

Board of Education
May 15, 2024 2:30 PM
Central Services Board Room

The Budget Committee met on Tuesday, XX 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.

BOARD MEMBERS:

Teresa Boston:	Present
Mr. Nick Davis:	Absent
Ms. Anita Hale:	Present
Mrs. Rebecca Hamby:	Present
Mr. Chris King:	Present
Ms. Sheri Nichols:	Absent
Robert Safdie:	Present
Ms. Shannon Stout:	Present
Ms. Elizabeth Stull:	Present

1. Call to Order
2. Moment of Silence and Pledge of Allegiance
3. AP & Above Salary Scales

Boston- first on the agenda I would like to place our April 30th minutes uh Ms Diane has has emailed those to everyone, Anita have you had a moment to review those?

Hale- I have.

Boston- Chris?

King-yes.

Boston- okay um without objection I'd like to go ahead and get those approved.

Hale-move to approve.

King- second.

Boston- okay so I have a first and a second to approve the April 30th minutes for the budget committee any discussion if not all in favor?

Hale/King-Aye.

Boston- all oppose, motion carries thank you uh next on the agenda is the AP and above salary scales this is the one we have had just so much so many issues with it um so what we've got is if we did and correct me if I'm wrong uh when we tried to add the current salary scale plus 3,000 that took everybody off scale.

Bray- it took them off the scale because I have to be able to explain to the state how their salaries are computed starting with a scale and when we just add amount like that it basically takes everybody off this scale.

Boston- does it do you not have to explain how teachers...

Bray- well teachers see I can explain it on the scale same thing I have to upload all of them but I have to say that based on their years of experience and educational level this is the amount they make and anything above that if they get supplement I have to add that separate and then I have to show the calculations.

Boston- and this takes if we just add a flat 3,000.

Bray-right and then we'd have to know where to put them next year because that may put them on the scale off the scale because we got to start all over again next year.

Boston- okay now the budget that I'm looking at that you sent out to us that reflects the \$3,000?

Bray- yes ma'am.

Boston- okay okay and if we change that you'll have to go back and change obviously the budget.

Bray-correct.

Boston- and I'm I'm not I don't want to take anybody off scale to where you can't explain it I I think you have to look at the state and say this is how we did it um any suggestions?

Hale- what what were you saying to do again please?

Boston- well I don't think we can add just the flat \$3,000 because it takes everybody off scale.

Hale- right.

Boston- uh so I think if we looked at a percentage adding it a percentage to it then you can calculate from that percentage right?

Bray- absolutely just like we do today.

Boston- and just like we've done every year for the last...

Bray- 100 years.

Boston- 100 years.

Hale- but not the high percentages that we have now like the 25% and the 17%.

Boston- yes that you take you start from your salary scale...

Hale- yes ma'am.

Boston- and then you calculate according to what percentages if they're a 20 year Elementary assistant principal they're going to get 22% added to this salary scale.

Hale- okay so we're not going to get rid of the percentages this year?

Boston- I don't know how we can I I mean I don't see that we can afford it.

Hale-okay okay so are we looking at this?

Boston- we're looking at this uh I think some discussion needs to be had about uh proposing just a percentage that keeps them on this scale and that keeps them where Kim can explain it to uh the state of Tennessee.

Stout- so the one that we got from you Ms. Bray is using the scale plus 3% is that right?

Bray- I prepared one like that for Ms Boston and Mr Stepp.

Boston Mr Stepp emailed it out to everybody.

Bray- it wasn't from me but yes I prepared it.

Boston- what I'm proposing if you take into consideration the 8% that we gave assistant principal and above last year and we indicated that that could not take place again this year because we simply could not afford it um if we add 2% to that that means they have a they have received a 10% raise in two years um and that's a pretty substantial raise for the last two years and that would be what I'm looking at is just to give them a 2% in two years um and and go from there.

Hale- so on on this scale right here...

Boston- don't look at that...

Hale- don't look look at that why not?

King-question I have is where are we with teachers what did we do with them?

Boston- we added 3,000 across the board which keeps them on the same salary scale. King-we also had agreed to put administrators there too what happened to that?

Boston- uh that's what Kim just got to explaining uh that takes if you add just a flat 3,000 that takes them off this scale.

Hamby-but it doesn't take the teachers off the scale?

Boston- they have a different scale.

Hamby- okay.

King- so if we put them on the same scale we agreed to...

Boston-we didn't agree to that was some proposals.

King- the minutes on 4/24 say we did all three of us agreed put teachers and administrators on the same scale but last meeting you said we didn't the minutes say we did so if we stayed with that and added 3,000 you wouldn't take them off the scale.

Boston- well I don't know that you can take the teacher scale add 3,000 to it for administrators.

Bray- that's what what we did is we took the scale the teacher scale and we just added 3,000 which we can do that that's not...

Boston-but then you added the \$40 per day and \$80 per day.

Bray- that's on and above the scale I think what Mr King is saying is just let everybody have the same starting point, they start on the same scale.

King- yes.

Boston- but then what are you going to do with that scale?

Bray- and then you would add the percentages at this point to that am I understanding sir? You're just saying start with the same scale everybody be on the same scale.

King-right, yeah instead of having 15 different scales just one.

Bray- and then add your percentages to that scale.

Boston- what does that do?

Hale- and what percentages are we talking about?

Boston- you're talking now you're now you can look at this.

Hale- now you're talking about that um if it's a certified uh supervisor and they have 13 years in they get 26% of their salary and on Down the Line let's say it's a second...

Boston-yes, I didn't bring the teacher salary scale with me um and I don't...

Bray- would you like a copy, I have it.

Boston-yeah please if you don't mind I I want to look at it for just a moment.

Stout- just a thought while we're waiting we're thinking of percentages the average cost of living increase this year was 3.2% for 2024 so Social Security um increased by 3.2% last year the average cost of living was 8.7% so we were in the range of the cost of living increase last year we wanted to stay in the range of cost of living increase this year 3.2%.

Hale- Ms Bray um if we used to this teacher scale and we're saying somebody has a doctorate with um 16 years experience on the teacher scale it says \$72,941 am I looking at it correctly?

Bray-correct.

Hale- and then with and then you add the 3,000 that's 7...

Bray- no no this has already got the 3,000 added to it.

Hale- the 72 has it?

Bray- yes ma'am this is the proposal well this is what you folks accepted for teacher.

Hale- and then but right next to it it's got like the specialist degrees that would be 74,600 that's with the 3,000 added to it?

Bray-yes ma'am this the completely thing this is just the scale that's in place now with \$3,000 add it at all levels.

Hale- but what happens to those people that are making more than this with this amount of.

Boston- well if you if you look at the teacher salary and I'm just taking the top person they were they've got 14 years and 14 years and they have a master's on the teacher scale they would be looking at a

starting point of 62,213.

Bray- if they're system wide.

Boston- if they well where would our where would our principals and every...

Bray-the principals would be under the teacher column and your supervisors here would be system wide.

Boston- okay so you're looking at 60?

Bray- yes ma'am.

Boston- on the current salary that we're using the base salary is 55 so you're starting out with a \$5,000 increase before you ever start adding percentages if we go off the teacher scale.

Bray-correct.

Boston- that's where we ran into the problem with people getting \$16,000 raises \$11,000 raises and and I I I'm I can't do that.

Hale- and why did we get so much of a of a raise whenever if we're starting with with the scale and we're only giving 3,000 on top of it?

Boston- well you're talking about two different things if if we add 3,000 to the on the teacher scale okay which we did then what you're doing is then you go back and you add the percentages like 14 years would be uh let's say that they're a elementary principal they're going to get 25% on top of that right and they've got a \$5,000 increase before we ever start adding the percentages um and and that's where we ran into and I think Kim I think you and I calculated that somewhat and that's where we ran into some of the people getting getting such large raises.

Bray- yes that is correct.

Boston- and and I mean you can't help it if we go off the same scale because the teacher scale is is...

Bray- right now now it's about 5% higher base side by side before the percentages than the admin scale.

Boston- right so you well I mean like I said it's in black and white you start 5,000 ahead before you ever add 25% to it and if you take that you're adding another \$15,000.

King- but if you do away with those percentages just go with a 408080 or something like that.

Boston- well if you do that...

King-percentages go away.

Boston- you still have the increase for some individuals that are enormous I mean any any proposal that we've looked at we've got people getting \$11,000 raises \$16,000 raises \$9,000 raises.

King- could I ask who those are?

Boston-I mean I don't have my calculations with me but I've got them at home.

King- I'm just saying could I ask who those individuals are?

Boston- well you're going to have to ask somebody besides me but we had discussed it did we not Ms.

Bray?

Bray- we did and it was I think that was on one of the budget versions that you have.

King-the sheet we got today has some good information like that doesn't have names and that's fine.

Boston- oh I don't necessarily need names but I'm just saying we had some individuals getting a huge raise.

King-doesn't it indicate that they're underpaid now?

Boston- no when we did the lean frog um study our admin and principals were I think we only had one that was under but was a little bit below and that was our CAO.

King-has it grew as an average, but individually not...

Boston- as an average well that's all we that's all we have to go on.

King- yes but you're pulling out and saying somebody's getting 11,000.

Boston- that was on the other calculations.

King- so I'm saying who are those people how did they get so far out of whack?

Boston- that was when we did the 60 the 40 I don't know if it was the 408080 or the 62.50/100/100 we've done so many calculations on this that it it's just been very confusing but in keeping in spirit of what we can afford and what we did in line with our teachers I'm going to make a motion that we take

the salary scale that is currently with the percentages add 2% for add assistant principals and above and leave that alone and we can move on with this budget.

Hale add 2%?

Boston-add 2% that gives them a total of 10% for the last two years.

Hale- but not um but but we're still not doing it away with percentages can't do it.

Boston- well I mean we can but it's going to cost you some it's going to cost you some money.

Hale- okay I'll second your motion.

Boston- okay um and and I think we're kind of at odds about what we need to do and maybe next year TISA will come up with more money and we can add those to the salaries um this year I I just can't do it and I think that's I think that's fair.

Stout- the difference did we look at the cost difference between between 2% or doing an average cost of living increase at 3%?

Boston- if we were looking at did we give a cost of living of 3% to the teachers who knows we just added \$3,000 to it don't know if that's 3% 2% 5% 9% I don't know because we just added a flat rate but that's my proposal and that keeps everyone I mean you have some people that will get a \$5,000 raise and I can't I can't handpick who gets how much all I can say is that's 10% within the last two years and I think if you look at the history of our percentages of the last let's say probably six years it took us four years to get to 10% previously and we've done that in the last two years which I think is is impressive in itself.

Stout-so we're looking from the lean frog review is what they found was the entry level in our district was lower than average but as we get as we get up into the higher degrees then we're competitive so if they have the higher degrees the more time with us we're paying competitively but people who are entering um were paying lower which might affect our ability to recruit so just want to keep that in mind.

Boston- but we're trying to get our teachers up the governor has told us we have to and we've got two more years Kim?

Bray-yes.

Boston-in which to do that get and these are reoccurring expenses these are written you're going to see it again next year except you're just going to be required to add to it next year and I think we have to consider you said and I'm going to ask you what did you say the percentage of our budget is in salaries and benefits.

Bray-85.

Boston- so that leaves us with 15% of our budget to do everything else?

Bray-correct, it's people and benefits.

Boston- I'm going to I'm I'm going to to stick with my motion um any more discussion?

King-would you restate it please?

Boston- yes take the license certified Personnel assistant principal and above including principal systemwide supervisors take that salary scale that is currently in place add 2% and then calculate your percentages as as they as they fall I'm not going to say I like it either but I think it's one of their only choices if we're going to move on with this budget so I'm going to do all in favor?

Hale-aye.

Boston-all oppose?

King- no.

Boston -I vote aye so motion carries.

Hale- but we're going to have to try and get rid of those percentages next year.

Boston- well let let me this is this is not on the agenda but this is just looking at it um you can you can get rid of the percentages but it's going to cost you and when you start giving those large raises because it does cost you you're going to you're going to hear from your teachers your non-certified at at how is that fair that's I mean I've had numerous communications with how is that fair um and you can there's a way and I'm comfortable that if anybody can find it Kim can I've just not seen it without it costing us

too much money.
Hale- thank you.
Boston- Kim if you will adjust the 2%.
Bray-2% got it.

Motion to approve 4-30-24 budget committee minutes.

VOICE VOTE: (mover-yes) Hale

(seconder-yes) King

Yes: 9, No: 0

MOTION: Motion Carried

Motion to give a 2% raise to certified, AP and above.

VOICE VOTE: (mover-yes) Boston

(seconder-yes) Hale

Yes: 7, No: 0

MOTION: Motion Carried

4. Proposed Budget '24-25

Boston-okay next on the agenda is the actual budget draft and I I think we've gone through this numerous times so that we're um we're we're where we need to be with the exception of just a couple of more questions um Chris do you have any questions about the budget?

King-no.

Boston- okay Kim on the greenhouses on 71300 336 it's our first CTE page it's page eight will the ISM grant pay for those greenhouses?

Bray-(nods head yes).

Boston- so that's that 20,000 is in consideration of 700,000 we're getting back from the ISM Grant am I correct Leslie?

ISM is going to help with the greenhouses correct?

Eldridge-ISM is going to build all five greenhouses yes.

Boston- okay okay the 50,000 that we budgeted last year for the two building packages that we did not buy is that money rolled back into the general fund?

Bray- yes.

Boston- okay that's what I thought.

Hale- now what line are we looking at?

Boston- those were just general questions um let me see 71376 is the building we budgeted 50,000 last year but we didn't spend it and that's going to roll back in and we're budgeting 50 again this year to buy those packages. Leslie, do you have the staff in which to?

Eldridge- we do and like I said if we don't do the house packages we will do smaller packages maybe a tiny home, storage units, things like that the skills can be developed through the classes.

Boston- but do you have the staff to?

Eldridge- we do currently yes.

Hale-okay I noticed that um that the total number of teachers you wanted uh Ms Edlridge is um 61.

Eldridge- that's currently how many we have.

Hale- and I saw one budget that didn't have quite that many trying to find it let's see that's page eight, on budget that we had it was only 46.

Eldridge- we had 46 last year we we had 61 this year.

Hale-um so why do we need um 61 this year if we did 46 last year?

Eldridge- we currently have 61 this school year.

Hale-oh okay thank you.

Boston- that's not any new positions that just that's just positions we had open that we just now filled.

Hale-okay.

Eldridge-they were filled at the beginning of this school year with ISM funds but we are asking for no new positions that is correct.

Boston- okay so we had 46 and then you that increased uh to 61 with ISM money?

Eldridge- yes ma'am.

Boston- now are those the positions that we're going to have to sustain?

Eldridge- yes so this year ISM will pay 75% of those positions and our County will pay 25%.

Boston- so we added 15 positions with ISM money?

Eldridge- yes ma'am.

Boston- but now when this when this grant expires we have to sustain those positions is that correct?

Eldridge- that is always the intention yes ma'am but we're gradually doing that so next year we'll pay 50% with the ISM and our local will pick up 50 so we're gradually stepping down so we can gradually increase that budget over the next 3 years to sustain those positions.

Stepp- and each one of those positions are generating money through TISA so TISA right now what money they've generated so far is more than what the 25% is we'd have to fund next year and it'll be more than the 50% we have to fund so as we create more C codes they're getting more credits which means we're getting more dollars from TISA because of these positions.

Boston- but in 2026 we will be fully uh required to completely fund these positions?

Stepp- yes with the goal that we were generating all that full money through TISA.

Boston- okay on SPED and I think Ms Holton is here we added seven positions last year and you are asking for two new positions?

Holton- um um last year we added seven certified teachers um this year I'm asking for an assistant at South and an slpa position which is two assistant positions um based on numbers and the slpa position is in hope of lessening the contracted service amount that we're paying each month.

Boston- say that again.

Holton- the SLP would um hopefully decrease the amount of money that we're paying in contracted Services every month.

Boston- okay but we're adding contracted services for two I think 300,000 250,000 because how many speech pathologists does that contract?

Holton- um So currently we have two individual service agreements we had three one went on maternity leave for speech then we have sidekick as a company we have OT PT um a behavior contract because we couldn't fill the behavior position um and so that those contracts are running us about 30,000 a month currently.

Boston- 30,000 a month did they bill the insurance?

Holton yes they bill for tennCare before.

Boston- but then we pay any overage?

Holton-correct

Boston-okay okay.

Hale- is that that for teachers or assistants?

Boston- she's asking for two assistants this year.

Hale- two assistants this new year and we added seven where are those seven positions that we put in last year, I mean what are they where are they?

Holton-we added a teacher at Stone Elementary I'm pretty sure we added a teacher at Martin I'm going to have to look back I'm sorry I'm so focused on this year that last year...

Boston-I understand I understand but do we have any in central office of those seven?

Holton- no.

Hale/Boston-they're all out in the schools?

Holton- every position we we added last year is out of school.

Boston- okay then the only the other than that the only other thing that I'm looking at is um the 70,000 in aviation scholarships and the \$62,000 box truck um um I'll make a motion that we cut those from the budget and um we'll wait and see what next year brings.

Stepp- yeah I don't I don't recommend that.

Boston- well I understand that but I don't think that we can afford to give four children \$70,000 in scholarships uh we have 6,900 children that we need to to do uh do for and I think that money would help us in other areas.

Hale- now the scholarships for these children is that they're already in the program?

Boston- they are in the program you said you had four right?

Eldridge- we currently have four this year that would be to add four next year so it would be it would be to sustain the ISM grant that was initially written in 2020 for Aviation that would be for sustainability um so we would be cutting that program where students earn a private pilot license from Cumberland County Schools.

Boston- but they could still take the aviation courses?

Eldridge- yes that is in our...

Boston-and they would receive that credit?

Eldridge- they would receive a credit but they would not receive something to be industry ready and Workforce ready ?

Stout-and how does that impact our TISA funds?

Eldridge- it would be uh it would impact our TISA outcomes a little bit because it is industry credentials.

Stout- so we'd be getting less?

Eldridge- yes ma'am.

Boston- would we would we be getting \$70,000 less?

Eldridge- I was only asking for 60 and I don't know I would have to look at the calculations probably not that much but we would be getting something.

Boston- right okay I still would make that motion.

Hale-make the motion to um...

Boston- cut the 70 in aviation scholarships and the \$62,000 box truck.

Eldridge- so the the addition for the aviation was 60,000 10,000 for the travel increase for competitions for total of 70.

Boston-okay that's okay that's the line...

Stout- quick question you said you did apply for some money for that for the licensing part of it is there rather than just saying we're taking it all is there some you said you thought we would get some money back to help with that could we...

Eldridge- I don't know that we will I don't know what we would get that Grant I didn't get it last year when I wrote it so it's no guarantee that we would get it this year so if we could offer the scholarship program to two students one from each High School rather than cutting it all out something is better than nothing to show that we still have that program and to show with the state that we are sustaining a million-dollar grant that they gave us.

Boston-but it's it's not we're not in a position we're going to have to see send money back a million dollars back if we don't sustain those scholarships?

Eldridge- no but we we had an agreement to sustain that to the best of our ability we've already spent the million dollars.

Stull- okay could we potentially lose the program altogether?

Boston- well that that Grant expired so we don't have that program anymore.

Boston- if we don't if we don't attract instructors yes we could.

Stull-losing the aviation program itself not having it continuing to go through the grant but...

Boston- I would be willing to amend my motion to one scholarship each School. Eldridge-something would be better than nothing and I appreciate that.

Boston- I I would be more than willing to do that so I'll amend my motion to uh Grant one scholarship per High School uh which is a decrease of 30,000 and sorry Kim but I just can't see the box truck.

Hale-so by doing that we wouldn't cut the program completely?

Boston-you're not going to cut the program completely.

Hale- okay you're just not going to be awarding a pilot's license to two students.

Hale- so how would they go about getting their pilot's license after uh they completed...

Stout-pay for it themselves.

Eldridge- yeah they would have to pay for it themselves well and that that would be very few students who were able to do that.

Hale- but we're still saying you've amended it for at least one?

Boston- one per high school and and I think down the road if there are other scholarships then we can say we've already got this program in place and we're more likely to get that funding if we can show we have it already sustainability.

Boston- and I'm amenable to that I don't want to hold any student back but you have to look at the total picture.

Stout- the whole CTE program is what are we going to invest and then how are they going to help us because of what we're investing so if we're not investing in running the programs they're not going to be likely to help us with that.

Boston- right that's true.

Hale-well um you know I've seen it happen where we quit JROTC and Mr Stepp can't even find us get us back again with JROTC.

Stupp- I'm interviewing somebody next week.

Hale- thank you sir but I mean it's been difficult has it not because we quit that particular program so if we keep some of this in place it would be easier to um to to maybe get additional funding.

Stout- yeah showing stability is important.

Boston- yeah I'll amend so my motion is to offer \$30,000 to two scholarships and um wait and see what next year brings on the box truck which is \$62,000.

Hale- okay I'll second it.

Boston- any any further discussion all in favor?

Hale-aye.

Boston all oppose?

King-No.

Boston- and I vote I aye so motion carries um that's all of my questions for the for the budget um I think if we can make those those amendments and call a special called we may be able to get this budget out, how long will it take you?

Bray-I can get it tomorrow.

Boston- okay so tomorrow is Thursday, when would y'all want to call a special called for the entire board? I'd want her to to produce make the changes that amendments and then uh call a special called next Tuesday what time is all the graduations and everything over next Tuesday?

Stupp-the graduations are over this week.

Motion to offer \$30,000 aviation scholarship (1 to each high school) and to remove the box truck from the budget this year.

VOICE VOTE: (mover-yes) Boston

(seconder-yes) Hale

Yes: 6, No: 1 King: No

MOTION: Motion Carried

5. Other Discussion

6. Adjournment Boston-Special called for next Tuesday 4:30. Anything further? All right I'll make a motion we adjourn.

Hale- second.

Boston- all in favor?

Hale/King-aye.

Boston-we're done, so hopefully we can get this out to the County Commission next next.

The meeting was adjourned at approximately 3:10pm.

Motion to adjourn.

VOICE VOTE: (mover-yes) Hale

(seconder-yes) King

Yes: 7, No: 0

MOTION: Motion Carried

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

SALARY SCHEDULE

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

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

Footnotes:

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

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

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

CUMBERLAND COUNTY BOARD OF EDUCATION**2023-2024****SCHEDULE OF SUPPLEMENTS FOR CERTIFIED SUPERVISORS AND PRINCIPALS**

(Based on number of years as supervisor or principal)

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

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

	Cumberland County Schools Budget		DRAFT				
	General Purpose School Fund		Using 23-24 Salary Scale + \$3K				
	Budget						
	For Fiscal Year Ending June 30, 2025						
Account	Description						Account
No.		Actual 2022-2023	Budget 2023-2024	Difference of Budget 22-23 to 23-24	Proposed 2024-2025	Difference of Budget 23-24 to 24-25	No.
40000	LOCAL TAXES						40000
40100	County Property Taxes						40100
40110	Current Property Taxes	2,818,910	1,863,921	(954,989)			40110
40120	Trustee's Collection Prior Year	220,379	163,519	(56,860)			40120
40130	Circuit/Clerk & Master	89,213	108,155	11,057			40130
40140	Interest & Penalty	79,736	91,724	(8,384)			40140
40150	Pickup Taxes		-	-			40150
40162	Payments in Lieu of Taxes - Utilities		-	-			40162
40200	COUNTY LOCAL OPTION TAXES		-	-			40200
40210	Local Option Sales Tax	15,683,100	16,680,255	997,155			40210
40270	Business Tax	4,249	4,855	606			40270
40275	Mixed Drink Tax	67,928	80,465	12,537			40275
40280	Mineral Severance Tax			-			40280
40290	Other County Local Option Taxes			-			40290
40300	STATUTORY LOCAL TAXES			-			40300
40340	Coal Severance Tax			-			40340
40350	Interstate Communications Taxes			-			40350
				-			
				-			
				-			
				-			
	TOTAL LOCAL TAXES	18,963,514	18,992,894	1,122			1

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

	Stapp/Farley							
Account No.	EXPENDITURES	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		Account No.
71100	REGULAR INSTRUCTION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		71100
116	Teachers	17,327,567	19,538,132	1,656,081	21,249,600	1,711,468	357 teaching positions (includes (2) ROTC positions) Average Pay (\$57K (plus 100,000 for long term leave + 171,000 for 3 extra teachers if needed, +10,000 classroom overage expense, Summer School (\$100,000) , High School Summer School \$150,000+Strat strategic comp \$100,000. + 8 Interventionist (120 day) + 1 (80 day)=44,000 X 8=352,000 + 17,600=\$369,600	116
117	Career Ladder Program	50,700	50,700	(6,650)	45,000	(5,700)		117
128	Homebound Teacher	55,483	61,120	9,120	58,081	(3,039)	(2) 1/2 time positions	128
163	Educational Assistants	1,139,274	1,208,541	188,929	1,281,053	72,512	50 Budget X 4% X 2%	163
188	Bonus Payments			-		-		188
189	Other Salaries & Wages			-		-		
195	Certified Substitute Teachers	58,080	58,080	-	60,000	1,920	\$85 per day	195
198	Non-Certified Substitutes	280,000	280,000	(57,500)	280,000	-	\$75 per day	198
201	Social Security	1,446,699	1,621,538	136,933	1,757,491	135,953		201
204	State Retirement	1,606,135	1,472,180	(172,842)	2,033,833	561,654	9.0%, 8.75%	204
206	Life Insurance	25,000	29,022	-	29,172	150	C=75 NC=36	206
207	Medical Insurance	4,452,756	4,606,339	81,756	4,762,529	156,190	6% increase from actual 3% in 23-24	207
208	Dental Insurance	129,674	133,557	(5,043)	133,600	43		208
217	Retirement - Hybrid Stabilization	75,000	105,000	(5,000)	105,000	-		217
336	Maintenance & Repair Services			-		-		336
399	Other Contracted Services	43,000	45,000	10,000	45,000	-	Residential facility fees for students \$24K@3 students, 504 student therapy \$11,000, Trans ACT \$6,300	399
429	Instructional Supplies	294,520	289,883	(4,637)	304,377	14,494	Handwriting program \$10,000, CER \$15,000, Record books \$3,200 (BEP, art, Instr. Supplies , \$252,000 includes paper), \$5,000 district paper, add \$200 gifted, with cushion for enrollment change and price increase	429
449	Textbooks-bound	675,000	675,000	-	675,000	-	Science/Social Studies adoption and buy half in 24-25, rest in 25-26	449
471	Software	95,200	104,720	9,520	115,192	10,472	Easy 504, Progress Monitoring, Universal Screener	471
499	Other Supplies & Materials	66,650	66,650	-	67,983	1,333	Dual Credit \$30,000, (\$23,751 Band, Choir, Music, Library supply) Kindergarten supply \$2,900	499
535	Fee Waivers - Free/Red. Lunch Students	12,000	10,000	(2,000)	10,000	-	Caps, gowns (Iostens)	535
599	Other Charges -			-				599
722	Regular Instruction Equipment			-				722
790	Other Equipment			-				790
				-				
	TOTAL REGULAR INSTRUCTION	27,832,738	30,355,462	1,838,668	33,012,912	2,657,450		5

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

	Holton	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
71200	SPECIAL EDUCATION INSTRUCTION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		71200
116	Teachers	2,048,941	3,018,199	850,517	3,279,000	260,801	57 total	116
117	Career Ladder Program	4,000	4,000	(3,163)	7,000	3,000		117
128	Homebound Teachers	57,449	62,045	11,045	58,605	(3,440)	FTE 1 - two half-time positions	128
163	Educational Assistants	517,315	601,806	97,806	675,878	74,072	FTE 35 + 1 new + 1 SLPA	163
171	Speech pathologists	51,886	123,447	68,447	-	(123,447)	will contract out in 24/25	171
189	Other Salaries & Wages	-	21,084	84	21,928	843	Interpreter(open)	189
195	Certified Substitute Teachers	3,000	20,000	9,715	20,000	-		195
198	Non-Certified Substitutes	43,200	20,000	5,625	36,562	16,562		198
201	Social Security	208,523	294,486	77,953	311,894	17,407	7.65 %	201
204	State Retirement	216,127	263,762	23,556	359,524	95,762	9.0% (Certified Hybrid) 8.75%-Classified	204
206	Life Insurance	3,619	5,332	681	5,192	(140)	57 certified 38 classified	206
207	Medical Insurance	744,539	932,875	86,875	1,047,273	114,398	3% in 24/25	207
208	Dental Insurance	22,388	31,030	6,676	31,030	-	95 x 27.22 X 12	208
217	Retirement - Hybrid Stabilization	12,500	15,555	-	16,725	1,170		
312	Contracts With Private Agencies			-		-		312
336	Maintenance & Repair Services-	200	200	-	200	-	Copier repair and re-calibration of audiometers	336
399	Other contracted services			-		-	Contract for Speech Services	399
429	Instructional Supplies & Materials	13,350	11,100	1,100	11,100	-	TISA money for teachers	429
				-				
499	Other Supplies & Materials	7,500	1,000	-	1,000	-	Non-instr. supplies (protocols (testing materials), cleaning supplies, diaper wipes, etc.)	499
599	Other Charges			-			License renewal fees, misc. student needs, etc.	599
725	Special Education Equipment	1,500	1,500	-	5,000	3,500	Specialized Equip., wheelchairs, hearing systems, etc. new equipment for P3 Class	725
				-				
	TOTAL SPECIAL EDUCATION	3,956,037	5,427,421	1,236,917	5,887,909	460,489		
	INSTRUCTION							7

	Eldridge	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		
71300	CAREER AND TECHNICAL EDUCATION CTE INSTRUCTION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		71300
116	Teachers	2,289,000	2,472,120	183,120	3,477,000	1,004,880	61 total teachers	116
117	Career Ladder Program	2,000	2,000	(1,000)	4,000	2,000		117
163	Inventory Clerk			-	26,000	26,000		163
195	Certified Substitute Teachers	8,000	8,000	-	19,050	11,050		195
198	Non-certified Substitutes	36,250	36,250	-	45,625	9,375		198
201	Social Security	178,723	196,472	17,749	273,233	76,761	7.65%	201
204	State Retirement	193,130	179,778	(19,397)	315,205	135,427	9.0%/8.75%	204
206	Life Insurance	3,935	4,140	-	4,200	60	90*46+ 45*1	206
207	Medical Insurance	474,386	603,580	17,580	621,687	18,107		207
208	Dental Insurance	13,855	15,025	(770)	15,352	327	47	208
217	Retirement - Hybrid Stabilization	8,176	10,800	-	11,589	789		
336	Maintenance & Repair Services	20,000	20,000	-	40,000	20,000	Greenhouse equipment updates, greenhouse updates and maint. Adding 5 new Greenhouses	336
355	Travel	18,000	20,000	(160)	25,000	5,000	In County Travel, Increases in work base learning	355
399	Other Contracted Services	62,350	62,350	-	132,350	70,000	national competitions, Maintain aviation scholarship program for 4 students \$60K, increase in other travel expense	399
429	Instructional Supplies & Materials	40,000	50,000	10,000	70,000	20,000	competitions	429
448	T & I Construction Materials			-		-	consumables	448
449	Textbooks - Not incl. in 71100	20,000	30,000	10,000	40,000	10,000	Supplemental texts, iCEV for teachers, (# of teachers using iCEV has increased each year) not included in regular textbook rotation	449
499	Other Suppl. & Materials	1,200	4,000	-	4,000	-	Teacher supplies	499
599	Other Charges	5,000	5,000	-	7,000	2,000	Advisory meetings, student awards and career fairs	599
				-		-		
706	Building Construction	25,000	50,000	10,000	50,000	-	Plans are to purchase two "house packages" for 24-25 as construction cost have increased. Depending on teacher turnover could be used for general building materials	706
730	CTE Instruction Equipment	30,000	30,000	-	40,000	10,000	Teacher Computers, any equipment for CTE programs	730
				-				
	TOTAL CTE			-				
	EDUCATION INSTRUCTION	3,429,005	3,799,515	227,122	5,221,292	1,421,777	ISM Grant will pay \$700,000 of this increase	8

Holton		Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72220
105	Supervisor/Director	88,747	94,655	10,345	102,731	8,076	FTE .95, Director, 12 months	105
117	Career Ladder Program	2,000	2,000	-	1,000	(1,000)		117
124	Psychological Personnel	140,524	140,124	(40,351)	150,708	10,584	FTE 2,	124
127	Career Ladder Extended Contracts			-		-		127
161	Secretary(s)	49,200	52,191	2,991	54,808	2,617	260 days	161
162	Clerical Personnel	27,160	29,088	1,928	30,834	1,745	200 days	162
189	Other Salaries and Wages	207,986	220,207	50,678	242,421	22,214	Inman and Rofe, Holloway , Webb	189
201	Social Security	39,445	41,177	1,958	44,561	3,384	7.65 %	201
204	State Retirement	43,767	32,753	(14,100)	56,715	23,962	9.0% Cert 8.75% Non	204
206	Life Insurance	481	546	(36)	646	100		206
207	Medical Insurance	105,598	125,650	9,090	129,420	3,770	6 C=(93045) + 3NC =24022 X 3% increase	207
208	Dental Insurance	2,913	3,312	342	3,639	327	10	208
217	Ret-Hybrid Stabalization			-				
308	Consultants			-				308
				-				
336	Maintenance & Repair Services	-	2,000	800	2,000	-	Copier and Office Equipment Repair	336
				-				
355	Travel - All SPED personnel	10,854	5,000	(600)	12,000	7,000		355
399	Other Contracted Services	76,000	50,000	(250)	300,000	250,000	Contract with Sidekick for addtl Speech Pathologist services, Growing as 2nd speech pathologists can not be found, Other therapy contracts	399
499	Other Supplies & Materials	1,800	2,000	1,200	2,500	500	Protocols for psychologists (testing supplies) non-instr. Supplies	499
				-				
524	In-Service/Staff Development			-				524
599	Other Charges	-	-	(500)				599
725	Special Education Equipment			-				725
790	Other Equipment	-	-	(500)				790
				-				
				-				
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	796,474	800,705	22,996	1,133,983	333,278		14

Eldridge		Actual	Proposed	Difference of Budget	Proposed	Difference of Budget	
72230	CAREER AND TECHNICAL EDUCATION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25	72230
	CTE PROGRAM						
105	Vocational Director	88,756	99,345	(3,830)	104,279	4,934	CTE Director - budget 100% in general, then Perkins pays us back 5%, projected current year end reflects -5% already paid
117	Career Ladder	500	-	(1,000)	-	-	
162	Clerical Personnel	50,667	53,509	4,309	54,808	1,299	1-Bookkeeper
189	Other Salaries and Wages	118,935	201,827	85,117	214,467	12,640	CTE Coach +5 days, CTE Counselor+5 days; Computer Science/Steam Coordinator 220 days
201	Social Security	20,662	23,040	2,378	28,577	5,537	7.65%
204	State Retirement	22,983	21,621	(1,510)	33,483	11,862	9.0%/8.75%
206	Life Insurance	255	255	(190)	300	45	
207	Medical Insurance	56,023	75,704	25,484	77,975	2,271	6.1
208	Dental Insurance	1,400	1,400	-	1,633	233	
217	Retirement - Hybrid Stabilization	1,095	1,095	-	1,095	-	
355	Travel	2,240	2,700	460	5,000	2,300	Supervisor and all district CTE Staff total of 5
499	Other Supplies & Materials	1,000	1,500	500	1,500	-	Administrative office, postage, paper, etc.
				-			
524	In-Service/Staff Development	45,000	55,000	10,000	65,000	10,000	CTE teacher and staff professional development (\$20,000 approx), staff travel to competitions (\$45,000 approx)
599	Other Charges	2,800	2,800	-	2,000	(800)	Meetings, Audit team expenses
	TOTAL VOCATIONAL PROGRAM	412,316	539,795	121,717	590,117	50,322	
				-			
				-			
				-			15

	Bray/McCartney	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		
72310	BOARD OF EDUCATION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72310
191	Board Fees - 9 Board Members	28,800	28,800	-	28,800	-		191
201	Social Security	2,500	3,000	(300)	2,203	(797)	7.65%	201
204	State Retirement	1,500	1,584	84	2,304	720	9.0%/8.75% support	204
206	Life Insurance			-		-		206
207	Medical Insurance	300,000	309,000	9,000	309,000	-	Cert or Non Cert Retirees after 30 years of service until they reach 65	207
208	Dental Insurance	3,000	3,000	-	-	(3,000)		208
210	Unemployment Compensation	15,000	15,000	(10,000)	15,500	500		210
305	Audit Services - CPA	16,000	16,000	-	25,000	9,000	School Funds Audit new firm	305
320	Dues & Memberships - TSBA	20,000	21,250	1,250	23,000	1,750	TSBA \$8133, Online Policy \$8000, TSSA, TSSE \$4,500	320
331	Legal Services - Attorney	50,000	50,000	-	50,000	-		331
355	Travel	28,500	30,500	12,000	31,000	500	Board Sec Professional Dev	355
399	Other Contracted Services	7,000	7,000	-	7,500	500	Recorder \$5,000, Emeeting \$2,000	399
499	Other Supplies & Materials	500	600	100	600	-	Board Recognition 500, Required annual notices	499
508	Premium on Corporate Surety Bonds	350	350	-	350	-		508
510	Trustee's Commission	375,000	375,000	-	375,000	-		510
513	Workman's Compensation	257,113	287,996	17,996	359,890	71,894	Workers Comp Insurance 10%+ increase	513
599	Other Charges	3,000	5,000	2,000	6,000	1,000	Supplies for Board meetings \$750\meeting meals \$4250)	599
				-				
	TOTAL BOARD OF EDUCATION	1,108,263	1,154,080	32,130	1,236,147	82,067		17

	Stepp/McCartney	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72320	OFFICE OF THE SUPERINTENDENT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72320
101	Director	107,000	115,560	8,560	118,560	3,000	Stepp 12 month	101
117	Career Ladder			-		-		117
161	Secretary(s)	83,226	88,286	5,060	93,583	5,297	Board Sec, Front Desk	161
187	Overtime Pay			-		-		
189	Other Salaries and Wages			-		-		189
201	Social Security	14,552	15,823	1,271	16,229	406	7.65%	201
204	State Retirement	15,956	15,369	(587)	18,859	3,490	9.0% cert/8.75% non cert	204
206	Life Insurance	175	175	-	175	-		206
207	Medical Insurance	29,004	29,874	870	31,771	1,897	6%/3% 2025	207
208	Dental Insurance	1,078	1,078	-	1,078	-		208
320	Dues & Memberships	16,500	16,500	-	16,500	-	TOSS, TSBA, TSSA, Chamber \$150, AASA \$441, etc.	320
348	Postal Charges - Central Office	2,500	2,500	-	2,500	-		348
355	Travel	9,000	10,000	3,000	10,000	-		355
399	Other Contracted Services -	48,250	15,500	5,000	15,500	-	Copier maintenance/additional PD	399
				-		-		
435	Office Supplies	1,920	3,000	1,080	3,000	-	increase in cartridge expense	435
499	Other Supplies and Materials	7,500	15,000	7,500	16,000	1,000	Student appreciation \$250, bereavement \$250, Community Advisory luncheon \$1500, Student and employee advisory events \$500, (moved Retirement Banquet \$500 and Teacher of the Year Banquet \$3500 from HR 599 and Service Awards \$2000 from HR 499) Kid's First Awards \$750/Branding\$5000/Kitchen Supplies \$1500	499
701	Administration Equipment	900	500	(400)	500	-		701
				-		-		
	TOTAL OFFICE OF			-				
	SUPERINTENDENT	337,561	329,165	31,353	344,256	15,090		
				-				18

Jolley/Bray		Actual	Budget	Difference of Budget	Proposed	Difference of Budget	
72520	Human Resources\Personnel	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25	72520
105	Directors	55,462	62,000	2,054	65,073	3,073	105
117	Career Ladder			-			117
161	Secretaries	42,700	45,296	2,596	48,485	3,189	161
162	Clerical Personnel			-			162
201	Social Security	7,509	8,208	356	8,687	479	201
204	State Retirement	7,853	8,584	372	9,936	1,353	204
206	Life Insurance	45	45	(43)	60	15	206
207	Medical Insurance	16,380	16,871	491	17,378	506	207
208	Dental Insurance	670	670	-	670	-	208
217	Retirement - Hybrid Stabilization			-		-	
320	Dues and Memberships	250	250	-	300	50	320
355	Travel		1,000	1,000	1,500	500	355
399	Contracted Services - Other	24,890	5,000	-	12,000	7,000	399
435	Office Supplies	1,400	1,540	140	1,540	-	435
471	Software	26,455	56,228	-	56,228	-	471
499	Other supplies and materials	1,000	1,200	200	1,200	-	499
524	Staff Development	2,500	3,000	500	3,000	-	524
599	Other Charges	900	900	-	900	-	599
	TOTAL			-			
	Human Resources	188,014	210,792	7,666	226,957	16,164	
				-			21

	Kington	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72610	OPERATION OF PLANT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72610
166	Custodial Personnel	1,475,146	1,609,246	6,115	1,705,801	96,555	57.5/ Never fully staffed in 23/24	166
189	Other Salaries and Wages	25,000	25,000	-	25,000	-	Summer cleaning/painting	189
201	Social Security	112,849	123,107	(1,445)	132,406	9,299	7.65%	201
204	State Retirement	118,012	128,740	(1,511)	149,258	20,518	8.75%	204
206	Life Insurance	1,662	1,890	(767)	1,890	-		206
207	Medical Insurance	387,000	481,187	8,771	495,623	14,436	If fully staffed w/ 3% increase	207
208	Dental Insurance	16,010	18,700	(581)	18,700	-	27.22*57*12	208
307	Communication - Phone - All Schools	82,000	85,000	(15,000)	86,000	1,000	Phone service, iPad Service and 6 hot spots	307
328	Janitorial Services	35,000	35,000	-	35,000	-	dust mops and rugs/mats twice a month	328
347	Pest Control	30,000	30,000	-	30,000	-	rotate schools for termite and insect control	347
359	Disposal	50,000	50,000	-	50,000	-	Out for bid	359
363	Landfill			-		-		363
399	Other Contracted Services	120,000	125,000	5,000	137,500	12,500	10 % price increases, Security Systems, lead water testing, Pelican, Orkin	399
410	Custodial Supplies	216,000	237,600	21,600	261,360	23,760	10% price increaes, Increase in usage disinfectants and sanitizers. Cleaners , wax and stripper, trash bags, toilet paper, soap.	410
415	Electricity	1,745,065	1,745,065	145,065	1,832,318	87,253	5%	415
434	Natural Gas	250,000	260,000	(5,000)	260,000	-		434
451	Uniforms	5,000	5,000	-	5,000	-	PPE and uniforms	451
454	Water & Sewer	224,000	246,000	(40,000)	246,000	-		454
502	Building & Contents Insurance	499,590	549,549	34,306	648,454	98,905	set insurance amount (projected increase) 16% over actual of \$589,504	502
524	In-Service/Staff Development	2,000	2,000	(3,000)	2,000	-	Electrician classes/licensing/HVAC license,safety	524
699	Other Debt Service			-		-		699
720	Plant Operation Equipment	30,000	30,000	-	30,000	-	20% increase for replacement cost of buffers, scrubbers, vacuum cleaners, small school equipment	720
				-				
	TOTAL OPERATION OF PLANT	5,424,333	5,788,084	153,554	6,152,310	364,225		22

	Martin	Actual	budget	Difference of Budget	Proposed	Difference of Budget		
72710	TRANSPORTATION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72710
105	Supervisor/Director	61,320	65,720	(14,102)	69,985	4,265	Supervisor	105
142	Mechanics	249,550	271,609	53,409	287,906	16,297	2 mechanics column 11 2- column 10 + 3 hours per day OT for 180 days	142
187	Overtime			-				187
146	Bus Drivers	1,310,300	1,376,339	66,039	1,458,919	82,580	69 if fully staffed / 63 as of 4.09.24	146
162	Clerical Personnel	51,530	54,663	3,133	65,416	10,753	17 Years "O" (added 3hr/daily for school day extra hours)	162
164	Bus Attendant			-			moved to 189 per state request Spring 22	164
188	Bonus Payments	26,250	30,000	(6,500)	30,000	-	Safety/Attendance Bonus	188
189	Other Salaries & Wages	73,082	77,525	(11,795)	86,882	9,357	10 currently employed	189
201	Social Security	135,560	143,503	6,899	152,932	9,429	0.0765	201
204	State Retirement	141,763	150,069	14,360	174,922	24,853	8.75%	204
206	Life Insurance	1,800	2,525	(895)	2,525	-		206
207	Medical Insurance	398,489	525,712	15,312	541,483	15,771		207
208	Dental Insurance	16,985	20,252	(5,529)	25,000	4,748		208
307	Communications (cell phones)			-		-		307
338	Maint/Repairs Vehicles	10,000	10,000	-	10,000	-		338
355	Travel	-	1,500	-	1,500	-		355
399	Other Contracted Services	23,500	30,000	(20,000)	30,000	-	Extended life of buses per state law, requires twice a year inspections on buses over 15 years old, wrecker bills, TDOT Physicals,	399
418	Equipment & Machinery Parts	10,000	10,000	-	10,000	-	Hard drive cameras	418
				-				
425	Fuel	410,026	420,000	20,000	420,000	-	journal entries will affect, modest estimate avg. \$4/gallon, 525 gallons daily for regular routes(Rogers Petroleum)	425
433	Lubricants	12,000	16,500	1,500	20,000	3,500		433
435	Office Supplies	1,200	1,200	-	1,200	-		435
450	Tires & Tubes	30,000	38,500	3,500	40,000	1,500	4% price increase	450
453	Vehicle Parts	105,000	105,000	-	105,000	-		453
471	Software	10,000	11,000	(1,000)	11,500	500	Trip Direct Software, mapping software (5%)	471
499	Other Supplies & Materials	6,750	7,500	-	8,000	500	Fire ext., cleaning supplies, appreciation, awards, items for in-service, etc.	499
				-		-		
524	Staff Development/ Training	5,000	5,000	(5,000)	5,000	-	PD and CDL reimbursement	524
599	Other Charges	14,000	2,000	-	2,000	-	Uniforms	599
729	Transportation Equipment - Buses	380,367	555,740	175,373	831,000	275,260	5 Regular. Figured at a 10% increase from this year's pricing. (\$150,000 approx) + New service Truck \$81,000 (replacing 2003 Chevy with 110K+ miles)	729
	TOTAL TRANSPORTATION	3,484,472	3,931,857	294,705	4,391,170	459,313		24

72905	American Rescue Plan	Actual	Budget	Difference of Budget	Proposed	Difference of Budget	
		2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25	
188	Bonus Payments	6,000					
201	Social Security	460					
204	State Retirement	330					
599	Other charges	107,402					
	Total American Rescue	114,192					25

Bray							
73300	COMMUNITY SERVICES	Actual 2022-2023	Proposed 2023-2024	Difference of Budget 22-23 to 23-24	Proposed 2024-2025	Difference of Budget 23-24 to 24-25	73300
105	Coordinator-Homeless & FRC	35,405	39,132	3,727	44,114	4,983	Coordinator, Family Resource Center/Homeless (partially funded by grant and Federal) Pay July in June
189	Other Salaries and Wages	63,000	66,830	(11,586)	70,840	4,010	scale
201	Social Security	7,528	8,106	(601)	8,794	688	7.65%
204	Retirement	7,872	8,477	(629)	10,059	1,582	8.75
206	Life Insurance	66	66	(69)	66	-	x2
207	Medical Insurance	17,000	17,510	(490)	18,035	525	+ increase 3%
208	Dental Insurance	653	653	(40)	653	-	
355	Travel	1,500	1,500	-	1,500	-	FRC grant of \$1500
399	Other Contracted Services			-		-	
422	Food Supplies	2,000	2,000	(3,000)	2,000	-	Snacks for Kid's Club,
499	Other Supplies and Materials	1,500	1,500	-	1,500	-	Games, puzzles, crafts for Kid's Club
535	Fee Waiver (Clothing, Shoes, school supplies)	14,000	14,000	-	15,000	1,000	Donation - Clothing and school supplies for at-risk students (reallocate donations for 22)
599	Other Charges	500	500	-	500	-	Kid's Club Certifications
				-			
	TOTAL COMMUNITY SERVICES	151,024	160,274	(12,688)	173,061	12,787	
				-			26

