Board of Education Special Called Meeting
April 2, 2026 5:00 PM
Central Services Board Room

1. Call to Order/Moment of Silence/Pledge of Allegiance
2. Roll Call
3. Declaration of Conflict
4. *Approval of Agenda
5. Community Comments
6. Open Meetings
7. *'26-'27 Budget
8. *Pay Scales
9. *Resolution Options
10. *Memorandum of Understanding CCS and CCEA
11. *Policies for Approval
12. *Pay Scale Supplements
13. *B&G Pine View Playground Equipment
14. Questions from Media
15. Adjournment

(*) Indicates Board Approval Required

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April 2, 2026 at 5:00 PM - Board of Education Special Called Meeting

1. Call to Order/Moment of Silence/Pledge of Allegiance

Agenda Item Type: Procedural Item

2. Roll Call
Agenda Item Type: Procedural Item

3. Declaration of Conflict
Agenda Item Type: Action Item

4. *Approval of Agenda
Agenda Item Type: Action Item

5. Community Comments
Agenda Item Type: Information Item

6. Open Meetings
Agenda Item Type: Action Item

7. *'26-'27 Budget
Agenda Item Type: Action Item
Attachments: (1)

- Budget 26-27

8. *Pay Scales
Agenda Item Type: Action Item
Attachments: (10)

- Option A 26-27
- Option A 27-28
- Option A 28-29
- Option B 26-27
- Option B 27-28
- Option B 28-29
- Option F 26-27
- Option F 27-28
- Option F 28-29
- Linear Model

9. *Resolution Options
Agenda Item Type: Action Item
Attachments: (2)

- Cumberland County BOE Resolution
- Cumberland County BOE Resolution(rev2)

10. *Memorandum of Understanding CCS and CCEA

Agenda Item Type: Action Item
Attachments: (1)

- MOU Draft (Salary Language)rev2

11. *Policies for Approval
Agenda Item Type: Action Item
Attachments: (3)

- 1.404 Appeals to and Apperances Before the Board
- BOARD_POLICY Draft
- Supplemental BOE POLICY 5.1101_Reasoning

12. *Pay Scale Supplements
Agenda Item Type: Action Item
Attachments: (7)

- Total Cost 3 Years
- Graphs 3 Years
- Supplemental BOE POLICY 5.1101_Reasoning
- Supplemental FACT_SHEET
- Supplemental Earmark TISA + State Minimums
- Cumberland County_180_TISA Outcomes_FY26
- Cumberland County_180_TISA_FY27_Projections_2026.03

13. *B&G Pine View Playground Equipment
Agenda Item Type: Action Item
Attachments: (1)

- B&G Pine View Elementary

14. Questions from Media
Agenda Item Type: Information Item

15. Adjournment
Agenda Item Type: Action Item
Comments:

Fund 141		2024-2025	2025-2026	2026-2027	
					Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
40000	**LOCAL TAXES**				
40100	**County Property Taxes**				
40110	Current Property Taxes	2,026,748	1,890,277		
40120	Trustee's Collection - Prior Year	66,150	52,999		
40130	Cir Clk/Clk & Master Coll-Pr Yr	5,359	18,765		
40140	Interest & Penalty	9,253	21,342		
Total	**County Property Taxes**	**2,107,510**	**1,983,383**		
40200	**County Local Option Taxes**				
40210	Local Option Sales Tax	16,620,915	16,953,333		
40270	Business Tax	4,153	3,561		
40275	Mixed Drink Sales	66,279	57,360		
Total	**County Local Option Taxes**	**16,691,347**	**17,014,254**		
TOTAL	**LOCAL TAXES**	**18,798,857**	**18,997,637**	**18,403,420**	**Per March Estimate**
43000	**CHARGES FOR CURRENT SERVICES**				
43500	**Education Charges**				
43517	Tuition - Other	189,894	150,246	179,598	**Kids Club**
43570	Receipts from Individual Schools	111,591	66,000	66,000	
43990	Other Charges for Services	32,237	15,000	24,623	**Dual Credit**
Total	**Education Charges**	**333,722**	**231,246**	**270,221**	
TOTAL	**CHARGES FOR CURRENT SERVICES**	**333,722**	**231,246**	**270,221**	
44000	**OTHER LOCAL REVENUES**				
44100	**Recurring Items**				
					This is an audit adjustment each year
44110	Investment Income	95,377	-	-	**made by the state auditor**
44120	Lease/Rentals	7,140	4,240	13,821	**Crossroads Academy**
44145	Sale of Recycled Materials	3,093	2,500	2,500	**Scrap Metal Recycling**
44170	Miscellaneous Refunds	166,463	110,000	110,000	
Total	**Recurring Items**	**272,073**	**116,740**	**126,321**	
44500	**Nonrecurring Items**				
44530	Sale of Equipment	534	-	-	
44560	Damages Recovered from Individuals	1,629	500	500	**Books/Bus Seats, etc.**
44570	Contributions & Gifts	17,300	16,000	16,000	
Total	**Nonrecurring Items**	**19,464**	**16,500**	**16,500**	

Fund 141 Revenue	Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
44900	**Other Local Revenues**				
44990	Other Local Revenues	18,882	14,000	14,000	**District Solution Bus Advertising**
Total	**Other Local Revenues**	**37,764**	**14,000**	**14,000**	
TOTAL	**OTHER LOCAL REVENUES**	**310,418**	**147,240**	**156,821**	
46000	**STATE OF TENNESSEE**				
46100	**General Government Grants**				
46175	On-behalf Contributions for OPEB	197,599			**This is an audit adjustment each year made by the state auditor.**
Total	**General Government Grants**	**197,599**	-	**-**	
46500	**State Education Funds**				
46510	TISA	50,209,282	51,834,178	53,690,093	**Per March Estimate**
46513	TISA - On-behalf Payments	149,737	-	-	
46515	Early Childhood Education	1,167,132	973,987	973,987	
46590	Other State Education	910,731	597,026	597,026	**Salary Equity/Strategic Compensation**
46591	Healthy Students Stronger Learners	127,847	113,000	113,000	**3rd yr of 5 yr grant**
46610	Career Ladder Program	49,730	80,000	75,000	
46790	Other Vocational	2,029,776	3,000,000		
Total	**Regular Education Funds**	**54,644,235**	**56,598,191**	**55,449,106**	
46800	**Other State Revenue**				
46980	Other State Grants	142,496	-		
46981	Safe Schools - ARRA	198,314	-		
46990	Other State Revenues	194,935	106,000	-	**Parental Leave from State**
Total	**Other State Revenues**	**535,744**	**106,000**	**-**	
TOTAL	**STATE OF TENNESSEE**	**55,377,579**	**56,704,191**	**55,449,106**	
47000	**FEDERAL GOVERNMENT**				
47100	**Federal Through State**				
47590	Other Federal Through State	290,646	271,000	326,115	**Gear Up Grant**
Total	**Federal Government**	**290,646**	**271,000**	**326,115**	
TOTAL	**FEDERAL GOVERNMENT**	**290,646**	**271,000**	**326,115**	

Fund 141 Revenue	Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
48000	**OTHER GOVT AND CITIZENS GROUPS**				
48100	**Other Governments**				
48130	Contributions	705,472			
Total	**Other Governments**	**705,472**	**813,000**	-	
48600	**Citizens Groups**				
48610	Donations	27,800	3,250	-	
48990	Other	5,500			
Total	**Citizens Groups**	**33,300**	**816,250**	-	
TOTAL	**OTHER GOVT AND CITIZENS GROUPS**	**738,772**	**816,250**	-	
49000	**OTHER SOURCES (NON-REVENUE)**				
49600	Proceeds from Sale of Capital Assets	4,500	-		
49700	Insurance Recovery	-	-		
49800	Transfers In	10,000			
Total		**14,500**	**-**		
TOTAL	**OTHER SOURCES (NON-REVENUE)**	**14,500**	**-**		
TOTAL	***REVENUES FUND 141***	***75,864,494***	***77,167,564***	***74,605,684***	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
71000		**INSTRUCTION**				
71100		**REGULAR INSTRUCTION PROGRAM**				
	116	Teachers	20,016,822	20,202,256	**21,154,200**	**372 Teaching positions. Avg Pay ($57,780) + $115,560 for 2 extra teachers if needed, +10,000 Classroom overage expense, Summer School (0), HS Summer School - $50,000 + Strategic Comp $100,000. + 8 Interventionists (120 Day) + 1(80 day) = $45,000 x 8 = $360,000 + 30,000 = $390,000**
	117	Career Ladder Program	38,875	37,875	30,000	
	128	Homebound Teachers	59,385	64,564	65,880	**(2) 1/2 time positions**
	163	Aides	1,011,324	1,119,482	1,108,500	**57 Teaching Assistants**
	188	Bonus Payments	298,501		-	
	189	Other Salaries & Wages	78,465		-	
	195	Certified Substitute Teachers	59,262	60,000	72,900	**$135 per day**
	198	Non-Certified Substitute Teachers	220,920	200,000	240,000	**$100 per day**
	201	Social Security	1,567,679	1,658,840	1,734,368	**7.65%**
	204	State Retirement	1,489,583	1,597,456	1,746,553	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	24,636	29,172	29,172	
	207	Medical Insurance	4,886,459	5,002,138	**11,800,000**	
	208	Dental Insurance	128,004	133,600	145,695	**$28.17*431*12**
	217	Ret-Hybrid Stabilization	-	85,228	87,000	**.85% Hybrid**
	399	Other Contracted Services	31,092	35,000	35,000	**Residential facility fees for students; $24,000x3 students, 504 Student Therapy $11,000**
	429	Instructional Supplies	307,521	300,000	300,000	**Record Books $3,200 (Art, Instr. Supplies $254,000 includes paper), $5,000 district paper, $200 Gifted, w/cushion for enrollment change & price increase, handwriting program.**
	449	Textbooks - Bound	28,905	738,500	738,500	**Science, Social Studies, ELA**
	471	Software	4,945	22,352	20,000	**Aimsweb 4-8**
	499	Other Supplies & Materials	64,197	67,983	67,983	**Dual Credit $30,000, ($23,751 Band, Choir, Music, Library supply) Kindergarten supply $2,900**
	535	Fee Waivers	4,687	11,000	10,000	**Caps/Gowns, Jostens**
	595	TISA - On-behalf Payments	149,737	-	-	**Parental Leave Reimbursement**
	599	Other Charges	-	-		
	790	Other Equipment	4,139	-	-	
71100	**Total**	**REGULAR INSTRUCTION PROGRAM**	**30,475,138**	**31,365,446**	**39,385,752**	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
71150		**ALTERNATIVE INSTRUCTION PROGRAM**				
	116	Teachers	238,279	250,464	263,520	**4 Alt School Teacher FT**
	117	Career Ladder Program	3,000	3,000	3,000	
	163	Aides	19,699	22,360	23,894	**$1/Hr Pay increase plus step**
	188	Bonus Payments	3,020	-	-	
	201	Social Security	19,522	21,101	22,217	**7.65%**
	204	State Retirement	18,086	20,675	21,540	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	275	275	275	
	207	Medical Insurance	52,880	68,429		
	208	Dental Insurance	1,633	1,650	1,690	**$28.17*5*12**
	217	Ret-Hybrid Stabilization	-	488	530	**.85% Hybrid**
	399	Other Contracted Services	1,000	1,000	1,000	**TISA (Copier)**
	429	Instructional Supplies	5,000	8,300	8,300	**Edmentum Annual Licenses Curriculum Seat Software for MS & HS**
	499	Other Supplies & Materials	1,000	2,000	2,000	**TISA + Day Care Supplies**
	790	Other Equipment	1,000	1,000	1,000	**TISA**
71150	**Total**	**ALTERNATIVE INSTRUCTION PROGRAM**	**364,394**	**400,742**	**348,966**	
71200		**SPECIAL EDUCATION PROGRAM**				
	116	Teachers	3,142,392	3,374,332	3,268,088	**59 teachers**
	117	Career Ladder Program	6,000	6,000	5,000	
	128	Homebound Teachers	67,145	64,564	65,880	**(2) 1/2 time positions**
	163	Aides	833,908	742,158	895,919	**37 assistants; $1/Hr Pay Increase**
	188	Bonus Payments	57,078	-		
	189	Other Salaries & Wages	-	-	-	
	195	Certified Substitute Teachers	3,985	10,000	10,000	**$135 Per Day**
	198	Non-Certified Substitute Teachers	39,792	41,562	71,562	**$100 Per Day**
	201	Social Security	306,866	324,254	323,969	**7.65%**
	204	State Retirement	305,044	319,344	292,581	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	4,967	5,336	5,336	**59 Cert, 37 Class**
	207	Medical Insurance	1,058,098	1,113,151		
	208	Dental Insurance	29,234	32,110	32,452	**$28.17x12x96**
	210	Unemployment Compensation	315	315	315	
	217	Ret-Hybrid Stabilization	-	16,725	18,038	**0.85%**
	336	Maint & Repair Serv. - Equipment	-	200	200	**Copier repair & re-calibration of audiometers**
	429	Instructional Supplies	9,734	11,600	12,000	**TISA money for teachers x 60**
	499	Other Supplies & Materials	81,972	1,000	1,000	**Non-instr. Supplies (protocols, testing materials), cleaning supplies, diaper wipes, etc. + PreK expenses based on funding**
	725	Special Education Equipment	13,633	15,000	15,000	**Specialized equip., wheelchairs, hearing systems, etc.**

71200	**Total**	**SPECIAL EDUCATION PROGRAM**	**5,960,163**	**6,077,651**	**5,017,340**	
Fund 141			**2024-2025**	**2025-2026**	**2026-2027**	**Notes**
Revenue		**Description**	**Audited Actual**	**Original Budget**	**Proposed Draft I**	
71300		**CAREER & TECHNICAL EDUCATION PROGRAM**				
	116	Teachers	3,498,341	4,788,570	3,638,275	**62 Teachers, not including 2 GEAR UP**
	117	Career Ladder Program	4,000	3,000	4,000	
	162	Clerical Personnel	7,749	-	-	
	163	Inventory Clerk			-	
	188	Bonus Payments	28,199	-	-	
	189	Other Salaries & Wages	6,200	6,200	-	
	195	Certified Substitute Teachers	12,500	13,000	15,795	**Assumes increase to $135 per day**
	198	Non-Certified Substitute Teachers	53,138	38,000	45,600	**Assumes increase to $100 per day**
	201	Social Security	266,381	367,029	278,634	**7.65%**
	204	State Retirement	246,072	354,315	285,722	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	4,108	4,027	4,108	
	207	Medical Insurance	769,996	971,418		
	208	Dental Insurance	19,027	20,578	20,958	**$28.17*62*12**
	210	Unemployment Compensation	1,190	-	1,190	
	217	Ret-Hybrid Stabilization	-	12,896	12,896	**0.85%**
	299	Other Fringe Benefits	2,619	1,684	-	
	336	Maint & Repair Serv. - Equipment	38,474	40,000	50,000	**buildings & equpipment as well as floors, electrical work, and plumbing in CTE classrooms.**
	355	Travel	3,428	5,000	5,000	**In county travel for CTE teachers & work based learning coordinators.**
	399	Other Contracted Services	150,295	122,350	125,000	**TCAT fees, registration fees, buses for state & national competitions, bus transportation for career & job fairs, and college visits.**
	429	Instructional Supplies	211,121	108,250	90,000	**TISA $12,400 ($200 per CTE teacher), CTE program consumables (lab supplies for all programs)**
	449	Textbooks - Bound	71,743	50,000	50,000	**Supplemental texts, iCEV online textbook/curriculum for teachers, not included in regular textbook rotation.**
	471	Software	3,591	-	5,000	**Adobe, Solid Works, Industry Certs; increase due to loss of ISM Grant.**
	499	Other Supplies & Materials	4,000	4,000	4,000	**Teacher supplies**
	599	Other Charges	6,573	7,000	7,000	**Advisory meetings, student awards, Career fairs**
	706	Building Construction	23,612	50,000	50,000	**General Building materials for construction classes.**
	730	Vocational Instruction Equipment	414,359	76,000	70,000	**Teacher Computers, any equipment for CTE programs.**
71300	**Total**	**CAREER & TECHNICAL EDUCATION PROGRAM**	**5,846,716**	**7,043,317**	**4,763,178**	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
71400		**STUDENT BODY EDUCATION PROGRAM**				
	188	Bonus Payments				
	189	Other Salaries & Wages	536,772	515,989	646,772	**HS AD, all supplements (approx 254) for sports & extracurricular clubs, w/coaching longevity schedule added.**
	201	Social Security	31,839	39,473	49,478	**7.65%**
	204	State Retirement	30,189	46,439	50,400	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	217	Ret-Hybrid Stabilization	-	2,000	2,000	**0.85%**
	399	Other Contracted Services			20,000	**Athletic Trainers**
	499	Other Supplies & Materials	25,500	27,250	27,250	**ADA money extracurricular $500 per elem and $10,000 for CCHS & SMHS, $1,000 PHNX + $1,750 for AD travel and TIAAA & NIAAA dues**
	599	Other Charges	5,300	7,500	7,500	**National Competitions $7,500, 5 teams * $1,500**
71400	**Total**	**STUDENT BODY EDUCATION PROGRAM**	**629,600**	**638,651**	**803,400**	
72000		**SUPPORT SERVICES**				
72110		**ATTENDANCE**				
	105	Supervisor/Director	74,297	76,560	81,252	**SIS 220 Days**
	161	Secretary	45,635	47,486	50,516	**Secretary**
	188	Bonus Payments	1,208		-	
	201	Social Security	8,753	9,490	10,080	**7.65%**
	204	State Retirement	10,038	11,045	11,467	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	102	105	105	
	207	Medical Insurance	27,086	28,032	-	
	208	Dental Insurance	653	655	677	**$28.17*2*12**
	217	Ret-Hybrid Stabilization	749	745	802	**0.85%**
	471	Software	59,270	65,750	98,317	**Skyward (yearly increase), Loom(Training Videos), End of State Hosting. Added SIS Hosting & Migration, Critical Response (CRG) Software for 12 sites & Qmalativ conversion. (Skyward required upgrade)**
	499	Other Supplies & Materials	2,949	3,250	3,250	**Cumulative folders, inserts, withdraw forms, perfect attendance, office supplies**
	524	Staff Development	5,001	5,500	5,500	
72110	**Total**	**ATTENDANCE**	**235,741**	**248,618**	**261,966**	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72120		**HEALTH SERVICES**				
	105	Supervisor/Director	74,404	76,730	81,041	**Nursing Supervisor**
	131	Medical Personnel	442,073	476,269	495,320	**12 positions 184 days (180 student days + 3 staff development + 1 CPR)**
	169	Part-time Personnel	23,595	27,500	28,500	**Substitute nurse pay (summer school pay for nursing services)**
	188	Bonus Payments	8,456	-	-	
	189	Other Salaries and Wages	41,613	58,047	59,888	**CSH Assistant + $12K for School Team Leaders**
	201	Social Security	41,974	48,849	50,853	**7.65%**
	204	State Retirement	47,566	51,180	54,854	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	500	500	500	
	207	Medical Insurance	128,754	133,260	-	
	208	Dental Insurance	4,573	4,573	4,733	**$28.17*14*12**
	355	Travel	2,000	1,600	1,600	**In County travel; CSH events**
	399	Other Contracted Services	13,617	14,000	14,000	**Medical waste disposal; Hep. Shots; random bus driver drug screens, student drug screens, work.comp. drug screens**
	413	Medical Supplies	9,970	10,000	10,000	**Consumable supplies, band aids, thermometers, probe covers, lysol, feminine products, general medical supplies; $200 per school for purchase of med supplies**
	499	Other Supplies & Materials	22,446	32,847	32,900	**CSH mini grants, incentives, student involvement promotion, staff wellness incentives**
	524	Staff Development	5,800	8,600	8,600	**Nursing trainings, TAPHERD conference, SPARK conference, required CSH trainings**
	599	Other Charges	17,842	20,333	20,500	
	735	Health Equipment	37,375	36,000	36,000	**Automatic vital sign monitors for 12 clinics, wheelchairs, scales, CPR manequins**
72120	**Total**	**HEALTH SERVICES**	**922,558**	**1,000,288**	**899,289**	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72130		**OTHER STUDENT SUPPORT**				
	117	Career Ladder Progran	1,500	1,500	1,500	
	123	Guidance Personnel	871,231	809,529	877,956	**15 FT for each school+(1)100-day @ PV+(5) extra days for HS guidance personnel=30 extra days;215 days for HS**
	124	Psychological Personnel	383,300	391,123	419,767	**7 Mental Health Counselors+1 Social Worker**
	170	Security Coordinator	91,908	98,931	101,070	
	188	Bonus Payments	13,342	-	-	
	189	Other Salaries & Wages	32,429	-	-	
	201	Social Security	96,211	91965	107,122	**7.65%**
	204	State Retirement	96,533	113,845	125,421	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	1,320	-	1,320	
	207	Medical Insurance	263,462	266,388	-	
	208	Dental Insurance	6,887	7,186	8,451	**$28.17*25*12**
	217	Ret-Hybrid Stabilization	-	6,833	6,833	**0.85%**
	322	Evaluation & Testing	19,106	39,700	38,380	**Pre ACT $22,260+$10,920 for Edmentum+$5,200 Courseware**
	355	Travel	465	600	600	**In County Travel**
	471	Software	8,246	8,340	9,000	**Raptor**
	499	Other Supplies and Materials	3,760	4,500	4,500	**Supplies for mental health professionals, WeatherTap pro, meeting supplies, subscriptions**
	524	Staff Development	28,836	14,500	14,500	**$4,500 Mental Health Counselors, SRO Conference**
	599	Other Charges	3,313	5,500	5,500	**Equipment**
72130	**Total**	**OTHER STUDENT SUPPORT**	**1,921,849**	**1,860,440**	**1,721,920**	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72210		**REGULAR INSTRUCTIONAL SUPPORT**				
	105	Supervisor/Director	309,590	366,302	223,740	**Academic Supvrs (PreK-8 & 9-12)**
	117	Career Ladder Progran	4,000	4,000	4,000	
	129	Librarians	555,676	600,781	600,781	**10 FT, (1) 80 day**
	188	Bonus Payments	7,248		-	
	201	Social Security	63,960	74,288	63,382	**7.65%**
	204	State Retirement	55,631	71,375	68,981	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	874	828	874	
	207	Medical Insurance	167,407	169,270	-	
	208	Dental Insurance	4,110	4,246	4,395	**$28.17*13*12**
	217	Ret-Hybrid Stabilization	-	528	528	**0.85%**
	308	Consultants-Speakers	2,570	3,000	3,000	**Convocation Speaker**
	355	Travel	8,234	8,600	8,600	**In County Travel; ESL, Homebound, Gifted**
	399	Other Contracted Services	51,000	11,000	11,000	**Interquest canines**
	432	Library Books/Media - All Schools	121,415	120,750	117,250	**$17.50 X 6,700 students**
	471	Software	13,960	13,960	15,356	**Follett Library**
	499	Other Supplies & Materials - Office	-	2,500	2,500	**Supplies, toner for printers**
	524	Staff Development	81,505	82,000	82,000	**Includes $1,000 for Gifted and Alt**
72210	**Total**	**REGULAR INSTRUCTIONAL SUPPORT**	**1,447,180**	**1,533,428**	**1,206,386**	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72220		**SPECIAL EDUCATION INSTRUCTIONAL SUPPORT**				
	105	Supervisor/Director	100,174	100,174	101,170	**Director, 12 months**
	117	Career Ladder Progran	1,600	2,000	1,000	
	124	Psychological Personnel	208,705	203,103	137,360	**(2) FT**
	161	Secretary(s)	56,452	58,728	62,361	**260 days+Longevity**
	162	Clerical Personnel	30,562	34,230	33,240	**200 days+Longevity**
	188	Bonus Payments	6,040		-	
	189	Other Salaries & Wages	230,776	232,130	287,599	**(4) FT, (1) 110-day**
	201	Social Security	46,315	48,223	47,639	**7.65%**
	204	State Retirement	46,371	56,067	60,554	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	588	582	714	
	207	Medical Insurance	124,567	126,903	-	
	208	Dental Insurance	3,267	3,266	3,380	**$28.17*10*12**
	210	Unemployment Compensation			1,050	
	217	Ret-Hybrid Stabilization	-	1,736	1,238	**0.85%**
	336	Maintenance & Repair Services	-	1,000	1,000	**Copier & Office Equipment Repair**
	355	Travel - All SPED Personnel	12000	15000	15,000	
	399	Other Contracted Services	342,148	330,000	550,000	**Contract w/Sidekick for addtl Speech Pathologist services, Growing as 2nd speech pathologist can not be found, 10% increase Other Therapy Contracts**
	429	Instructional Supplies & Materials			20,000	**Adopting CDDC Curriculum**
	499	Other Supplies & Materials	1,200	2,500	2,500	**Protocols for psychologists (testing supplies), Non-instr. Supplies**
72220	**Total**	**SPECIAL EDUCATION INSTRUCTIONAL SUPPORT**	**1,210,765**	**1,215,642**	**1,325,805**	

Fund 141			2024-2025	2025-2026	2026-2027	Notes
Revenue		Description	Audited Actual	Original Budget	Proposed Draft I	
72230		CAREER & TECHNICAL EDUCATION				
	105	Supervisor/Director	101,069	109,366	112,146	CTE Director; 5% is reimbursement from Perkins (not included)
	162	Clerical Personnel	79,699	95,142	98,948	(1) Bookkeeper; (1) Inventory Clerk (190 days)
	188	Bonus Payments	3,020		-	
	189	Other Salaries & Wages	216,068	214,467	229,835	CTE Coach (205 days), CTE Counselor (210 days), Computer Science/Steam Coordinator (220 days); Stipends
	201	Social Security	29,157	32,052	33,731	7.65%
	204	State Retirement	28,377	32,240	39,436	6.35% Legacy; 7.15% Hybrid; 10% Classified
	206	Life Insurance	332	360	360	
	207	Medical Insurance	83,003	85,908	-	
	208	Dental Insurance	1,858	1,959	2,028	$28.17*6*12
	210	Unemployment	79			
	217	Ret-Hybrid Stabilization	-	690		0.85%
	299	Other Fringe Benefits	91	-		
	355	Travel	2,805	5,000	6,000	Spvr + 5 CTE Staff
	499	Other Supplies & Materials	1,500	2,000	2,500	Admin. Office, postage, paper, school counselor meetings, banquets
	524	Staff Development	83,356	65,000	70,000	CTE teacher & staff prof development, staff travel to regional, state, & national competitions
	599	Other Charges	1,770	2,200	2,500	Advisory meetings, career fairs, etc.
72230	Total	CAREER & TECHNICAL EDUCATION	632,184	646,384	597,484	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72250		**TECHNOLOGY**				
	105	Supervisor/Director	80,399	82,007	85,287	**Supervisor**
	138	Computer Technical Personnel	437,887	452,884	470,999	**(8) 12 month Techs**
	188	Bonus Payments	5,436	-	-	
	201	Social Security	39,351	40,919	42,556	**7.65%**
	204	State Retirement	45,825	52,774	48,675	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	295	298	298	
	207	Medical Insurance	84,534	87,441	-	
	208	Dental Insurance	2,940	2,940	3,042	**$28.17*9*12**
	320	Dues & Memberships	-	360	-	**Free**
	336	Maintenance & Repair Services	46,530	55,000	55,000	**Technology, Computer parts, wiring repairs/non e-rate projects**
	350	Internet Connectivity	797,007	100,222	102,255	**Internet services annual w/5% est. increase, (this is our 20% after e-rate) If e-rate continues**
	399	Other Contracted Services	10,300	15,000	15,000	**Contracted services e-rate consultant, $9,500 e-rate**
	470	Cabling	84,560	-	-	**District wide wireless internet upgrade, e-rate**
	471	Software	62,935	139,826	145,000	**School Insites, Dyknow for all schools, Parent Square, Class link, Scinary Security, Securely**
	524	Staff Development	4,330	7,000	10,000	**TETC, Summer Institute**
	722	Regular Instruction Equipment	959,212	565,200	519,225	**1:1 Initiative for Chromebooks for all 5th & 9th graders (1,200)/Teacher Laptops @ Martin,Phnx, & nurses on rotation schedule, Google License increase on new Chromebooks (approx $12,000)**
72250	**Total**	**TECHNOLOGY**	**2,661,541**	**1,601,871**	**1,497,337**	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72310		**BOARD OF EDUCATION**				
	191	Board Fees	28,550	28,800	28,800	**9 Board Members**
	201	Social Security	2,526	2,203	2,203	**7.65%**
	204	State Retirement	1,722	2,304	1,895	
	207	Medical Insurance	276,326	267,705	300,000	**Cert or Class Retirees after 30 years of service until they reach 65**
	208	Dental Insurance	-	-	-	
	210	Unemployment Compensation	12,031	15,000	15,500	
	305	Audit Services - CPA	16,000	16,000	16,000	**School Funds Audit, Matlock Clements, PC**
	320	Dues & Memberships - TSBA	20,083	21,500	21,500	**TSBA $8,180, Online Policy $8,750, TSSA, TSSE $4,500**
	331	Legal Services - Attorney	48,595	65,000	65,000	
	355	Travel	28,544	31,000	31,000	**Board & Board Sec. Professional Dev**
	399	Other Contracted Services	15,364	7,500	7,500	**Recorder $5,000, Emeeting $2,500**
	499	Other Supplies & Materials	1,303	1,400	1,400	**Board Recognition $500, Required Annual Notices**
	508	Premium on Corporate Surety Bonds		350	350	
	510	Trustee's Commission	273,335	280,000	280,000	
	513	Workman's Compensation	409,667	395,084	414,838	**Workman's Comp Insurance, 5% Increase**
	599	Other Charges	499	1,500	1,500	**Supplies for Board**
72310	**Total**	**BOARD OF EDUCATION**	**1,134,545**	**1,135,346**	**1,187,486**	

Fund 141			2024-2025	2025-2026	2026-2027	Notes
Revenue		Description	Audited Actual	Original Budget	Proposed Draft I	
72320		OFFICE OF THE SUPERINTENDENT				
	101	Director	118,560	130,000	144,300	Farley 12 mth ($2,100 Bonues, $7,200 Car Allowance)
	161	Secretary(s)	94,952	98,779	102,730	Board Sec.; Front Desk
	188	Bonus Payments	1,812	-	-	
	201	Social Security	16,375	17,502	18,898	7.65%
	204	State Retirement	15,993	16,144	19,846	6.35% Legacy; 10% Classified
	206	Life Insurance	135	135	135	
	207	Medical Insurance	33,030	34,186	-	
	208	Dental Insurance	980	980	1,014	$28.17*3*12
	320	Dues & Memberships	5,318	10,000	10,000	TOSS, TSBA, TSSA, Chamber $150, AASa $441, etc.
	348	Postal Charges - Central Office	1,627	2,500	2,500	
	355	Travel	9,265	10,000	10,000	
	399	Other Contracted Services	4,105	15,500	15,500	Copier maintenance/additional PD
	435	Office Suppllies	1,922	3,000	3,000	
	499	Other Supplies & Materials	9,034	12,500	12,500	Student appreciation $250, bereavement $250, Community Advisory luncheon $1,500, Student & employee advisory events $500; Teacher of the Year Banquet $3,500 from HR 599 & Service Awards $2,000 from HR 499) Branding $5,000/Kitchen Supplies $1,500
	701	Administration Equipment	-	500	500	
72320	**Total**	**OFFICE OF THE SUPERINTENDENT**	**313,108**	**351,726**	**340,923**	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72410		**OFFICE OF THE PRINCIPAL**				
	104	Principals	1,149,136	1,182,338	1,231,442	**12 FT (CCHS & SMHS 12 MTH, Elem 11 MTH, Phnx 11 MTH)**
	117	Career Ladder Program	6,000	6,000	6,000	
	139	Assistant Principals	1,136,122	1,195,997	1,257,377	**15 FT (10 MTH)- Over 200 Students = FT AP, below 200=1/2 Time AP, > 600 earns 120 day AP; 3 Elem has 120 day APs**
	161	Secretaries	875,167	978,571	1,030,864	**(28) Secretaries & Attendance clerks + 10 extra days for Elem & Phnx at the request of the principals**
	162	Clerical Personnel	375,035	387,168	436,841	**(12) Bookkeepers**
	188	Bonus Payments	39,958	-	-	
	201	Social Security	267,137	286,881	303,133	**7.65%**
	204	State Retirement	259,893	262,562	352,958	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	3,122	3,145	3,145	
	207	Medical Insurance	699,602	727,872	-	
	208	Dental Insurance	20,606	22,864	22,649	**$28.17*67*12**
	217	Ret-Hybrid Stabilization	-	1,356	1,356	**0.85%**
	499	Other Supplies & Materials	7,769	7,920	8,826	**Postage = 6,700 students * $.78; BK Acct Supplies $3,600**
	524	Staff Development	9,662	12,000	12,000	**$1,000 per school**
72410	**Total**	**OFFICE OF THE PRINCIPAL**	**4,849,209**	**5,074,674**	**4,666,591**	
72510		**FISCAL SERVICES**				
	105	Supervisor/Director	96,803	171,803	174,684	**COO & Finance Director**
	162	Clerical Personnel	96,626	98,555	102,497	**Textbook Coordinator/Control Specialist/Receiving Coordinatior (Column N,260 days,20 yrs + longevity), Financial Asst 260 day**
	188	Bonus Payments	1,812	-	-	
	201	Social Security	14,894	20,682	21,204	**7.65%**
	204	State Retirement	17,084	23,656	27,718	**10.00%**
	206	Life Insurance	88	117	121	
	207	Medical Insurance	26,346	36,268	-	
	208	Dental Insurance	980	1,306	1,352	**$28.17*4*12**
	320	Dues & Memberships	303	450	450	**AMEX $90*5**
	435	Office Supplies	692	700	800	**1099 Forms and Postage**
	471	Software	33,899	31,363	34,000	**Inventory software, Paperless Pay, Bookkeeper EPES, 1099 Software**
	499	Other Supplies & Materials	187	300	300	**Copier**
	524	Staff Development	255	1,000	1,000	**TASBO, Spring Fiscal Workshop, Bookkeeper Training**
72510	**Total**	**FISCAL SERVICES**	**289,969**	**386,200**	**364,127**	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72520		**HUMAN RESOURCES/PERSONNEL**				
	105	Supervisor/Director	65,073	67,675	70,382	**Supervisor**
	161	Secretary	48,485	50,440	52,458	**HR Exec Asst**
	188	Bonus Payments	1,208	-	-	
	201	Social Security	8,742	9,036	9,397	**7.65%**
	204	State Retirement	10,042	10,335	10,748	**10.00%**
	206	Life Insurance	55	60	60	
	207	Medical Insurance	18,516	19,164	-	
	208	Dental Insurance	653	655	676	**$28.17*2*12**
	320	Dues & Memberships	-	300	-	
	355	Travel	772	1,500	1,000	**TASBO Conference, job fairs**
	399	Other Contracted Services	1,003	9,500	13,073	**Employee fingerprints 150*$37.15; Rap Back 150*$50**
	435	Office Supplies	373	1,000	1,000	
	471	Software	43,836	69,524	91,758	**AOD -Time & Attendance, MyBenefits, Ready Sub, Siesta**
	499	Other Supplies & Materials	2,946	1,200	700	
	524	Staff Development	-	3,000	3,000	**Summer meeting for Principals/New Teachers**
	599	Other Charges	133	900	900	
72520	**Total**	**HUMAN RESOURCES/PERSONNEL**	**201,837**	**244,289**	**255,152**	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72610		**OPERATION OF PLANT**				
166		Custodial Personnel	1,532,011	1,642,191	1,707,878	**58 Custodians**
188		Bonus Payments	31,710	-	-	
189		Other Salaries & Wages	7,632	25,000	25,000	**Summer cleaning/painting/mowing**
201		Social Security	118,924	127,540	132,565	**7.65%**
204		State Retirement	135,259	145,879	170,788	**10.00%**
206		Life Insurance	1,676	1,670	1,737	
207		Medical Insurance	462,990	468,532	-	
208		Dental Insurance	16,849	18,620	19,606	**$28.17*58*12**
307		Communication - Phones - All Schools	85,744	94,600	92,800	**Phone service, iPad service & 6 hot spots**
328		Janitorial Services	34,343	35,000	36,750	**Dust mops, rugs/mats, twice per month**
347		Pest Control	29,340	30,000	30,000	**rotate schools for termite and insect control**
359		Disposal	43,178	42,000	44,100	
399		Other Contracted Services	98,903	137,500	145,500	**Security Systems, lead water testing, Pelican, Orkin**
410		Custodial Supplies	257,249	221,496	243,646	**Increase in supplies usage and various price increases**
415		Electricity	1,550,449	1,510,707	1,556,242	
434		Natural Gas	177,969	230,000	195,345	
451		Uniforms	2,093	5,000	5,000	**PPE & uniforms**
454		Water & Sewer	275,704	276,000	265,800	
502		Building & Contents Insurance	707,472	803,027	783,000	
524		Staff Development	1,138	2,000	2,000	**Electrician classes/licensing/HVAC license, safety**
720		Plant Operation Equipment	28,660	30,000	30,000	**Increase for replacement cost of buffers,scrubbers,vacuum cleaners,small school equipment**
72610	**Total**	**OPERATION OF PLANT**	**5,599,293**	**5,846,762**	**5,487,757**	

Fund 141 Revenue	Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72620	**MAINTENANCE OF PLANT**				
105	Supervisor/Director	76,891	78,830	81,983	**Supervisor + longevity**
161	Secretary	55,617	73,089	76,013	**(1) FT Bookkeeper, (1) 10 MTH PT Maintenace Clerk**
167	Maintenance Personnel	517,282	545,710	601,175	**(12) + longevity**
169	Part-Time Personnel	-	25,000	25,000	**(1) Part time grounds**
188	Bonus Payments	7,852			
201	Social Security	49,884	55,281	59,989	**7.65%**
204	State Retirement	57,499	63,230	74,496	**10.00%**
206	Life Insurance	408	400	424	
207	Medical Insurance	110,411	116,993	-	
208	Dental Insurance	4,029	4,575	4,733	**$28.17*14*12**
307	Communications (Cell Phones)	5,905	6,500	10,000	**Cell service for Maint Dept, data & internet mobile devices, Summit Tracer, Flashing zone light programming**
334	Maintenance Agreement (Septic)	10,800	10,800	10,800	**State septic inspections/price increase; $900/month to inspect 4 schools**
335	Maintenance & Repair Services	1,267,188	805,000	915,000	**$715,000 Maint projects+$200K "as needed" repairs**
399	Other Contracted Services	28,174	7,500	28,500	**Elevator, boiler permits, maint. & inspections, tests, lead water testing & ASHREA**
418	Equipment & Machinery Parts	25,959	20,000	28,000	**Materials, parts, mower, trailer, backhoe, tractor parts, maint for all schools**
420	Lawn Care Supplies	14,790	20,500	55,000	**Fertilizer, seed, sand, maintain school grounds, clay dirt for playing fields**
459	Drainage & Septic Materials	26,135	51,000	55,000	**All plumbingcosts + replacement boilers, water heaters & sewer pumps w/maintenance**
468	Chemicals	2,937	3,850	4,000	**Weed killer, court marshal, all schools**
471	Software	8,356	293,006	30,000	**newe CMMS system**
499	Other Supplies & Materials	51,631	55,000	55,000	**Parts, bulbs, lumber, paint, wire, all materials used for maint at the schools**
524	Staff Development	4,067	5,000	5,000	**Conferences and training, OSHA, ABESTOS, Safety, etc**
599	Other Charges	93,735	100,000	95,000	**Bleacher parts, other items as needed for replacement**
701	Administrative Equipment	198,314	-	-	
712	HVAC Equipment	288,305	330,000	300,000	**HVAC Units, parts, filters, motors, supplies, scheduled PV**
717	Maintenance Equipment	75,685	30,000	85,000	**Lawn mower**
790	Other Equipment	169,144		-	
72620	**Total MAINTENANCE OF PLANT**	**3,150,998**	**2,701,264**	**2,600,113**	

Fund 141 Revenue	Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72710	**TRANSPORTATION**				
105	Supervisor/Director	69,651	71,385	74,240	**Supervisor**
142	Mechanics	260,718	275,502	286,522	**(2) Column 11; (2) Column 10; 3 Hrs per day OT for 180 days**
146	Bus Drivers	1,386,251	1,460,719	1,519,148	**63**
162	Clerical Personnel	68,650	45,354	47,168	
188	Bonus Payments	56,220	30,000	30,000	**Safety/Attendance Bonus**
189	Other Salaries & Wages	103,381	113,410	117,946	**(10) Bus Attendants**
201	Social Security	140,986	152,722	158,739	**7.65%**
204	State Retirement	152,834	174,682	204,158	**10%**
206	Life Insurance	1,492	1,527	1,527	
207	Medical Insurance	426,621	444,715	-	
208	Dental Insurance	15,939	21,884	26,705	**$28.17*79*12**
338	Maintenance & Repairs Vehicles	10,933	10,000	10,000	
355	Travel	-	-	1,500	
399	Other Contracted Services	29,285	30,000	30,000	**Extended life of buses per state law, requires twice per year inspections on buses over 15 years old, wrecker bills, TDOT physicals**
418	Equipment & Machinery Parts	10,000	10,000	10,000	**Hard drive cameras**
425	Fuel	283,694	420,000	420,000	**Journal entries will affect, modest est. avg = $4/gallon, 525 gallons daily for regular routes (Rogers Petroleum)**
433	Lubricants	19,906	22,000	22,000	
435	Office Supplies	1,198	1,200	1,500	
450	Tires & Tubes	39,925	52,000	47,910	
453	Vehicle Parts	108,154	147,000	118,429	
471	Software	10,150	12,000	15,002	**Trip Direct Software, Mapping Software, Cummings, Norwegian**
499	Other Supplies & Materials	8,588	8,000	8,500	**Fire Ext., cleaning supplies, appreciation, awards, items for in-service**
524	Staff Development	4,490	5,000	5,000	**PD & CDL Reimbursement**
599	Other Charges	1,995	2,000	2,000	
729	Trasportation Equipment - Buses	1,560,315	775,780	919,210	**(1) SPED, (2) 78-Passenger, (1) 90-Passenger**
72710	**Total TRANSPORTATION**	**4,771,376**	**4,286,880**	**4,077,204**	

Fund 141 Revenue		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
73300		**COMMUNITY SERVICES**				
	105	Supervisor/Director	50,797	57,037	59,318	**Coordinator, Family Resource Center Pay July in June [(1) FT + 25% of second employee]**
	188	Bonus Payments	1,812	-	-	
	189	Other Salaries & Wages	72,094	73,674	77,977	**Kid's Club, Pay July in June, (2) assistants, (1) Supvr on scale**
	201	Social Security	9,515	9,999	10,503	**7.65%**
	204	State Retirement	8,486	11,437	12,013	**10%**
	206	Life Insurance	75	75	75	**x2**
	207	Medical Insurance	18,749	19,404	-	
	208	Dental Insurance	735	735	676	**$28.17*2*12**
	355	Travel	-	1,500	-	
	422	Food Supplies	337	2,000	2,000	**Snacks for Kid's Club**
	499	Other Supplies & Materials	454	1,500	1,500	**Games, puzzles, crafts for Kid's Club**
	535	Fee Waivers (Clothing, Shoes, School Supplies)	4,878	15,000	15,000	**Donation - Clothing & School Supplies for at-risk students**
	599	Other Charges	49,202	500	500	**Kid's Club Certifications/Child Care**
73300	**Total**	**COMMUNITY SERVICES**	**217,134**	**192,861**	**179,562**	
73400		**EARLY CHILDHOOD EDUCATION PROGRAM**				
	116	Teachers	722,748	705,176	753,160	**(11) FT**
	117	Career Ladder Program	1,000	1,000	1,000	
	163	Educational Assistants	216,118	240,818	250,451	**(11) FT + 2 extra days for required trainings**
	188	Bonus Payments	13,892	-	-	
	195	Substitute Teachers - Certified	462	1,000	1,000	**$135 per day**
	198	Substitute Teachers -Non-certified	10,125	10,000	10,000	**$100 per day**
	201	Social Security	70,928	73,287	77,694	**7.65%**
	204	State Retirement	69,276	73,297	75,000	**6.35% Legacy; 7.15% Hybrid; 10% Classified**
	206	Life Insurance	1,242	1,237	1,242	
	207	Medical Insurance	261,007	269,941	-	
	208	Dental Insurance	7,268	7,267	22,595	**$28.17*22*12**
	217	Ret-Hybrid Stabilization	2,011		2,259	**0.85%**
	429	Instructional Supplies & Materials	369	5,000	5,000	
	499	Other Supplies & Materials	1,200	1,200	1,200	
73400	**Total**	**EARLY CHILDHOOD EDUCATION PROGRAM**	**1,377,646**	**1,389,223**	**1,200,602**	

Fund 141		Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
76000		**CAPITAL OUTLAY**				
76100		**REGULAR CAPITAL OUTLAY**				
	321	Engineering Services	104,500	115,000	120,000	**District engineering on all major projects**
	706	Building Construction	208,154	166,000	50,000	**CTE Construction projects**
	707	Building Improvements	90,216	313,407	50,000	**CTE Improvements**
	799	Other Capital Outlay	235,405	150,000	150,000	**School & Dept needs; $10,000 per School, $30,000 district use**
76100	**Total**	**REGULAR CAPITAL OUTLAY**	**638,275**	**744,407**	**370,000**	
82130		**DEBT SERVICE**				
	620	**Principal** on Debt	-	222,924	222,924	
82130	**Total**	**DEBT SERVICE**	-	**222,924**	**222,924**	
82230		**DEBT SERVICE**				
	620	**Interest** on Debt	-	30,132	30,132	
82230	**Total**	**DEBT SERVICE**		**30,132**	**30,132**	
TOTAL		**EDUCATION - DEBT SERVICE CONTRIBUTION TO PRIMARY GOVERNMENT**	**-**	**253,056**	**253,056**	
	91300	EDUCATIONAL CAPITAL PROJECTS		3,110,000	1,250,000	
91300	**Total**	**EDUCATIONAL CAPITAL PROJECTS**		**3,110,000**	**1,250,000**	
		TOTAL ESTIMATED EXPENDITURES	***74,851,219***	***79,349,166***	***80,061,396***	

Fund 141 Revenue	Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
39000	**EXCESS OF ESTIMATED REVENUE AND OTHER SOURCES OVER (UNDER) ESTIMATED**	**1,013,275**	**(2,181,602)**	**(5,455,712)**	

Beginning Balance As of 06/30/24		17,780,522
Net Change in Fund Balance per Audit 06/30/25		766,695
Actual Audit Report Beginning Balance as of 07/01/25	**$**	**18,547,217**
Estimated Revenues 2025-2026		77,167,564
Estimated Expenditures 2025-2026		79,349,166
Estimated Ending Balance as of 06/30/26	**$**	**16,365,615**
Estimated Revenues 2026-2027		74,605,684
Estimated Expenditures 2026-2027		80,061,396
Estimated Ending Balance as of 06/30/27	**$**	**10,909,903**

Actual Audit Report Beginning Balance as of 07/01/25	**$**	**18,547,217**	
Less: PO Encumbrances Per Audit As of 6/30/25		3,310,090	
Less: Restricted for Hybrid Retirement Stabilization Funds		1,100,043	
Actual Audit Report <u>Unassigned Fund Balance</u> as of 06/30/25	**$**	**14,137,084**	**Exhibit I-2 FY25 Annual Financial Report, Comptroller's Office

Option A **$4,000 between degrees; $600 between steps**

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	48,288	51,380		3,092	256,900
1	23	48,888	51,980	3,692	3,092	1,195,540
2	14	49,488	52,580	3,692	3,092	736,120
3	23	50,088	53,180	3,692	3,092	1,223,140
4	15	50,688	53,780	3,692	3,092	806,700
5	11	51,288	54,380	3,692	3,092	598,180
6	10	51,888	54,980	3,692	3,092	549,800
7	7	52,488	55,580	3,692	3,092	389,060
8	9	53,088	56,180	3,692	3,092	505,620
9	9	53,688	56,780	3,692	3,092	511,020
10	10	54,288	57,380	3,692	3,092	573,800
11	10	54,888	57,980	3,692	3,092	579,800
12	12	55,488	58,580	3,692	3,092	702,960
13	7	56,088	59,180	3,692	3,092	414,260
14	9	56,688	59,780	3,692	3,092	538,020
15	8	57,288	60,380	3,692	3,092	483,040
16	10	57,888	60,980	3,692	3,092	609,800
17	6	58,488	61,580	3,692	3,092	369,480
18	7	59,088	62,180	3,692	3,092	435,260
19	12	59,688	62,780	3,692	3,092	753,360
20	9	60,288	63,380	3,692	3,092	570,420
21	7	60,888	63,980	3,692	3,092	447,860
22	1	61,488	64,580	3,692	3,092	64,580
23	6	62,088	65,180	3,692	3,092	391,080
24	4	62,688	65,780	3,692	3,092	263,120
25	2	63,288	66,380	3,692	3,092	132,760
26	1	63,888	66,980	3,692	3,092	66,980
27	4	64,488	67,580	3,692	3,092	270,320
28	3	65,088	68,180	3,692	3,092	204,540
29	23	65,688	68,780	3,692	3,092	1,581,940

277

$ 16,225,460

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	51,288	55,380		4,092	-
4,000	1	4	51,888	55,980	4,692	4,092	223,920
4,000	2	7	52,488	56,580	4,692	4,092	396,060
4,000	3	7	53,088	57,180	4,692	4,092	400,260
4,000	4	10	53,688	57,780	4,692	4,092	577,800
4,000	5	10	54,288	58,380	4,692	4,092	583,800
4,000	6	4	54,888	58,980	4,692	4,092	235,920
4,000	7	6	55,488	59,580	4,692	4,092	357,480
4,000	8	3	56,088	60,180	4,692	4,092	180,540
4,000	9	8	56,688	60,780	4,692	4,092	486,240
4,000	10	6	57,288	61,380	4,692	4,092	368,280
4,000	11	6	58,380	61,980	4,692	3,600	371,880
4,000	12	11	59,029	62,580	4,200	3,551	688,380
4,000	13	6	59,088	63,180	4,151	4,092	379,080
4,000	14	12	60,080	63,780	4,692	3,700	765,360
4,000	15	8	60,288	64,380	4,300	4,092	515,040
4,000	16	8	61,311	64,980	4,692	3,669	519,840
4,000	17	8	61,488	65,580	4,269	4,092	524,640
4,000	18	3	62,340	66,180	4,692	3,840	198,540
4,000	19	15	62,688	66,780	4,440	4,092	1,001,700
4,000	20	10	63,677	67,380	4,692	3,703	673,800
4,000	21	6	63,888	67,980	4,303	4,092	407,880
4,000	22	13	64,488	68,580	4,692	4,092	891,540
4,000	23	2	65,088	69,180	4,692	4,092	138,360
4,000	24	10	65,688	69,780	4,692	4,092	697,800
4,000	25	9	66,288	70,380	4,692	4,092	633,420
4,000	26	5	66,888	70,980	4,692	4,092	354,900
4,000	27	8	67,488	71,580	4,692	4,092	572,640
4,000	28	3	68,088	72,180	4,692	4,092	216,540
4,000	29	31	68,688	72,780	4,692	4,092	2,256,180
		239					$ 15,617,820

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	54,288	59,380		5,092	-
4,000	1	0	54,888	59,980	5,692	5,092	-
4,000	2	0	55,488	60,580	5,692	5,092	-
4,000	3	0	56,088	61,180	5,692	5,092	-
4,000	4	1	56,688	61,780	5,692	5,092	61,780
4,000	5	0	57,288	62,380	5,692	5,092	-
4,000	6	1	57,888	62,980	5,692	5,092	62,980
4,000	7	0	58,488	63,580	5,692	5,092	-
4,000	8	0	59,678	64,180	5,692	4,502	-
4,000	9	1	61,399	64,780	5,102	3,381	64,780
4,000	10	1	62,663	65,380	3,981	2,717	65,380
4,000	11	1	62,917	65,980	3,317	3,063	65,980
4,000	12	0	64,201	66,580	3,663	2,379	-
4,000	13	1	64,474	67,180	2,979	2,706	67,180
4,000	14	2	65,786	67,780	3,306	1,994	135,560
4,000	15	0	66,042	68,380	2,594	2,338	-
4,000	16	2	67,401	68,980	2,938	1,579	137,960
4,000	17	2	67,414	69,580	2,179	2,166	139,160
4,000	18	2	68,550	70,180	2,766	1,630	140,360
4,000	19	4	68,564	70,780	2,230	2,216	283,120
4,000	20	3	69,734	71,380	2,816	1,646	214,140
4,000	21	3	70,067	71,980	2,246	1,913	215,940
4,000	22	0	70,403	72,580	2,513	2,177	-
4,000	23	0	70,740	73,180	2,777	2,440	-
4,000	24	1	71,078	73,780	3,040	2,702	73,780
4,000	25	1	71,419	74,380	3,302	2,961	74,380
4,000	26	0	71,761	74,980	3,561	3,219	-
4,000	27	3	71,838	75,580	3,819	3,742	226,740
4,000	28	2	72,488	76,180	4,342	3,692	152,360
4,000	29	20	73,138	76,780	4,292	3,642	1,535,600

$ 3,717,180

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	$Raise	$ INCREASE	TOTAL BUDGET AMOUNT
4,000	0	0	57,288	63,380		6,092	-
4,000	1	0	57,888	63,980	6,692	6,092	-
4,000	2	0	58,488	64,580	6,692	6,092	-
4,000	3	0	59,088	65,180	6,692	6,092	-
4,000	4	2	59,688	65,780	6,692	6,092	131,560
4,000	5	0	60,497	66,380	6,692	5,883	-
4,000	6	0	61,687	66,980	6,483	5,293	-
4,000	7	0	63,293	67,580	5,893	4,287	-
4,000	8	1	64,571	68,180	4,887	3,609	68,180
4,000	9	1	66,471	68,780	4,209	2,309	68,780
4,000	10	0	67,841	69,380	2,909	1,539	-
4,000	11	0	68,096	69,980	2,139	1,884	-
4,000	12	0	69,483	70,580	2,484	1,097	-
4,000	13	0	69,776	71,180	1,697	1,404	-
4,000	14	0	71,208	71,780	2,004	572	-
4,000	15	2	71,454	72,380	1,172	926	144,760
4,000	16	1	72,928	72,980	1,526	52	72,980
4,000	17	1	72,941	73,580	652	639	73,580
4,000	18	0	74,198	74,180	1,239	(18)	-
4,000	19	0	74,211	74,780	582	569	-
4,000	20	0	75,529	75,380	1,169	(149)	-
4,000	21	0	75,892	75,980	451	88	-
4,000	22	2	76,256	76,580	688	324	153,160
4,000	23	1	76,622	77,180	924	558	77,180
4,000	24	1	76,991	77,780	1,158	789	77,780
4,000	25	0	77,361	78,380	1,389	1,019	-
4,000	26	0	77,961	78,980	1,619	1,019	-
4,000	27	1	78,561	79,580	1,619	1,019	79,580
4,000	28	2	79,161	80,180	1,619	1,019	160,360
4,000	29	5	79,761	80,780	1,619	1,019	403,900

$ 1,511,800

Option A **$4,000 between degrees; $600 between steps**

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	51,380	53,380		2,000	266,900
1	5	51,980	53,980	2,600	2,000	269,900
2	23	52,580	54,580	2,600	2,000	1,255,340
3	14	53,180	55,180	2,600	2,000	772,520
4	23	53,780	55,780	2,600	2,000	1,282,940
5	15	54,380	56,380	2,600	2,000	845,700
6	11	54,980	56,980	2,600	2,000	626,780
7	10	55,580	57,580	2,600	2,000	575,800
8	7	56,180	58,180	2,600	2,000	407,260
9	9	56,780	58,780	2,600	2,000	529,020
10	9	57,380	59,380	2,600	2,000	534,420
11	10	57,980	59,980	2,600	2,000	599,800
12	10	58,580	60,580	2,600	2,000	605,800
13	12	59,180	61,180	2,600	2,000	734,160
14	7	59,780	61,780	2,600	2,000	432,460
15	9	60,380	62,380	2,600	2,000	561,420
16	8	60,980	62,980	2,600	2,000	503,840
17	10	61,580	63,580	2,600	2,000	635,800
18	6	62,180	64,180	2,600	2,000	385,080
19	7	62,780	64,780	2,600	2,000	453,460
20	12	63,380	65,380	2,600	2,000	784,560
21	9	63,980	65,980	2,600	2,000	593,820
22	7	64,580	66,580	2,600	2,000	466,060
23	1	65,180	67,180	2,600	2,000	67,180
24	6	65,780	67,780	2,600	2,000	406,680
25	4	66,380	68,380	2,600	2,000	273,520
26	2	66,980	68,980	2,600	2,000	137,960
27	1	67,580	69,580	2,600	2,000	69,580
28	4	68,180	70,180	2,600	2,000	280,720
29	26	68,780	70,780	2,600	2,000	1,840,280

282

$ 17,198,760

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	55,380	57,380		2,000	-
4,000	1	2	55,980	57,980	2,600	2,000	115,960
4,000	2	4	56,580	58,580	2,600	2,000	234,320
4,000	3	7	57,180	59,180	2,600	2,000	414,260
4,000	4	7	57,780	59,780	2,600	2,000	418,460
4,000	5	10	58,380	60,380	2,600	2,000	603,800
4,000	6	10	58,980	60,980	2,600	2,000	609,800
4,000	7	4	59,580	61,580	2,600	2,000	246,320
4,000	8	6	60,180	62,180	2,600	2,000	373,080
4,000	9	3	60,780	62,780	2,600	2,000	188,340
4,000	10	8	61,380	63,380	2,600	2,000	507,040
4,000	11	6	61,980	63,980	2,600	2,000	383,880
4,000	12	6	62,580	64,580	2,600	2,000	387,480
4,000	13	11	63,180	65,180	2,600	2,000	716,980
4,000	14	6	63,780	65,780	2,600	2,000	394,680
4,000	15	12	64,380	66,380	2,600	2,000	796,560
4,000	16	8	64,980	66,980	2,600	2,000	535,840
4,000	17	8	65,580	67,580	2,600	2,000	540,640
4,000	18	8	66,180	68,180	2,600	2,000	545,440
4,000	19	3	66,780	68,780	2,600	2,000	206,340
4,000	20	15	67,380	69,380	2,600	2,000	1,040,700
4,000	21	10	67,980	69,980	2,600	2,000	699,800
4,000	22	6	68,580	70,580	2,600	2,000	423,480
4,000	23	13	69,180	71,180	2,600	2,000	925,340
4,000	24	2	69,780	71,780	2,600	2,000	143,560
4,000	25	10	70,380	72,380	2,600	2,000	723,800
4,000	26	9	70,980	72,980	2,600	2,000	656,820
4,000	27	5	71,580	73,580	2,600	2,000	367,900
4,000	28	8	72,180	74,180	2,600	2,000	593,440
4,000	29	34	72,780	74,780	2,600	2,000	2,542,520

241

$ 16,336,580

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	59,380	61,380		2,000	-
4,000	1	0	59,980	61,980	2,600	2,000	-
4,000	2	0	60,580	62,580	2,600	2,000	-
4,000	3	0	61,180	63,180	2,600	2,000	-
4,000	4	0	61,780	63,780	2,600	2,000	-
4,000	5	1	62,380	64,380	2,600	2,000	64,380
4,000	6	0	62,980	64,980	2,600	2,000	-
4,000	7	1	63,580	65,580	2,600	2,000	65,580
4,000	8	0	64,180	66,180	2,600	2,000	-
4,000	9	0	64,780	66,780	2,600	2,000	-
4,000	10	1	65,380	67,380	2,600	2,000	67,380
4,000	11	1	65,980	67,980	2,600	2,000	67,980
4,000	12	1	66,580	68,580	2,600	2,000	68,580
4,000	13	0	67,180	69,180	2,600	2,000	-
4,000	14	1	67,780	69,780	2,600	2,000	69,780
4,000	15	2	68,380	70,380	2,600	2,000	140,760
4,000	16	0	68,980	70,980	2,600	2,000	-
4,000	17	2	69,580	71,580	2,600	2,000	143,160
4,000	18	2	70,180	72,180	2,600	2,000	144,360
4,000	19	2	70,780	72,780	2,600	2,000	145,560
4,000	20	4	71,380	73,380	2,600	2,000	293,520
4,000	21	3	71,980	73,980	2,600	2,000	221,940
4,000	22	3	72,580	74,580	2,600	2,000	223,740
4,000	23	0	73,180	75,180	2,600	2,000	-
4,000	24	0	73,780	75,780	2,600	2,000	-
4,000	25	1	74,380	76,380	2,600	2,000	76,380
4,000	26	1	74,980	76,980	2,600	2,000	76,980
4,000	27	0	75,580	77,580	2,600	2,000	-
4,000	28	3	76,180	78,180	2,600	2,000	234,540
4,000	29	22	76,780	78,780	2,600	2,000	1,733,160

$ 3,837,780

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	$Raise	$ INCREASE	TOTAL BUDGET AMOUNT
4,000	0	0	63,380	65,380		2,000	-
4,000	1	0	63,980	65,980	2,600	2,000	-
4,000	2	0	64,580	66,580	2,600	2,000	-
4,000	3	0	65,180	67,180	2,600	2,000	-
4,000	4	0	65,780	67,780	2,600	2,000	-
4,000	5	2	66,380	68,380	2,600	2,000	136,760
4,000	6	0	66,980	68,980	2,600	2,000	-
4,000	7	0	67,580	69,580	2,600	2,000	-
4,000	8	0	68,180	70,180	2,600	2,000	-
4,000	9	1	68,780	70,780	2,600	2,000	70,780
4,000	10	1	69,380	71,380	2,600	2,000	71,380
4,000	11	0	69,980	71,980	2,600	2,000	-
4,000	12	0	70,580	72,580	2,600	2,000	-
4,000	13	0	71,180	73,180	2,600	2,000	-
4,000	14	0	71,780	73,780	2,600	2,000	-
4,000	15	0	72,380	74,380	2,600	2,000	-
4,000	16	2	72,980	74,980	2,600	2,000	149,960
4,000	17	1	73,580	75,580	2,600	2,000	75,580
4,000	18	1	74,180	76,180	2,600	2,000	76,180
4,000	19	0	74,780	76,780	2,600	2,000	-
4,000	20	0	75,380	77,380	2,600	2,000	-
4,000	21	0	75,980	77,980	2,600	2,000	-
4,000	22	0	76,580	78,580	2,600	2,000	-
4,000	23	2	77,180	79,180	2,600	2,000	158,360
4,000	24	1	77,780	79,780	2,600	2,000	79,780
4,000	25	1	78,380	80,380	2,600	2,000	80,380
4,000	26	0	78,980	80,980	2,600	2,000	-
4,000	27	0	79,580	81,580	2,600	2,000	-
4,000	28	1	80,180	82,180	2,600	2,000	82,180
4,000	29	7	80,780	82,780	2,600	2,000	579,460

$ 1,560,800

Option A

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	53,380	55,380		2,000	276,900
1	5	53,980	55,980	2,600	2,000	279,900
2	5	54,580	56,580	2,600	2,000	282,900
3	23	55,180	57,180	2,600	2,000	1,315,140
4	14	55,780	57,780	2,600	2,000	808,920
5	23	56,380	58,380	2,600	2,000	1,342,740
6	15	56,980	58,980	2,600	2,000	884,700
7	11	57,580	59,580	2,600	2,000	655,380
8	10	58,180	60,180	2,600	2,000	601,800
9	7	58,780	60,780	2,600	2,000	425,460
10	9	59,380	61,380	2,600	2,000	552,420
11	9	59,980	61,980	2,600	2,000	557,820
12	10	60,580	62,580	2,600	2,000	625,800
13	10	61,180	63,180	2,600	2,000	631,800
14	12	61,780	63,780	2,600	2,000	765,360
15	7	62,380	64,380	2,600	2,000	450,660
16	9	62,980	64,980	2,600	2,000	584,820
17	8	63,580	65,580	2,600	2,000	524,640
18	10	64,180	66,180	2,600	2,000	661,800
19	6	64,780	66,780	2,600	2,000	400,680
20	7	65,380	67,380	2,600	2,000	471,660
21	12	65,980	67,980	2,600	2,000	815,760
22	9	66,580	68,580	2,600	2,000	617,220
23	7	67,180	69,180	2,600	2,000	484,260
24	1	67,780	69,780	2,600	2,000	69,780
25	6	68,380	70,380	2,600	2,000	422,280
26	4	68,980	70,980	2,600	2,000	283,920
27	2	69,580	71,580	2,600	2,000	143,160
28	1	70,180	72,180	2,600	2,000	72,180
29	30	70,780	72,780	2,600	2,000	2,183,400

287

$ 18,193,260

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	57,380	59,380		2,000	-
4,000	1	0	57,980	59,980	2,600	2,000	-
4,000	2	2	58,580	60,580	2,600	2,000	121,160
4,000	3	4	59,180	61,180	2,600	2,000	244,720
4,000	4	7	59,780	61,780	2,600	2,000	432,460
4,000	5	7	60,380	62,380	2,600	2,000	436,660
4,000	6	10	60,980	62,980	2,600	2,000	629,800
4,000	7	10	61,580	63,580	2,600	2,000	635,800
4,000	8	4	62,180	64,180	2,600	2,000	256,720
4,000	9	6	62,780	64,780	2,600	2,000	388,680
4,000	10	3	63,380	65,380	2,600	2,000	196,140
4,000	11	8	63,980	65,980	2,600	2,000	527,840
4,000	12	6	64,580	66,580	2,600	2,000	399,480
4,000	13	6	65,180	67,180	2,600	2,000	403,080
4,000	14	11	65,780	67,780	2,600	2,000	745,580
4,000	15	6	66,380	68,380	2,600	2,000	410,280
4,000	16	12	66,980	68,980	2,600	2,000	827,760
4,000	17	8	67,580	69,580	2,600	2,000	556,640
4,000	18	8	68,180	70,180	2,600	2,000	561,440
4,000	19	8	68,780	70,780	2,600	2,000	566,240
4,000	20	3	69,380	71,380	2,600	2,000	214,140
4,000	21	15	69,980	71,980	2,600	2,000	1,079,700
4,000	22	10	70,580	72,580	2,600	2,000	725,800
4,000	23	6	71,180	73,180	2,600	2,000	439,080
4,000	24	13	71,780	73,780	2,600	2,000	959,140
4,000	25	2	72,380	74,380	2,600	2,000	148,760
4,000	26	10	72,980	74,980	2,600	2,000	749,800
4,000	27	9	73,580	75,580	2,600	2,000	680,220
4,000	28	5	74,180	76,180	2,600	2,000	380,900
4,000	29	42	74,780	76,780	2,600	2,000	3,224,760

241

$ 16,942,780

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	61,380	63,380		2,000	-
4,000	1	0	61,980	63,980	2,600	2,000	-
4,000	2	0	62,580	64,580	2,600	2,000	-
4,000	3	0	63,180	65,180	2,600	2,000	-
4,000	4	0	63,780	65,780	2,600	2,000	-
4,000	5	0	64,380	66,380	2,600	2,000	-
4,000	6	1	64,980	66,980	2,600	2,000	66,980
4,000	7	0	65,580	67,580	2,600	2,000	-
4,000	8	1	66,180	68,180	2,600	2,000	68,180
4,000	9	0	66,780	68,780	2,600	2,000	-
4,000	10	0	67,380	69,380	2,600	2,000	-
4,000	11	1	67,980	69,980	2,600	2,000	69,980
4,000	12	1	68,580	70,580	2,600	2,000	70,580
4,000	13	1	69,180	71,180	2,600	2,000	71,180
4,000	14	0	69,780	71,780	2,600	2,000	-
4,000	15	1	70,380	72,380	2,600	2,000	72,380
4,000	16	2	70,980	72,980	2,600	2,000	145,960
4,000	17	0	71,580	73,580	2,600	2,000	-
4,000	18	2	72,180	74,180	2,600	2,000	148,360
4,000	19	2	72,780	74,780	2,600	2,000	149,560
4,000	20	2	73,380	75,380	2,600	2,000	150,760
4,000	21	4	73,980	75,980	2,600	2,000	303,920
4,000	22	3	74,580	76,580	2,600	2,000	229,740
4,000	23	3	75,180	77,180	2,600	2,000	231,540
4,000	24	0	75,780	77,780	2,600	2,000	-
4,000	25	0	76,380	78,380	2,600	2,000	-
4,000	26	1	76,980	78,980	2,600	2,000	78,980
4,000	27	1	77,580	79,580	2,600	2,000	79,580
4,000	28	0	78,180	80,180	2,600	2,000	-
4,000	29	25	78,780	80,780	2,600	2,000	2,019,500

$ 3,957,180

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	$Raise	$ INCREASE	TOTAL BUDGET AMOUNT
4,000	0	0	65,380	67,380		2,000	-
4,000	1	0	65,980	67,980	2,600	2,000	-
4,000	2	0	66,580	68,580	2,600	2,000	-
4,000	3	0	67,180	69,180	2,600	2,000	-
4,000	4	0	67,780	69,780	2,600	2,000	-
4,000	5	0	68,380	70,380	2,600	2,000	-
4,000	6	2	68,980	70,980	2,600	2,000	141,960
4,000	7	0	69,580	71,580	2,600	2,000	-
4,000	8	0	70,180	72,180	2,600	2,000	-
4,000	9	0	70,780	72,780	2,600	2,000	-
4,000	10	1	71,380	73,380	2,600	2,000	73,380
4,000	11	1	71,980	73,980	2,600	2,000	73,980
4,000	12	0	72,580	74,580	2,600	2,000	-
4,000	13	0	73,180	75,180	2,600	2,000	-
4,000	14	0	73,780	75,780	2,600	2,000	-
4,000	15	0	74,380	76,380	2,600	2,000	-
4,000	16	0	74,980	76,980	2,600	2,000	-
4,000	17	2	75,580	77,580	2,600	2,000	155,160
4,000	18	1	76,180	78,180	2,600	2,000	78,180
4,000	19	1	76,780	78,780	2,600	2,000	78,780
4,000	20	0	77,380	79,380	2,600	2,000	-
4,000	21	0	77,980	79,980	2,600	2,000	-
4,000	22	0	78,580	80,580	2,600	2,000	-
4,000	23	0	79,180	81,180	2,600	2,000	-
4,000	24	2	79,780	81,780	2,600	2,000	163,560
4,000	25	1	80,380	82,380	2,600	2,000	82,380
4,000	26	1	80,980	82,980	2,600	2,000	82,980
4,000	27	0	81,580	83,580	2,600	2,000	-
4,000	28	0	82,180	84,180	2,600	2,000	-
4,000	29	8	82,780	84,780	2,600	2,000	678,240

$ 1,608,600

Option B **$4,000 between degrees; $600 between steps**

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	48,288	50,780		2,492	253,900
1	23	48,888	51,380	3,092	2,492	1,181,740
2	14	49,488	51,980	3,092	2,492	727,720
3	23	50,088	52,580	3,092	2,492	1,209,340
4	15	50,688	53,180	3,092	2,492	797,700
5	11	51,288	53,780	3,092	2,492	591,580
6	10	51,888	54,380	3,092	2,492	543,800
7	7	52,488	54,980	3,092	2,492	384,860
8	9	53,088	55,580	3,092	2,492	500,220
9	9	53,688	56,180	3,092	2,492	505,620
10	10	54,288	56,780	3,092	2,492	567,800
11	10	54,888	57,380	3,092	2,492	573,800
12	12	55,488	57,980	3,092	2,492	695,760
13	7	56,088	58,580	3,092	2,492	410,060
14	9	56,688	59,180	3,092	2,492	532,620
15	8	57,288	59,780	3,092	2,492	478,240
16	10	57,888	60,380	3,092	2,492	603,800
17	6	58,488	60,980	3,092	2,492	365,880
18	7	59,088	61,580	3,092	2,492	431,060
19	12	59,688	62,180	3,092	2,492	746,160
20	9	60,288	62,780	3,092	2,492	565,020
21	7	60,888	63,380	3,092	2,492	443,660
22	1	61,488	63,980	3,092	2,492	63,980
23	6	62,088	64,580	3,092	2,492	387,480
24	4	62,688	65,180	3,092	2,492	260,720
25	2	63,288	65,780	3,092	2,492	131,560
26	1	63,888	66,380	3,092	2,492	66,380
27	4	64,488	66,980	3,092	2,492	267,920
28	3	65,088	67,580	3,092	2,492	202,740
29	23	65,688	68,180	3,092	2,492	1,568,140
	277					$ 16,059,260

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	51,288	54,780		3,492	-
4,000	1	4	51,888	55,380	4,092	3,492	221,520
4,000	2	7	52,488	55,980	4,092	3,492	391,860
4,000	3	7	53,088	56,580	4,092	3,492	396,060
4,000	4	10	53,688	57,180	4,092	3,492	571,800
4,000	5	10	54,288	57,780	4,092	3,492	577,800
4,000	6	4	54,888	58,380	4,092	3,492	233,520
4,000	7	6	55,488	58,980	4,092	3,492	353,880
4,000	8	3	56,088	59,580	4,092	3,492	178,740
4,000	9	8	56,688	60,180	4,092	3,492	481,440
4,000	10	6	57,288	60,780	4,092	3,492	364,680
4,000	11	6	58,380	61,380	4,092	3,000	368,280
4,000	12	11	59,029	61,980	3,600	2,951	681,780
4,000	13	6	59,088	62,580	3,551	3,492	375,480
4,000	14	12	60,080	63,180	4,092	3,100	758,160
4,000	15	8	60,288	63,780	3,700	3,492	510,240
4,000	16	8	61,311	64,380	4,092	3,069	515,040
4,000	17	8	61,488	64,980	3,669	3,492	519,840
4,000	18	3	62,340	65,580	4,092	3,240	196,740
4,000	19	15	62,688	66,180	3,840	3,492	992,700
4,000	20	10	63,677	66,780	4,092	3,103	667,800
4,000	21	6	63,888	67,380	3,703	3,492	404,280
4,000	22	13	64,488	67,980	4,092	3,492	883,740
4,000	23	2	65,088	68,580	4,092	3,492	137,160
4,000	24	10	65,688	69,180	4,092	3,492	691,800
4,000	25	9	66,288	69,780	4,092	3,492	628,020
4,000	26	5	66,888	70,380	4,092	3,492	351,900
4,000	27	8	67,488	70,980	4,092	3,492	567,840
4,000	28	3	68,088	71,580	4,092	3,492	214,740
4,000	29	31	68,688	72,180	4,092	3,492	2,237,580

239

$ 15,474,420

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	54,288	58,780		4,492	-
4,000	1	0	54,888	59,380	5,092	4,492	-
4,000	2	0	55,488	59,980	5,092	4,492	-
4,000	3	0	56,088	60,580	5,092	4,492	-
4,000	4	1	56,688	61,180	5,092	4,492	61,180
4,000	5	0	57,288	61,780	5,092	4,492	-
4,000	6	1	57,888	62,380	5,092	4,492	62,380
4,000	7	0	58,488	62,980	5,092	4,492	-
4,000	8	0	59,678	63,580	5,092	3,902	-
4,000	9	1	61,399	64,180	4,502	2,781	64,180
4,000	10	1	62,663	64,780	3,381	2,117	64,780
4,000	11	1	62,917	65,380	2,717	2,463	65,380
4,000	12	0	64,201	65,980	3,063	1,779	-
4,000	13	1	64,474	66,580	2,379	2,106	66,580
4,000	14	2	65,786	67,180	2,706	1,394	134,360
4,000	15	0	66,042	67,780	1,994	1,738	-
4,000	16	2	67,401	68,380	2,338	979	136,760
4,000	17	2	67,414	68,980	1,579	1,566	137,960
4,000	18	2	68,550	69,580	2,166	1,030	139,160
4,000	19	4	68,564	70,180	1,630	1,616	280,720
4,000	20	3	69,734	70,780	2,216	1,046	212,340
4,000	21	3	70,067	71,380	1,646	1,313	214,140
4,000	22	0	70,403	71,980	1,913	1,577	-
4,000	23	0	70,740	72,580	2,177	1,840	-
4,000	24	1	71,078	73,180	2,440	2,102	73,180
4,000	25	1	71,419	73,780	2,702	2,361	73,780
4,000	26	0	71,761	74,380	2,961	2,619	-
4,000	27	3	71,838	74,980	3,219	3,142	224,940
4,000	28	2	72,488	75,580	3,742	3,092	151,160
4,000	29	20	73,138	76,180	3,692	3,042	1,523,600

$ 3,686,580

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	$Raise	$ INCREASE	TOTAL BUDGET AMOUNT
4,000	0	0	57,288	62,780		5,492	-
4,000	1	0	57,888	63,380	6,092	5,492	-
4,000	2	0	58,488	63,980	6,092	5,492	-
4,000	3	0	59,088	64,580	6,092	5,492	-
4,000	4	2	59,688	65,180	6,092	5,492	130,360
4,000	5	0	60,497	65,780	6,092	5,283	-
4,000	6	0	61,687	66,380	5,883	4,693	-
4,000	7	0	63,293	66,980	5,293	3,687	-
4,000	8	1	64,571	67,580	4,287	3,009	67,580
4,000	9	1	66,471	68,180	3,609	1,709	68,180
4,000	10	0	67,841	68,780	2,309	939	-
4,000	11	0	68,096	69,380	1,539	1,284	-
4,000	12	0	69,483	69,980	1,884	497	-
4,000	13	0	69,776	70,580	1,097	804	-
4,000	14	0	71,208	71,180	1,404	(28)	-
4,000	15	2	71,454	71,780	572	326	143,560
4,000	16	1	72,928	72,380	926	(548)	72,380
4,000	17	1	72,941	72,980	52	39	72,980
4,000	18	0	74,198	73,580	639	(618)	-
4,000	19	0	74,211	74,180	(18)	(31)	-
4,000	20	0	75,529	74,780	569	(749)	-
4,000	21	0	75,892	75,380	(149)	(512)	-
4,000	22	2	76,256	75,980	88	(276)	151,960
4,000	23	1	76,622	76,580	324	(42)	76,580
4,000	24	1	76,991	77,180	558	189	77,180
4,000	25	0	77,361	77,780	789	419	-
4,000	26	0	77,961	78,380	1,019	419	-
4,000	27	1	78,561	78,980	1,019	419	78,980
4,000	28	2	79,161	79,580	1,019	419	159,160
4,000	29	5	79,761	80,180	1,019	419	400,900
		20					$ 1,499,800

Option B

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	50,780	52,780		2,000	263,900
1	5	51,380	53,380	2,600	2,000	266,900
2	23	51,980	53,980	2,600	2,000	1,241,540
3	14	52,580	54,580	2,600	2,000	764,120
4	23	53,180	55,180	2,600	2,000	1,269,140
5	15	53,780	55,780	2,600	2,000	836,700
6	11	54,380	56,380	2,600	2,000	620,180
7	10	54,980	56,980	2,600	2,000	569,800
8	7	55,580	57,580	2,600	2,000	403,060
9	9	56,180	58,180	2,600	2,000	523,620
10	9	56,780	58,780	2,600	2,000	529,020
11	10	57,380	59,380	2,600	2,000	593,800
12	10	57,980	59,980	2,600	2,000	599,800
13	12	58,580	60,580	2,600	2,000	726,960
14	7	59,180	61,180	2,600	2,000	428,260
15	9	59,780	61,780	2,600	2,000	556,020
16	8	60,380	62,380	2,600	2,000	499,040
17	10	60,980	62,980	2,600	2,000	629,800
18	6	61,580	63,580	2,600	2,000	381,480
19	7	62,180	64,180	2,600	2,000	449,260
20	12	62,780	64,780	2,600	2,000	777,360
21	9	63,380	65,380	2,600	2,000	588,420
22	7	63,980	65,980	2,600	2,000	461,860
23	1	64,580	66,580	2,600	2,000	66,580
24	6	65,180	67,180	2,600	2,000	403,080
25	4	65,780	67,780	2,600	2,000	271,120
26	2	66,380	68,380	2,600	2,000	136,760
27	1	66,980	68,980	2,600	2,000	68,980
28	4	67,580	69,580	2,600	2,000	278,320
29	26	68,180	70,180	2,600	2,000	1,824,680
	282					$ 17,029,560

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	54,780	56,780		2,000	-
4,000	1	2	55,380	57,380	2,600	2,000	114,760
4,000	2	4	55,980	57,980	2,600	2,000	231,920
4,000	3	7	56,580	58,580	2,600	2,000	410,060
4,000	4	7	57,180	59,180	2,600	2,000	414,260
4,000	5	10	57,780	59,780	2,600	2,000	597,800
4,000	6	10	58,380	60,380	2,600	2,000	603,800
4,000	7	4	58,980	60,980	2,600	2,000	243,920
4,000	8	6	59,580	61,580	2,600	2,000	369,480
4,000	9	3	60,180	62,180	2,600	2,000	186,540
4,000	10	8	60,780	62,780	2,600	2,000	502,240
4,000	11	6	61,380	63,380	2,600	2,000	380,280
4,000	12	6	61,980	63,980	2,600	2,000	383,880
4,000	13	11	62,580	64,580	2,600	2,000	710,380
4,000	14	6	63,180	65,180	2,600	2,000	391,080
4,000	15	12	63,780	65,780	2,600	2,000	789,360
4,000	16	8	64,380	66,380	2,600	2,000	531,040
4,000	17	8	64,980	66,980	2,600	2,000	535,840
4,000	18	8	65,580	67,580	2,600	2,000	540,640
4,000	19	3	66,180	68,180	2,600	2,000	204,540
4,000	20	15	66,780	68,780	2,600	2,000	1,031,700
4,000	21	10	67,380	69,380	2,600	2,000	693,800
4,000	22	6	67,980	69,980	2,600	2,000	419,880
4,000	23	13	68,580	70,580	2,600	2,000	917,540
4,000	24	2	69,180	71,180	2,600	2,000	142,360
4,000	25	10	69,780	71,780	2,600	2,000	717,800
4,000	26	9	70,380	72,380	2,600	2,000	651,420
4,000	27	5	70,980	72,980	2,600	2,000	364,900
4,000	28	8	71,580	73,580	2,600	2,000	588,640
4,000	29	34	72,180	74,180	2,600	2,000	2,522,120
		241					$ 16,191,980

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	58,780	60,780		2,000	-
4,000	1	0	59,380	61,380	2,600	2,000	-
4,000	2	0	59,980	61,980	2,600	2,000	-
4,000	3	0	60,580	62,580	2,600	2,000	-
4,000	4	0	61,180	63,180	2,600	2,000	-
4,000	5	1	61,780	63,780	2,600	2,000	63,780
4,000	6	0	62,380	64,380	2,600	2,000	-
4,000	7	1	62,980	64,980	2,600	2,000	64,980
4,000	8	0	63,580	65,580	2,600	2,000	-
4,000	9	0	64,180	66,180	2,600	2,000	-
4,000	10	1	64,780	66,780	2,600	2,000	66,780
4,000	11	1	65,380	67,380	2,600	2,000	67,380
4,000	12	1	65,980	67,980	2,600	2,000	67,980
4,000	13	0	66,580	68,580	2,600	2,000	-
4,000	14	1	67,180	69,180	2,600	2,000	69,180
4,000	15	2	67,780	69,780	2,600	2,000	139,560
4,000	16	0	68,380	70,380	2,600	2,000	-
4,000	17	2	68,980	70,980	2,600	2,000	141,960
4,000	18	2	69,580	71,580	2,600	2,000	143,160
4,000	19	2	70,180	72,180	2,600	2,000	144,360
4,000	20	4	70,780	72,780	2,600	2,000	291,120
4,000	21	3	71,380	73,380	2,600	2,000	220,140
4,000	22	3	71,980	73,980	2,600	2,000	221,940
4,000	23	0	72,580	74,580	2,600	2,000	-
4,000	24	0	73,180	75,180	2,600	2,000	-
4,000	25	1	73,780	75,780	2,600	2,000	75,780
4,000	26	1	74,380	76,380	2,600	2,000	76,380
4,000	27	0	74,980	76,980	2,600	2,000	-
4,000	28	3	75,580	77,580	2,600	2,000	232,740
4,000	29	22	76,180	78,180	2,600	2,000	1,719,960

$ 3,807,180

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	$Raise	$ INCREASE	TOTAL BUDGET AMOUNT
4,000	0	0	62,780	64,780		2,000	-
4,000	1	0	63,380	65,380	2,600	2,000	-
4,000	2	0	63,980	65,980	2,600	2,000	-
4,000	3	0	64,580	66,580	2,600	2,000	-
4,000	4	0	65,180	67,180	2,600	2,000	-
4,000	5	2	65,780	67,780	2,600	2,000	135,560
4,000	6	0	66,380	68,380	2,600	2,000	-
4,000	7	0	66,980	68,980	2,600	2,000	-
4,000	8	0	67,580	69,580	2,600	2,000	-
4,000	9	1	68,180	70,180	2,600	2,000	70,180
4,000	10	1	68,780	70,780	2,600	2,000	70,780
4,000	11	0	69,380	71,380	2,600	2,000	-
4,000	12	0	69,980	71,980	2,600	2,000	-
4,000	13	0	70,580	72,580	2,600	2,000	-
4,000	14	0	71,180	73,180	2,600	2,000	-
4,000	15	0	71,780	73,780	2,600	2,000	-
4,000	16	2	72,380	74,380	2,600	2,000	148,760
4,000	17	1	72,980	74,980	2,600	2,000	74,980
4,000	18	1	73,580	75,580	2,600	2,000	75,580
4,000	19	0	74,180	76,180	2,600	2,000	-
4,000	20	0	74,780	76,780	2,600	2,000	-
4,000	21	0	75,380	77,380	2,600	2,000	-
4,000	22	0	75,980	77,980	2,600	2,000	-
4,000	23	2	76,580	78,580	2,600	2,000	157,160
4,000	24	1	77,180	79,180	2,600	2,000	79,180
4,000	25	1	77,780	79,780	2,600	2,000	79,780
4,000	26	0	78,380	80,380	2,600	2,000	-
4,000	27	0	78,980	80,980	2,600	2,000	-
4,000	28	1	79,580	81,580	2,600	2,000	81,580
4,000	29	7	80,180	82,180	2,600	2,000	575,260

$ 1,548,800

Option B

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	52,780	54,780		2,000	273,900
1	5	53,380	55,380	2,600	2,000	276,900
2	5	53,980	55,980	2,600	2,000	279,900
3	23	54,580	56,580	2,600	2,000	1,301,340
4	14	55,180	57,180	2,600	2,000	800,520
5	23	55,780	57,780	2,600	2,000	1,328,940
6	15	56,380	58,380	2,600	2,000	875,700
7	11	56,980	58,980	2,600	2,000	648,780
8	10	57,580	59,580	2,600	2,000	595,800
9	7	58,180	60,180	2,600	2,000	421,260
10	9	58,780	60,780	2,600	2,000	547,020
11	9	59,380	61,380	2,600	2,000	552,420
12	10	59,980	61,980	2,600	2,000	619,800
13	10	60,580	62,580	2,600	2,000	625,800
14	12	61,180	63,180	2,600	2,000	758,160
15	7	61,780	63,780	2,600	2,000	446,460
16	9	62,380	64,380	2,600	2,000	579,420
17	8	62,980	64,980	2,600	2,000	519,840
18	10	63,580	65,580	2,600	2,000	655,800
19	6	64,180	66,180	2,600	2,000	397,080
20	7	64,780	66,780	2,600	2,000	467,460
21	12	65,380	67,380	2,600	2,000	808,560
22	9	65,980	67,980	2,600	2,000	611,820
23	7	66,580	68,580	2,600	2,000	480,060
24	1	67,180	69,180	2,600	2,000	69,180
25	6	67,780	69,780	2,600	2,000	418,680
26	4	68,380	70,380	2,600	2,000	281,520
27	2	68,980	70,980	2,600	2,000	141,960
28	1	69,580	71,580	2,600	2,000	71,580
29	30	70,180	72,180	2,600	2,000	2,165,400
	287					$ 18,021,060

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	56,780	58,780		2,000	-
4,000	1	0	57,380	59,380	2,600	2,000	-
4,000	2	2	57,980	59,980	2,600	2,000	119,960
4,000	3	4	58,580	60,580	2,600	2,000	242,320
4,000	4	7	59,180	61,180	2,600	2,000	428,260
4,000	5	7	59,780	61,780	2,600	2,000	432,460
4,000	6	10	60,380	62,380	2,600	2,000	623,800
4,000	7	10	60,980	62,980	2,600	2,000	629,800
4,000	8	4	61,580	63,580	2,600	2,000	254,320
4,000	9	6	62,180	64,180	2,600	2,000	385,080
4,000	10	3	62,780	64,780	2,600	2,000	194,340
4,000	11	8	63,380	65,380	2,600	2,000	523,040
4,000	12	6	63,980	65,980	2,600	2,000	395,880
4,000	13	6	64,580	66,580	2,600	2,000	399,480
4,000	14	11	65,180	67,180	2,600	2,000	738,980
4,000	15	6	65,780	67,780	2,600	2,000	406,680
4,000	16	12	66,380	68,380	2,600	2,000	820,560
4,000	17	8	66,980	68,980	2,600	2,000	551,840
4,000	18	8	67,580	69,580	2,600	2,000	556,640
4,000	19	8	68,180	70,180	2,600	2,000	561,440
4,000	20	3	68,780	70,780	2,600	2,000	212,340
4,000	21	15	69,380	71,380	2,600	2,000	1,070,700
4,000	22	10	69,980	71,980	2,600	2,000	719,800
4,000	23	6	70,580	72,580	2,600	2,000	435,480
4,000	24	13	71,180	73,180	2,600	2,000	951,340
4,000	25	2	71,780	73,780	2,600	2,000	147,560
4,000	26	10	72,380	74,380	2,600	2,000	743,800
4,000	27	9	72,980	74,980	2,600	2,000	674,820
4,000	28	5	73,580	75,580	2,600	2,000	377,900
4,000	29	42	74,180	76,180	2,600	2,000	3,199,560

241

$ 16,798,180

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	60,780	62,780		2,000	-
4,000	1	0	61,380	63,380	2,600	2,000	-
4,000	2	0	61,980	63,980	2,600	2,000	-
4,000	3	0	62,580	64,580	2,600	2,000	-
4,000	4	0	63,180	65,180	2,600	2,000	-
4,000	5	0	63,780	65,780	2,600	2,000	-
4,000	6	1	64,380	66,380	2,600	2,000	66,380
4,000	7	0	64,980	66,980	2,600	2,000	-
4,000	8	1	65,580	67,580	2,600	2,000	67,580
4,000	9	0	66,180	68,180	2,600	2,000	-
4,000	10	0	66,780	68,780	2,600	2,000	-
4,000	11	1	67,380	69,380	2,600	2,000	69,380
4,000	12	1	67,980	69,980	2,600	2,000	69,980
4,000	13	1	68,580	70,580	2,600	2,000	70,580
4,000	14	0	69,180	71,180	2,600	2,000	-
4,000	15	1	69,780	71,780	2,600	2,000	71,780
4,000	16	2	70,380	72,380	2,600	2,000	144,760
4,000	17	0	70,980	72,980	2,600	2,000	-
4,000	18	2	71,580	73,580	2,600	2,000	147,160
4,000	19	2	72,180	74,180	2,600	2,000	148,360
4,000	20	2	72,780	74,780	2,600	2,000	149,560
4,000	21	4	73,380	75,380	2,600	2,000	301,520
4,000	22	3	73,980	75,980	2,600	2,000	227,940
4,000	23	3	74,580	76,580	2,600	2,000	229,740
4,000	24	0	75,180	77,180	2,600	2,000	-
4,000	25	0	75,780	77,780	2,600	2,000	-
4,000	26	1	76,380	78,380	2,600	2,000	78,380
4,000	27	1	76,980	78,980	2,600	2,000	78,980
4,000	28	0	77,580	79,580	2,600	2,000	-
4,000	29	25	78,180	80,180	2,600	2,000	2,004,500

$ 3,926,580

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	$Raise	$ INCREASE	TOTAL COST INCREASE BY # EMPLOYEES	TOTAL BUDGET AMOUNT
4,000	0	0	64,780	66,780		2,000	-	-
4,000	1	0	65,380	67,380	2,600	2,000	-	-
4,000	2	0	65,980	67,980	2,600	2,000	-	-
4,000	3	0	66,580	68,580	2,600	2,000	-	-
4,000	4	0	67,180	69,180	2,600	2,000	-	-
4,000	5	0	67,780	69,780	2,600	2,000	-	-
4,000	6	2	68,380	70,380	2,600	2,000	5,200	140,760
4,000	7	0	68,980	70,980	2,600	2,000	-	-
4,000	8	0	69,580	71,580	2,600	2,000	-	-
4,000	9	0	70,180	72,180	2,600	2,000	-	-
4,000	10	1	70,780	72,780	2,600	2,000	2,600	72,780
4,000	11	1	71,380	73,380	2,600	2,000	2,600	73,380
4,000	12	0	71,980	73,980	2,600	2,000	-	-
4,000	13	0	72,580	74,580	2,600	2,000	-	-
4,000	14	0	73,180	75,180	2,600	2,000	-	-
4,000	15	0	73,780	75,780	2,600	2,000	-	-
4,000	16	0	74,380	76,380	2,600	2,000	-	-
4,000	17	2	74,980	76,980	2,600	2,000	5,200	153,960
4,000	18	1	75,580	77,580	2,600	2,000	2,600	77,580
4,000	19	1	76,180	78,180	2,600	2,000	2,600	78,180
4,000	20	0	76,780	78,780	2,600	2,000	-	-
4,000	21	0	77,380	79,380	2,600	2,000	-	-
4,000	22	0	77,980	79,980	2,600	2,000	-	-
4,000	23	0	78,580	80,580	2,600	2,000	-	-
4,000	24	2	79,180	81,180	2,600	2,000	5,200	162,360
4,000	25	1	79,780	81,780	2,600	2,000	2,600	81,780
4,000	26	1	80,380	82,380	2,600	2,000	2,600	82,380
4,000	27	0	80,980	82,980	2,600	2,000	-	-
4,000	28	0	81,580	83,580	2,600	2,000	-	-
4,000	29	8	82,180	84,180	2,600	2,000	20,800	673,440
		20					$ 52,000	$ 1,596,600

Bachelor

	YEARS OF EXPERIENCE	# Employees	25-26	26-27	$raise	Raise Cap 26-27	Difference M/N	Actual with CAP 26-27	Scale Step Change	TOTAL BUDGET AMOUNT
Estimate	0	5	48,288	50,400	0	0	0	50,400	2,112	252,000
	1	23	48,888	51,125	2,837	2,837	0	51,125	2,237	1,175,875
	2	14	49,488	51,850	2,962	2,962	0	51,850	2,362	725,900
	3	23	50,088	52,575	3,087	3,087	0	52,575	2,487	1,209,225
	4	15	50,688	53,300	3,212	3,212	0	53,300	2,612	799,500
	5	11	51,288	54,025	3,337	3,337	0	54,025	2,737	594,275
	6	10	51,888	54,750	3,462	3,462	0	54,750	2,862	547,500
	7	7	52,488	55,550	3,662	3,662	0	55,550	3,062	388,850
	8	9	53,088	56,450	3,962	3,962	0	56,450	3,362	508,050
	9	9	53,688	57,175	4,087	4,000	87	57,088	3,487	513,792
	10	10	54,288	57,900	4,212	4,000	212	57,688	3,612	576,880
	11	10	54,888	58,625	4,337	4,000	337	58,288	3,737	582,880
	12	12	55,488	59,350	4,462	4,000	462	58,888	3,862	706,656
	13	7	56,088	60,075	4,587	4,000	587	59,488	3,987	416,416
	14	9	56,688	60,800	4,712	4,000	712	60,088	4,112	540,792
	15	8	57,288	61,525	4,837	4,000	837	60,688	4,237	485,504
	16	10	57,888	62,250	4,962	4,000	962	61,288	4,362	612,880
	17	6	58,488	62,975	5,087	4,000	1,087	61,888	4,487	371,328
	18	7	59,088	63,700	5,212	4,000	1,212	62,488	4,612	437,416
	19	12	59,688	64,425	5,337	4,000	1,337	63,088	4,737	757,056
	20	9	60,288	65,150	5,462	4,000	1,462	63,688	4,862	573,192
	21	7	60,888	65,875	5,587	4,000	1,587	64,288	4,987	450,016
	22	1	61,488	66,600	5,712	4,000	1,712	64,888	5,112	64,888
	23	6	62,088	67,325	5,837	4,000	1,837	65,488	5,237	392,928
	24	4	62,688	68,050	5,962	4,000	1,962	66,088	5,362	264,352
	25	2	63,288	68,775	6,087	4,000	2,087	66,688	5,487	133,376
	26	1	63,888	69,500	6,212	4,000	2,212	67,288	5,612	67,288
	27	4	64,488	70,225	6,337	4,000	2,337	67,888	5,737	271,552
	28	3	65,088	70,950	6,462	4,000	2,462	68,488	5,862	205,464
	29	23	65,688	71,675	6,587	4,000	2,587	69,088	5,987	1,589,024

277

$ 138,598

$ 16,214,855

Masters

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	$raise	Raise Cap 26-27	Difference M/N	Actual with CAP 26-27	Scale Step Change	TOTAL BUDGET AMOUNT
3,500	0	0	51,288	53,900				53,900	2,612	-
3,500	1	4	51,888	54,625	3,337	3,337	0	54,625	2,737	218,500
3,500	2	7	52,488	55,350	3,462	3,462	0	55,350	2,862	387,450
3,500	3	7	53,088	56,075	3,587	3,587	0	56,075	2,987	392,525
3,500	4	10	53,688	56,800	3,712	3,712	0	56,800	3,112	568,000
3,500	5	10	54,288	57,525	3,837	3,837	0	57,525	3,237	575,250
3,500	6	4	54,888	58,250	3,962	3,962	0	58,250	3,362	233,000
3,500	7	6	55,488	59,050	4,162	4,000	162	58,888	3,562	353,328
3,500	8	3	56,088	59,950	4,462	4,000	462	59,488	3,862	178,464
3,500	9	8	56,688	60,675	4,587	4,000	587	60,088	3,987	480,704
3,500	10	6	57,288	61,400	4,712	4,700	12	61,388	4,112	368,328
3,500	11	6	57,888	62,125	4,837	4,300	537	61,588	4,237	369,528
3,500	12	11	58,488	62,850	4,962	4,000	962	61,888	4,362	680,768
3,500	13	6	59,088	63,575	5,087	4,000	1,087	62,488	4,487	374,928
3,500	14	12	59,688	64,300	5,212	4,000	1,212	63,088	4,612	757,056
3,500	15	8	60,288	65,025	5,337	4,000	1,337	63,688	4,737	509,504
3,500	16	8	60,888	65,750	5,462	4,000	1,462	64,288	4,862	514,304
3,500	17	8	61,488	66,475	5,587	4,000	1,587	64,888	4,987	519,104
3,500	18	3	62,088	67,200	5,712	4,000	1,712	65,488	5,112	196,464
3,500	19	15	62,688	67,925	5,837	4,000	1,837	66,088	5,237	991,320
3,500	20	10	63,288	68,650	5,962	4,000	1,962	66,688	5,362	666,880
3,500	21	6	63,888	69,375	6,087	4,000	2,087	67,288	5,487	403,728
3,500	22	13	64,488	70,100	6,212	4,000	2,212	67,888	5,612	882,544
3,500	23	2	65,088	70,825	6,337	4,000	2,337	68,488	5,737	136,976
3,500	24	10	65,688	71,550	6,462	4,000	2,462	69,088	5,862	690,880
3,500	25	9	66,288	72,275	6,587	4,000	2,587	69,688	5,987	627,192
3,500	26	5	66,888	73,000	6,712	4,000	2,712	70,288	6,112	351,440
3,500	27	8	67,488	73,725	6,837	4,000	2,837	70,888	6,237	567,104
3,500	28	3	68,088	74,450	6,962	4,000	2,962	71,488	6,362	214,464
3,500	29	31	68,688	75,175	7,087	4,000	3,087	72,088	6,487	2,234,728

$ 15,444,461

EDS

	YEARS OF EXPERIENCE	# EMPLOYEES	25-26	26-27	$raise	Raise Cap 26-27		Actual with CAP 26-27	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	54,288	57,400	0			57,400	3,112	-
3,500	1	0	54,888	58,125	3,837	3,837	0	58,125	3,237	-
3,500	2	0	55,488	58,850	3,962	3,962	0	58,850	3,362	-
3,500	3	0	56,088	59,575	4,087	4,000	87	59,488	3,487	-
3,500	4	1	56,688	60,300	4,212	4,000	212	60,088	3,612	60,088
3,500	5	0	57,288	61,025	4,337	4,000	337	60,688	3,737	-
3,500	6	1	57,888	61,750	4,462	4,000	462	61,288	3,862	61,288
3,500	7	0	58,488	62,550	4,662	4,000	662	61,888	4,062	-
3,500	8	0	59,678	63,450	4,962	4,000	962	62,488	3,772	-
3,500	9	1	61,399	64,175	4,497	4,000	497	63,678	2,776	63,678
3,500	10	1	62,663	64,900	3,501	3,501	0	64,900	2,237	64,900
3,500	11	1	62,917	65,625	2,962	2,962	0	65,625	2,708	65,625
3,500	12	0	64,201	66,350	3,433	3,433	0	66,350	2,149	-
3,500	13	1	64,474	67,075	2,874	2,874	0	67,075	2,601	67,075
3,500	14	2	65,786	67,800	3,326	3,326	0	67,800	2,014	135,600
3,500	15	0	66,042	68,525	2,739	2,739	0	68,525	2,483	-
3,500	16	2	67,401	69,250	3,208	3,208	0	69,250	1,849	138,500
3,500	17	2	67,414	69,975	2,574	2,574	0	69,975	2,561	139,950
3,500	18	2	68,550	70,700	3,286	3,286	0	70,700	2,150	141,400
3,500	19	4	68,564	71,425	2,875	2,875	0	71,425	2,861	285,700
3,500	20	3	69,734	72,150	3,586	3,586	0	72,150	2,416	216,450
3,500	21	3	70,067	72,875	3,141	3,141	0	72,875	2,808	218,625
3,500	22	0	70,403	73,600	3,533	3,533	0	73,600	3,197	-
3,500	23	0	70,740	74,325	3,922	3,922	0	74,325	3,585	-
3,500	24	1	71,078	75,050	4,310	4,000	310	74,740	3,972	74,740
3,500	25	1	71,419	75,775	4,697	4,000	697	75,078	4,356	75,078
3,500	26	0	71,761	76,500	5,081	4,000	1,081	75,419	4,739	-
3,500	27	3	71,838	77,225	5,464	4,000	1,464	75,761	5,387	227,283
3,500	28	2	72,488	77,950	6,112	4,000	2,112	75,838	5,462	151,676
3,500	29	20	73,138	78,675	6,187	4,000	2,187	76,488	5,537	1,529,760

$ 115,829

$ 3,717,416

Doctorate

	YEARS OF EXPERIENCE	# EMPLOYEES	25-26	26-27	$raise	Raise Cap 26-27	Difference M/N	Actual with CAP 26-27	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	57,288	60,900				60,900	3,612	-
3,500	1	0	57,888	61,625	4,337	4,000	337	61,288	3,737	-
3,500	2	0	58,488	62,350	4,462	4,000	462	61,888	3,862	-
3,500	3	0	59,088	63,075	4,587	4,000	587	62,488	3,987	-
3,500	4	2	59,688	63,800	4,712	4,000	712	63,088	4,112	126,176
3,500	5	0	60,497	64,525	4,837	4,000	837	63,688	4,028	-
3,500	6	0	61,687	65,250	4,753	4,000	753	64,497	3,563	-
3,500	7	0	63,293	66,050	4,363	4,000	363	65,687	2,757	-
3,500	8	1	64,571	66,950	3,657	3,657	0	66,950	2,379	66,950
3,500	9	1	66,471	67,675	3,104	3,104	0	67,675	1,204	67,675
3,500	10	0	67,841	68,400	1,929	1,929	0	68,400	559	-
3,500	11	0	68,096	69,125	1,284	1,284	0	69,125	1,029	-
3,500	12	0	69,483	69,850	1,754	1,754	0	69,850	367	-
3,500	13	0	69,776	70,575	1,092	1,092	0	70,575	799	-
3,500	14	0	71,208	71,300	1,524	1,524	0	71,300	92	-
3,500	15	2	71,454	72,025	817	817	0	72,025	571	144,050
3,500	16	1	72,928	72,750	1,296	1,296	0	72,750	-178	72,750
3,500	17	1	72,941	73,475	547	547	0	73,475	534	73,475
3,500	18	0	74,198	74,200	1,259	1,259	0	74,200	2	-
3,500	19	0	74,211	74,925	727	727	0	74,925	714	-
3,500	20	0	75,529	75,650	1,439	1,439	0	75,650	121	-
3,500	21	0	75,892	76,375	846	846	0	76,375	483	-
3,500	22	2	76,256	77,100	1,208	1,208	0	77,100	844	154,200
3,500	23	1	76,622	77,825	1,569	1,569	0	77,825	1,203	77,825
3,500	24	1	76,991	78,550	1,928	1,928	0	78,550	1,559	78,550
3,500	25	0	77,361	79,275	2,284	2,284	0	79,275	1,914	-
3,500	26	0	77,961	80,000	2,639	2,639	0	80,000	2,039	-
3,500	27	1	78,561	80,725	2,764	2,764	0	80,725	2,164	80,725
3,500	28	2	79,161	81,450	2,889	2,889	0	81,450	2,289	162,900
3,500	29	5	79,761	82,175	3,014	3,014	0	82,175	2,414	410,875

$ 71,621

$ 1,516,151

Bachelor

	YEARS OF EXPERIENCE	# Employees	26-27	27-28	$raise	Raise Cap 27-28	Difference M/N	Actual with CAP 27-28	Scale Step Change	TOTAL BUDGET AMOUNT
Estimate	0	5	50,400	52,400	0	0	0	52,400	2,000	262,000
Estimate	1	5	51,125	53,125	2,725	2,725	0	53,125	2,000	265,625
	2	23	51,850	53,850	2,725	2,725	0	53,850	2,000	1,238,550
	3	14	52,575	54,575	2,725	2,725	0	54,575	2,000	764,050
	4	23	53,300	55,300	2,725	2,725	0	55,300	2,000	1,271,900
	5	15	54,025	56,025	2,725	2,725	0	56,025	2,000	840,375
	6	11	54,750	56,750	2,725	2,725	0	56,750	2,000	624,250
	7	10	55,550	57,550	2,800	2,800	0	57,550	2,000	575,500
	8	7	56,450	58,450	2,900	2,900	0	58,450	2,000	409,150
	9	9	57,088	59,175	2,725	2,725	0	59,175	2,087	532,575
	10	9	57,688	59,900	2,812	2,812	0	59,900	2,212	539,100
	11	10	58,288	60,625	2,937	2,937	0	60,625	2,337	606,250
	12	10	58,888	61,350	3,062	3,062	0	61,350	2,462	613,500
	13	12	59,488	62,075	3,187	3,187	0	62,075	2,587	744,900
	14	7	60,088	62,800	3,312	3,312	0	62,800	2,712	439,600
	15	9	60,688	63,525	3,437	3,437	0	63,525	2,837	571,725
	16	8	61,288	64,250	3,562	3,562	0	64,250	2,962	514,000
	17	10	61,888	64,975	3,687	3,687	0	64,975	3,087	649,750
	18	6	62,488	65,700	3,812	3,812	0	65,700	3,212	394,200
	19	7	63,088	66,425	3,937	3,937	0	66,425	3,337	464,975
	20	12	63,688	67,150	4,062	4,000	62	67,088	3,462	805,056
	21	9	64,288	67,875	4,187	4,000	187	67,688	3,587	609,192
	22	7	64,888	68,600	4,312	4,000	312	68,288	3,712	478,016
	23	1	65,488	69,325	4,437	4,000	437	68,888	3,837	68,888
	24	6	66,088	70,050	4,562	4,000	562	69,488	3,962	416,928
	25	4	66,688	70,775	4,687	4,000	687	70,088	4,087	280,352
	26	2	67,288	71,500	4,812	4,000	812	70,688	4,212	141,376
	27	1	67,888	72,225	4,937	4,000	937	71,288	4,337	71,288
	28	4	68,488	72,950	5,062	4,000	1,062	71,888	4,462	287,552
	29	26	69,088	73,675	5,187	4,000	1,187	72,488	4,587	1,884,688

$ 104,765 $ 17,365,311

Masters

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	$raise	Raise Cap 26-27	Difference M/N	Actual with CAP 27-28	Scale Step Change	TOTAL BUDGET AMOUNT
3,500	0	0	53,900	55,900				55,900	2,000	-
3,500	1	2	54,625	56,625	2,725	2,725	0	56,625	2,000	113,250
3,500	2	4	55,350	57,350	2,725	2,725	0	57,350	2,000	229,400
3,500	3	7	56,075	58,075	2,725	2,725	0	58,075	2,000	406,525
3,500	4	7	56,800	58,800	2,725	2,725	0	58,800	2,000	411,600
3,500	5	10	57,525	59,525	2,725	2,725	0	59,525	2,000	595,250
3,500	6	10	58,250	60,250	2,725	2,725	0	60,250	2,000	602,500
3,500	7	4	58,888	61,050	2,800	2,800	0	61,050	2,162	244,200
3,500	8	6	59,488	61,950	3,062	3,062	0	61,950	2,462	371,700
3,500	9	3	60,088	62,675	3,187	3,187	0	62,675	2,587	188,025
3,500	10	8	61,388	63,400	3,312	3,312	0	63,400	2,012	507,200
3,500	11	6	61,588	64,125	2,737	2,737	0	64,125	2,537	384,750
3,500	12	6	61,888	64,850	3,262	3,262	0	64,850	2,962	389,100
3,500	13	11	62,488	65,575	3,687	3,687	0	65,575	3,087	721,325
3,500	14	6	63,088	66,300	3,812	3,812	0	66,300	3,212	397,800
3,500	15	12	63,688	67,025	3,937	3,937	0	67,025	3,337	804,300
3,500	16	8	64,288	67,750	4,062	4,000	62	67,688	3,462	541,504
3,500	17	8	64,888	68,475	4,187	4,000	187	68,288	3,587	546,304
3,500	18	8	65,488	69,200	4,312	4,000	312	68,888	3,712	551,104
3,500	19	3	66,088	69,925	4,437	4,000	437	69,488	3,837	208,464
3,500	20	15	66,688	70,650	4,562	4,000	562	70,088	3,962	1,051,320
3,500	21	10	67,288	71,375	4,687	4,000	687	70,688	4,087	706,880
3,500	22	6	67,888	72,100	4,812	4,000	812	71,288	4,212	427,728
3,500	23	13	68,488	72,825	4,937	4,000	937	71,888	4,337	934,544
3,500	24	2	69,088	73,550	5,062	4,000	1,062	72,488	4,462	144,976
3,500	25	10	69,688	74,275	5,187	4,000	1,187	73,088	4,587	730,880
3,500	26	9	70,288	75,000	5,312	4,000	1,312	73,688	4,712	663,192
3,500	27	5	70,888	75,725	5,437	4,000	1,437	74,288	4,837	371,440
3,500	28	8	71,488	76,450	5,562	4,000	1,562	74,888	4,962	599,104
3,500	29	34	72,088	77,175	5,687	4,000	1,687	75,488	5,087	2,566,592

241

$ 16,410,957

EDS

	YEARS OF EXPERIENCE	# EMPLOYEES	26-27	27-28	$raise	Raise Cap 26-27		Actual with CAP 27-28	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	57,400	59,400	0	0		59,400	2,000	-
3,500	1	0	58,125	60,125	2,725	2,725	0	60,125	2,000	-
3,500	2	0	58,850	60,850	2,725	2,725	0	60,850	2,000	-
3,500	3	0	59,488	61,575	2,725	2,725	0	61,575	2,087	-
3,500	4	0	60,088	62,300	2,812	2,812	0	62,300	2,212	-
3,500	5	1	60,688	63,025	2,937	2,937	0	63,025	2,337	63,025
3,500	6	0	61,288	63,750	3,062	3,062	0	63,750	2,462	-
3,500	7	1	61,888	64,550	3,262	3,262	0	64,550	2,662	64,550
3,500	8	0	62,488	65,450	3,562	3,562	0	65,450	2,962	-
3,500	9	0	63,678	66,175	3,687	3,687	0	66,175	2,497	-
3,500	10	1	64,900	66,900	3,222	3,222	0	66,900	2,000	66,900
3,500	11	1	65,625	67,625	2,725	2,725	0	67,625	2,000	67,625
3,500	12	1	66,350	68,350	2,725	2,725	0	68,350	2,000	68,350
3,500	13	0	67,075	69,075	2,725	2,725	0	69,075	2,000	-
3,500	14	1	67,800	69,800	2,725	2,725	0	69,800	2,000	69,800
3,500	15	2	68,525	70,525	2,725	2,725	0	70,525	2,000	141,050
3,500	16	0	69,250	71,250	2,725	2,725	0	71,250	2,000	-
3,500	17	2	69,975	71,975	2,725	2,725	0	71,975	2,000	143,950
3,500	18	2	70,700	72,700	2,725	2,725	0	72,700	2,000	145,400
3,500	19	2	71,425	73,425	2,725	2,725	0	73,425	2,000	146,850
3,500	20	4	72,150	74,150	2,725	2,725	0	74,150	2,000	296,600
3,500	21	3	72,875	74,875	2,725	2,725	0	74,875	2,000	224,625
3,500	22	3	73,600	75,600	2,725	2,725	0	75,600	2,000	226,800
3,500	23	0	74,325	76,325	2,725	2,725	0	76,325	2,000	-
3,500	24	0	74,740	77,050	2,725	2,725	0	77,050	2,310	-
3,500	25	1	75,078	77,775	3,035	3,035	0	77,775	2,697	77,775
3,500	26	1	75,419	78,500	3,422	3,422	0	78,500	3,081	78,500
3,500	27	0	75,761	79,225	3,806	3,806	0	79,225	3,464	-
3,500	28	3	75,838	79,950	4,189	4,000	189	79,761	4,112	239,283
3,500	29	22	76,488	80,675	4,837	4,000	837	79,838	4,187	1,756,436

$ 88,158

$ 3,877,519

Doctorate

	YEARS OF EXPERIENCE	# EMPLOYEES	26-27	27-28	$raise	Raise Cap 27-28	Difference M/N	Actual with CAP 27-28	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	60,900	62,900				62,900	2,000	-
3,500	1	0	61,625	63,625	2,725	2,725	0	63,625	2,000	-
3,500	2	0	62,350	64,350	2,725	2,725	0	64,350	2,000	-
3,500	3	0	63,075	65,075	2,725	2,725	0	65,075	2,000	-
3,500	4	0	63,800	65,800	2,725	2,725	0	65,800	2,000	-
3,500	5	2	64,525	66,525	2,725	2,725	0	66,525	2,000	133,050
3,500	6	0	65,250	67,250	2,725	2,725	0	67,250	2,000	-
3,500	7	0	66,050	68,050	2,800	2,800	0	68,050	2,000	-
3,500	8	0	66,950	68,950	2,900	2,900	0	68,950	2,000	-
3,500	9	1	67,675	69,675	2,725	2,725	0	69,675	2,000	69,675
3,500	10	1	68,400	70,400	2,725	2,725	0	70,400	2,000	70,400
3,500	11	0	69,125	71,125	2,725	2,725	0	71,125	2,000	-
3,500	12	0	69,850	71,850	2,725	2,725	0	71,850	2,000	-
3,500	13	0	70,575	72,575	2,725	2,725	0	72,575	2,000	-
3,500	14	0	71,300	73,300	2,725	2,725	0	73,300	2,000	-
3,500	15	0	72,025	74,025	2,725	2,725	0	74,025	2,000	-
3,500	16	2	72,750	74,750	2,725	2,725	0	74,750	2,000	149,500
3,500	17	1	73,475	75,475	2,725	2,725	0	75,475	2,000	75,475
3,500	18	1	74,200	76,200	2,725	2,725	0	76,200	2,000	76,200
3,500	19	0	74,925	76,925	2,725	2,725	0	76,925	2,000	-
3,500	20	0	75,650	77,650	2,725	2,725	0	77,650	2,000	-
3,500	21	0	76,375	78,375	2,725	2,725	0	78,375	2,000	-
3,500	22	0	77,100	79,100	2,725	2,725	0	79,100	2,000	-
3,500	23	2	77,825	79,825	2,725	2,725	0	79,825	2,000	159,650
3,500	24	1	78,550	80,550	2,725	2,725	0	80,550	2,000	80,550
3,500	25	1	79,275	81,275	2,725	2,725	0	81,275	2,000	81,275
3,500	26	0	80,000	82,000	2,725	2,725	0	82,000	2,000	-
3,500	27	0	80,725	82,725	2,725	2,725	0	82,725	2,000	-
3,500	28	1	81,450	83,450	2,725	2,725	0	83,450	2,000	83,450
3,500	29	7	82,175	84,175	2,725	2,725	0	84,175	2,000	589,225

20 $ 79,275 $ 1,568,450

Bachelor

	YEARS OF EXPERIENCE	# Employees	27-28	28-29	$raise	Raise Cap 28-29	Difference M/N	Actual with CAP 28-29	Scale Step Change	TOTAL BUDGET AMOUNT
Estimate	0	5	52,400	54,400	0	0	0	54,400	2,000	272,000
Estimate	1	5	53,125	55,125	2,725	2,725	0	55,125	2,000	275,625
Estimate	2	5	53,850	55,850	2,725	2,725	0	55,850	2,000	279,250
	3	23	54,575	56,575	2,725	2,725	0	56,575	2,000	1,301,225
	4	14	55,300	57,300	2,725	2,725	0	57,300	2,000	802,200
	5	23	56,025	58,025	2,725	2,725	0	58,025	2,000	1,334,575
	6	15	56,750	58,750	2,725	2,725	0	58,750	2,000	881,250
	7	11	57,475	59,550	2,800	2,800	0	59,550	2,075	655,050
	8	10	58,200	60,450	2,975	2,975	0	60,450	2,250	604,500
	9	7	59,155	61,175	2,975	2,975	0	61,175	2,020	428,225
	10	9	59,880	61,900	2,745	2,745	0	61,900	2,020	557,100
	11	9	60,605	62,625	2,745	2,745	0	62,625	2,020	563,625
	12	10	61,330	63,350	2,745	2,745	0	63,350	2,020	633,500
	13	10	62,055	64,075	2,745	2,745	0	64,075	2,020	640,750
	14	12	62,780	64,800	2,745	2,745	0	64,800	2,020	777,600
	15	7	63,505	65,525	2,745	2,745	0	65,525	2,020	458,675
	16	9	64,230	66,250	2,745	2,745	0	66,250	2,020	596,250
	17	8	64,955	66,975	2,745	2,745	0	66,975	2,020	535,800
	18	10	65,680	67,700	2,745	2,745	0	67,700	2,020	677,000
	19	6	66,405	68,425	2,745	2,745	0	68,425	2,020	410,550
	20	7	67,088	69,150	2,745	2,745	0	69,150	2,062	484,050
	21	12	67,688	69,875	2,787	2,787	0	69,875	2,187	838,500
	22	9	68,288	70,600	2,912	2,912	0	70,600	2,312	635,400
	23	7	68,888	71,325	3,037	3,037	0	71,325	2,437	499,275
	24	1	69,488	72,050	3,162	3,162	0	72,050	2,562	72,050
	25	6	70,088	72,775	3,287	3,287	0	72,775	2,687	436,650
	26	4	70,688	73,500	3,412	3,412	0	73,500	2,812	294,000
	27	2	71,288	74,225	3,537	3,537	0	74,225	2,937	148,450
	28	1	71,888	74,950	3,662	3,662	0	74,950	3,062	74,950
	29	30	72,488	75,675	3,787	3,787	0	75,675	3,187	2,270,250

287 $ 84,878 $ 18,438,325

Masters

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	$raise	Raise Cap 28-29	Difference M/N	Actual with CAP 28-29	Scale Step Change	TOTAL BUDGET AMOUNT
3,500	0	0	55,900	57,900				57,900	2,000	-
3,500	1	0	56,625	58,625	2,725	2,725	0	58,625	2,000	-
3,500	2	2	57,350	59,350	2,725	2,725	0	59,350	2,000	118,700
3,500	3	4	58,075	60,075	2,725	2,725	0	60,075	2,000	240,300
3,500	4	7	58,800	60,800	2,725	2,725	0	60,800	2,000	425,600
3,500	5	7	59,525	61,525	2,725	2,725	0	61,525	2,000	430,675
3,500	6	10	60,250	62,250	2,725	2,725	0	62,250	2,000	622,500
3,500	7	10	60,975	63,050	2,800	2,800	0	63,050	2,075	630,500
3,500	8	4	61,700	63,950	2,975	2,975	0	63,950	2,250	255,800
3,500	9	6	62,655	64,675	2,975	2,975	0	64,675	2,020	388,050
3,500	10	3	63,380	65,400	2,745	2,745	0	65,400	2,020	196,200
3,500	11	8	64,105	66,125	2,745	2,745	0	66,125	2,020	529,000
3,500	12	6	64,830	66,850	2,745	2,745	0	66,850	2,020	401,100
3,500	13	6	65,555	67,575	2,745	2,745	0	67,575	2,020	405,450
3,500	14	11	66,280	68,300	2,745	2,745	0	68,300	2,020	751,300
3,500	15	6	67,005	69,025	2,745	2,745	0	69,025	2,020	414,150
3,500	16	12	67,688	69,750	2,745	2,745	0	69,750	2,062	837,000
3,500	17	8	68,288	70,475	2,787	2,787	0	70,475	2,187	563,800
3,500	18	8	68,888	71,200	2,912	2,912	0	71,200	2,312	569,600
3,500	19	8	69,488	71,925	3,037	3,037	0	71,925	2,437	575,400
3,500	20	3	70,088	72,650	3,162	3,162	0	72,650	2,562	217,950
3,500	21	15	70,688	73,375	3,287	3,287	0	73,375	2,687	1,100,625
3,500	22	10	71,288	74,100	3,412	3,412	0	74,100	2,812	741,000
3,500	23	6	71,888	74,825	3,537	3,537	0	74,825	2,937	448,950
3,500	24	13	72,488	75,550	3,662	3,662	0	75,550	3,062	982,150
3,500	25	2	73,088	76,275	3,787	3,787	0	76,275	3,187	152,550
3,500	26	10	73,688	77,000	3,912	3,912	0	77,000	3,312	770,000
3,500	27	9	74,288	77,725	4,037	4,000	37	77,688	3,437	699,192
3,500	28	5	74,888	78,450	4,162	4,000	162	78,288	3,562	391,440
3,500	29	42	75,488	79,175	4,287	4,000	287	78,888	3,687	3,313,296

$ 17,172,278

EDS

	YEARS OF EXPERIENCE	# EMPLOYEES	27-28	28-29	$raise	Raise Cap 28-29		Actual with CAP 28-29	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	59,400	61,400	0	0		61,400	2,000	-
3,500	1	0	60,125	62,125	2,725	2,725	0	62,125	2,000	-
3,500	2	0	60,850	62,850	2,725	2,725	0	62,850	2,000	-
3,500	3	0	61,575	63,575	2,725	2,725	0	63,575	2,000	-
3,500	4	0	62,300	64,300	2,725	2,725	0	64,300	2,000	-
3,500	5	0	63,025	65,025	2,725	2,725	0	65,025	2,000	-
3,500	6	1	63,750	65,750	2,725	2,725	0	65,750	2,000	65,750
3,500	7	0	64,475	66,550	2,800	2,800	0	66,550	2,075	-
3,500	8	1	65,200	67,450	2,975	2,975	0	67,450	2,250	67,450
3,500	9	0	66,155	68,175	2,975	2,975	0	68,175	2,020	-
3,500	10	0	66,880	68,900	2,745	2,745	0	68,900	2,020	-
3,500	11	1	67,605	69,625	2,745	2,745	0	69,625	2,020	69,625
3,500	12	1	68,330	70,350	2,745	2,745	0	70,350	2,020	70,350
3,500	13	1	69,055	71,075	2,745	2,745	0	71,075	2,020	71,075
3,500	14	0	69,780	71,800	2,745	2,745	0	71,800	2,020	-
3,500	15	1	70,505	72,525	2,745	2,745	0	72,525	2,020	72,525
3,500	16	2	71,230	73,250	2,745	2,745	0	73,250	2,020	146,500
3,500	17	0	71,955	73,975	2,745	2,745	0	73,975	2,020	-
3,500	18	2	72,680	74,700	2,745	2,745	0	74,700	2,020	149,400
3,500	19	2	73,405	75,425	2,745	2,745	0	75,425	2,020	150,850
3,500	20	2	74,130	76,150	2,745	2,745	0	76,150	2,020	152,300
3,500	21	4	74,855	76,875	2,745	2,745	0	76,875	2,020	307,500
3,500	22	3	75,580	77,600	2,745	2,745	0	77,600	2,020	232,800
3,500	23	3	76,305	78,325	2,745	2,745	0	78,325	2,020	234,975
3,500	24	0	77,030	79,050	2,745	2,745	0	79,050	2,020	-
3,500	25	0	77,755	79,775	2,745	2,745	0	79,775	2,020	-
3,500	26	1	78,480	80,500	2,745	2,745	0	80,500	2,020	80,500
3,500	27	1	79,205	81,225	2,745	2,745	0	81,225	2,020	81,225
3,500	28	0	79,761	81,950	2,745	2,745	0	81,950	2,189	-
3,500	29	25	79,838	82,675	2,914	2,914	0	82,675	2,837	2,066,875

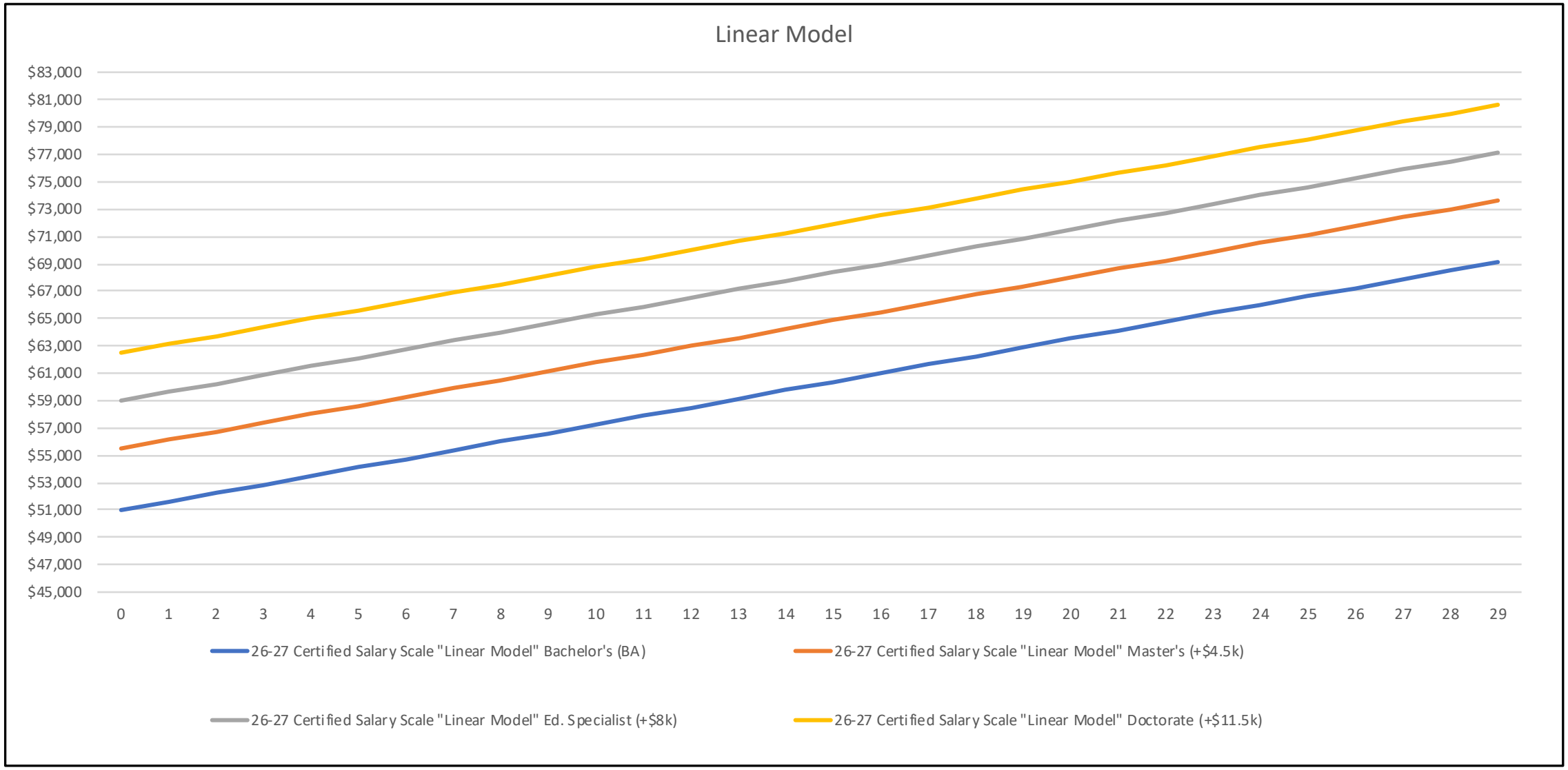
$ 80,169

$ 4,019,700

Doctorate

	YEARS OF EXPERIENCE	# EMPLOYEES	27-28	28-29	$raise	Raise Cap 28-29	Difference M/N	Actual with CAP 28-29	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	62,900	64,900				64,900	2,000	-
3,500	1	0	63,625	65,625	2,725	2,725	0	65,625	2,000	-
3,500	2	0	64,350	66,350	2,725	2,725	0	66,350	2,000	-
3,500	3	0	65,075	67,075	2,725	2,725	0	67,075	2,000	-
3,500	4	0	65,800	67,800	2,725	2,725	0	67,800	2,000	-
3,500	5	0	66,525	68,525	2,725	2,725	0	68,525	2,000	-
3,500	6	2	67,250	69,250	2,725	2,725	0	69,250	2,000	138,500
3,500	7	0	67,975	70,050	2,800	2,800	0	70,050	2,075	-
3,500	8	0	68,700	70,950	2,975	2,975	0	70,950	2,250	-
3,500	9	0	69,655	71,675	2,975	2,975	0	71,675	2,020	-
3,500	10	1	70,380	72,400	2,745	2,745	0	72,400	2,020	72,400
3,500	11	1	71,105	73,125	2,745	2,745	0	73,125	2,020	73,125
3,500	12	0	71,830	73,850	2,745	2,745	0	73,850	2,020	-
3,500	13	0	72,555	74,575	2,745	2,745	0	74,575	2,020	-
3,500	14	0	73,280	75,300	2,745	2,745	0	75,300	2,020	-
3,500	15	0	74,005	76,025	2,745	2,745	0	76,025	2,020	-
3,500	16	0	74,730	76,750	2,745	2,745	0	76,750	2,020	-
3,500	17	2	75,455	77,475	2,745	2,745	0	77,475	2,020	154,950
3,500	18	1	76,180	78,200	2,745	2,745	0	78,200	2,020	78,200
3,500	19	1	76,905	78,925	2,745	2,745	0	78,925	2,020	78,925
3,500	20	0	77,630	79,650	2,745	2,745	0	79,650	2,020	-
3,500	21	0	78,355	80,375	2,745	2,745	0	80,375	2,020	-
3,500	22	0	79,080	81,100	2,745	2,745	0	81,100	2,020	-
3,500	23	0	79,805	81,825	2,745	2,745	0	81,825	2,020	-
3,500	24	2	80,530	82,550	2,745	2,745	0	82,550	2,020	165,100
3,500	25	1	81,255	83,275	2,745	2,745	0	83,275	2,020	83,275
3,500	26	1	81,980	84,000	2,745	2,745	0	84,000	2,020	84,000
3,500	27	0	82,705	84,725	2,745	2,745	0	84,725	2,020	-
3,500	28	0	83,430	85,450	2,745	2,745	0	85,450	2,020	-
3,500	29	8	84,155	86,175	2,745	2,745	0	86,175	2,020	689,400

$ 80,000 $ 1,617,875



Projected increase is based on the staffing provided on previous scale information from CFO		Salary Totals (no cap)
	Projected 26-27	$37,026,875
	25-26	$34,592,532
	Increase	$2,434,343

26-27 Certified Salary Scale "Linear Model"				
Years Exp	Bachelor's (BA)	Master's (+$4.5k)	Ed. Specialist (+$8k)	Doctorate (+$11.5k)
0	$51,000	**$55,500**	$59,000	$62,500
1	**$51,625**	$56,125	$59,625	$63,125
2	$52,250	$56,750	$60,250	$63,750
3	$52,875	$57,375	$60,875	$64,375
4	$53,500	$58,000	$61,500	$65,000
5	**$54,125**	**$58,625**	$62,125	$65,625
6	**$54,750**	**$59,250**	$62,750	$66,250
7	$55,375	$59,875	$63,375	$66,875
8	$56,000	$60,500	$64,000	$67,500
9	$56,625	$61,125	$64,625	$68,125
10	**$57,250**	**$61,750**	$65,250	$68,750
11	**$57,875**	**$62,375**	$65,875	$69,375
12	$58,500	$63,000	$66,500	$70,000
13	$59,125	$63,625	$67,125	$70,625
14	$59,750	$64,250	$67,750	$71,250
15	$60,375	$64,875	$68,375	$71,875
16	$61,000	$65,500	$69,000	$72,500
17	$61,625	$66,125	$69,625	$73,125
18	$62,250	$66,750	$70,250	$73,750
19	$62,875	$67,375	$70,875	$74,375
20	$63,500	$68,000	$71,500	$75,000
21	$64,125	$68,625	$72,125	$75,625
22	$64,750	$69,250	$72,750	$76,250
23	$65,375	$69,875	$73,375	$76,875
24	$66,000	$70,500	$74,000	$77,500
25	$66,625	$71,125	$74,625	$78,125
26	$67,250	$71,750	$75,250	$78,750
27	$67,875	$72,375	$75,875	$79,375
28	$68,500	$73,000	$76,500	$80,000
29	$69,125	$73,625	$77,125	$80,625

- Linear Model Scale
  - 51,000 Base for starting BA
  - $625 step for every year of experience
  - MA 4.5K above BA each step
  - ED.S 8K above BA each step
  - EDD 11.5K above BA each step
- This scale would make us the regional leader

BOARD OF EDUCATION OF CUMBERLAND COUNTY RESOLUTION NO. 2026-04

A RESOLUTION TO RECONSTRUCT THE CERTIFIED SALARY SCHEDULE, ESTABLISH A **$51,000.00** STARTING BASE, AND IMPLEMENT A LINEAR COMPENSATION MODEL THROUGH **FISCAL YEAR 2029**.

WHEREAS, the State of Tennessee has established a $50,000.00 minimum starting teacher salary mandate; and **WHEREAS,** the Cumberland County Board of Education seeks to maintain a competitive advantage in recruitment and retention by exceeding state minimums; and **WHEREAS,** the Board desires to eliminate salary compression and "frozen steps" by ensuring every year of professional service is recognized with a consistent, linear financial increase;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF CUMBERLAND COUNTY:

SECTION 1. Adoption of the $51,000 Base. The Board hereby adopts the **2026-2027 Linear Salary Schedule** anchored by a Bachelor's Step 0 (Base) of **$51,000.00**.

SECTION 2. The Vertical Experience Increment. The Board establishes a fixed annual vertical experience step of **$625.00** for all certified experience steps ranging from **Step 0 through Step 29 (30 years of service)**.

SECTION 3. Career Cap. For the purposes of this schedule, Step 29 shall serve as the maximum experience step. Personnel exceeding 30 years of service shall remain at the Step 29 salary level plus any applicable future "Base Lifts" approved by the Board.

SECTION 4. Funding Request. The Board requests a total salary investment of **$2,500,000.00** for the 2026-2027 fiscal year to fund this **Salary Schedule** transition, inclusive of all restricted TISA Salary Improvement funds for 26-27

ADOPTED this 2nd day of April, 2026.

BOARD OF EDUCATION OF CUMBERLAND COUNTY RESOLUTION NO. 2026-04

A RESOLUTION TO RECONSTRUCT THE CERTIFIED SALARY SCHEDULE, ESTABLISH A **$51,000.00** STARTING BASE, AND IMPLEMENT A LINEAR COMPENSATION MODEL THROUGH **FISCAL YEAR 2029**.

WHEREAS, the State of Tennessee has established a $50,000.00 minimum starting teacher salary mandate; and **WHEREAS,** the Cumberland County Board of Education seeks to maintain a competitive advantage in recruitment and retention by exceeding state minimums; and **WHEREAS,** the Board desires to eliminate salary compression and "frozen steps" by ensuring every year of professional service is recognized with a consistent, linear financial increase;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF CUMBERLAND COUNTY:

SECTION 1. Adoption of the $51,000 Base. The Board hereby adopts the **2026-2027 Linear Salary Schedule** anchored by a Bachelor's Step 0 (Base) of **$51,000.00**.

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SECTION 3. Career Cap. For the purposes of this schedule, Step 29 shall serve as the maximum experience step. Personnel exceeding 30 years of service shall remain at the Step 29 salary level plus any applicable future "Base Lifts" approved by the Board.

SECTION 4. Funding Request. The Board requests a total salary investment of **$2,500,000.00** for the 2026-2027 fiscal year to fund this **Salary Schedule** transition. This amount shall be inclusive of all restricted TISA Salary Improvement funds "**FY27 TISA - Funds for Existing Educator Salary Increases"- (Amount preliminary)** and "**FY26 TISA Outcomes _District Total"- (Amount = $779,835.50)**

ADOPTED this 2nd day of April, 2026.

Between the Cumberland County Board of Education and the CCEA

ARTICLE VII: COMPENSATION STRUCTURE

Section 7.1: The Linear Salary Model. Effective July 1, 2026, the District shall utilize a Linear Salary Model. The schedule shall be anchored by a Bachelor's Step 0 (Base) of $51,000.00 with a consistent annual vertical step of $625.00 from Step 0 through Step 29.

Section 7.2: Fixed Horizontal Differentials. Advanced degree compensation is established as a fixed dollar amount added to the corresponding Bachelor's Step:

- Master's Degree (MA): Bachelor's Step + $4,500.00
- Education Specialist (Ed.S.): Bachelor's Step + $8,000.00
- Doctorate (Ed.D./Ph.D.): Bachelor's Step + $11,500.00

Section 7.3: TISA Pass-Through Formula. All future recurring TISA restricted "Salary Improvement" funds (A) shall be distributed as an equal "Base Lift" (L) to the Step 0 Base, calculated as:

- ***(L) = (A) / (E)***
- ***(Where E is the number of eligible certified FTEs).***
- ***(Where L is the calculated base lift and is rounded to the nearest ten).***

Section 7.4: Non-Supplanting Clause. The annual Base Lift (L) shall be considered a permanent adjustment to the salary schedule (pensionable) and shall be applied **in addition to** the locally funded $625.00 vertical experience increment. District restricted funds for existing educator salary increases shall not be used to satisfy the District's obligation to fund the annual $625.00 experience step.

3. APPENDIX A: IMPLEMENTATION EXAMPLES

To be attached to the MOU for Audit Clarity

Scenario: Example Calculation of 2027-2028 Raises

- Projected State Funding (A): $876,000
- Eligible Staff (E): 584
- Calculated Base Lift (L): $1,500.00

The Result from the example for an Individual Teacher:

1. Experience Step: Teacher moves up one step (+$625).
2. Base Lift: The entire scale moves up by the TISA amount (+$1,500).
3. Total Salary Increase within the Salary Schedule: $2,125.00.
4. Teachers with 30 years or more experience would receive the base lift (L)

Cumberland County Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in September	**Appeals to and Appearances Before the Board**	**1.404**	**03/21/24**
		Rescinds: **1.404**	Issued: **06/28/23**

APPEALS TO THE BOARD

Any matter relating to the operation of the school system may be appealed to the Board. However, the parties shall attempt to settle all matters at the lowest level of responsibility, and the Board shall not hear complaints or concerns which have not advanced through the proper administrative procedure.

If all steps of the administrative procedure have been pursued and there is still a desire to appeal to the Board, the matter shall be referred in writing to the office of the Director of Schools, and the Board shall determine whether to hear the appeal.

APPEARING BEFORE THE BOARD

Individuals speaking to the Board shall address remarks to the Chair and may direct questions to individual board members or staff members only upon approval of the Chair. Each person speaking shall state his/her name and subject of presentation. Individuals desiring to appear before the Board shall submit a written request with descriptive materials to the office of the Director of Schools 8 working days before the meeting. If the request is approved by the executive committee, the item will be placed on the agenda. Individuals placed on the agenda will be recognized at the beginning of the meeting and given no more than 5 minutes to speak when their item is addressed on the agenda. All requests submitted will be included in the board packet.

The Chair shall have the authority to terminate the remarks of any individual who violates state law or does not adhere to board rules.[1]

Public Comment Period[2]

There shall be a public comment period for each meeting with actionable items on the agenda, with the exception of teacher disciplinary hearings. Comments shall be limited to topics listed on the agenda and matters that are germane (relevant) to the school board's jurisdiction. The total public comment period shall be for no more than 30 minutes, and you must be signed up no later than 15 minutes prior to meeting start time. If an individual wishes to address the Board, he/she shall sign up on the form provided before the beginning of the board meeting to request time to speak. Each speaker shall be given no more than 3 minutes. Delegations shall select only one (1) individual to speak on their behalf unless otherwise determined by the Board.

Legal References

1. TCA 39-17-306
2. TCA 8-44-112

Cross References

School Board Meetings 1.400
Public Hearings 1.401
Agendas 1.403
Discrimination/Harassment of Employees 5.500
Complaints and Grievances 5.501
Student Discrimination, Harassment, Bullying, Cyber-bullying, and Intimidation 6.304
Student Concerns 6.305

PROPOSED BOARD POLICY: 5.1101
SECTION: PERSONNEL
TITLE: CERTIFIED COMPENSATION AND LINEAR SALARY MAINTENANCE

I. PURPOSE
The Cumberland County Board of Education recognizes that professional compensation is a primary factor in the recruitment and retention of high-quality educators. To ensure equity, transparency, and fiscal predictability, the District shall maintain a "Linear Salary Model" for all certified instructional personnel.

II. THE LINEAR SALARY STRUCTURE
The Certified Salary Schedule shall be constructed and maintained based on the following structural requirements:

1. **Uniform Vertical Increments (Steps):** The schedule shall provide a fixed, equal dollar increment for every year of verified professional experience (Step 0 through Step 29). This increment shall be uniform across all degree lanes.
2. **Fixed Degree Differentials:** Compensation for advanced academic degrees (Master's, Education Specialist, and Doctorate) shall be established as a fixed dollar amount added to the corresponding Bachelor's Step. These differentials shall remain constant across all steps of the salary schedule to ensure the value of advanced education is protected throughout a teacher's career.
3. **The Base Anchor:** The Bachelor's Step 0 shall serve as the anchor point for the entire schedule. Any adjustment to the Bachelor's Step 0 shall result in a mathematically equivalent adjustment to every cell within the linear scale.

III. MAINTENANCE AND INFLATIONARY ADJUSTMENTS (TISA)
To ensure the salary schedule remains competitive and compliant with state law (T.C.A. § 49-3-306):

1. **State Raise Pass-Through:** 100% of recurring state funds restricted for "Salary Improvements" (TISA Salary Earmarks) shall be utilized to increase the Bachelor's Step 0 Base.
2. **The Maintenance Formula:** The annual base lift (L) shall be calculated by dividing the total recurring state salary improvement allocation (A) by the total number of eligible certified full-time equivalent employees (E):
   (L) = (A)/(E)
3. **Non-Supplanting Requirement:** The application of state-funded base lifts shall be in addition to, and independent of, the locally funded annual vertical experience increment.

IV. COMPLIANCE REVIEW
During the annual budget process, the Director of Schools shall present a compliance report to the Board certifying that the current Linear Salary Schedule exceeds the State of Tennessee's minimum salary benchmarks.

Reasoning for BOE POLICY 5.1101

This policy acts as a **firewall** for the district. Historically, salary schedules "break" because of two things: **compression** (new teachers making nearly the same as veterans) and **non-compliance** (falling below state minimums in specific "experience factor" cells).

By codifying these specific rules into **Policy 5.1101**, the Director and CFO transition from a "defensive" posture to a "predictable" one. Here is how this protects the system long-term:

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1. Elimination of "Compression" through Uniformity

The policy mandates **Uniform Vertical Increments** (Section II.1).

- **The Protection:** In many districts, when a new state mandate comes down, they only raise the "bottom" of the scale because they can't afford to move the whole thing. This creates a "clump" where a 1st-year teacher and a 10-year teacher earn the same.
- **The Fix:** Because this policy requires the scale to be mathematically equivalent across all cells, any lift to the "Base Anchor" (Section II.3) must move the entire 0–29 range. You are legally ensuring that a veteran teacher's experience is never "erased" by a new mandate.

2. Automated Inflation Protection (TISA Pass-Through)

Section III.1 and III.2 of the policy create a **self-adjusting mechanism** for state funding.

- **The Protection:** It removes the political friction of "negotiating" state raises. The policy explicitly defines the **Maintenance Formula**:

  (\$L\$) = (\$A\$) / (\$E\$)

- **The Fix:** When the State Legislature sends "Salary Improvement" funds via TISA, the CFO has a pre-approved formula to divide those funds by the number of employees and lift the base. This ensures state money goes exactly where it was intended without becoming a local budget battle.

3. Integrity of Advanced Degrees

Section II.2 establishes **Fixed Degree Differentials**.

- **The Protection:** Without this, districts often "shrink" the gap between a Bachelor's and a Master's degree to save money over time.
- **The Fix:** This policy protects the *value* of the Master's, Ed.S., and Doctorate. It ensures that the thousands of dollars and years of effort your teachers spent on their education maintain a constant, protected "premium" relative to the base.

4. Legal Compliance by Default

Section IV (Compliance Review) creates a **Mandatory Annual Audit**.

- **The Protection:** Districts often realize too late that they have fallen below the State Minimum Salary Schedule for specific years (like the Year 11 or Year 21 benchmarks).
- **The Fix:** It forces the Director to certify compliance *before* the budget is passed. This protects the Board from lawsuits and protects the CFO from "unfunded mandate" surprises during a state audit.

Summary of Systemic Protection

Potential Risk	Policy Defense
New $52k State Mandate	The **"Base Anchor"** rule ensures the entire scale lifts, preventing compression.
Budget Cuts	**"Non-Supplanting Requirement"** ensures local steps aren't traded for state raises.
Veteran Attrition	**"Linear Maintenance"** proves to veterans their 20th year is as valued as their 1st.
Financial Blindspots	**"The Maintenance Formula"** provides the CFO a predictable math model for 5-year outlooks.

The "Bottom Line" for the Board:

This policy takes the "math" out of politics. It ensures that as long as this policy is in place, Cumberland County can never accidentally return to a broken, compressed, or potentially non-compliant pay scale.

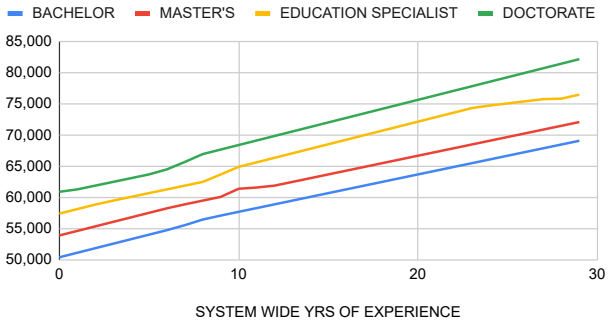
2026-2027	
OPTION A	
Total	$37,072,260
OPTION B	
Total	$36,720,060
OPTION F	
Total	$ 36,892,883

2027-2028	
OPTION A	
Total	$ 38,933,920
OPTION B	
Total	$ 38,577,520
OPTION F	
Total	$ 39,222,237

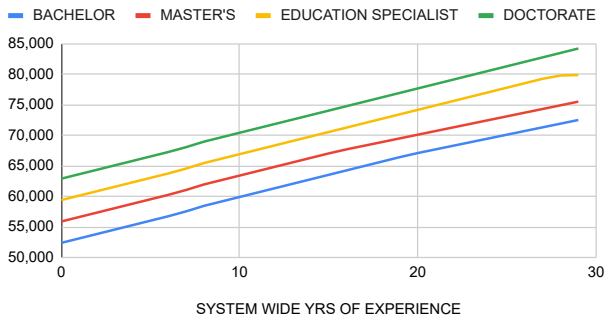
2028-2029	
OPTION A	
Total	$ 40,701,820
OPTION B	
	$ 40,342,420
OPTION F	
Total	$ 41,248,178

Total Cost Over 3 Years	
Option A	$116,708,000
Option B	$115,640,000
Option F	$117,363,298

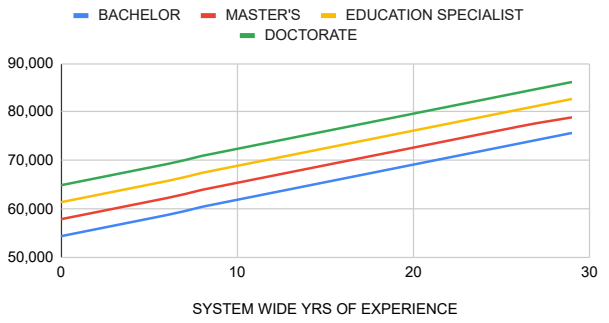
Option F 2026-2027



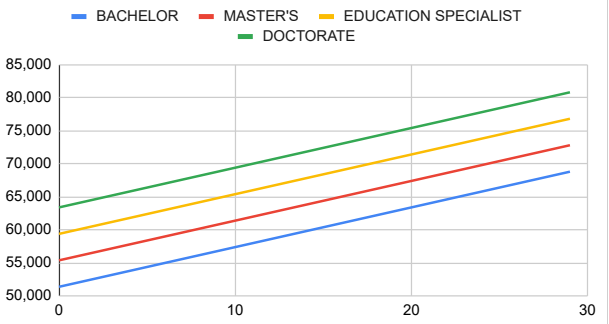
Option F 2027-2028



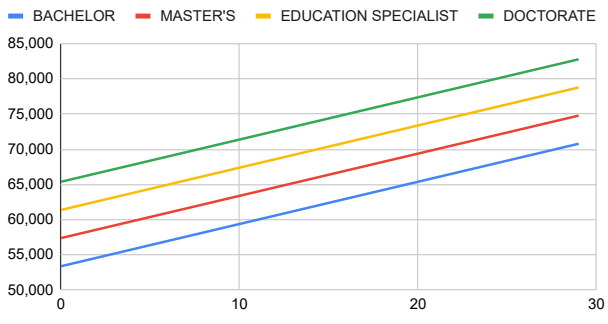
Option F 2028-2029



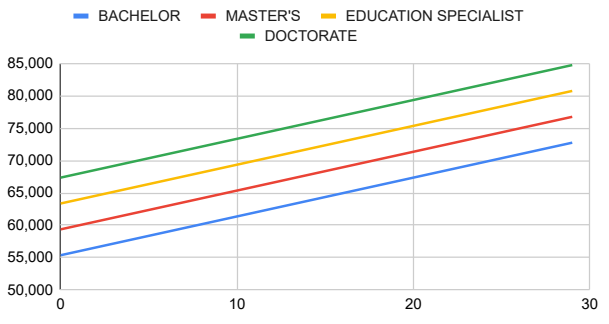
Option A 2026-2027



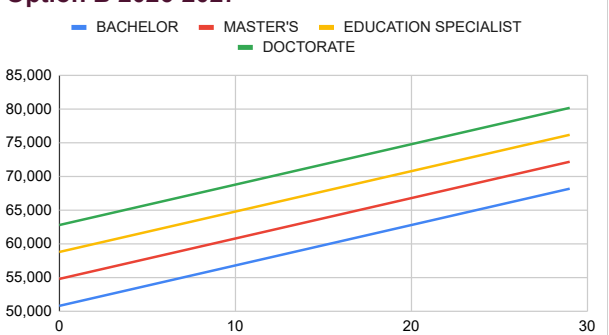
Option A 2027-2028



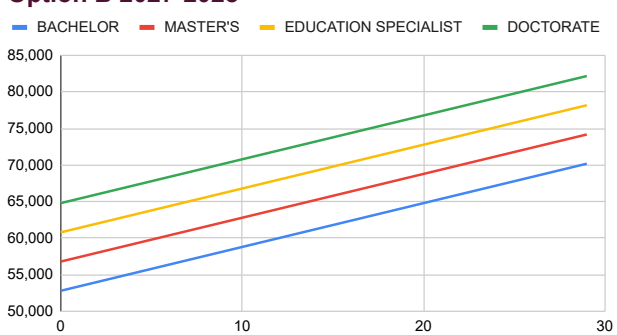
Option A 2028-2029



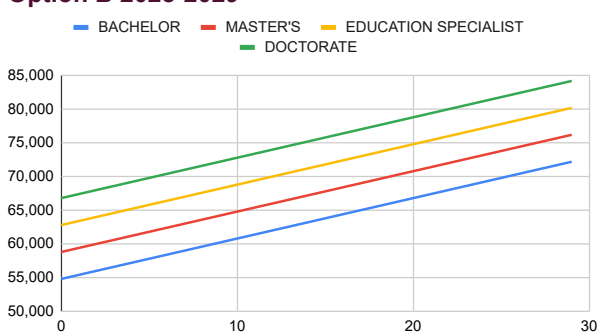
Option B 2026-2027



Option B 2027-2028



Option B 2028-2029



Reasoning for BOE POLICY 5.1101

This policy acts as a **firewall** for the district. Historically, salary schedules "break" because of two things: **compression** (new teachers making nearly the same as veterans) and **non-compliance** (falling below state minimums in specific "experience factor" cells).

By codifying these specific rules into **Policy 5.1101**, the Director and CFO transition from a "defensive" posture to a "predictable" one. Here is how this protects the system long-term:

---

1. Elimination of "Compression" through Uniformity

The policy mandates **Uniform Vertical Increments** (Section II.1).

- **The Protection:** In many districts, when a new state mandate comes down, they only raise the "bottom" of the scale because they can't afford to move the whole thing. This creates a "clump" where a 1st-year teacher and a 10-year teacher earn the same.
- **The Fix:** Because this policy requires the scale to be mathematically equivalent across all cells, any lift to the "Base Anchor" (Section II.3) must move the entire 0–29 range. You are legally ensuring that a veteran teacher's experience is never "erased" by a new mandate.

2. Automated Inflation Protection (TISA Pass-Through)

Section III.1 and III.2 of the policy create a **self-adjusting mechanism** for state funding.

- **The Protection:** It removes the political friction of "negotiating" state raises. The policy explicitly defines the **Maintenance Formula**:

  (\$L\$) = (\$A\$) / (\$E\$)

- **The Fix:** When the State Legislature sends "Salary Improvement" funds via TISA, the CFO has a pre-approved formula to divide those funds by the number of employees and lift the base. This ensures state money goes exactly where it was intended without becoming a local budget battle.

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The "Bottom Line" for the Board:

This policy takes the "math" out of politics. It ensures that as long as this policy is in place, Cumberland County can never accidentally return to a broken, compressed, or potentially non-compliant pay scale.

FACT SHEET: 2026-2027 Certified Compensation Restructuring

Cumberland County Schools | "The Linear Growth Plan"

1. THE FINANCIALS

- **Total Investment: $2.44 Million** (Inclusive of base salary increases)
- **The "Base Anchor": $51,000** for Step 0 (Bachelor's).
- **The Vertical Step: $625** fixed annual increase for all certified staff (Steps 0–29).
- **Funding Source:** Supported by the **TISA formula** ($7,530 per-pupil base) and 11 years of consistent state "Salary Improvement" earmarks.

LEGISLATIVE ALERT: HB 2458 / SB 2674

- **The Pending Bill:** The 114th General Assembly is currently moving to raise the state minimum teacher salary to **$50,290**.
- **Future-Proofing:** Our **$51,000 base** clears this pending hurdle by **$710**. This ensures Cumberland County remains in full compliance even if the bill passes late in the session, avoiding emergency mid-summer budget amendments.

2. REGIONAL COMPARISON (THE COMPETITIVE EDGE)

Cumberland County must compete with neighboring districts that have already moved to linear scales to meet the state's $50,000 mandate.

- **Cumberland Base: $51,000** (Linear)
- **White County Base: $50,250** (Linear)
- **State Minimum: $50,000** (Mandated)
- **The "Mid-Career Firewall":** At Year 15, a Cumberland teacher earns approximately **$1,800 more per year** than a teacher in a district only meeting the state minimum.
- **Strategic Leadership:** While other districts struggle to meet the $50k "floor," we are intentionally leading. A $51,000 base positions us as the **"Gold Standard"** for recruitment.
- **Professional Prestige:** By adopting a **Linear Model**, we match the professional standards of the state's highest-performing districts.

3. SYSTEMIC PROTECTION (POLICY 5.1101)

This plan is protected by a new Board Policy designed to improve the salary schedules of the past:

- **Anti-Compression:** Any future lift to the $51,000 "Base Anchor" must mathematically lift the entire scale, ensuring veteran experience is always rewarded.
- **TISA Pass-Through:** Establishes a transparent formula for applying state raises directly to the base, removing political friction from the budget process.

- **Annual Audit:** Mandates a spring compliance review to ensure the district never falls below state legal requirements (T.C.A. § 49-3-306).

4. THE "LIFETIME VALUE" PROMISE

By choosing Cumberland County, a teacher locks in a 30-year career trajectory with a **$137,500 Lifetime Earnings Advantage** over the state minimum. This is our primary tool for long-term retention.

5. FISCAL SUSTAINABILITY

- **Salary Breakage:** The plan is partially self-funding through "breakage"—the savings captured when a veteran (Step 29) retires and is replaced by a new recruit (Step 0).
- **Scalability:** The total cost of the plan scales with our student population. As TISA revenue shifts based on enrollment, the Board retains the flexibility to adjust staffing levels while keeping the *pay rate* competitive.
- **State-Earmarked Growth:** Policy 5.1101 ensures that future "Base Anchor" raises are tied directly to state-earmarked funds. We only move the scale when the State provides the recurring revenue to support it.
- $51,000 base is not a temporary 'bonus.' It is anchored to a state funding formula that is legally protected from decreasing. Between the State's 'Funding Floor' and the Board's 'Linear Policy,' your career-long earnings projections are safe in.

We are moving from a system of 'clumped' raises to a system of 'guaranteed growth.' This $2.44 million investment fulfills our Strategic Plan, beats our regional competitors, and ensures that every one of our teachers has a protected, predictable, and professional career path in Cumberland County.

FY27 TISA - Funds for Existing Educator Salary Increases			
District Base ADMs			6,514.65
Statewide Base ADMs		/	949,142.48
District % of Statewide Base ADMs		=	0.69%
District % of All Statewide Base ADMs			0.69%
Existing Educator Salary Increase Restricted Funds		x	$125,000,000.00
District Restricted Funds - Existing Educator Salary Increases		=	$857,965.42
FY27 TISA - Support Provision Projections			

TISA includes three provisions for support funds for LEAs that may experience declines in student population and needs. The funding floor provision, beginning for funding for the 2026-2027 school year, provides support for LEAs that experience a decrease in TISA allocation relative to the immediately preceding school year and experience a decline in non-virtual base ADM. LEAs that qualify for funding floor will receive a TISA allocation for the current school year that is equal to the TISA allocation from the immediately preceding school year. In the initial transition to TISA, a BEP transition funding opportunity ensures that no LEA receives less funding in the first year of TISA compared to the prior fiscal year. The BEP transition funds also provide scaled down support for up to a four-year period as LEAs adjust operations. The safety net provision ensures that no LEA experiences a decline of more than 5% from one fiscal year to the next in virtual excluded TISA allocations.

If your LEA is currently projected to qualify for any of the support provisions, below details which support provision and an estimate of state and local funding. As with every year's estimates, districts should expect that data and funding estimates will change throughout the spring as they submit updated and additional data. This is not a final determination of qualification for any support provision.

STATE SALARY SCHEDULE
LICENSED INSTRUCTIONAL PERSONNEL
Effective July 1, 2025

BASE SALARY (BACHELOR'S DEGREE AND ZERO YEARS OF EXPERIENCE)

= $47,000

YEARS OF EXPERIENCE	**0**	**1-5**	**6-10**	**11-15**
BACHELOR'S DEGREE	BASE	BASE + $645	BASE + $3,370	BASE + $6,900
YEARS OF EXPERIENCE		**0-5**	**6-10**	**11-15**
ADVANCED DEGREE	--	BASE + $3,605	BASE + $7,365	BASE + $11,380

NOTES:

1. Figures represent minimum salary requirements. Local education agencies (LEAs) should provide additional compensation increases to the base salary for factors including aiding in staffing hard-to-staff subject areas and schools and in hiring and retaining highly effective teachers [Tenn. Code Ann. § 49-3-306(h)]. In addition, LEAs may provide additional increases for years of experience and educational attainment.
2. The adoption of the state salary schedule shall not result in a reduction of pay by an LEA for any teacher employed by the LEA at the time of the schedule's adoption [Tenn. Code Ann. § 49-3-306(a)(1)]. Therefore, the minimum salary required for such personnel may be greater than the figures noted above.

BILL LEE
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
NINTH FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0375

LIZZETTE REYNOLDS
COMMISSIONER

December 10, 2025

Dear Director Farley,

Outcomes funding is a key element of the Tennessee Investment in Student Achievement (TISA) funding formula. The Tennessee Department of Education (the department) allocates student-generated outcomes bonuses to local education agencies (LEAs) based on student achievement in the LEA's public schools, including authorized public charter schools. For fiscal year 2026 (FY26), the Tennessee General Assembly has appropriated $80 million for student-generated outcomes bonuses.

Outcomes Bonuses: Eligibility and Calculation
A student may generate one outcome bonus in elementary school, one in middle school, and one in high school. Outcomes funding targets are measured as lag indicators, pulling performance data reported for the prior academic year– in this case the 2024-2025 school year. Outcomes bonus funds are 100% state-funded and do not require additional local contributions.

To be reviewed in combination with the tables on the following pages, the department has uploaded an associated file to your TNShare EIS Supervisors folder. This letter and associated data file reflect the FY26 TISA outcomes bonuses generated by students in your district.

FY26 TISA Outcomes District File:

- *District Calculator* - reflects district level bonus information, mirrors the tables below
- *School Summary* - provides school level bonus information
- *Elementary_Student Level* - student level data for elementary bonuses
- *MiddleSchool_Student Level* - student level data for middle school bonuses
- *HS_G1_Student Level* - student level data for high school, goal 1 bonuses
- *HS_G2_Student Level* - student level data for high school, goal 2 bonuses

For more detailed information about outcomes funding, please navigate to the TISA webpage.

Sincerely,

Lizzette Reynolds
Commissioner

TISA FY26 Outcomes Allocations

District Name	Cumberland County
District Number	180

Elementary School		
	Member of a Subpopulation: Economically Disadvantaged, English Learner and/or Student with Disability	Other Students
Total Students who met Elementary School Outcome[1]	167	102
Base Funding Amount	$7,295.00	$7,295.00
Multiplier	20%	10%
Value	$243,653.00	$74,409.00
Total		**$318,062.00**

Middle School		
	Member of a Subpopulation: Economically Disadvantaged, English Learner and/or Student with Disability	Other Students
Total Students who met Middle School Outcome[2]	69	75
Base Funding Amount	$7,295.00	$7,295.00
Multiplier	20%	10%
Value	$100,671.00	$54,712.50
Total		**$155,383.50**

[1] A student who scored "meets expectations" or "exceeds expectations" on the 3rd grade ELA TCAP OR A student who scored "approaching" or "below" on the 3rd grade ELA TCAP but demonstrated Significant Growth on the 4th grade ELA TCAP

[2] A student who scored a combination of "meets expectations" or "exceeds expectations" on both the 8th grade ELA and Math TCAP OR A student who demonstrated Significant Growth from both the 7th grade ELA and math TCAP to both the 8th grade ELA and math TCAP

High School — Goal 1		
	Member of a Subpopulation: Economically Disadvantaged, English Learner and/or Student with Disability	Other Students
Total Students who met Goal 1 High School Outcome[3]	172	62
Base Funding Amount	$7,295.00	$7,295.00
Multiplier	20%	10%
Value	$250,948.00	$45,229.00
Total		**$296,177.00**

High School — Goal 2	
	Students
Total Students who met Goal 2 High School Outcome[4]	14
Base Funding Amount	$7,295.00
Multiplier	10%
Total	**$10,213.00**

FY26 TISA Outcomes — District Total	
Elementary	$318,062.00
Middle School	$155,383.50
High School- Goal 1	$296,177.00
High School- Goal 2	$10,213.00
Total	**$779,835.50**

[3] A student who earned EPSO Credit in at least two Early Post-Secondary Opportunities (EPSOs) and either scored a composite score of 21 or higher on the ACT, or increased his or her composite ACT score by at least four points between the first 11th grade ACT and a subsequent ACT OR A student who earned EPSO Credit for three EPSOs OR A student who scored 31 or higher on the Armed Services Vocational Aptitude Battery (ASVAB) Armed Forces Qualifying Test (AFQT) and earned EPSO Credit in at least two EPSOs.

[4] High School Students with Disabilities: A student who did not generate an outcome bonus under High School- Goal 1, who was enrolled in an LEA that meets Indicator 5 of the State Annual Performance Report for students who receive instruction 80% of the day in a general education setting, and who also met at least two of the three State Annual Performance Report Indicators, as required by IDEA—Indicator 1: Graduation with a general education diploma, Indicator 3C: Proficiency on the state's alternate assessment, and Indicator 14: Post-school outcomes.

BILL LEE
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
NINTH FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0375

LIZZETTE REYNOLDS
COMMISSIONER

March 26, 2026

Dear Director Farley,

The Tennessee Investment in Student Achievement (TISA) funding formula allocates funds to local education agencies (LEAs) based on the characteristics of individual students. To support LEAs with budget planning and ensuring accurate data submissions, the Tennessee Department of Education (the department) is providing several resources for your review.

FY27 TISA Estimates

FY27 TISA estimates on the following pages include the **base, weighted funding, and direct funding** generated by student data that has been submitted by your district **averaged over Reporting Periods 1-6**. This information was pulled on March 16, 2026 and reflects a full application of the TISA Rules. In reviewing this information, please be mindful of the data caveats noted above your district's estimated allocation table and in the district data files. **As with every year's estimates, districts should expect data and funding estimates to change throughout the spring, as updated and additional data are submitted.**

FY27 TISA Updates

- **Base Funding:** For 2026-27 TISA allocations, the Governor's proposed budget increases the base funding amount to **$7,530**. As with the last three years, the increase to the base funding amount includes a $125 million investment for existing educator salary increases to meet the required minimum teacher salary of $50,000 by the 2026-27 school year. Pursuant to T.C.A. § 49-3-306, for the 2026-27 school year, the state minimum salary will be $50,000.
- **Economically Disadvantaged Funding:** Some districts have continued to report a decrease in the number of students identified as economically disadvantaged (ED) for the 2025-26 school year. To mitigate the impact of reduced federal eligibility for SNAP/TANF on district funding, the Governor has proposed a hold harmless provision for Economically Disadvantaged Average Daily Membership (ED ADM) through the appropriations bill. Under this proposal, districts will generate TISA funds to cover 100% of the gap between 2025-26 actual ED ADM and 2024-25 funded ED ADM. If a district's 2025-26 ED ADM exceeds 2024-25 funded ED ADM, funding will be based on the actual ED ADM for the 2025-26 school year. The hold harmless provision is applied to the ED ADM reflected in the pages below. Please see the district data file in TNShare for actual ED ADM without the hold harmless provision applied. As with all funding elements, please note that this provision must be approved through the General Assembly's appropriations bill before implementation.
- **Tennessee Education Data System (TEDS):** As we transition from the legacy EIS system to TEDS, we remain focused on monitoring the accuracy and completeness of data. Your SIS administrators and data teams have made an incredible lift to get us here, and their continued work is critical to a smooth and successful shift. All data previously pulled from EIS for TISA purposes is now being pulled from TEDS to determine FY27 TISA allocations.
- **Funding Floor:** Beginning with the 2026-2027 fiscal year, if a district's TISA allocation for the current school year is less than their TISA allocation for the immediately preceding school year, and if the district experienced a decline in non-virtual base ADM, then the department will allocate additional funds to equal the district's immediately preceding school year TISA allocation. For more information on the funding floor and other support funding provisions, see TISA Quick Guide: Support Funding.

FY27 March Prelim

District FY27 Projection Data File

To be reviewed alongside the tables on the following pages, the department has uploaded the FY*27 TISA District Projection File* to your TNShare EIS Supervisors folder. This file provides FY27 TISA estimates for your district. Please verify the data and make any necessary adjustments to the local system. The section below outlines the information contained in each tab of the file.

- **TISA Calculator**
  - **FY27 Projected Allocation Calculator:** Summary of student characteristics that determine the TISA allocation.
  - **Local Contribution Calculator:** A tool for districts to use in projecting local contribution. The calculator includes the following:
    - Transparent math, aligned with law and the TISA rules, to estimate local share, local contribution, and multi-system county calculations.
    - Current estimates for all funding fields; values will change throughout the spring as new data is submitted.
    - **Final fiscal capacity values from CBER and TACIR have not been received for FY27. FY26 fiscal capacity values have been included as an estimate until final values are received.**
  - **Estimated Funds for Existing Educator Salary Increases:**
    - Pursuant to T.C.A. § 49-3-105(e) and the appropriations act, $125M of the base funds statewide has been designated for existing educator salary increases.
    - For the 2026-27 school year, the minimum salary will be $50,000.
    - The table on the far-right of the TISA Calculator tab projects your district's share of these funds to be used for existing educators.
  - **Support Provisions Projection:**
    - TISA includes three provisions for support funds for LEAs that may experience declines in student population and needs: Funding Floor, BEP Transition, and Safety Net.
    - If a district is currently projected to be eligible for one of the support provisions, the estimated TISA allocation is shown with state and local breakouts.
- **CTE Calculator**
  - A tool for districts to view CTE differentiated funding, based on the program level and student progression through the program coursework.
- **Reporting Period Summary:** Average Daily Membership (ADM) by funding line and reporting period.
- **School Calculation:** Projected funding amounts by school.
- **School Counts:** Average ADM by funding line and school.
- **District-submitted and state level input data**:
  - Base ADM (Base ADM is also used for Small, Sparse, Concentrated Poverty, Post-Secondary Test, K-3 Literacy, and Charter)
  - Economically Disadvantaged ADM (by student and school)
  - Special Education ADM (by student and school)
  - English Learner ADM (by student and school with English Learner Tier)
  - Characteristics of Dyslexia ADM (by student and school)
  - Career and Technical Education (CTE) ADM (by student and course, with indicators for program level, course year, and additional funding indicator)
  - 2024-25 3rd Grade ELA TCAP results (by student by school, used as placeholder until 2026 TCAP)
  - CTE Crosswalk (CTE course code and funding tier mapping)

The department will continue to release updated estimates monthly throughout the spring. The next data pull will occur following the April 15, 2026, reporting deadline. We encourage districts to continue verifying data in your local student information systems (SIS) to ensure the submissions align with the students you are serving.

Sincerely,

Lizzette Reynolds
Commissioner

FY27 March Prelim

FY27 TISA Preliminary Estimate

The table below includes your district's FY27 preliminary funding estimate. This data is subject to the following caveats and data notes:

- Students/Services reflect the average of each input as reported by districts across completed reporting periods.
- Funding amounts are reflective of the Governor's proposed FY27 budget.
- Estimates do not include outcomes funding, fast-growth funding, or other grants that are determined at the end of the school year or in the upcoming year, including determinations for hold harmless or safety net.
- Total allocations represent the combined value of state funds and local funds required under TISA.
- **As with every year's estimates, districts should expect data and funding estimates to change throughout the spring, as updated and additional data are submitted.**

FY27 TISA Estimate: 180 Cumberland County			
Element	**Amount/Weight**	**Students/Services**	**Funding**
BASE	$7,530.00	6,514.65	$49,055,325.00
WEIGHTS			
Economically Disadvantaged (Hold Harmless applied)	25%	3,705.25	$6,975,129.92
Concentrated Poverty	5%	6,514.65	$2,452,766.25
Small	5%	0.00	$0.00
Sparse	5%	6,514.65	$2,452,766.25
Unique Learning Need 1	15%	589.92	$666,317.51
Unique Learning Need 2	20%	188.33	$283,630.45
Unique Learning Need 3	40%	233.66	$703,774.49
Unique Learning Need 4	60%	56.01	$253,045.65
Unique Learning Need 5	70%	102.33	$539,399.00
Unique Learning Need 6	75%	135.55	$765,531.41
Unique Learning Need 7	80%	38.64	$232,777.40
Unique Learning Need 8	100%	0.00	$0.00
Unique Learning Need 9	125%	154.87	$1,457,726.11
Unique Learning Need 10	150%	3.77	$42,544.50
DIRECT			
K-3 Literacy	$500.00	1,949.16	$974,581.68
4th Grade Supports	$500.00	312.00	$156,000.00
CTE	Varies (see CTE table below)	1,046.08	$5,040,788.65
Post-Secondary Test	$43.00 (per test)	963.02	$41,409.66
Charter	$475.00 (estimated)	0.00	$0.00
OUTCOMES			
TBD			
TOTAL			$72,093,513.93

FY27 March Prelim

FY27 CTE TISA Preliminary Estimate

Pursuant to the T.C.A. 49-3-105(c)(2), a direct allocation amount is generated for each student membership in a CTE program based on:

- The level of the program; and
- The student progression in coursework through the program.

The table below includes the district's breakout of preliminary CTE funding estimate and is subject to the following caveats and data notes:

- Students/Services reflect the average of CTE ADM as reported by districts across completed reporting periods.
- The CTE funding below has already been included in your district's overall estimate shown on the preceding page.
- The equivalent student and course-level ADM data is included in your district data file via the CTE_ADM tab.

FY27 Career and Technical Education TISA Funding Estimate: 180 Cumberland County			
Element	**Amount**	**Students/Services**	**Funding**
Level 1, Year 1	$5,000	327.42	$1,637,104.79
Level 1, Year 2	$5,050	21.07	$106,403.67
Level 1, Year 3	$5,150	23.16	$119,291.85
Level 1, Year 4	$5,300	20.04	$106,232.47
Level 2, Year 1	$5,200	82.47	$428,838.01
Level 2, Year 2	$5,250	30.82	$161,792.61
Level 2, Year 3	$5,350	83.58	$447,169.58
Level 2, Year 4	$5,500	61.42	$337,831.14
Level 3, Year 1	$5,400	198.89	$1,074,013.17
Level 3, Year 2	$5,450	31.04	$169,154.68
Level 3, Year 3	$5,550	23.05	$127,937.51
Level 3, Year 4	$5,700	48.74	$277,839.48
Additional Funding for High-Cost programs	$500 (estimate)	94.36	$47,179.69
TOTAL CTE Funding		1,046.08	$5,040,788.65

FY27 March Prelim

FY27 TISA Preliminary Estimate – Existing Educator Salary Increases

Pursuant to T.C.A. § 49-3-105(e) and the appropriations act, $125M of the base funds statewide has been designated for existing educator salary increases. For the 2026-27 school year, the minimum salary will be $50,000. The table below includes the district's projected share of restricted funds for existing educator salary increases.

FY27 Estimated Funds for Existing Educator Salary Increases: 180 Cumberland County		
District Base ADMs		6,514.65
Statewide Base ADMs	/	949,142.48
District % of Statewide Base ADMs	=	0.69%
District % of Statewide Base ADMs		0.69%
Existing Educator Salary Increase Restricted Funds	x	$125,000,000.00
District Restricted Funds- Existing Educator Salary Increases	=	$857,965.42

FY27 March Prelim

FY27 TISA Preliminary Estimate – State & Local Contributions

All the fiscal data in the calculator below will continue to change as additional data is submitted by districts. The calculator reflects the math in determining local contribution in alignment with law and rules, and includes the following:

- **Calculation of Statewide Local Share:** This represents the total base and weight funds generated statewide, with 30% of each being the collective total of local funding entities.
- **Application of Fiscal Capacity:** Final fiscal capacity values from CBER and TACIR have not been received for FY27. FY26 fiscal capacity values have been included as an estimate until final values are received.
- **Calculation of Multi-System Contributions:** If your district is in a multi-system county, this step determines the proportional share of funds generated for each the base and weights by a district compared to all systems within the county. If you are a single system county, the percentage will reflect 100%.
- **Final Local Contributions:** The calculator provides a total estimate of local contributions. The bottom, righthand corner will display the total TISA estimate for the district and the respective split between local and state funds.

Maintenance of Effort: In addition to the required local contribution, local governments must maintain at least the same level of local funding for K–12 education from year to year. This total, called maintenance of effort, may be higher than the required local contribution. District obligations under maintenance of effort remain unchanged under the TISA Act, and the currently budgeted funding level is included here for reference.

Pursuant to T.C.A. § 49-3-105(d), please note that funds generated for the post-secondary test* will be maintained and administered at the state level. These funds are reflected in the total state funds as being generated by TISA but will be administered by the department to relieve procurement and administration burden on districts.

As with every year's estimates, districts should expect that data and funding estimates will change throughout the spring as they submit updated and additional data.

FY27 TISA - State & Local Contributions Estimates: 180 Cumberland County				
		BASE		**WEIGHTS**
1. Calculation of Statewide Local Share				
Statewide Total		$7,135,259,294.25		$1,975,489,642.30
Multiply by Local Share %	x	30%	x	30%
Statewide Local Share	=	$2,140,577,788.28	=	$592,646,892.69
2. Application of County Fiscal Capacity				
Statewide Local Share		$2,140,577,788.28		$592,646,892.69
Cumberland FY26 Fiscal Capacity- FY27 Coming Later in Spring	x	0.67%	x	0.67%
County Local Contribution (All Systems)	=	$14,412,994.80	=	$3,990,425.68
3. Multi-System County Calculation				
		Base Funds Generated		**Weight Funds Generated**
Cumberland County		$49,055,325.00		$16,825,408.93
All Systems within County Total	/	$49,055,325.00	/	$16,825,408.93
Cumberland County % of County Total Funds	=	100.00%	=	100.00%
Cumberland County % of County Total Funds		100.00%		100.00%
County Local Contribution (All Systems)	x	$14,412,994.80	x	$3,990,425.68
Cumberland County Local Contribution	=	$14,412,994.80	=	$3,990,425.68
4. Total Local Contribution				
Adding Local Contribution Totals		$14,412,994.80	+	$3,990,425.68
			=	$18,403,420.48
	Total Funding (Base, Weights, Direct)			$72,093,513.93
	Local		**-**	$18,403,420.48
	State		**=**	$53,690,093.45

FY27 March Prelim

	(State Funding Excluding Post-Secondary Test*)		$53,648,683.79
Current FY26 District Maintenance of Effort			$19,001,877.00

FY27 TISA Preliminary Projection – Support Funding

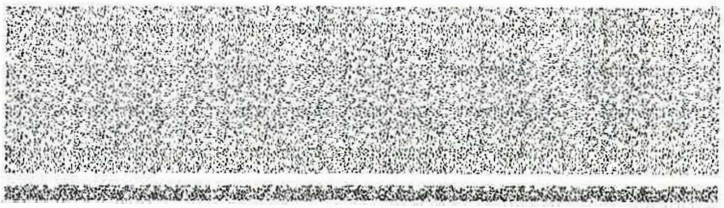
TISA includes three support provisions for LEAs that may experience declines in student population and needs. The three provisions are the **funding floor**, **safety net**, and **BEP transition**. For more information on these funding provisions, see the 2025-26 TISA Support Provisions Quick Guide. The table below identifies projected qualifications for the support provisions. These projections are subject to change throughout the year, as your LEA submits additional data.

Support Provision	Projected Qualification
Funding Floor	Not projected to qualify
BEP Transition	Not projected to qualify
Safety Net	Not projected to qualify

The table below shows your LEA's baseline allocation and ADM used to determine funding floor qualification projection. Your LEA is not currently projected to qualify for the funding floor provision.

FY27 TISA – Funding Floor: 180 Cumberland County	
Baseline Allocation (FY26)	$70,205,124.47
Baseline Base ADM (FY26, Virtual Excluded)	6,631.92
Current Base ADM (FY27, Virtual Excluded)	6,514.65

FY27 March Prelim



Cumberland County Board of Education

368 Fourth Street, Crossville, TN 38555

Section 1

Due to the fact that these additions, remodels or construction projects when completed become the sole responsibility and liability of Cumberland County Schools, all projects must be reviewed by the Building and Grounds committee and approved by the full Board of Education

Date 2/19/2026

School Name Pine View School

Project Name Prek Playground

Project Description The existing large piece of playground equipment needs to be replaced due to failed inspection.

Estimated Value 15,000 - 20,000

Funding Source Pine View PTO

Section 2

Plans, designs, installation information and process for funding must be submitted to the Maintenance Department for review. These documents must include Fire Marshall, Codes Inspectors, Playground Inspectors and Insurance approval as needed.

Approved by:

Director of Maintenance Mary Kingston

_____ Fire Marshall _____ Code Inspectors

_____ Playground Inspectors _____ ~~Insurance Approval~~

Director of Schools _____

Building and Grounds Committee _____

Board of Education Approval Date _____

PRO PLAYGROUNDS
The Play & Recreation Experts

Pro Playgrounds
8490 Cabin Hill Road
Tallahassee, FL 32311

Quote

Date	Estimate #
2/3/2026	55382

Project Name
Pineview PG

IPEMA CERTIFIED ASTM F1292 · IPEMA CERTIFIED ASTM F2075 · IPEMA CERTIFIED ASTM F1487

GUARANTEED BEST PRICE GUARANTEED

WE WILL BEAT ANY PRICE BY 5%!

Customer / Bill To	Ship To
Cumberland County School District Christine Barnes 349 Daysville Road Rockwood, TN. 37854	Cumberland County School District Christine Barnes 349 Daysville Road Rockwood, TN 37854

Item	Description	Qty	Cost	Total:
	Furnish labor and materials for the following:			
	1) Installation of 1 play system			
	Estimate does not include safety surfacing			
	PLAY EQUIPMENT			
25-PKP006N	Sunset Harbor Play System - Neutral	1	9,661.00	9,661.00
Shipping	Combined Shipping and Freight Charges	1	2,220.00	2,220.00
	LABOR AND INSTALLATION			
CC80	Concrete for Anchoring - Delivered Cost	40	8.375	335.00
LBR	Labor and Installation	1	5,875.00	5,875.00
DSC	Discount - Q1 Discount. Expires 3/31/2026		-1,092.00	-1,092.00

AGREED AND ACCEPTED:
If the above total price, scope of work, specifications, terms and conditions are acceptable, sign below indicating your acceptance and authorization for Pro Playgrounds to proceed with the work and/or sales transaction described in this quotation. Upon signature and payment in accordance with this quote, Pro Playgrounds will proceed with the work and/or sales transaction.

Signature _____ Name / Title _____ Date ___/___/___

Subtotal:	$16,999.00
Sales Tax: (7.5%)	$0.00
Total:	$16,999.00

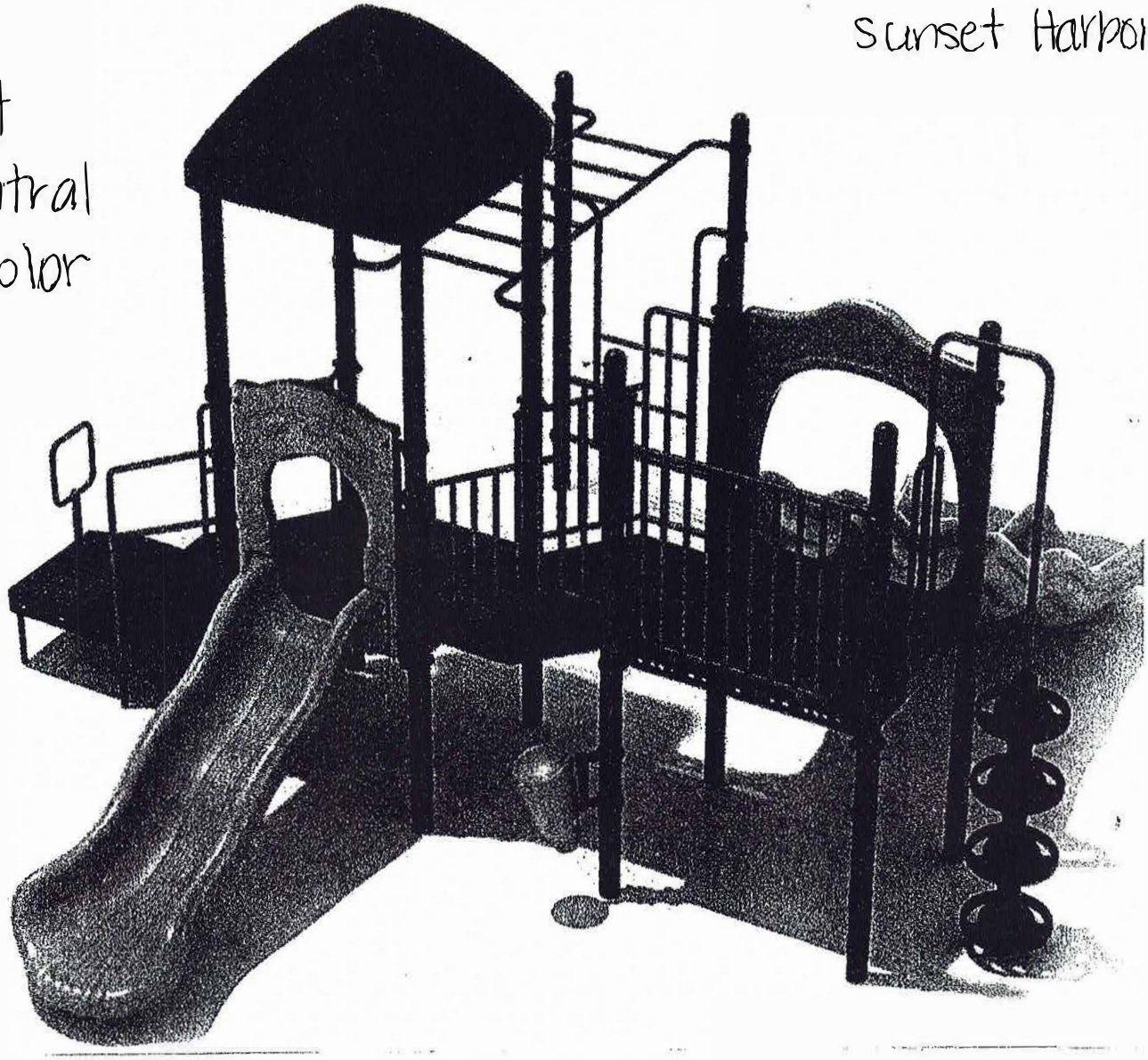
Terms and Conditions - Price valid for 30 days and subject to change. 1. If installation is not included with your purchase, client will be responsible for coordinating, receiving and unloading of all goods, delivery drivers will not help unload goods. 2. Client will be responsible to inspect goods for defect, damage or missing parts, any deficiency or missing parts must be noted on delivery slip. 3. Client will be responsible for costs due to cancelled or missed delivery appointments. 4. Client has reviewed all items, colors and descriptions on this quote for accuracy and correctness. 5. If quote includes installation of goods, the installation is subject to the terms and conditions of Pro Playgrounds "Standard Installation Agreement" a copy of which may be obtained from your Sales Representative.

AAA - calls it
Gray Harbor

Sunset (Gray) Harbor

Other 2 call it
Sunset Harbor

We want
the Neutral
Color



INSTALLATION AGREEMENT

CONTRACTOR: Legacy Construction Services Group Inc D.B.A Pro Playgrounds **EIN:** 27-1850232

ADDRESS: 3725 Apalachee Parkway **CITY, STATE & ZIP CODE:** Tallahassee, FL 32311

CONTACT: **PHONE #:** 800-573-7529 **FAX#:** (850) 254-7150

TOTAL CONTRACT AMOUNT:

PROJECT NAME: **AGREEMENT #:**

PROJECT ADDRESS:

OWNER:

THIS AGREEMENT made and entered into on this the_ day of , , by and between Legacy Construction Services Group Inc D.B.A Pro Playgrounds, a Florida Corporation hereinafter referred to as "Contractor" and , identified above hereinafter referred to as "Owner". Owner includes the individual or entity listed above, as well as agents authorized to act on their behalf, Owner may be the actual Owner of said property, Prime Contractor, or other authorized Contractee or Agent of Owner.

WITNESSETH

WHEREAS Owner desires to have the following Work Completed:

at the address known as , hereinafter referred to as "Property"**AND WHEREAS** Contractor warrants being qualified and capable of performing and completing the Work specified herein, **NOW THEREFORE**, in consideration of the mutual promises and premises herein contained, Owner and Contractor agree to meet and satisfy all terms and conditions in this contract as follows:

ARTICLE 1 - SCOPE OF WORK

1.1 Contractor does hereby promise that it will, for and in consideration of the payments hereinafter specified, furnish all manpower, labor, supervision, tools, equipment, materials, and all other things necessary or required to complete the scope of work listed above, hereinafter referred to as the "Work" all in strict accordance with the drawings, plans, estimates, proposals and other documents which are attached hereto as Exhibit(s) and expressly incorporated herein by reference and made a part hereof and hereinafter referred to as the "Contract Documents". Contract documents include:

1. 2D/3D Site Plans.
2. Estimates.
3. Insurance Certificates.
4. Manufactures Warranties.

1.2 Contractor shall not be responsible or held liable for any Work or complications that arise by items or conditions outside of the scope of this Agreement. This includes but is not limited to drainage issues, unforeseen conditions, grading and erosion problems, and any and all things outside of the scope of this Agreement.

1.3 Contractor shall complete an excavation permit known as an 811 permit in advance of starting Work as required by law. This service is provided by the utility companies to mark out utility lines on the property. On private property, the free 811 services may not be able or be willing to locate all buried utilities. In this instance, Owner may at its discretion and expense choose to hire and utilize a private company for the purpose of locating buried utilities or hazards not detected by the free 811 service and is encouraged to do so.

1.4 Owner acknowledges Contractor shall not be responsible for any damage to unmarked buried utilities, nor shall Contractor repair or pay for the repair of damaged utilities that have not been marked. The term utilities mean any buried object

including but not limited to: irrigation lines, water lines, gas lines, electrical lines, data and communication lines, sewer lines, septic tanks, fuel storage tanks or any other buried objects. The term marked means that the entire path of the object has been marked clearly and accurately within 24" of the object on the ground via fluorescent marking paint or flags.

1.5 Contractor shall not be responsible for any unforeseen soil anomalies or differing site conditions, should soil abnormalities be encountered, including rock, muck or any other items that may create additional work or installation difficulties, those costs shall be adjusted via a change order. Owner is responsible for all geotechnical investigation.

ARTICLE 2 – PROSECUTION OF THE WORK

2.1 Due to the nature of the Scope, Contractor is at the mercy of its suppliers and manufacturer(s). Work cannot begin on any portion of the job until all material and equipment deliveries have been scheduled and confirmed. The items to complete the Work must be furnished and available to do so. Contractor will be in communication with Owner regarding the scheduling and delivery of materials as well as the prosecution of the Work on a regular basis.

2.2 The Contractor expressly understands that time is of the essence of this Agreement and therefore agrees to procure and prepare its materials and manufactured products in a timely manner so as to be ready to begin Work as soon as possible. Contractor shall perform all Work required under this Agreement in a diligent and prompt manner and shall proceed and operate in such ways to ensure the continued progression of the project and make all attempts to remain on schedule.

2.3 The Work is tentatively scheduled to be completed by . This date is subject to materials and equipment being manufactured in a timely fashion that will allow Contractor to complete installation by said date. This date is subject to change based on these conditions. The estimated duration of the Work from start to finish is days.

2.4 Not all Work will require a permit, for Work that does require a permit, the permitting process and responsibilities of Contractor and Owner shall be determined as follows:

☐ Contractor shall be responsible for acquiring necessary permits for this project.

☐ Owner, Prime/General Contractor or other third party shall be responsible for acquiring necessary permits for this project.

☐ Owner shall be responsible for the costs of all permits and related drawings and requirements.

☐ Contractor shall be responsible for the costs of all permits and related drawings and requirements.

ARTICLE 3 – WORKMANSHIP

3.1 Work shall be executed in accordance with this Agreement and/or the Contract Documents. All Work shall be done in a good and Workmanlike manner. All materials shall be furnished in sufficient quantities to facilitate the progress of the Work and shall be new unless otherwise stated in this Agreement and/or the Contract Documents. The Contractor warrants that all materials furnished thereunder meet the requirements of this Agreement and/or the Contract Documents and implicitly warrants that they are both merchantable and for the purposes for which they are intended to be used.

3.2 Should any items, Work or portions thereof be delayed, damaged or altered by anyone other than Contractor, its employees or subcontractors, hereinafter referred to as "Others"; Owner shall hold those parties accountable for any loss or damages incurred as a result. Contractor shall not be held liable for any damages or costs incurred by Owner as a result of Others and may hold Others liable for its own costs or losses shall the be incurred.

3.3 Contractor agrees that it and its employees and subcontractors will maintain a professional appearance and conduct themselves in a professional manner at all times when Working.

3.4 The Contractor agrees it shall be responsible for the prevention of accidents to itself, its employees and applicable subcontractors engaged upon or in the vicinity of the Work.

ARTICLE 4 – PREMISES

4.1 Contractor agrees to keep the premises and other project areas reasonably clean of debris and trash resulting from the performance of Contractor's Work. Contractor will also make efforts to highlight and block off potentially hazardous areas or obstacles present on the premises during the construction process in compliance with regulations.

4.2 Owner has the right at any time to visits the premises to check on progress or for purposes of communication; however, Contractor must be notified of such visits to ensure the safety of the visitor(s), also these visits must not severely interfere with the progress of Work. Owner shall defend, indemnify and hold harmless Contractor and its directors, officers, employees, agents, stockholders, affiliates, subcontractors and customers from and against all allegations, claims, actions, suits, demands, damages, liabilities, obligations, losses, settlements, judgments, costs and expenses (including without limitation attorneys' fees and costs) which arise out of, relate to bodily injury occurring while on the premises by Others before completion of the Work.

4.3 Contractor agrees to make all efforts to prevent damage to existing property on the premises. Should Owner suspect that Contractor or its employees or subcontractors have caused damage to Owners property; Owner shall notify Contractor of those damages in writing and request curing of said damages within 48 hours of their occurrence. Contractor agrees to rectify, repair or pay for the repair of any property damage for which it or its employees or subcontractors are directly responsible for. Contractor shall not be responsible for any event outside of Contractor's control that results in damage to Owners property including inclement weather, acts of God, theft, vandalism, damage by Others, etc.

ARTICLE 5 – INSURANCE AND BONDING

5.1 Contractor warrants that it maintains insurance(s) that will protect Contractor and its employees and in some instances Owner from claims under Workers compensation acts and for claims from damages that may result from or arise out of Contractor's operations during construction; whether such operations be by Contractor or anyone directly or indirectly employed by Contractor. Contractor warrants that it currently carries the following insurance(s) and stated insurance(s) and coverage(s) are documented in the Contract Documents:

1. ☑ Comprehensive General Liability Insurance with the following minimum limits:
   a) Bodily Injury and Death - $2,000,000/occurrence; $2,000,000/aggregate
   b) Property Damage - $2,000,000/occurrence; $2,000,000/aggregate

2. ☑ Worker's Compensation & Employers Liability with the following limits:
   a) Each Accident - $1,000,000
   b) Disease - $100,000/employee; $500,000/policy limit

3. ☑ Commercial Automobile Insurance with the following limits:
   a) Bodily Injury - $1,000,000/person; $1,000,000/accident
   b) Property Damage - $1,000,000/accident
   c) Personal Injury Protection (PIP) - $10,000/person

5.2 Contractor shall not provide any form of bonding for this Work. Should Owner request any form of bond from Contractor that is not included in this Agreement or the Contract Documents, Owner shall pay the cost of those bonds in full.

ARTICLE 6 – CHANGES IN THE WORK

6.1 Both Owner and Contractor, without having invalidated this Agreement, may request changes to the Work scheduled to be performed as stated in this Agreement and/or within the Contract Documents consisting of additions, deletions or other revisions, hereinafter referred to as a "Change Order". Request(s) by either Owner or Contractor to make change(s) to the Work scheduled to be performed shall be subject to the discretion and acceptance of both parties.

6.2 All Change Orders shall be made using AIAG701-2001 Change Order or similar form.

6.3 Change Order(s), whether requested and completed by Contractor or Owner must be acknowledged by both Owner and Contractor, agreed upon by both Owner and Contractor and signed by both Owner and Contractor to be valid. Change Order(s) can only be signed by Contractor and Owner. Any Change Order(s) signed by individuals or representatives other than Contractor or Owner, unless specifically named in this Agreement and/or the Contract Documents will be invalid.

6.4 Approved Change Orders(s) will be considered as an amendment and/or revision to this Agreement and/ or the Contract Documents but shall not invalidate this Agreement. Approved Change Order(s) may alter the total contract sum of this Agreement and/or the Contract Documents either as an increase or a decrease in cost depending upon the nature of the revision. Contractor agrees to provide documentation of this alteration to the total contract sum and bill accordingly. Owner

agrees to verify documentation of all alterations to the total contract sum to its satisfaction and pay accordingly. All payments for change orders are subject to the payment terms in Article 9 of this document.

6.5 Generally, all items that have been furnished to the Property for the purpose of completing the Work are non-returnable and nonrefundable unless the request arises as a result of an error by the Contractor. Return policies for items are at the discretion of the manufacturers and suppliers and not the Contractor. Should Owner wish to return items it has purchased that have been furnished, ordered or are in production, and should manufacture or supplier allow Owner to do so, Owner shall bear the burden and all costs associated with doing so as set forth by the supplier or manufacturer. Such costs may include return shipping, restocking fees or any other fees or charges determined by the manufacture or supplier.

ARTICLE 7 - DEPOSITS

7.1 Contractor does hereby promise that it will, for and in consideration of the payments hereinafter specified, furnish all manpower, labor, supervision, tools, equipment, materials, and all other things necessary or required to complete all Work described and contained in this Agreement and/or the Contract Documents.

7.2 Contractor warrants that monies received for the performance of this contract, be they in the form of deposits or progress payments shall be used for labor, materials and procurement thereof entering into this Work and said monies shall not be diverted to satisfy obligations of the Contractor on other contracts or other financial obligations not related to the terms and conditions specific to this Agreement and/or the Contract Documents.

7.3 Owner shall provide Contractor with the following necessary deposit(s) to procure all required manpower, labor, supervision, tools, equipment, materials, permits and all other things necessary or required to complete all Work described and contained in this Agreement and/or the Contract Documents. Contractor shall provide Owner with a written request for such deposits and such requests shall serve as records if fulfilled. If Owner is obligated to provide Contractor with a deposit for services or goods, no Work shall be scheduled, and no goods shall be ordered until time at which said deposit has been received unless otherwise specified in this Agreement.

☐ Owner shall provide Contractor with a deposit for 100% of the cost of all goods and materials required to complete all Work described and contained in this Agreement and/or within the Contract Documents.

☐ Owner shall provide Contractor with a deposit for 50% of the cost of all goods and materials to complete all Work described and contained in this Agreement and/or within the Contract Documents.

☐ Owner shall provide Contractor with a deposit in the amount of $ of the cost of all goods and materials required to complete all Work described and contained in this Agreement and/or within the Contract Documents.

ARTICLE 8 - OWNER INSPECTION AND ACCEPTANCE

8.1 As the Work or portions thereof are completed in accordance with this Agreement and/or in the Contract Documents; Owner shall at its earliest convenience inspect the Work completed by Contractor and confirm that it conforms to descriptions and promises contained in this Agreement and/or the Contract Documents. Owner shall promptly make arrangements to pay Contractor for completed Work that is in compliance per the terms and conditions of Article 9 of this Agreement.

8.2 If Owner inspects Contractor's completed Work or portions thereof and believes that the Work completed is not in conformance to this Agreement or the Contract Documents, Owner shall notify Contractor in writing of the alleged non-conforming Work within 10 days of the Work being completed.

8.3 Owner agrees it will provide the Contractor with photos of the claimed deficiencies, a itemized written list of the alleged non-conforming Work and what actions it believes are necessary to bring those items into compliance.

8.4 Upon receipt of the list and photos of the alleged non-conforming Work; Contractor shall have thirty (30) days to dispute, provide a plan to cure or repair and rectify the non-conforming Work at Contractor's expense should the claims be valid. Contractor shall document all efforts to cure all non-conforming Work via photographical evidence and written documentation and provide this documentation to the Owner in a timely manner.

8.5 All completed Work or portions thereof that are not in dispute for compliance shall be subject to the payment terms of Article 9 of this Agreement. Owner shall not withhold payment for any portion of the Work, or percentage thereof that is compliant as a means of insurance, security or as a cure to other portions of the Work that are non compliant or under

dispute thereof.

ARTICLE 9 - PAYMENT

9.1 As Work is completed in compliance with this Agreement and the representations contained herein; Owner shall make necessary preparations for payments due to Contractor in accordance with this Agreement; Change of Work Order(s) and/or the Contract Documents.

9.2 Contractor shall submit draw/payment requests to Owner as Work commences and is completed. All draw requests shall be submitted to Owner on AIAG702-1992, Application and Certificate for Payment **OR** via other traditional invoicing methods.

9.3 All outstanding and undisputed balances for goods and materials, Change of Work Order(s), labor or any other premise described in this Agreement, or the Contract Documents is due to Contractor within 30 days of invoicing. Failure by Owner to make payment to Contractor for any and all outstanding balances owed as stated and agreed upon in this Agreement, any outstanding Change Orders and/or the Contract Documents shall result in all outstanding balances being subject to penalty interest, that shall accrue at the maximum legal rate per month or 1.5%; whichever is greater, beginning 10 days after missed, late or partial payment. Owner shall be responsible for any costs related to attorneys' fees, court fees or other measures taken to collect on unpaid balances.

9.4 Owner shall not withhold any retainage from Contractor for undisputed Work or portions thereof.

9.5 If, through no fault of its own, Contractor is unable to continue Work, the schedule is changed, or Work is delayed or because of Owner or other individuals acting for or on behalf of Owner, then Owner shall promptly pay Contractor in full within 30 days of receiving invoice from Contractor for any Work completed, labor and materials furnished on the project, subject to the payment terms and conditions in Article 9 of this Agreement.

9.6 All materials and items furnished become the property of the Owner upon their delivery to the Property. Owner shall be responsible for the security and insurance of said items. All furnished items are eligible for billing and payment pursuant to the terms of this agreement regardless if they have been permanently affixed, installed or incorporated into a structure.

9.7 Should Owner refuse to accept delivery of products on site, Owner shall bear all costs with re-consignment, shipping, storage or return of those products.

ARTICLE 10 - RELEASE OF LIENS

10.1 Contractor reserves the right to lien on all real property where materials and/or labor are furnished in relation to this Agreement and/or the Contract Documents in the event of delayed payment, nonpayment or underpayment.

10.2 Contractor shall supply Owner with a partial lien wavier for all deposits and progress payments made to Contractor by Owner.

10.3 Contractor agrees to provide Owner with a final and full lien waiver within ten (10) days of receiving final payment from Owner.

ARTICLE 11 - WARRANTIES

11.1 Contractor warrants and guarantees its Work to the full extent as required by the Contract Documents or anywhere in this Agreement. Contractor shall at its expense make good any faulty, defective, improper or non-conforming portions of the Work discovered within one (1) year of the date of completion of the project or within such longer period as may be provided for in the Contract Documents or anywhere in this Agreement. The extension of this warranty does not include issues that would arise as a result of acts outside of Contractor's control such as inclement weather, acts of God, vandalism, theft, normal wear and tear, Owner alterations, damage by others, etc.

11.2 Warranty claims for rubber surfacing shall not be honored or enforceable if damage is a result of corrosive materials contaminating the surfacing, including but not limited to: sand, debris, dirt, bleach, chlorine, fuels, caustics.

11.3 If any portion of the Work was completed by Others then Contractor shall not be required to warranty those portions of the Work. As such, should a deficiency in the Work of Others create a deficiency in the Work of Contractor, then Others shall be held liable by the Owner and Contractor for the deficiency.

11.4 Some warranty claims may be the responsibility of a manufacturer(s) or supplier(s) and not a result of Contractor's actions - such as undetected manufacturing defects or equipment that develops defects as a result of normal use during a specific

time period. Contractor shall furnish Owner with all manufacturer(s) and supplier(s) written guarantees and warranties covering equipment and materials furnished in this Agreement and/or the Contract Documents and shall assist Owner in the process of any warranty claims related to such equipment.

11.5 All warranties become null and void if the project is not paid for in full.

ARTICLE 12 – DISPUTE RESOLUTION

12.1 Each of the parties hereto irrevocably agrees that any legal action or proceeding with respect to this Agreement or for recognition and enforcement of any judgment in respect hereof brought by any other party or its successors or assigns may be brought and determined exclusively in the Court of Leon County in the State of Florida or, if under applicable Law exclusive jurisdiction over such matter is vested in the federal courts, any court of the United States located in the State of Florida, and each of the parties hereto hereby irrevocably submits with regard to any such action or proceeding for itself and in respect to its property, generally and unconditionally, to the exclusive jurisdiction of the aforesaid courts and agrees that it will not bring any legal action or proceeding with respect to this Agreement or for recognition and enforcement of any judgment in respect hereof in any court other than the aforesaid courts.

12.2 Subject to the limitations as otherwise set forth in this Agreement, if an action shall be brought on account of any breach of or to enforce or interpret any of the terms, covenants or conditions of this Agreement, the prevailing party shall be entitled to recover from the other party, as part of the prevailing party's costs, reasonable attorney's fees, the amount of which shall be fixed by the court and shall be made a part of any judgment rendered.

ARTICLE 13 – SEVERABILITY

13.1 The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision. Any invalid or unenforceable provision shall be deemed severed from this Agreement to the extent of its invalidity or unenforceability, and this Agreement shall be construed and enforced as if the Agreement did not contain that particular provision to the extent of its invalidity or unenforceability.

ARTICLE 14 – MISCELLANEOUS ADDITIONS AND PROVISIONS

14.1 In addition to the terms and conditions set forth in this Agreement and/or in the Contract Documents, **Contractor** also warrants, agrees to and/or acknowledges the following:

1. _____
2. _____
3. _____

14.2 In addition to the terms and conditions set forth in this Agreement and/or in the Contract Documents, **Owner** also warrants, agrees to and/or acknowledges the following:

1. _____
2. _____
3. _____

14.3 Other miscellaneous provisions to be included as part of the agreement as follow:

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on this the day of , .

CONTRACTOR: Legacy Construction Services Group Inc, DBA Pro Playgrounds

OWNER:

_____

(Signature of Contractor)

Name/Title:

Address of Contractor:
Legacy Construction Services Group Inc., DBA Pro Playgrounds
3725 Apalachee Parkway
Tallahassee, FL 32311

_____

(Signature of Owner)

Name/Title:

Address of Owner:

QUOTATION (A)

BEST PRICE GUARANTEE!!

BLUEGRASS PLAYGROUNDS INC.
1056 Fedde Lane
Ashland, NE 68003
Dan and Rose McElroy
dan@bluegrassplaygrounds.com
Phone: 1 800 828 9690
Fax: 1 866 271 4011
Website: www.bluegrassplaygrounds.com

Customer Information	
Full Name:	Ramona Nealon
Company Name:	Pine View School
Phone Number:	865-354-1986
Email Address:	nealonr@ccschools.k12tn.net
Shipping Information	
Shipping Address:	349 Daysville Rd Rockwood, TN 37854

Date: 02/17/26 Quote: (A)
Terms: *30 day net with signed purchase order * only for government entity*
All Others: *Credit card or *Advance Check
Note: Expiration of quote 30 days

LN	Item #	Description	Price Each	Qty	Total price
#1					
	#SRBG-0128	Bluegrass Playgrounds 3.5" OD Modular Play Structure		(1)	$ 33,482.00

Choose *Colors ~! (TBD)*

Webpage: https://www.bluegrassplaygrounds.com/product/bg-0128-modular-playgrounds/

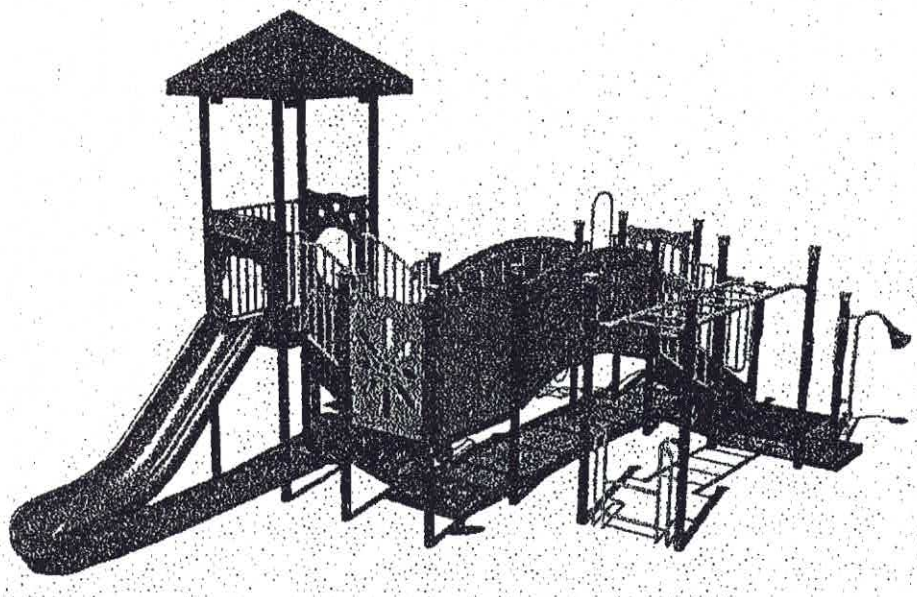
Total Price on ALL specified equipment	**$ 33,482.00**
Seasonal Discount	- $ 3,348.00
Freight- (Georgia Factory) *MADE IN U.S.* * 24 Hr call Ahead	**+ $ 1,570.00**

Item too long to qualify for liftgate (Please supply labor to offload)
FYI The items on this quote are eligible for 'factory pickup' to avoid Freight charges.
The cost of freight has risen as gas prices have increased.

AMOUNT, equipment delivered: (Advanced Check/ or Govt. P.O) = $ 31,704.00
OR *credit card payment option:
AMOUNT, equipment delivered: (Credit Card) = $ 32,972.00
**ADDS 4% To Total Amount when paying by Credit Card:*

***Estimated current production time plus transit time after order: (7-9) weeks**

Image Below:
SRBG-0128 3.5" OD Post Playground Structure



Ramona Nealon <nealonr@ccschools.k12tn.net>

Follow Up Questions

Amber Burchett <amber@rec-concepts.com>
To: Ramona Nealon <nealonr@ccschools.k12tn.net>

Fri, Feb 20, 2026 at 6:19 PM

Hey Ramona!

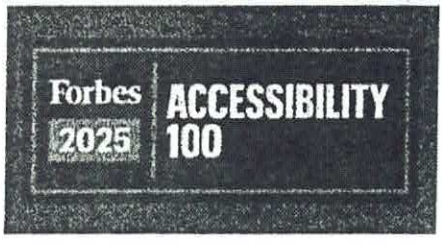
Sorry for the delay - I was in Kingsport all day. I ran rough numbers on the design and I wanted to give you a heads up on pricing.

Design 34EZ
Equipment: $31,337.25
Installation: estimated $14,101.76
Freight - is based on weight so I can't give a good estimate on that

$45,439.01

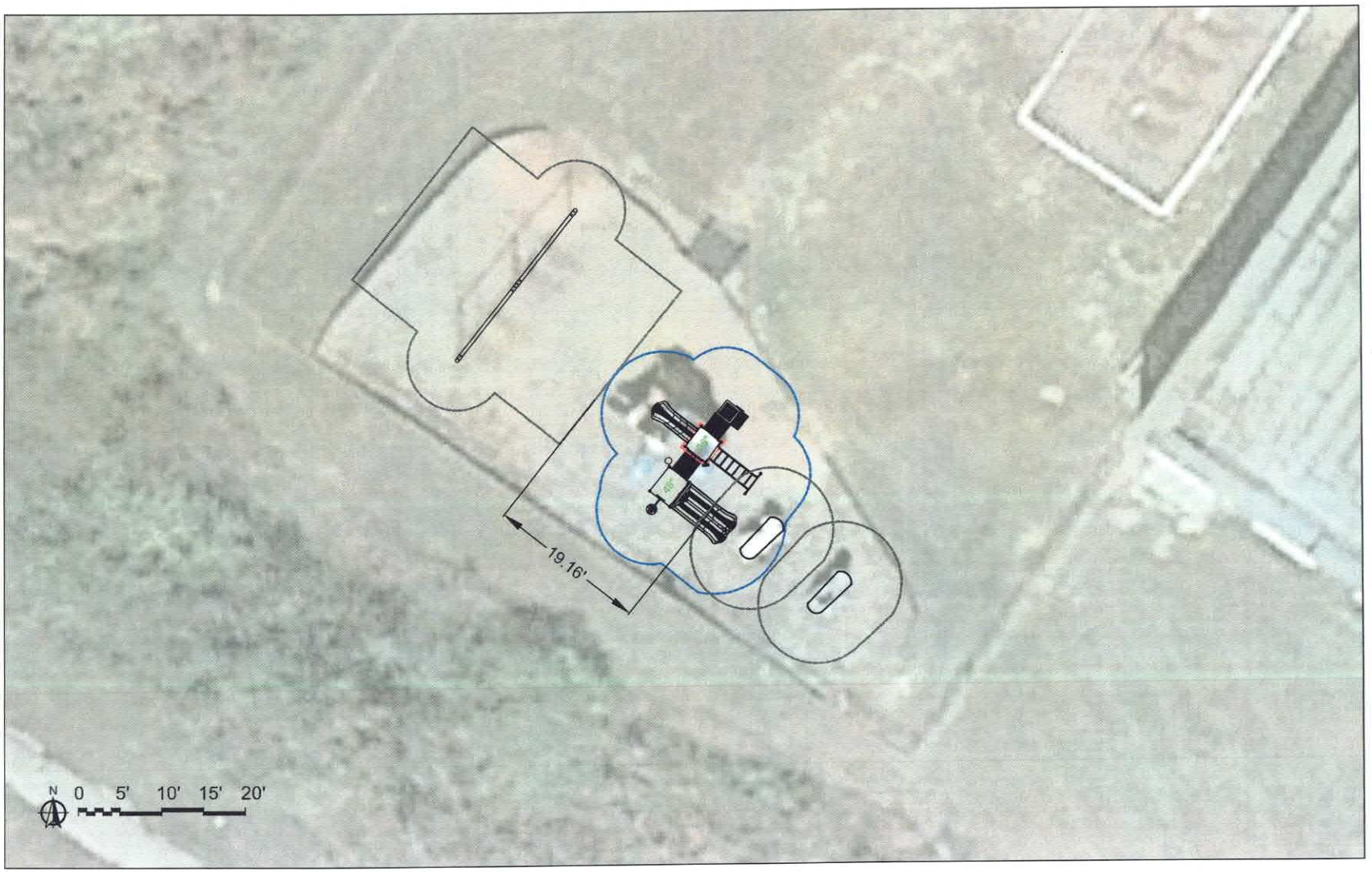
Even if we run the quote through Sourcewell, the discount it gives won't get the equipment in budget.

If you would like us to move forward with a formal quote I'm happy to. I just wanted to let you know the rough numbers.



From: Ramona Nealon <nealonr@ccschools.k12tn.net>
Sent: Friday, February 20, 2026 10:49 AM
To: Amber Burchett <amber@rec-concepts.com>
Subject: Re: Follow Up Questions

[Quoted text hidden]


19.16'
N 0 5' 10' 15' 20'