Bonds	-	-	350	350	-	350	350	350	-		508
510	Trustee's Commission	343,684	351,531	350,000	347,000	322,182	375,000	375,000	375,000	-		510
513	Workman's Compensation	273,389	267,428	270,000	255,270	241,682	270,000	257,113	287,996	17,996	Workers Comp Insurance 10%+ increase	513
599	Other Charges	2,655	24,349	3,000	3,000	80,309	3,000	3,000	5,000	2,000	Supplies for Board meetings \$750/meeting meals \$4250	599
	TOTAL BOARD OF EDUCATION	1,093,211	1,091,872	1,129,353	1,042,670	1,038,974	1,121,950	1,108,263	1,154,080	32,130		17

Stapp/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	111,280	4,280	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	15,000	7,500	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 \$2500 from HR 599 and Service Awards \$2000 from HR 499) Kid's First Awards \$750/Branding\$5000/Kitchen Supplies \$1500	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	324,885	27,073		18
										-		

Stapp/Farley		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget		
72410	OFFICE OF THE PRINCIPAL	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24	72410	
104	Principals	900,973	898,240	961,004	1,019,920	1,003,437	1,026,759	1,026,759	1,073,169	46,410	12 Positions (HS 12 month, Elem 11 month)	104
117	Career Ladder Program	15,500	12,000	13,000	11,000	5,500	5,500	4,000	4,000	(1,500)		117
139	Assistant Principals	821,078	876,560	883,075	855,000	1,015,583	1,086,400	1,000,400	1,091,236	4,836	10 month 15 FTE (every school over 200 students = full-time ap, below 200 = half-time)	139
161	Secretaries	536,161	593,243	619,407	619,485	625,516	800,100	800,100	840,425	40,325	28 Secretaries and Attd. Clerks	161
162	Clerical Personnel	233,608	239,527	246,800	254,940	264,799	344,500	344,500	361,863	17,363	12 positions - Bookkeepers	162
201	Social Security	185,776	194,487	208,331	211,166	216,874	249,639	249,639	257,858	8,219	7.65%	201
204	State Retirement	198,973	226,801	245,049	241,777	255,421	275,679	275,679	247,971	(27,708)	7.0% cert, 8% support	204
206	Life Insurance	2,870	3,255	3,300	2,748	3,088	4,240	4,240	4,240	-		206
207	Medical Insurance	551,094	593,795	595,720	602,735	647,634	675,000	640,016	659,216	(15,784)	6.1%	207
208	Dental Insurance	19,396	19,998	19,762	18,616	20,716	24,032	21,000	21,000	(3,032)		208
217	Retirement - Hybrid Stabilization		2,466		2,677	690	800	900	1,000	200		
355	Travel									-		355
499	Other supplies and materials	5,883	7,039	7,155	7,200	5,661	7,000	7,000	7,920	920	Postage \$4,320(.60 per student X 7200), BK accounting supplies \$3,600	499
524	Staff Development	6,040	7,566	12,000	8,000	8,199	12,000	12,000	12,000	-		524
599	Other Charges									-		599
										-		
										-		
										-		
	TOTAL OFFICE OF THE PRINCIPAL	3,477,352	3,674,978	3,814,603	3,855,265	4,073,117	4,511,650	4,386,233	4,581,899	70,249		19



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( to be pur	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 Teacher Inserv	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	-	dust mops and rugs/mats twice a month	328
347	Pest Control	10,861	18,851	25,000	18,670	17,991	30,000	30,000	30,000	-	rotate schools for termite and insect control	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 increases, 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	549,549	34,306	set insurance amount (projected increase) 10%	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 moved to 82130 and 82230 in August 2017,Energy Efficient loan payments	524
699	Other Debt Service									-		699
720	Plant Operation Equipment	21,874	16,247	20,000	20,000	24,490	30,000	30,000	30,000	-	20% increase for replacement cost of 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	5,788,084	153,554		22

Kington		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Proposed	Difference of Budget	
72620	MAINTENANCE OF PLANT	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	22-23 to 23-24	72620
105	Supervisor/Director	49,457	51,455	55,410	54,869	59,375	61,775	61,775	65,549	3,774	105
161	Secretary	31,866	37,265	39,780	40,685	42,328	62,500	62,500	66,300	3,800	161
167	Maintenance Personnel	368,666	399,348	472,637	425,000	423,415	524,960	475,000	556,878	31,918	167
169	Part-time Personnel	14,768	8,458	25,000	15,000	-	25,000	-	25,000	-	169
201	Social Security	35,358	37,984	45,351	40,970	39,900	51,579	45,845	54,600	3,021	201
204	State Retirement	25,068	26,844	31,230	28,630	27,093	51,939	43,583	55,098	3,159	204
206	Life Insurance	389	451	572	572	381	572	385	430	(142)	206
207	Medical Insurance	83,862	92,580	97,900	91,986	93,193	110,000	95,422	109,744	(256)	207
208	Dental Insurance	3,498	3,702	4,290	3,888	3,920	5,100	3,919	4,246	(854)	208
307	Communication (cell phones)	2,810	3,819	5,000	7,070	7,096	10,000	7,500	6,500	(3,500)	307
334	Maintenance Agreement (Septic)	10,000	9,600	10,000	10,000	9,600	10,000	9,600	20,400	10,400	334
335	Maintenance & Repair Services	145,863	954,219	2,333,113	1,200,000	632,170	2,090,000	2,180,000	2,485,000	395,000	335
399	Other Contracted Services	44,053	42,470	35,800	35,000	30,805	48,000	48,000	48,000	-	399
418	Equipment & Machinery Parts	46,583	20,457	25,000	25,000	26,457	36,000	26,000	31,200	(4,800)	418
420	Lawn Care Supplies	14,999	11,615	15,000	12,890	11,654	20,000	20,000	25,000	5,000	420
459	Drainage and Septic materials	36,306	43,617	35,000	35,000	38,401	48,000	48,000	50,800	2,800	459
471	Software			5,800	6,500	6,500	8,900	8,900	10,235	1,335	471
468	Chemicals	4,156	2,970	5,000	5,000	2,924	7,000	3,000	3,500	(3,500)	468
499	Other Supplies & Materials	87,566	47,311	50,000	50,000	53,833	75,000	50,000	55,000	(20,000)	499
524	In-Service/Staff Development	1,544	3,642	5,000	2,000	4,120	5,000	5,000	5,000	-	524
599	Other Charges	44,149	49,111	45,000	79,000	112,376	100,000	100,000	100,000	-	599
701	Administrative Equipment		115,980	42,934	42,934	44,451	-	132,280	-	-	701
712	HVAC Equipment	149,207	198,238	200,000	200,000	291,337	360,000	250,000	300,000	(60,000)	712
717	Maintenance Equipment	3,797	74,378	45,000	45,000	61,629	60,000	60,000	60,000	-	717
	TOTAL MAINTENANCE OF PLANT	1,203,964	2,235,515	3,629,818	2,456,994	2,022,959	3,771,325	3,736,709	4,138,480	367,156	23

	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	-	-	-	-	moved to 189 per state request Spring 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)	Trip Direct Software, mapping software	471
499	Other Supplies & Materials	9,530	7,361	6,500	4,500	6,418	7,500	6,750	7,500	-	Fire ext., cleaning supplies, 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	183,000	103,000	district engineering/Facilities Maintenance Plan Study	321
331	Legal Services									-		331
706	Building Construction		15,209	150,000	82,000	94,707	10,000	65,554	-	(10,000)		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	318,000	78,000		
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)		
	<b>GRAND TOTAL EXPENDITURES</b>	<b>52,661,541</b>	<b>53,967,593</b>	<b>56,095,320</b>	<b>54,262,318</b>	<b>55,562,704</b>	<b>66,364,847</b>	<b>66,880,985</b>	<b>69,969,845</b>	<b>3,604,998</b>		
		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)	(1,337,612)	(6,832,734)		
	<b>Fund Balance</b>	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)	(1,337,612)	(6,832,734)		
	Beginning Fund Balance	Audited 4,921,616	Audited 5,811,770	Audited 7,393,966	Audited 7,358,707	Audited 11,804,806	13,335,957	13,335,957	5,165,611	8,170,346	Required To Leave 3% Fund Balance Reserve	2,099,095
	Ending Fund Balance/Reserves	Audited 5,811,770	Audited 7,393,966	Audited 7,358,707	Audited 11,804,806	Audited 13,335,957	5,406,810	5,165,611	3,827,999	1,337,612	Overage or (Shortfall)	1,728,903

**CUMBERLAND COUNTY BOARD OF EDUCATION**

**SALARY SCHEDULE**

LICENSED INSTRUCTIONAL PERSONNEL - PRINCIPAL, SYSTEM-WIDE SUPERVISORS

2023-2024

4%

SYSTEM WIDE YRS OF EXPERIENCE	BACHELOR		MASTER'S		EDUCATION SPECIALIST		DOCTORATE	
	Principals	System-Wide	Principals	System-Wide	Principals	System-Wide	Principals	System-Wide Supervisor
0	41,138	41,667	43,425	43,835	47,511	47,861	51,710	51,533
1	41,550	42,083	44,089	44,504	48,983	49,312	52,296	52,117
2	41,961	42,500	44,752	45,174	49,066	49,392	52,296	52,117
3	42,372	42,917	45,416	45,843	49,314	49,672	53,169	52,966
4	42,784	43,333	46,079	46,513	49,946	50,329	54,281	54,097
5	43,195	43,750	46,742	47,183	50,995	51,373	55,405	55,209
6	43,489	44,075	47,344	47,809	52,384	52,769	56,921	56,721
7	44,086	44,693	48,373	48,846	53,508	53,906	58,127	57,919
8	44,762	45,394	49,832	50,345	55,133	55,554	59,921	59,690
9	45,618	46,256	50,900	51,416	56,327	56,745	61,215	60,992
10	46,065	46,709	51,145	51,647	56,566	56,991	61,456	61,232
11	46,818	47,479	52,257	52,778	57,778	58,208	62,764	62,549
12	47,337	48,002	52,484	52,993	58,037	58,471	63,041	62,812
13	48,256	48,933	53,628	54,161	59,275	59,707	64,393	64,169
14	48,776	49,446	53,888	54,408	59,516	59,972	64,626	64,391
15	49,412	50,106	55,038	55,582	60,799	61,244	66,017	65,781
16	49,640	50,329	55,050	55,594	60,811	61,256	66,030	65,793
17	50,149	50,855	56,009	56,546	61,884	62,343	67,216	66,973
18	50,161	50,867	56,021	56,557	61,896	62,355	67,228	66,985
19	50,973	51,694	56,999	57,558	63,001	63,468	68,473	68,226
20	51,228	51,952	57,284	57,846	63,316	63,786	68,816	68,567
21	51,484	52,212	57,571	58,135	63,633	64,104	69,160	68,910
22	51,741	52,473	57,858	58,425	63,951	64,425	69,506	69,255
23	52,000	52,735	58,148	58,718	64,271	64,747	69,853	69,601
24	52,260	52,999	58,439	59,011	64,592	65,071	70,202	69,949
25	52,521	53,264	58,731	59,306	64,915	65,396	70,553	70,299
26	52,521	53,264	58,731	59,306	64,915	65,396	70,553	70,299
27	52,521	53,264	58,731	59,306	64,915	65,396	70,553	70,299
28	52,521	53,264	58,731	59,306	64,915	65,396	70,553	70,299
29	52,521	53,264	58,731	59,306	64,915	65,396	70,553	70,299
30	52,521	53,264	58,731	59,306	64,915	65,396	70,553	70,299

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,

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

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

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

**2023-2024**  
**8%**

SYSTEM WIDE YRS OF EXPERIENCE	BACHELOR	MASTER'S	EDS	DOCTORAT
	Assistant Principals	Assistant Principal	Assistant Principal	Assistant Principal
0	42,721	45,096	49,339	53,699
1	43,148	45,785	50,867	54,307
2	43,575	46,473	50,953	54,307
3	44,002	47,162	51,211	55,214
4	44,429	47,851	51,867	56,369
5	44,857	48,540	52,956	57,536
6	45,162	49,165	54,399	59,110
7	45,782	50,233	55,566	60,363
8	46,484	51,748	57,253	62,226
9	47,372	52,857	58,493	63,570
10	47,836	53,112	58,742	63,819
11	48,619	54,267	60,000	65,178
12	49,157	54,503	60,269	65,466
13	50,112	55,690	61,554	66,869
14	50,652	55,960	61,805	67,111
15	51,312	57,154	63,138	68,556
16	51,549	57,167	63,150	68,569
17	52,078	58,163	64,264	69,801
18	52,090	58,176	64,277	69,814
19	52,933	59,191	65,424	71,107
20	53,198	59,487	65,751	71,462
21	53,464	59,785	66,080	71,820
22	53,731	60,084	66,411	72,179
23	54,000	60,384	66,743	72,540
24	54,270	60,686	67,076	72,902
25	54,541	60,990	67,412	73,267
26	54,541	60,990	67,412	73,267
27	54,541	60,990	67,412	73,267
28	54,541	60,990	67,412	73,267
29	54,541	60,990	67,412	73,267
30	54,541	60,990	67,412	73,267

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

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

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

**CUMBERLAND COUNTY BOARD OF EDUCATION**  
**SCHEDULE OF SUPPLEMENTS FOR CERTIFIED SUPERVISORS AND PRINCIPALS**  
 (Based on number of years as supervisor or principal)

2022-2023

<b>Role</b>	<b>Begin</b>	<b>4 Yrs</b>	<b>7 Yrs</b>	<b>10 Yrs</b>	<b>13 Yrs</b>	<b>16 Yrs</b>	<b>20 Yrs</b>
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.