

**Board Work Session
April 15, 2025 4:00 PM
Collierville Schools Board Meeting Room
215 W Poplar Avenue
Collierville, TN 38017**

I. Call to Order

Wright Cox, Chairman

II. Roll Call

Wright Cox, Chairman

III. Staff Items

A. March Monthly Financial Statements

Anita Floyd, Chief Financial Officer

B. Review of the 2025-2026 General Fund Budget

Anita Floyd, Chief Financial Officer

C. Review of 2025-2026 Special Revenue Budget

Anita Floyd, Chief Financial Officer

D. Review of the 2025-2026 Other Funds Budget

Anita Floyd, Chief Financial Officer

E. Resolution 2025-06 Affirming the desire of Collierville Schools to participate in Section Four (4) of The Education Freedom Act of 2025

Dr. Russell Dyer, Director of Schools

F. Resolution 2025-07 Agreement to Provide Employees Voluntary Access to the State of Tennessee's 457b Deferred Compensation Plan

Cecelia Booker, Chief Human Resource Officer

G. Bid #FY25007 Parking Lot Resurfacing at Collierville Middle School with recommended award to Fossett Paving

Thomas Dougherty, Chief of Operations

H. BID# FY25008 – Kitchen Equipment at West Collierville Middle School with recommended award to Federal Equipment

Thomas Dougherty, Chief of Operations

I. Approval of the 2026-2027 Instructional Calendar

Jeff Jones, Assistant Superintendent

J. Student Services Policy updates

Jeff Jones, Assistant Superintendent

IV. Adjournment



COLLIERVILLE SCHOOLS

SCHOLARSHIP · INTEGRITY · SERVICE

MONTHLY FINANCIAL REPORT



MARCH 2025

2024-2025

GENERAL FUND

SCHOOL NUTRITION

FEDERAL PROGRAMS

DISCRETIONARY GRANTS

C. I. P.

**GENERAL FUND
REVENUE**

MARCH 2025 GENERAL FUND REVENUE

FOR 2025 09

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
141 General Purpose Fund						
40110 Current Property Tax	23,520,000.00	23,520,000.00	21,911,462.62	804,830.58	1,608,537.38	93.2%
40120 Trustee's Collection-PY	410,000.00	410,000.00	357,908.20	34,861.36	52,091.80	87.3%
40130 Clerk & Master/Cir Court-P	150,000.00	150,000.00	104,474.81	9,698.95	45,525.19	69.6%
40150 Pickup Taxes	1,715,161.00	1,715,161.00	1,967,436.80	693,576.54	-252,275.80	114.7%
40162 Pymt in Lieu-Taxes-Local U	248,235.00	248,235.00	182,872.32	.00	65,362.68	73.7%
40163 Pymt in Lieu of Taxes-Othe	282,831.00	282,831.00	205,149.73	23,367.76	77,681.27	72.5%
40210 Local Option Sales Taxes	15,800,000.00	15,800,000.00	10,685,820.02	1,224,449.62	5,114,179.98	67.6%
40240 wheel Tax	2,000,105.00	2,000,105.00	1,876,814.31	.00	123,290.69	93.8%
40270 Business Tax	3,300.00	3,300.00	1,769.55	185.85	1,530.45	53.6%
40275 Mixed Drink Tax	289,000.00	289,000.00	208,604.10	63,218.75	80,395.90	72.2%
40390 Municipal Tax	2,582,675.00	2,582,675.00	1,937,006.19	215,222.91	645,668.81	75.0%
43513 Tuition - Summer School	20,000.00	20,000.00	.00	.00	20,000.00	.0%
43515 Tuition - Other State Syst	150,750.00	150,750.00	142,803.74	400.00	7,946.26	94.7%
43990 Other Charges for Services	500,000.00	500,000.00	348,974.28	249,423.94	151,025.72	69.8%
43991 Other Charges for Svcs-(SS	515,000.00	515,000.00	348,459.10	40,304.59	166,540.90	67.7%
44110 Investment Income	440,038.00	440,038.00	587,437.18	65,455.10	-147,399.18	133.5%
44120 Lease/Rentals	20,000.00	20,000.00	3,561.95	.00	16,438.05	17.8%
44160 Medicaid Reimbursements	.00	.00	3,627.54	3,627.54	-3,627.54	100.0%
44170 Miscellaneous Refunds	850,000.00	850,000.00	89,176.80	1,963.77	760,823.20	10.5%
44171 Tech Replacement Fees	7,000.00	7,000.00	4,569.90	.00	2,430.10	65.3%
44172 Substitute Reimbursement	40,000.00	40,000.00	21,723.77	645.90	18,276.23	54.3%
44174 Device Fees	300,000.00	300,000.00	199,185.25	149.00	100,814.75	66.4%
44176 Refund - IRS	.00	.00	1.98	.00	-1.98	100.0%
44177 CHS Band Boosters	25,000.00	25,000.00	21,066.64	2,633.33	3,933.36	84.3%
44178 CHS POM Boosters	13,200.00	13,200.00	11,045.30	1,577.90	2,154.70	83.7%
44179 Collierville Dragon Dancer	13,200.00	13,200.00	11,733.44	1,466.68	1,466.56	88.9%
44180 CHS Cheer Boosters	6,930.00	6,930.00	10,266.72	1,283.34	-3,336.72	148.1%
44181 CHS Boys Soccer	6,250.00	6,250.00	.00	.00	6,250.00	.0%
44182 CHS Volleyball	5,500.00	5,500.00	7,675.31	.00	-2,175.31	139.6%
44183 CHS Trap Team	2,400.00	2,400.00	2,325.85	.00	74.15	96.9%
44184 CHS Cross Country	2,000.00	2,000.00	3,000.00	.00	-1,000.00	150.0%
44185 CMS Band Boosters	2,400.00	2,400.00	.00	.00	2,400.00	.0%
44186 CHS Baseball Boosters	29,150.00	29,150.00	24,800.00	3,100.00	4,350.00	85.1%
44187 CHS Softball	5,000.00	5,000.00	.00	.00	5,000.00	.0%
44188 CHS Girls Soccer	7,000.00	7,000.00	8,140.48	.00	-1,140.48	116.3%
44189 CHS Theatre	6,500.00	6,500.00	1,162.93	.00	5,337.07	17.9%
44190 CMS Cheer	5,250.00	5,250.00	10,000.04	3,611.12	-4,750.04	190.5%
44192 CHS Girls Lacrosse	700.00	700.00	.00	.00	700.00	.0%
44193 CHS Basketball Boosters	11,000.00	11,000.00	.00	.00	11,000.00	.0%
44194 CHS Speech & Debate	1,000.00	1,000.00	.00	.00	1,000.00	.0%

MARCH 2025 GENERAL FUND REVENUE

FOR 2025 09

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
44195 Athletic Account - Summer	100,000.00	100,000.00	128,865.36	.00	-28,865.36	128.9%
44196 CHS Football Boosters	32,085.00	32,085.00	55,094.00	.00	-23,009.00	171.7%
44197 CHS Boys Wrestling Booster	.00	.00	1,000.00	.00	-1,000.00	100.0%
44198 WCMS Cheer Boosters	.00	.00	10,000.00	.00	-10,000.00	100.0%
44201 CHS Swimming	.00	.00	1,000.00	.00	-1,000.00	100.0%
44203 CHS Robotics Boosters	.00	.00	9,280.00	.00	-9,280.00	100.0%
44520 Insurance Recovery	10,000.00	10,000.00	46,746.00	3,451.00	-36,746.00	467.5%
44530 Sale of Equipment	1,100,000.00	1,100,000.00	257,563.80	.00	842,436.20	23.4%
44560 Damages Recovered from Ind	1,000.00	1,000.00	35,440.19	.00	-34,440.19	3544.0%
44990 Other Local Revenue	2,000.00	2,000.00	1,000.00	.00	1,000.00	50.0%
44991 Dragon Games Donations	4,000.00	4,000.00	.00	.00	4,000.00	.0%
46510 TN Inv in Student Achievem	62,793,827.00	62,793,827.00	50,347,715.54	6,143,120.70	12,446,111.46	80.2%
46513 TISA On -Behalf Paymt Reve	.00	260,653.00	.00	.00	260,653.00	.0%
46590 Other State Education Fund	.00	.00	1,000,000.00	1,000,000.00	-1,000,000.00	100.0%
46610 Career Ladder Program	76,000.00	76,000.00	41,330.88	.00	34,669.12	54.4%
46990 Other State Revenues	.00	.00	177,999.40	.00	-177,999.40	100.0%
47143 Special Edu-Grants to Stat	5,000.00	5,000.00	.00	.00	5,000.00	.0%
49800 Transfers In	2,670,000.00	2,670,000.00	265,288.97	17,834.71	2,404,711.03	9.9%
49900 Revenue YE Close	3,866,904.00	4,804,375.00	.00	.00	4,804,375.00	.0%
TOTAL General Purpose Fund	120,647,391.00	121,845,515.00	93,678,380.99	10,609,460.94	28,167,134.01	76.9%
GRAND TOTAL	120,647,391.00	121,845,515.00	93,678,380.99	10,609,460.94	28,167,134.01	76.9%

** END OF REPORT - Generated by Anita Floyd **

**GENERAL FUND
EXPENDITURES**

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
141 General Purpose Fund							
71100 Regular Instruction Program							
E11600 Teachers	38,764,043.00	38,764,043.00	26,617,735.10	3,028,217.49	.00	12,146,307.90	68.7%
E11700 Career Ladder	59,000.00	59,000.00	25,500.00	.00	.00	33,500.00	43.2%
E12700 Career Ladder Ext Contrac	20,000.00	20,000.00	.00	.00	.00	20,000.00	.0%
E12800 Homebound Teachers	30,000.00	30,000.00	4,103.75	1,076.25	.00	25,896.25	13.7%
E16300 Educational Assistants	1,547,602.00	1,547,602.00	1,161,223.67	146,723.26	.00	386,378.33	75.0%
E18800 Bonus Payments	1,065,000.00	1,175,000.00	1,150,000.00	.00	.00	25,000.00	97.9%
E18945 Other Sal & Wages-TN All	.00	.00	89,315.36	16,380.00	.00	-89,315.36	100.0%
E19500 Sub Teachers-Certified	641,670.00	641,670.00	476,045.15	70,632.55	.00	165,624.85	74.2%
E19550 Permanent Sub	288,000.00	288,000.00	175,468.00	24,952.00	.00	112,532.00	60.9%
E19800 Sub Teachers-Non-Certifie	20,000.00	20,000.00	18,690.02	1,620.01	.00	1,309.98	93.5%
E20100 Social Security	2,630,989.00	2,641,217.00	1,725,977.04	188,672.67	.00	915,239.96	65.3%
E20145 Social Security-TN All Co	.00	.00	2,814.51	611.94	.00	-2,814.51	100.0%
E20400 Pensions	2,707,820.00	2,725,336.00	2,051,539.24	224,277.14	.00	673,796.76	75.3%
E20600 Life Insurance	100,000.00	100,000.00	94,983.52	12,013.96	.00	5,016.48	95.0%
E20700 Medical Insurance	4,400,000.00	4,400,000.00	3,721,639.32	469,379.43	.00	678,360.68	84.6%
E21200 ER Medicare	615,312.00	618,145.00	405,270.12	44,392.60	.00	212,874.88	65.6%
E21245 Employer Medicare-TN All	.00	.00	1,158.18	237.52	.00	-1,158.18	100.0%
E21700 Retirement-Hybrid Stab	145,000.00	145,000.00	121,561.88	13,070.71	.00	23,438.12	83.8%
E33000 Operating Lease Payments	2,635,000.00	2,635,000.00	1,037,992.42	1,037,992.42	.00	1,597,007.58	39.4%
E33600 Maint & Repair-Equipment	29,200.00	29,200.00	13,218.89	270.00	4,681.05	11,300.06	61.3%
E39900 Other Contracted Services	130,000.00	130,000.00	67,183.50	16,098.50	.00	62,816.50	51.7%
E39902 Other Contr Svcs-Translat	10,000.00	10,000.00	4,406.50	1,092.64	3,045.93	2,547.57	74.5%
E42900 Inst Supplies & Materials	752,800.00	717,300.00	203,109.61	.00	2,490.79	511,699.60	28.7%
E42905 Inst Supplies-Alloc to sc	427,220.00	427,220.00	405,060.00	.00	.00	22,160.00	94.8%
E44900 Textbooks	1,000,000.00	1,000,000.00	874,023.46	.00	11,430.00	114,546.54	88.5%
E49900 Other Supplies &Mat	40,000.00	40,000.00	35,384.77	.00	.00	4,615.23	88.5%
E59902 Other Charges - Summer Sc	6,000.00	6,000.00	.00	.00	.00	6,000.00	.0%
E72200 Reg Inst Equipment	706,000.00	713,500.00	219,302.73	25,160.00	381,411.01	112,786.26	84.2%
E72217 Reg Inst Equip (Reimburse	400,000.00	615,000.00	379,308.91	210,343.71	73,658.13	162,032.96	73.7%
TOTAL Regular Instruction Prog	59,170,656.00	59,498,233.00	41,082,015.65	5,533,214.80	476,716.91	17,939,500.44	69.8%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
71150 Alt Inst Program							
E11600 Teachers	128,573.00	128,573.00	85,120.30	9,601.49	.00	43,452.70	66.2%
E16300 Educational Assistants	26,128.00	26,128.00	18,032.42	2,015.00	.00	8,095.58	69.0%
E20100 Social Security	9,591.00	9,591.00	6,215.82	701.15	.00	3,375.18	64.8%
E20400 Pensions	9,839.00	9,839.00	5,767.07	610.66	.00	4,071.93	58.6%
E20600 Life Insurance	670.00	670.00	284.72	27.46	.00	385.28	42.5%
E20700 Medical Insurance	27,000.00	27,000.00	8,916.50	713.32	.00	18,083.50	33.0%
E21200 ER Medicare	2,243.00	2,243.00	1,453.75	163.99	.00	789.25	64.8%
E21700 Retirement-Hybrid Stab	400.00	400.00	60.57	.00	.00	339.43	15.1%
E39900 Other Contracted Services	40,000.00	40,000.00	12,502.00	354.00	.00	27,498.00	31.3%
E42900 Inst Supplies & Materials	4,000.00	4,000.00	737.94	.00	.00	3,262.06	18.4%
E49900 Other Supplies &Mat	2,000.00	2,000.00	777.41	197.57	.00	1,222.59	38.9%
E59900 Other Charges	2,000.00	2,000.00	171.79	.00	.00	1,828.21	8.6%
E79000 Other Equipment	5,000.00	5,000.00	1,238.00	.00	.00	3,762.00	24.8%
TOTAL Alt Inst Program	257,444.00	257,444.00	141,278.29	14,384.64	.00	116,165.71	54.9%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
71200 Special Education Program							
E11600 Teachers	4,627,256.00	4,627,256.00	3,167,278.25	360,696.23	.00	1,459,977.75	68.4%
E11700 Career Ladder	3,000.00	3,000.00	1,000.00	.00	.00	2,000.00	33.3%
E12800 Homebound Teachers	83,996.00	83,996.00	59,334.92	6,592.77	.00	24,661.08	70.6%
E16300 Educational Assistants	2,312,620.00	2,312,620.00	1,708,827.74	213,923.10	.00	603,792.26	73.9%
E17100 Speech Pathologist	902,644.00	902,644.00	587,221.45	62,958.20	.00	315,422.55	65.1%
E18900 Other Salaries & Wages	2,000.00	2,000.00	1,555.00	.00	.00	445.00	77.8%
E19500 Sub Teachers-Certified	60,000.00	60,000.00	83,104.87	14,594.95	.00	-23,104.87	138.5%
E19800 Sub Teachers-Non-Certifie	70,000.00	70,000.00	100,489.95	15,405.01	.00	-30,489.95	143.6%
E20100 Social Security	499,691.00	499,691.00	331,358.89	38,915.46	.00	168,332.11	66.3%
E20400 Pensions	607,922.00	607,922.00	415,659.83	48,749.26	.00	192,262.17	68.4%
E20600 Life Insurance	17,750.00	17,750.00	18,162.14	2,290.71	.00	-412.14	102.3%
E20700 Medical Insurance	714,150.00	714,150.00	700,641.46	86,628.96	.00	13,508.54	98.1%
E21200 ER Medicare	116,863.00	116,863.00	77,900.26	9,163.99	.00	38,962.74	66.7%
E21700 Retirement-Hybrid Stab	65,000.00	65,000.00	38,887.32	4,684.94	.00	26,112.68	59.8%
E31200 Contracts w Private Agenc	20,000.00	20,000.00	13,327.50	6,805.00	.00	6,672.50	66.6%
E33600 Maint & Repair-Equipment	5,000.00	5,000.00	4,986.39	524.56	.00	13.61	99.7%
E42900 Inst Supplies & Materials	29,600.00	29,600.00	21,349.84	15.80	.87	8,249.29	72.1%
E49900 Other Supplies & Mat	19,000.00	19,000.00	16,743.82	3,084.83	2,170.74	85.44	99.6%
E72500 Special Education Equipme	20,000.00	20,000.00	4,601.38	.00	9,091.13	6,307.49	68.5%
TOTAL Special Education Progra	10,176,492.00	10,176,492.00	7,352,431.01	875,033.77	11,262.74	2,812,798.25	72.4%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
71300 Vocational Education Program							
E11600 Teachers	2,229,707.00	2,229,707.00	1,393,278.95	102,175.28	.00	836,428.05	62.5%
E19500 Sub Teachers-Certified	45,000.00	45,000.00	44,549.93	5,714.98	.00	450.07	99.0%
E20100 Social Security	141,032.00	141,032.00	84,720.11	6,217.10	.00	56,311.89	60.1%
E20400 Pensions	141,809.00	141,809.00	101,942.09	7,875.82	.00	39,866.91	71.9%
E20600 Life Insurance	2,500.00	2,500.00	4,756.55	411.04	.00	-2,256.55	190.3%
E20700 Medical Insurance	90,000.00	90,000.00	143,682.38	12,298.32	.00	-53,682.38	159.6%
E21200 ER Medicare	32,983.00	32,983.00	19,882.26	1,468.14	.00	13,100.74	60.3%
E21700 Retirement-Hybrid Stab	6,000.00	6,000.00	8,127.66	839.96	.00	-2,127.66	135.5%
E33600 Maint & Repair-Equipment	10,000.00	10,000.00	704.40	.00	.00	9,295.60	7.0%
E42900 Inst Supplies & Materials	55,500.00	55,500.00	38,795.85	.00	5,805.79	10,898.36	80.4%
E44900 Textbooks	20,000.00	20,000.00	13,700.00	.00	.00	6,300.00	68.5%
E49900 Other Supplies &Mat	10,000.00	10,000.00	.00	.00	.00	10,000.00	.0%
E73000 Vocational Equipment	20,000.00	20,000.00	2,084.00	.00	66.00	17,850.00	10.8%
TOTAL Vocational Education Pro	2,804,531.00	2,804,531.00	1,856,224.18	137,000.64	5,871.79	942,435.03	66.4%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72110 Attendance							
E10500 Supervisor/Director	229,224.00	229,224.00	165,171.64	17,632.62	.00	64,052.36	72.1%
E16100 Secretary(s)	59,771.00	59,771.00	43,495.79	4,597.77	.00	16,275.21	72.8%
E18900 Other Salaries & Wages	339,980.00	339,980.00	253,664.08	26,478.06	.00	86,315.92	74.6%
E20100 Social Security	38,996.00	38,996.00	26,988.17	2,809.51	.00	12,007.83	69.2%
E20400 Pensions	42,680.00	42,680.00	37,467.08	3,957.61	.00	5,212.92	87.8%
E20600 Life Insurance	1,760.00	1,760.00	1,513.28	189.16	.00	246.72	86.0%
E20700 Medical Insurance	62,000.00	62,000.00	49,193.28	6,149.16	.00	12,806.72	79.3%
E21200 ER Medicare	9,120.00	9,120.00	6,311.55	657.06	.00	2,808.45	69.2%
E21700 Retirement-Hybrid Stab	.00	.00	1,859.03	191.82	.00	-1,859.03	100.0%
E35500 Travel	2,000.00	2,000.00	1,112.17	210.75	.00	887.83	55.6%
E39900 Other Contracted Services	66,500.00	69,500.00	63,838.85	.00	.00	5,661.15	91.9%
E49900 Other Supplies &Mat	2,500.00	2,500.00	1,129.71	268.93	513.71	856.58	65.7%
E52400 In-Service/Staff Developm	33,000.00	33,000.00	19,078.15	1,292.38	.00	13,921.85	57.8%
E59900 Other Charges	250.00	250.00	.00	.00	.00	250.00	.0%
E70400 Attendance Equipment	3,000.00	3,000.00	2,177.98	.00	.00	822.02	72.6%
TOTAL Attendance	890,781.00	893,781.00	673,000.76	64,434.83	513.71	220,266.53	75.4%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72120 Health Services							
E13100 Medical Personnel	801,672.00	801,672.00	555,290.11	62,141.52	.00	246,381.89	69.3%
E18900 Other Salaries & Wages	315,284.00	315,284.00	267,087.72	33,230.80	.00	48,196.28	84.7%
E18910 Sub Nurses	2,000.00	2,000.00	.00	.00	.00	2,000.00	.0%
E20100 Social Security	69,375.00	69,375.00	46,962.25	5,366.72	.00	22,412.75	67.7%
E20400 Pensions	85,163.00	85,163.00	66,921.79	7,775.41	.00	18,241.21	78.6%
E20600 Life Insurance	2,500.00	2,500.00	2,594.66	328.12	.00	-94.66	103.8%
E20700 Medical Insurance	150,000.00	150,000.00	125,665.32	16,488.12	.00	24,334.68	83.8%
E21200 ER Medicare	16,225.00	16,225.00	10,983.20	1,255.14	.00	5,241.80	67.7%
E21700 Retirement-Hybrid Stab	18,000.00	18,000.00	7,741.99	904.18	.00	10,258.01	43.0%
E35500 Travel	3,500.00	3,500.00	131.15	27.65	.00	3,368.85	3.7%
E39900 Other Contracted Services	60,000.00	60,000.00	5,860.00	4,320.00	.00	54,140.00	9.8%
E49900 Other Supplies &Mat	9,000.00	9,000.00	3,617.80	2,080.25	.00	5,382.20	40.2%
E52400 In-Service/Staff Developm	7,000.00	7,000.00	4,653.78	2,345.00	.00	2,346.22	66.5%
E73500 Health Equipment	5,000.00	5,000.00	4,986.12	82.12	.00	13.88	99.7%
TOTAL Health Services	1,544,719.00	1,544,719.00	1,102,495.89	136,345.03	.00	442,223.11	71.4%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72130 Other Student Support							
E12300 Guidance Personnel	1,983,771.00	1,983,771.00	1,384,607.98	150,591.28	.00	599,163.02	69.8%
E18900 Other Salaries & Wages	350,000.00	350,000.00	175,974.16	20,691.91	.00	174,025.84	50.3%
E18913 Other Salaries-Schools Ex	.00	.00	959.21	.00	.00	-959.21	100.0%
E20100 Social Security	144,694.00	144,694.00	90,283.20	9,783.14	.00	54,410.80	62.4%
E20400 Pensions	148,428.00	148,428.00	107,267.49	11,803.59	.00	41,160.51	72.3%
E20600 Life Insurance	4,743.00	4,743.00	4,655.04	581.88	.00	87.96	98.1%
E20700 Medical Insurance	202,000.00	202,000.00	182,293.32	22,725.14	.00	19,706.68	90.2%
E21200 ER Medicare	33,840.00	33,840.00	21,114.80	2,287.91	.00	12,725.20	62.4%
E21700 Retirement-Hybrid Stab	7,600.00	7,600.00	4,766.49	507.10	.00	2,833.51	62.7%
E32200 Evaluation & Testing	76,450.00	71,450.00	50,991.91	.00	14,202.00	6,256.09	91.2%
E49900 Other Supplies & Mat	6,500.00	31,500.00	13,895.50	.00	17,480.12	124.38	99.6%
E59900 Other Charges	.00	5,000.00	1,889.64	1,889.64	2,834.45	275.91	94.5%
TOTAL Other Student Support	2,958,026.00	2,983,026.00	2,038,698.74	220,861.59	34,516.57	909,810.69	69.5%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72210 Regular Inst Program Support							
E10500 Supervisor/Director	1,035,386.00	1,035,386.00	747,543.09	80,262.92	.00	287,842.91	72.2%
E11700 Career Ladder	8,000.00	8,000.00	4,500.00	.00	.00	3,500.00	56.3%
E12900 Librarian(s)	750,907.00	750,907.00	511,239.40	56,804.39	.00	239,667.60	68.1%
E13700 Education Media Personnel	60,000.00	20,000.00	16,858.25	6,743.30	.00	3,141.75	84.3%
E16100 Secretary(s)	59,771.00	59,771.00	41,708.58	4,597.77	.00	18,062.42	69.8%
E19600 In-Service Training	40,000.00	40,000.00	12,314.71	.00	.00	27,685.29	30.8%
E20100 Social Security	121,152.00	121,152.00	78,822.99	8,763.94	.00	42,329.01	65.1%
E20400 Pensions	126,956.00	126,956.00	91,139.08	10,307.48	.00	35,816.92	71.8%
E20600 Life Insurance	5,060.00	5,060.00	4,422.24	569.28	.00	637.76	87.4%
E20700 Medical Insurance	227,000.00	227,000.00	101,538.88	10,519.56	.00	125,461.12	44.7%
E21200 ER Medicare	28,334.00	28,334.00	18,434.40	2,049.62	.00	9,899.60	65.1%
E21700 Retirement-Hybrid Stab	8,120.00	8,120.00	3,413.97	410.60	.00	4,706.03	42.0%
E30800 Consultants	48,000.00	48,000.00	35,350.00	.00	9,625.00	3,025.00	93.7%
E35500 Travel	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
E39900 Other Contracted Services	50,000.00	57,000.00	54,026.91	.00	.00	2,973.09	94.8%
E39906 Other Contracts VCS Tv St	.00	40,000.00	26,950.00	.00	2,700.00	10,350.00	74.1%
E43200 Library Books/Media	95,000.00	95,000.00	68,288.84	6,863.18	23,335.71	3,375.45	96.4%
E49900 Other Supplies &Mat	12,800.00	12,800.00	6,292.16	.00	1,564.75	4,943.09	61.4%
E52400 In-Service/Staff Developm	137,000.00	137,000.00	39,516.00	3,083.13	.00	97,484.00	28.8%
E59900 Other Charges	9,000.00	9,000.00	5,284.34	400.00	789.95	2,925.71	67.5%
E79000 Other Equipment	25,000.00	25,000.00	3,268.87	.00	.00	21,731.13	13.1%
TOTAL Regular Inst Program Sup	2,848,486.00	2,855,486.00	1,870,912.71	191,375.17	38,015.41	946,557.88	66.9%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72215 Alt Inst Program Support							
E52400 In-Service/Staff Developm	2,500.00	2,500.00	.00	.00	.00	2,500.00	.0%
TOTAL Alt Inst Program Support	2,500.00	2,500.00	.00	.00	.00	2,500.00	.0%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72220 Special Edu Program Support							
E10500 Supervisor/Director	330,517.00	330,517.00	236,131.45	25,424.39	.00	94,385.55	71.4%
E11700 Career Ladder	1,000.00	1,000.00	500.00	.00	.00	500.00	50.0%
E12400 Psychological Personnel	486,115.00	486,115.00	355,132.88	37,423.47	.00	130,982.12	73.1%
E16200 Clerical Personnel	434,637.00	434,637.00	333,012.47	40,138.81	.00	101,624.53	76.6%
E18900 Other Salaries & Wages	37,500.00	37,500.00	32,197.50	4,050.00	.00	5,302.50	85.9%
E18902 Occupational Therapy	435,818.00	435,818.00	320,378.50	34,534.72	.00	115,439.50	73.5%
E18903 Physical Therapist	89,588.00	89,588.00	62,022.44	6,891.39	.00	27,565.56	69.2%
E20100 Social Security	112,541.00	112,541.00	77,170.34	8,461.76	.00	35,370.66	68.6%
E20400 Pensions	134,917.00	134,917.00	99,360.88	11,099.04	.00	35,556.12	73.6%
E20600 Life Insurance	3,500.00	3,500.00	4,308.22	539.60	.00	-808.22	123.1%
E20700 Medical Insurance	135,000.00	135,000.00	177,884.48	22,235.56	.00	-42,884.48	131.8%
E21200 ER Medicare	26,320.00	26,320.00	18,048.54	1,978.91	.00	8,271.46	68.6%
E21700 Retirement-Hybrid Stab	10,358.00	10,358.00	5,490.35	607.26	.00	4,867.65	53.0%
E30800 Consultants	15,000.00	14,000.00	7,558.56	6,254.46	.00	6,441.44	54.0%
E35500 Travel	4,640.00	4,640.00	2,574.72	402.26	.00	2,065.28	55.5%
E39900 Other Contracted Services	90,300.00	90,300.00	22,240.70	5,533.28	.00	68,059.30	24.6%
E49900 Other Supplies & Mat	15,000.00	15,000.00	12,556.87	27.98	2,212.56	230.57	98.5%
E52400 In-Service/Staff Developm	10,000.00	10,000.00	10,220.56	.00	.00	-220.56	102.2%
E59900 Other Charges	2,000.00	3,000.00	2,810.00	.00	79.90	110.10	96.3%
E79000 Other Equipment	10,000.00	10,000.00	4,802.10	.00	.00	5,197.90	48.0%
TOTAL Special Edu Program Supp	2,384,751.00	2,384,751.00	1,784,401.56	205,602.89	2,292.46	598,056.98	74.9%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72250 Technology							
E10500 Supervisor/Director	930,839.00	930,839.00	674,839.44	71,603.00	.00	255,999.56	72.5%
E13800 Instru Computer Personnel	792,259.00	792,259.00	583,732.10	61,670.55	.00	208,526.90	73.7%
E16200 Clerical Personnel	55,218.00	55,218.00	41,478.80	4,247.54	.00	13,739.20	75.1%
E18900 Other Salaries & Wages	747,522.00	747,522.00	526,535.61	57,352.69	.00	220,986.39	70.4%
E20100 Social Security	156,602.00	156,602.00	107,537.76	11,401.81	.00	49,064.24	68.7%
E20400 Pensions	196,606.00	196,606.00	140,261.81	15,044.17	.00	56,344.19	71.3%
E20600 Life Insurance	7,000.00	7,000.00	5,968.95	730.97	.00	1,031.05	85.3%
E20700 Medical Insurance	220,000.00	220,000.00	181,226.72	21,210.28	.00	38,773.28	82.4%
E21200 ER Medicare	36,625.00	36,625.00	25,149.44	2,666.51	.00	11,475.56	68.7%
E21700 Retirement-Hybrid Stab	18,900.00	18,900.00	9,663.79	999.08	.00	9,236.21	51.1%
E30700 Communication	163,000.00	163,000.00	42,470.96	2,209.94	18,310.38	102,218.66	37.3%
E30800 Consultants	97,500.00	97,500.00	35,575.94	19,228.00	340.00	61,584.06	36.8%
E33600 Maint & Repair-Equipment	180,000.00	180,000.00	97,019.91	-512.50	48,867.08	34,113.01	81.0%
E35000 Internet Connectivity	613,200.00	613,200.00	225,378.70	377.50	75,553.30	312,268.00	49.1%
E35500 Travel	1,500.00	1,500.00	297.45	72.20	.00	1,202.55	19.8%
E39900 Other Contracted Services	40,000.00	40,000.00	19,591.95	170.00	1,105.00	19,303.05	51.7%
E43500 Office Supplies	4,000.00	4,000.00	3,353.88	.00	133.86	512.26	87.2%
E47000 Cabling	53,500.00	53,500.00	13,842.56	.00	9,085.00	30,572.44	42.9%
E47100 Software	1,022,900.00	1,022,900.00	460,856.51	23,343.50	21,446.03	540,597.46	47.2%
E49900 Other Supplies &Mat	25,500.00	25,500.00	1,164.70	552.69	2,247.31	22,087.99	13.4%
E52400 In-Service/Staff Developm	75,100.00	75,100.00	47,513.53	2,088.73	.00	27,586.47	63.3%
E59900 Other Charges	143,250.00	143,250.00	111,204.85	.00	12,796.80	19,248.35	86.6%
E70100 Administration Equipment	596,000.00	596,000.00	324,476.76	367.99	171,125.57	100,397.67	83.2%
E79000 Other Equipment	92,500.00	92,500.00	15,982.54	1,042.80	56,188.05	20,329.41	78.0%
E79010 Technology Replacement Eq	5,000.00	5,000.00	4,996.00	.00	.00	4.00	99.9%
TOTAL Technology	6,274,521.00	6,274,521.00	3,700,120.66	295,867.45	417,198.38	2,157,201.96	65.6%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72310 Board of Education							
E18900 Other Salaries & Wages	39,829.00	39,829.00	30,335.29	3,168.44	.00	9,493.71	76.2%
E20100 Social Security	2,469.00	2,469.00	1,667.88	196.44	.00	801.12	67.6%
E20600 Life Insurance	9,900.00	9,900.00	6,556.90	6.56	.00	3,343.10	66.2%
E20700 Medical Insurance	660,000.00	660,000.00	409,269.77	50,997.55	.00	250,730.23	62.0%
E21200 ER Medicare	578.00	578.00	439.79	45.94	.00	138.21	76.1%
E21500 Contributions for OPEB	400,000.00	400,000.00	.00	.00	.00	400,000.00	.0%
E30500 Audit Services	81,000.00	81,000.00	68,100.00	.00	.00	12,900.00	84.1%
E32000 Dues & Memberships	8,400.00	8,400.00	8,323.00	8,323.00	.00	77.00	99.1%
E33100 Legal Services	125,000.00	125,000.00	76,398.92	4,760.00	.00	48,601.08	61.1%
E39900 Other Contracted Services	8,000.00	8,000.00	3,600.00	.00	.00	4,400.00	45.0%
E49900 Other Supplies &Mat	600.00	600.00	68.62	.00	.00	531.38	11.4%
E50500 Judgments	90,000.00	90,000.00	222.55	222.55	.00	89,777.45	.2%
E50600 Liability Insurance	185,468.00	234,676.00	227,194.86	1,365.00	.00	7,481.14	96.8%
E50800 Premium on Corp Surety Bo	9,000.00	9,000.00	.00	.00	.00	9,000.00	.0%
E51300 On the Job Injuries	165,000.00	186,199.00	186,199.00	.00	.00	.00	100.0%
E52400 In-Service/Staff Developm	15,000.00	18,000.00	15,130.23	4,529.41	750.00	2,119.77	88.2%
E59900 Other Charges	537,569.00	1,045,388.00	1,025,598.83	338.83	29.00	19,760.17	98.1%
TOTAL Board of Education	2,337,813.00	2,919,039.00	2,059,105.64	73,953.72	779.00	859,154.36	70.6%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72320 Director of Schools							
E10100 County Official/Admin off	220,150.00	220,150.00	183,309.49	18,013.73	.00	36,840.51	83.3%
E16100 Secretary(s)	73,089.00	73,089.00	51,523.06	5,622.23	.00	21,565.94	70.5%
E18800 Bonus Payments	20,000.00	20,000.00	.00	.00	.00	20,000.00	.0%
E20100 Social Security	19,421.00	19,421.00	13,085.58	1,442.38	.00	6,335.42	67.4%
E20400 Pensions	23,197.00	23,197.00	17,283.02	1,755.13	.00	5,913.98	74.5%
E20600 Life Insurance	1,600.00	1,600.00	1,016.48	127.06	.00	583.52	63.5%
E20700 Medical Insurance	16,500.00	16,500.00	12,995.36	1,624.42	.00	3,504.64	78.8%
E20800 Dental Insurance - Supt	510.00	510.00	406.56	50.82	.00	103.44	79.7%
E21200 ER Medicare	4,542.00	4,542.00	3,362.65	337.32	.00	1,179.35	74.0%
E29900 Other Fringe Benefits	9,000.00	9,000.00	.00	.00	.00	9,000.00	.0%
E32000 Dues & Memberships	17,945.00	17,945.00	16,659.03	500.00	.00	1,285.97	92.8%
E34800 Postal Charges	6,500.00	6,500.00	3,889.67	502.25	11.99	2,598.34	60.0%
E39900 Other Contracted Services	45,000.00	98,792.00	95,434.41	.00	.00	3,357.59	96.6%
E43500 Office Supplies	3,500.00	1,000.00	504.83	.00	.00	495.17	50.5%
E52400 In-Service/Staff Developm	15,000.00	22,000.00	13,631.94	-1,135.26	150.00	8,218.06	62.6%
E59900 Other Charges	57,975.00	65,780.00	64,208.66	1,235.76	62.97	1,508.37	97.7%
E70100 Administration Equipment	6,000.00	2,500.00	723.69	.00	.00	1,776.31	28.9%
TOTAL Director of Schools	539,929.00	602,526.00	478,034.43	30,075.84	224.96	124,266.61	79.4%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72410 Office of the Principal							
E10401 Assistant Principals	2,440,764.00	2,440,764.00	1,826,556.65	193,130.62	.00	614,207.35	74.8%
E10402 Elem/Md Principals	988,034.00	988,034.00	717,575.43	74,724.84	.00	270,458.57	72.6%
E10403 High School Principal	132,451.00	132,451.00	93,194.73	11,809.44	.00	39,256.27	70.4%
E10405 Vice Principal	104,248.00	104,248.00	76,687.30	8,019.07	.00	27,560.70	73.6%
E11700 Career Ladder	5,000.00	5,000.00	2,000.00	.00	.00	3,000.00	40.0%
E16100 Secretary(s)	497,763.00	497,763.00	377,887.69	45,275.72	.00	119,875.31	75.9%
E16200 Clerical Personnel	826,311.00	826,311.00	614,068.19	72,346.11	.00	212,242.81	74.3%
E18900 Other Salaries & wages	44,322.00	44,322.00	26,018.95	3,841.11	.00	18,303.05	58.7%
E20100 Social Security	312,411.00	312,411.00	217,182.87	23,612.30	.00	95,228.13	69.5%
E20400 Pensions	376,974.00	376,974.00	265,339.65	29,383.03	.00	111,634.35	70.4%
E20600 Life Insurance	15,957.00	15,957.00	12,043.53	1,501.27	.00	3,913.47	75.5%
E20700 Medical Insurance	584,000.00	584,000.00	468,474.88	57,581.60	.00	115,525.12	80.2%
E21200 ER Medicare	73,064.00	73,064.00	50,795.74	5,522.27	.00	22,268.26	69.5%
E21700 Retirement-Hybrid Stab	12,216.00	12,216.00	9,410.84	1,090.47	.00	2,805.16	77.0%
E52400 In-Service/Staff Developm	97,500.00	111,960.00	53,455.82	221.29	.00	58,504.18	47.7%
TOTAL Office of the Principal	6,511,015.00	6,525,475.00	4,810,692.27	528,059.14	.00	1,714,782.73	73.7%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72510 Fiscal Services							
E10500 Supervisor/Director	263,847.00	263,847.00	189,794.82	20,295.92	.00	74,052.18	71.9%
E11900 Accountants/Bookkeepers	358,019.00	358,019.00	251,878.36	27,539.93	.00	106,140.64	70.4%
E16100 Secretary(s)	76,061.00	76,061.00	16,030.63	1,617.68	.00	60,030.37	21.1%
E18900 Other Salaries & Wages	155,351.00	155,351.00	75,452.33	7,865.37	.00	79,898.67	48.6%
E18906 Business Info Sys Special	77,657.00	77,657.00	75,902.35	7,987.77	.00	1,754.65	97.7%
E20100 Social Security	62,514.00	62,514.00	33,831.57	3,599.71	.00	28,682.43	54.1%
E20400 Pensions	96,794.00	96,794.00	50,000.55	5,358.46	.00	46,793.45	51.7%
E20600 Life Insurance	1,900.00	1,900.00	1,842.24	230.28	.00	57.76	97.0%
E20700 Medical Insurance	50,000.00	50,000.00	47,404.00	6,058.68	.00	2,596.00	94.8%
E21200 ER Medicare	13,499.00	13,499.00	8,521.82	906.50	.00	4,977.18	63.1%
E21700 Retirement-Hybrid Stab	5,750.00	5,750.00	2,983.87	301.26	.00	2,766.13	51.9%
E32000 Dues & Memberships	2,735.00	2,735.00	2,580.00	.00	.00	155.00	94.3%
E35500 Travel	300.00	300.00	170.21	101.48	.00	129.79	56.7%
E39900 Other Contracted Services	433,190.00	433,190.00	332,251.04	16,463.46	64,521.38	36,417.58	91.6%
E43500 Office Supplies	6,700.00	10,700.00	7,773.40	403.32	128.62	2,797.98	73.9%
E49900 Other Supplies & Mat	2,975.00	2,975.00	1,219.91	.00	442.71	1,312.38	55.9%
E52400 In-Service/Staff Developm	44,400.00	40,400.00	17,054.13	998.88	.00	23,345.87	42.2%
E59900 Other Charges	1,600.00	1,600.00	120.00	.00	.00	1,480.00	7.5%
E70100 Administration Equipment	33,000.00	33,000.00	3,391.16	.00	559.47	29,049.37	12.0%
TOTAL Fiscal Services	1,686,292.00	1,686,292.00	1,118,202.39	99,728.70	65,652.18	502,437.43	70.2%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72520 Human Resources/Personnel							
E10500 Supervisor/Director	367,405.00	367,405.00	253,243.21	28,723.64	.00	114,161.79	68.9%
E16100 Secretary(S)	53,330.00	53,330.00	45,977.69	4,597.77	.00	7,352.31	86.2%
E16200 Clerical Personnel	.00	.00	-1,834.49	.00	.00	1,834.49	100.0%
E18900 Other Salaries & Wages	.00	25,000.00	652.80	.00	.00	24,347.20	2.6%
E18907 Benefits Analyst	91,523.00	91,523.00	69,168.56	7,040.23	.00	22,354.44	75.6%
E18909 Human Resources Technicia	77,575.00	77,575.00	57,755.41	5,967.31	.00	19,819.59	74.5%
E20100 Social Security	36,570.00	38,120.00	25,441.73	2,768.69	.00	12,678.27	66.7%
E20400 Pensions	47,478.00	49,068.00	32,724.04	3,615.38	.00	16,343.96	66.7%
E20600 Life Insurance	2,000.00	2,000.00	1,446.53	180.90	.00	553.47	72.3%
E20700 Medical Insurance	40,000.00	40,000.00	25,319.04	3,164.88	.00	14,680.96	63.3%
E21000 Unemployment Compensation	36,000.00	36,000.00	7,885.32	.00	.00	28,114.68	21.9%
E21200 ER Medicare	8,553.00	8,915.00	5,950.10	647.51	.00	2,964.90	66.7%
E21700 Retirement-Hybrid Stab	1,600.00	1,600.00	494.32	48.74	.00	1,105.68	30.9%
E29900 Other Fringe Benefits	10,000.00	10,000.00	7,650.00	850.00	.00	2,350.00	76.5%
E32000 Dues & Memberships	3,400.00	3,400.00	942.00	264.00	.00	2,458.00	27.7%
E35500 Travel	500.00	500.00	107.51	51.10	.00	392.49	21.5%
E39900 Other Contracted Services	62,700.00	62,700.00	23,231.23	1,185.75	.00	39,468.77	37.1%
E41100 Data Processing Supplies	6,000.00	6,000.00	.00	.00	.00	6,000.00	.0%
E43500 Office Supplies	6,000.00	6,000.00	4,248.82	.00	30.76	1,720.42	71.3%
E52400 In-Service/Staff Developm	44,000.00	43,000.00	16,046.43	2,238.84	.00	26,953.57	37.3%
E70100 Administration Equipment	9,000.00	10,000.00	9,383.96	223.18	.00	616.04	93.8%
TOTAL Human Resources/Personne	903,634.00	932,136.00	585,834.21	61,567.92	30.76	346,271.03	62.9%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72610 operation of Plant							
E16600 Custodial Personnel	685,383.00	685,383.00	452,075.05	48,780.94	.00	233,307.95	66.0%
E20100 Social Security	42,494.00	42,494.00	26,068.89	2,742.10	.00	16,425.11	61.3%
E20400 Pensions	74,296.00	74,296.00	39,268.48	4,179.56	.00	35,027.52	52.9%
E20600 Life Insurance	1,900.00	1,900.00	1,342.41	160.25	.00	557.59	70.7%
E20700 Medical Insurance	110,000.00	110,000.00	74,859.80	9,002.44	.00	35,140.20	68.1%
E21200 ER Medicare	9,938.00	9,938.00	6,126.62	655.78	.00	3,811.38	61.6%
E21700 Retirement-Hybrid Stab	5,750.00	5,750.00	3,816.14	365.48	.00	1,933.86	66.4%
E32800 Janitorial Services	2,520,000.00	2,520,000.00	1,694,050.41	188,165.49	.00	825,949.59	67.2%
E39900 Other Contracted Services	617,000.00	617,000.00	291,624.53	24,672.83	6,062.25	319,313.22	48.2%
E41000 Custodial Supplies	30,000.00	30,000.00	18,744.77	.00	5,933.16	5,322.07	82.3%
E41500 Electricity	2,400,000.00	2,400,000.00	1,532,319.39	174,341.60	.00	867,680.61	63.8%
E49900 Other Supplies &Mat	10,000.00	10,000.00	.00	.00	.00	10,000.00	.0%
E50200 Building & Content Insura	375,000.00	468,658.00	468,658.00	.00	.00	.00	100.0%
E52400 In-Service/Staff Developm	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
E59900 Other Charges	34,000.00	34,000.00	10,929.00	878.00	4,520.00	18,551.00	45.4%
E72000 Plant Operation Equipment	10,000.00	10,000.00	572.69	.00	223.86	9,203.45	8.0%
TOTAL Operation of Plant	6,926,761.00	7,020,419.00	4,620,456.18	453,944.47	16,739.27	2,383,223.55	66.1%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72620 Maintenance of Plant							
E10500 Supervisor/Director	229,710.00	229,710.00	164,949.81	17,670.00	.00	64,760.19	71.8%
E16100 Secretary(s)	59,771.00	59,771.00	45,597.43	4,597.77	.00	14,173.57	76.3%
E16700 Maintenance Personnel	498,929.00	498,929.00	343,631.17	37,994.55	.00	155,297.83	68.9%
E20100 Social Security	48,881.00	48,881.00	32,312.03	3,478.48	.00	16,568.97	66.1%
E20400 Pensions	85,464.00	85,464.00	45,011.14	4,918.12	.00	40,452.86	52.7%
E20600 Life Insurance	3,000.00	3,000.00	1,827.04	228.38	.00	1,172.96	60.9%
E20700 Medical Insurance	104,000.00	104,000.00	70,250.56	8,781.32	.00	33,749.44	67.5%
E21200 ER Medicare	11,432.00	11,432.00	7,557.02	813.54	.00	3,874.98	66.1%
E21700 Retirement-Hybrid Stab	12,000.00	12,000.00	5,844.30	590.04	.00	6,155.70	48.7%
E33500 Maint & Repair-Building	550,000.00	550,000.00	292,293.22	23,092.48	87,994.91	169,711.87	69.1%
E33600 Maint & Repair-Equipment	100,000.00	100,000.00	27,996.96	2,574.29	19,434.73	52,568.31	47.4%
E39900 Other Contracted Services	256,500.00	256,500.00	92,942.32	21,708.16	1,391.00	162,166.68	36.8%
E49900 Other Supplies &Mat	2,500.00	2,500.00	550.72	184.58	691.79	1,257.49	49.7%
E52400 In-Service/Staff Developm	12,100.00	12,100.00	1,509.10	.00	.00	10,590.90	12.5%
E59900 Other Charges	16,000.00	16,000.00	2,559.56	75.21	1,244.96	12,195.48	23.8%
E70100 Administration Equipment	5,000.00	5,000.00	748.22	.00	2,279.59	1,972.19	60.6%
E71700 Maintenance Equipment	30,000.00	30,000.00	5,631.80	.00	6,326.70	18,041.50	39.9%
TOTAL Maintenance of Plant	2,025,287.00	2,025,287.00	1,141,212.40	126,706.92	119,363.68	764,710.92	62.2%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72710 Transportation							
E10500 Supervisor/Director	99,338.00	99,338.00	67,647.74	7,641.39	.00	31,690.26	68.1%
E16200 Clerical Personnel	53,700.00	53,700.00	36,382.11	4,130.77	.00	17,317.89	67.8%
E18900 Other Salaries & Wages	126,936.00	126,936.00	90,572.98	9,764.31	.00	36,363.02	71.4%
E20100 Social Security	17,358.00	17,358.00	11,408.92	1,252.12	.00	5,949.08	65.7%
E20400 Pensions	30,349.00	30,349.00	17,993.49	1,979.77	.00	12,355.51	59.3%
E20600 Life Insurance	800.00	800.00	674.56	84.32	.00	125.44	84.3%
E20700 Medical Insurance	27,000.00	27,000.00	21,381.44	2,672.68	.00	5,618.56	79.2%
E21200 ER Medicare	4,060.00	4,060.00	2,668.15	292.82	.00	1,391.85	65.7%
E21700 Retirement-Hybrid Stab	3,000.00	3,000.00	1,296.80	129.68	.00	1,703.20	43.2%
E31200 Contracts w Private Agenc	4,000,000.00	4,000,000.00	2,232,216.60	325,602.19	.00	1,767,783.40	55.8%
E35500 Travel	2,000.00	2,000.00	184.52	.00	.00	1,815.48	9.2%
E39900 Other Contracted Services	53,252.00	53,252.00	29,828.60	.00	510.00	22,913.40	57.0%
E41200 Diesel Fuel	569,000.00	569,000.00	283,437.10	22,135.71	89,800.00	195,762.90	65.6%
E42500 Gasoline	23,000.00	23,000.00	7,378.70	1,993.29	4,701.28	10,920.02	52.5%
E49900 Other Supplies &Mat	1,500.00	1,500.00	151.39	.00	148.61	1,200.00	20.0%
E52400 In-Service/Staff Developm	6,300.00	6,300.00	123.98	.00	.00	6,176.02	2.0%
E59900 Other Charges	3,200.00	3,200.00	190.00	.00	.00	3,010.00	5.9%
E70100 Administration Equipment	3,000.00	3,000.00	.00	.00	.00	3,000.00	.0%
E72900 Transportation Equipment	50,000.00	50,000.00	42,995.00	.00	.00	7,005.00	86.0%
TOTAL Transportation	5,073,793.00	5,073,793.00	2,846,532.08	377,679.05	95,159.89	2,132,101.03	58.0%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72810 Central and Other							
E10500 Supervisor/Director	150,875.00	150,875.00	106,115.53	11,605.77	.00	44,759.47	70.3%
E16100 Secretary(s)	.00	44,678.00	33,878.47	3,450.02	.00	10,799.53	75.8%
E16200 Clerical Personnel	44,678.00	.00	.00	.00	.00	.00	.0%
E18900 Other Salaries & Wages	362,088.00	362,088.00	267,145.53	27,852.92	.00	94,942.47	73.8%
E20100 Social Security	34,574.00	34,574.00	23,889.28	2,488.58	.00	10,684.72	69.1%
E20400 Pensions	41,491.00	41,491.00	29,140.81	3,104.72	.00	12,350.19	70.2%
E20600 Life Insurance	1,438.00	1,438.00	1,339.20	167.40	.00	98.80	93.1%
E20700 Medical Insurance	36,000.00	36,000.00	36,732.16	4,591.52	.00	-732.16	102.0%
E21200 ER Medicare	8,086.00	8,086.00	5,586.88	582.00	.00	2,499.12	69.1%
E21700 Retirement-Hybrid Stab	2,100.00	2,100.00	2,519.19	252.04	.00	-419.19	120.0%
E35500 Travel	3,500.00	2,500.00	924.37	120.82	.00	1,575.63	37.0%
E39900 Other Contracted Services	115,380.00	115,530.00	48,037.66	1,742.52	.00	67,492.34	41.6%
E43500 Office Supplies	19,000.00	19,000.00	10,300.64	2,181.00	828.00	7,871.36	58.6%
E49900 Other Supplies &Mat	2,750.00	2,600.00	582.06	519.26	150.00	1,867.94	28.2%
E52400 In-Service/Staff Developm	32,500.00	33,500.00	15,228.27	1,362.61	.00	18,271.73	45.5%
E59900 Other Charges	32,500.00	32,500.00	22,079.27	13,662.87	1,445.84	8,974.89	72.4%
E70100 Administration Equipment	8,000.00	8,000.00	2,726.00	2,726.00	176.69	5,097.31	36.3%
E79000 Other Equipment	215,000.00	215,000.00	1,474.83	.00	.00	213,525.17	.7%
TOTAL Central and Other	1,109,960.00	1,109,960.00	607,700.15	76,410.05	2,600.53	499,659.32	55.0%

MARCH 2025 GENERAL FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
76100 Regular Capital Outlay							
E30400 Architects	60,000.00	60,000.00	9,846.25	.00	.00	50,153.75	16.4%
E30800 Consultants	15,000.00	15,000.00	2,550.00	.00	.00	12,450.00	17.0%
E32100 Engineering Services	30,000.00	30,000.00	.00	.00	.00	30,000.00	.0%
E39900 Other Contracted Services	10,000.00	10,000.00	.00	.00	.00	10,000.00	.0%
E70700 Building Improvements	860,000.00	915,104.00	156,461.63	19,232.00	92,597.00	666,045.37	27.2%
E72400 Site Development	510,000.00	510,000.00	66,791.80	16,091.80	36,586.65	406,621.55	20.3%
E79900 Other Capital Outlay	2,735,000.00	2,735,000.00	7,174.78	.00	196,929.35	2,530,895.87	7.5%
TOTAL Regular Capital Outlay	4,220,000.00	4,275,104.00	242,824.46	35,323.80	326,113.00	3,706,166.54	13.3%
TOTAL General Purpose Fund	120,647,391.00	121,845,515.00	80,112,173.66	9,537,570.42	1,613,051.24	40,120,290.10	67.1%
GRAND TOTAL	120,647,391.00	121,845,515.00	80,112,173.66	9,537,570.42	1,613,051.24	40,120,290.10	67.1%

** END OF REPORT - Generated by Anita Floyd **

SCHOOL NUTRITION

MARCH 2025 SN FUND REVENUE

FOR 2025 09

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
143 School Nutrition						
43521 Lunch Payments Children	1,100,000.00	1,100,000.00	862,324.85	97,846.30	237,675.15	78.4%
43522 Lunch Payments Adults	35,000.00	35,000.00	26,575.00	2,615.00	8,425.00	75.9%
43523 Income from Breakfast	60,000.00	60,000.00	68,142.45	7,856.50	-8,142.45	113.6%
43525 Ala Carte Sales	650,000.00	650,000.00	594,376.60	69,140.85	55,623.40	91.4%
43990 Other Charges for Services	15,000.00	15,000.00	6,931.98	847.83	8,068.02	46.2%
43992 CHS Catering Revenue	30,000.00	30,000.00	10,636.00	.00	19,364.00	35.5%
44570 Contributions & Gifts	300.00	300.00	.00	.00	300.00	.0%
44990 Other Local Revenue	2,500.00	2,500.00	463.91	.00	2,036.09	18.6%
46520 State Matching	35,000.00	35,000.00	22,942.49	22,942.49	12,057.51	65.5%
47111 USDA School Lunch Program	1,050,812.00	1,050,812.00	766,580.59	86,134.95	284,231.41	73.0%
47112 USDA Commodities	150,000.00	150,000.00	.00	.00	150,000.00	.0%
47113 Breakfast	113,000.00	113,000.00	113,866.02	13,351.50	-866.02	100.8%
47114 USDA - Other	300,000.00	300,000.00	6,180.30	.00	293,819.70	2.1%
49900 Revenue YE Close	.00	361,000.00	.00	.00	361,000.00	.0%
TOTAL School Nutrition	3,541,612.00	3,902,612.00	2,479,020.19	300,735.42	1,423,591.81	63.5%
GRAND TOTAL	3,541,612.00	3,902,612.00	2,479,020.19	300,735.42	1,423,591.81	63.5%

** END OF REPORT - Generated by Anita Floyd **

MARCH 2025 SN FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
143 School Nutrition							
10500 Supervisor/Director	150,670.00	150,670.00	105,006.95	11,590.00	.00	45,663.05	69.7%
16200 Clerical Personnel	47,789.00	47,789.00	32,966.35	3,676.08	.00	14,822.65	69.0%
16501 Cafeteria Managers	388,189.00	388,189.00	268,383.05	35,463.67	.00	119,805.95	69.1%
16502 School Nutrition Technicia	677,900.00	677,900.00	499,475.79	60,705.63	.00	178,424.21	73.7%
18800 Bonus Payments	43,000.00	43,000.00	.00	.00	.00	43,000.00	.0%
19800 Sub Teachers-Non-Certified	10,000.00	10,000.00	18,229.02	3,392.96	.00	-8,229.02	182.3%
20100 Social Security	81,062.00	81,062.00	52,838.98	6,489.48	.00	28,223.02	65.2%
20400 Pensions	138,067.00	138,067.00	76,224.75	9,267.91	.00	61,842.25	55.2%
20600 Life Insurance	3,104.00	3,104.00	2,510.09	312.92	.00	593.91	80.9%
20700 Medical Insurance	154,665.00	154,665.00	110,538.80	13,282.36	.00	44,126.20	71.5%
21200 ER Medicare	18,959.00	18,959.00	12,657.21	1,572.04	.00	6,301.79	66.8%
21700 Retirement-Hybrid Stab	11,218.00	11,218.00	6,875.74	837.52	.00	4,342.26	61.3%
33600 Maint & Repair-Equipment	38,000.00	38,000.00	22,260.26	.00	6,790.00	8,949.74	76.4%
35400 Transportation - Food	7,000.00	7,000.00	6,207.55	.00	792.45	.00	100.0%
35500 Travel	589.00	589.00	364.36	30.01	.00	224.64	61.9%
39900 Other Contracted Services	35,000.00	35,000.00	23,450.00	450.00	5,570.00	5,980.00	82.9%
42200 Food Supplies	1,215,000.00	1,545,000.00	1,108,588.01	94,639.46	76,561.08	359,850.91	76.7%
43500 Office Supplies	5,000.00	5,000.00	1,525.37	31.52	.00	3,474.63	30.5%
46900 USDA Commodities	150,000.00	150,000.00	.00	.00	.00	150,000.00	.0%
49900 Other Supplies &Mat	150,000.00	181,000.00	85,832.57	6,760.83	23,602.52	71,564.91	60.5%
52400 In-Service/Staff Developme	4,000.00	4,000.00	2,528.08	.00	.00	1,471.92	63.2%
59900 Other Charges	2,400.00	2,400.00	905.15	.00	.00	1,494.85	37.7%
71000 Food Service Equipment	210,000.00	210,000.00	12,699.70	.00	1,656.97	195,643.33	6.8%
TOTAL School Nutrition	3,541,612.00	3,902,612.00	2,450,067.78	248,502.39	114,973.02	1,337,571.20	65.7%
GRAND TOTAL	3,541,612.00	3,902,612.00	2,450,067.78	248,502.39	114,973.02	1,337,571.20	65.7%

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FEDERAL PROGRAMS

MARCH 2025 FEDERAL FUND REVENUES

FOR 2025 09

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
0100 Consolidated Administratio	115,831.00	115,831.00	80,178.22	8,915.09	35,652.78	69.2%
1000 TITLE I	1,262,322.65	1,848,624.33	871,810.94	109,008.64	976,813.39	47.2%
2000 TITLE II	160,898.11	197,954.45	133,564.48	1,072.00	64,389.97	67.5%
3000 TITLE III	63,769.77	76,035.26	52,307.83	757.77	23,727.43	68.8%
4000 Title IV	162,860.56	174,719.47	62,570.18	6,045.76	112,149.29	35.8%
7000 ARP Homeless	33,006.77	19,971.19	19,971.19	.00	.00	100.0%
8005 Carl Perkins	85,527.06	88,034.97	52,409.02	406.90	35,625.95	59.5%
8930 IDEA Partners Systemic Cha	25,000.00	25,000.00	14,815.00	.00	10,185.00	59.3%
9000 IDEA PART B	1,965,336.00	2,438,154.35	1,399,636.72	185,787.23	1,038,517.63	57.4%
9100 IDEA PRESCHOOL INCENTIVE	39,418.00	71,461.85	44,090.05	4,299.56	27,371.80	61.7%
9360 ESSER Grant 3.0	1,317,677.85	1,513,331.44	1,513,331.44	41,204.48	.00	100.0%
GRAND TOTAL	5,231,647.77	6,569,118.31	4,244,685.07	357,497.43	2,324,433.24	64.6%

** END OF REPORT - Generated by Linda Tedford **

MARCH 2025 FEDERAL FUND EXPENDITURES

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0100 Consolidated Administratio	115,831.00	115,831.00	89,093.31	8,915.09	.00	26,737.69	76.9%
1000 TITLE I	1,262,322.65	1,848,624.33	960,362.82	87,826.68	36,787.60	851,473.91	53.9%
2000 TITLE II	160,898.11	197,954.45	151,009.23	2,844.75	5,450.00	41,495.22	79.0%
3000 TITLE III	63,769.77	76,035.26	52,352.95	33.08	10,500.00	13,182.31	82.7%
4000 Title IV	162,860.56	174,719.47	79,417.04	16,846.86	.00	95,302.43	45.5%
7000 ARP Homeless	33,006.77	19,971.19	19,971.19	.00	.00	.00	100.0%
8005 Carl Perkins	85,527.06	88,034.97	52,562.21	153.19	6,734.00	28,738.76	67.4%
8930 IDEA Partners Systemic Cha	25,000.00	25,000.00	15,815.00	1,000.00	.00	9,185.00	63.3%
9000 IDEA PART B	1,965,336.00	2,438,154.35	1,616,493.25	216,856.53	9,240.45	812,420.65	66.7%
9100 IDEA PRESCHOOL INCENTIVE	39,418.00	71,461.85	48,389.42	4,299.37	.00	23,072.43	67.7%
9360 ESSER Grant 3.0	1,317,677.85	1,513,331.44	1,513,331.44	.00	.00	.00	100.0%
GRAND TOTAL	5,231,647.77	6,569,118.31	4,598,797.86	338,775.55	68,712.05	1,901,608.40	71.1%

** END OF REPORT - Generated by Linda Tedford **

DISCRETIONARY GRANTS

MARCH 2025 DISCRETIONARY FUND REVENUES

FOR 2025 09

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
8010 Voluntary Pre-K	184,851.03	184,851.03	126,481.01	16,833.00	58,370.02	68.4%
8015 State Special Ed Preschool	420,826.45	420,826.45	220,456.64	24,693.71	200,369.81	52.4%
8031 Public School Safety Grant	233,531.38	233,531.38	125,546.13	.00	107,985.25	53.8%
8036 America's Farmers Grow	978.21	978.21	.00	.00	978.21	.0%
8042 Youth Risk Behavior Survey	600.00	600.00	.00	.00	600.00	.0%
8043 Donations-Greenhouse CMS	3,729.94	3,729.94	.00	.00	3,729.94	.0%
8046 Family Resource/Race4 Vill	18,862.40	29,527.40	14,665.00	.00	14,862.40	49.7%
8047 Donations-Auditorium (CHS)	2,475.00	2,475.00	.00	.00	2,475.00	.0%
8051 Battelle Edu Donation-WCMS	1,042.73	1,042.73	.00	.00	1,042.73	.0%
8052 Battelle Edu Donation-SES	28,957.50	28,957.50	.00	.00	28,957.50	.0%
8053 Dollar General Literacy Fo	.00	4,500.00	4,500.00	.00	.00	100.0%
8061 Battelle STEM (TVA/BVI)	.00	18,500.00	18,500.00	.00	.00	100.0%
8098 CPR Training Project	876.75	876.75	850.00	520.00	26.75	96.9%
8100 Collierville HS Television	72,483.22	72,483.22	14,471.29	.00	58,011.93	20.0%
8200 Athletic Fund	100,000.00	78,847.08	-40,165.36	5,975.00	119,012.44	-50.9%
8201 Mike O'Neill Memorial Fund	.00	10,000.00	10,000.00	.00	.00	100.0%
8300 Sodexo Scholarship	20,512.50	20,512.50	.00	.00	20,512.50	.0%
8320 Bryan Gatlin Mem Scholarsh	6,963.00	6,963.00	.00	.00	6,963.00	.0%
8330 Garrett Helms Memorial Fun	21,270.31	21,270.31	.00	.00	21,270.31	.0%
8350 Chris Dufour Mrm Scholarsh	4,276.34	4,276.34	.00	.00	4,276.34	.0%
8361 Elem STEM/Cville Chamber	975.01	975.01	.00	.00	975.01	.0%
8370 Dragon Games	11,270.82	11,270.82	7,910.00	3,010.00	3,360.82	70.2%
8711 Learning Camps FY22	470,767.96	470,767.96	365,034.59	.00	105,733.37	77.5%
8800 Resp to Dispr-IDEA Part B	26,499.41	26,499.41	8,947.00	.00	17,552.41	33.8%
9371 Innovative School Models	768,203.60	768,203.60	91,382.65	10,363.09	676,820.95	11.9%
GRAND TOTAL	2,399,953.56	2,422,465.64	968,578.95	61,394.80	1,453,886.69	40.0%

** END OF REPORT - Generated by Linda Tedford **

MARCH 2025 DISCRETIONARY FUND EXPENDITURES

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
8010 Voluntary Pre-K	184,851.03	184,851.03	142,315.70	15,834.69	.00	42,535.33	77.0%
8015 State Special Ed Preschool	420,826.45	420,826.45	253,155.03	32,698.39	6,274.07	161,397.35	61.6%
8031 Public School Safety Grant	233,531.38	233,531.38	125,546.13	.00	2,530.00	105,455.25	54.8%
8036 America's Farmers Grow	978.21	978.21	.00	.00	.00	978.21	.0%
8042 Youth Risk Behavior Survey	600.00	600.00	.00	.00	598.54	1.46	99.8%
8043 Donations-Greenhouse CMS	3,729.94	3,729.94	.00	.00	.00	3,729.94	.0%
8046 Family Resource/Race4 Vill	18,862.40	29,527.40	8,871.84	68.53	85.31	20,570.25	30.3%
8047 Donations-Auditorium (CHS)	2,475.00	2,475.00	.00	.00	.00	2,475.00	.0%
8051 Battelle Edu Donation-WCMS	1,042.73	1,042.73	.00	.00	.00	1,042.73	.0%
8052 Battelle Edu Donation-SES	28,957.50	28,957.50	1,466.50	1,466.50	2,000.00	25,491.00	12.0%
8053 Dollar General Literacy Fo	.00	4,500.00	4,500.00	.00	.00	.00	100.0%
8061 Battelle STEM (TVA/BVI)	.00	18,500.00	8,642.07	3,098.60	187.30	9,670.63	47.7%
8098 CPR Training Project	876.75	876.75	.00	.00	.00	876.75	.0%
8100 Collierville HS Television	72,483.22	72,483.22	43,137.78	2,190.13	3,365.42	25,980.02	64.2%
8200 Athletic Fund	100,000.00	78,847.08	60,798.35	300.00	11,100.00	6,948.73	91.2%
8201 Mike O'Neill Memorial Fund	.00	10,000.00	.00	.00	.00	10,000.00	.0%
8300 Sodexo Scholarship	20,512.50	20,512.50	.00	.00	.00	20,512.50	.0%
8320 Bryan Gatlin Mem Scholarsh	6,963.00	6,963.00	.00	.00	.00	6,963.00	.0%
8330 Garrett Helms Memorial Fun	21,270.31	21,270.31	.00	.00	.00	21,270.31	.0%
8350 Chris Dufour Mrm Scholarsh	4,276.34	4,276.34	.00	.00	.00	4,276.34	.0%
8361 Elem STEM/Cville Chamber	975.01	975.01	.00	.00	.00	975.01	.0%
8370 Dragon Games	11,270.82	11,270.82	.00	.00	.00	11,270.82	.0%
8711 Learning Camps FY22	470,767.96	470,767.96	365,034.59	.00	.00	105,733.37	77.5%
8800 Resp to Dispr-IDEA Part B	26,499.41	26,499.41	8,947.00	.00	.00	17,552.41	33.8%
9371 Innovative School Models	768,203.60	768,203.60	101,745.74	10,363.09	.00	666,457.86	13.2%
GRAND TOTAL	2,399,953.56	2,422,465.64	1,124,160.73	66,019.93	26,140.64	1,272,164.27	47.5%

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C.I.P.

MARCH 2025 CIP FUND REVENUE

FOR 2025 09

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
177 Education Capital Projects						
6117 Crosswind Renovation	4,077,608.00	7,399,045.00	.00	.00	7,399,045.00	.0%
6207 WCMS Renovation	.00	1,335,059.00	.00	.00	1,335,059.00	.0%
6215 CO (U of M) Renovation	.00	215,347.00	.00	.00	215,347.00	.0%
6306 CHS Addition	.00	758,862.00	.00	.00	758,862.00	.0%
6407 HVAC at BSE, CES	.00	537,864.00	.00	.00	537,864.00	.0%
6434 CWES Fire Alarm Sys Replac	.00	14,750.00	.00	.00	14,750.00	.0%
6525 Unallocated CIP from Shelb	.00	.00	1,706,070.28	1,706,070.28	-1,706,070.28	100.0%
TOTAL Education Capital Projec	4,077,608.00	10,260,927.00	1,706,070.28	1,706,070.28	8,554,856.72	16.6%
GRAND TOTAL	4,077,608.00	10,260,927.00	1,706,070.28	1,706,070.28	8,554,856.72	16.6%

** END OF REPORT - Generated by Anita Floyd **

MARCH 2025 CIP FUND EXP

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
177 Education Capital Projects							
6117 Crosswind Renovation	4,152,716.00	7,399,045.00	4,242,203.05	406,172.84	201,748.33	2,955,093.62	60.1%
6207 WCMS Renovation	17,500.00	1,335,059.00	1,284,165.18	7,705.00	.00	50,893.82	96.2%
6215 CO (U of M) Renovation	.00	215,347.00	99,238.23	1,266.50	.00	116,108.77	46.1%
6306 CHS Addition	.00	758,862.00	749,000.12	.00	.00	9,861.88	98.7%
6407 HVAC at BSE, CES	.00	537,864.00	537,864.00	53,437.10	.00	.00	100.0%
6434 CWES Fire Alarm Sys Replac	.00	14,750.00	14,750.00	.00	.00	.00	100.0%
TOTAL Education Capital Projec	4,170,216.00	10,260,927.00	6,927,220.58	468,581.44	201,748.33	3,131,958.09	69.5%
GRAND TOTAL	4,170,216.00	10,260,927.00	6,927,220.58	468,581.44	201,748.33	3,131,958.09	69.5%

** END OF REPORT - Generated by Anita Floyd **

COLLIERVILLE SCHOOLS

GENERAL FUND BUDGET 2025-26



CS Board Approved on
Town of Collierville Approved on

Dr. Russell Dyer,
Superintendent

Wright Cox,
Board Chairman

Anita Floyd,
Chief Financial Officer

215 W. Poplar Avenue
Collierville, TN 38017





COLLIERVILLE SCHOOLS

BOARD OF EDUCATION

Wright Cox	Board Chairman
Wanda Chism	Board Vice Chair
Wanda Gibbs	Board Member
Paul Childers	Board Member
Tom Bailey	Board Member

EXECUTIVE STAFF

Dr. Russell Dyer

Jeff Jones

Anita Floyd

Cecelia Booker

Leigh Anne Rainey

Thomas Dougherty

Lisa Higgins

Jill Church

Andy Field

Director of Schools

Assistant Superintendent

Chief Financial Officer

Chief of Human Resources

Chief Academic Officer

Chief of Operations

Chief Technology Officer

Chief of Special Education

Chief of Student Services

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COLLIERVILLE SCHOOLS PROFILE

Collierville Schools is a K-12 public education school system located in the Town of Collierville, Tennessee. The Collierville School District and the Collierville School Board of Education were established by the Town of Collierville in 2013. The school district opened its doors in July 2014 to serve students. The 2025-26 budget provides funding expectations for the eleventh year of operations of the school district. Projected revenues and expenditures are based on the estimated enrollment for the 2025-26 fiscal year. Collierville Schools provides its students with an inclusive, dynamic, rigorous, and supportive academic environment at all schools. The vision of Collierville Schools is to be a leader in public education, meeting the needs of a diverse student population by preparing them to succeed in a global society and celebrating their achievements of today.

Collierville Schools is comprised of nine schools: Bailey Station Elementary, Collierville Elementary, Collierville High, Collierville Middle, Crosswind Elementary, Schilling Farms Elementary, Sycamore Elementary, Tara Oaks Elementary, and West Collierville Middle. The mission of our district is to prepare our students for a life of scholarship, integrity, and service.

BUDGET HIGHLIGHTS

Fund

The General Fund is the primary operating fund that supports the day-to-day functions of the district.

Enrollment

Enrollment projections are based on a combination of spring enrollment data for both in-district and out-of-district students, historical enrollment trends, and anticipated construction of new residential property. The projected enrollment for the 2025-26 school year is 9,509 students.

Revenue

The major revenue sources for the General Fund are the Tennessee Investment in Student Achievement (TISA), the Shelby County Government, and the Town of Collierville.

BUDGET HIGHLIGHTS

Expenditures

The following are highlights of the major changes in the 2025-26 budget.

Investments for Student Achievement:

- 5 additional regular teaching positions in the elementary schools due to growth
- 2 additional teaching positions at the middle schools due to growth
- Added 1 additional teaching position at the high school due to growth
- 2 additional CTE instructors
- 5 additional SPED teachers
- 2 additional ESL teachers and 1 gifted teacher
- 4 instructional coaches (2 at each middle school) as a pilot
- Apple device refresh for students totaling \$1,530,000 (lease payment 1 of 3)
- District investment in Magma Math, \$122,200.
- Continued refresh of theatre arts equipment and orchestra and band instruments, \$117,000
- Continued refresh of the tv studio, \$100,000
- Continued refresh of interactive boards and monitors, \$530,000
- Security cameras at schools, \$34,100
- Continued switch replacement project in technology (2 schools each summer), \$400,000

Investments in Human Capital:

- Step increases for all eligible employees
- Added Step 20 for all teacher categories
- 3% cost of living increases for all employees
- Added 1 General Maintenance Technician. This is the only additional position in central administration for 2025-26.

BUDGET HIGHLIGHTS

Investments in Capital Outlay and Deferred Maintenance:

- Elevator replacement at WCMS, \$250,000
- Ground improvements at CHS, \$100,000
- Crosswind Elementary bleacher replacement, \$150,000
- Painting projects at schools, \$250,000
- Cafeteria table replacements, \$75,000
- Student desk replacements, \$150,000

BUDGET DEVELOPMENT CALENDAR FOR 2025-26



December 10, 2024	Budget Calendar Presented to Superintendent
December 10, 2024	Budget Calendar Distributed to Board Members
December 19, 2024	School Level Budgets to Principals
January 24, 2025	Budget Worksheets Distributed to Executive Staff
January 24, 2025	Budget Requests Due from Executive Staff
January 2025	Salary Schedules and Pay Calendars Developed
February 3-7, 2025	Principals' Meeting to Discuss Budget Requests
February 10-28, 2025	Executive Staff and Director FY 2025-26 Budget Request Review
March 10, 2025	Executive Staff Review 2025-26 Budget
March 17, 2025	Executive Staff Review 2025-26 Budget
March 24, 2025	Executive Staff Review 2025-26 Budget
April 2, 2025	Budget Presentation to Superintendent
April 15, 2025	Board Review of FY2025-26 Budget at Board Work Session
April 29, 2025	Presentation to Board Business Meeting for Approval of FY2025-26 Budget
May 5, 2025	Town of Collierville – 1 st Reading of Ordinance on Tax Levy
May 27, 2025	Town of Collierville – Public Hearing on Budget
June 9, 2025	Town of Collierville – Adoption of Budget

GENERAL FUND REVENUE

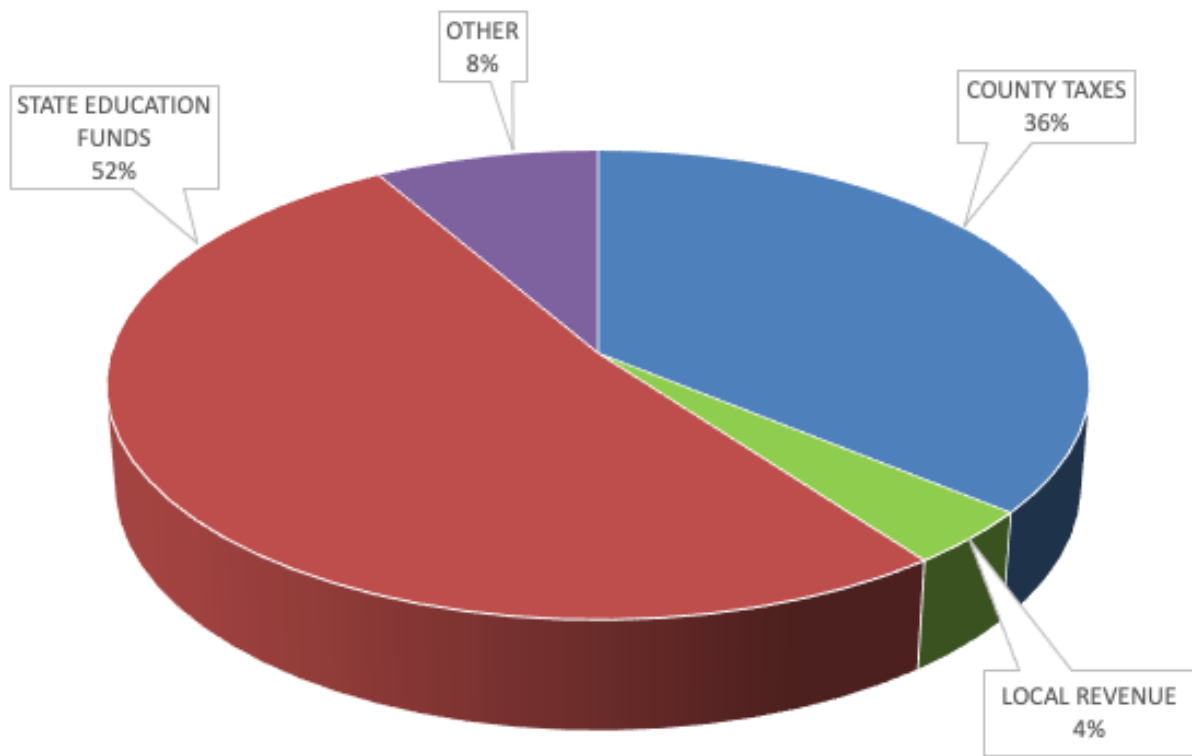
The three major sources of revenue for Collierville Schools are the State of Tennessee, Shelby County Government, and the Town of Collierville.

State of Tennessee funds consist primarily of Tennessee Investment in Student Achievement (TISA) funds. The Tennessee Department of Education provides estimates in the spring and then the final amount is distributed in July.

Shelby County Government funds come from two primary sources: property tax and sales tax. Educational revenues are shared between the Shelby County school system and municipal school districts based on the Weighted Full Time Equivalent Average Daily Attendance (WFTEADA) formula developed by the Tennessee Department of Education. The WFTEADA percentage varies each year for each of the school districts. Collierville Schools' WFTEADA for the 2023-24 fiscal year was 6.6%. The WFTEADA for the 2024-25 fiscal year will be determined in the spring of 2025.

The Town of Collierville provides 15 cents equivalent payment to the school district each year. The amount projected for 2025-2026 is \$2,582,675, which is level with the amount paid in the 2024-2025 school year.

GENERAL FUND REVENUE



The major sources of revenue are from the State of Tennessee, the Shelby County Government, and the Town of Collierville. The subcategories for this revenue are listed below:

- Tennessee Investment in Student Achievement (TISA) from the State of Tennessee
- Shelby County Property Taxes and Sales Taxes
- Town of Collierville (Maintenance of Effort)
- Shared Services – Transportation
- Tuition for Out of County Students
- Indirect Cost and Other Miscellaneous Revenue

GENERAL FUND REVENUE

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
40000	County Taxes	47,526,371	47,001,307	46,869,771
43000	Charges for Services	1,185,750	1,185,750	1,051,426
44000	Local Revenue	3,988,210	3,048,603	3,049,199
46000	State Education Funds	68,531,642	63,130,480	60,704,648
47000	Federal Funds Thru State	5,000	5,000	-
49000	Other Sources	11,115,000	7,407,375	4,277,838
	REVENUE GRAND TOTAL	132,351,973	121,778,515	115,952,882



COUNTY TAXES REVENUE

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
40110	Current Property Tax	23,520,000	23,520,000	23,553,400
40120	Trustee Collection (prior yr)	410,000	410,000	175,964
40130	Circuit Court (prior yr)	190,000	150,000	189,283
40150	Pick-Up Taxes	1,715,161	1,715,161	1,350,023
40162	Pay In lieu of Taxes - Utility	248,235	248,235	164,458
40163	Pay In lieu of Taxes - Other	310,000	282,831	309,189
40210	Local Option Sales Tax	15,820,000	15,800,000	15,812,704
40240	Wheel Tax	2,420,000	2,000,105	2,422,810
40270	Privilege Tax	3,300	3,300	2,591
40275	Mixed Drink Tax	307,000	289,000	306,674
40390	Municipal Tax	2,582,675	2,582,675	2,582,675
	Total	47,526,371	47,001,307	46,869,771

CHARGES FOR SERVICES

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
43513	Tuition Summer School	20,000	20,000	4,150
43515	Tuition-Other State Systems	150,750	150,750	200,194
43990	Other Charges for Services	1,015,000	1,015,000	847,082
	Total	1,185,750	1,185,750	1,051,426

OTHER LOCAL REVENUE

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
44110	Interest Income	1,100,000	440,038	1,170,774
44120	Lease/Rentals	20,000	20,000	15,851
44170	Miscellaneous Revenue	850,000	850,000	320,925
44171	Technology Replacement Fees	30,000	7,000	30,232
44172	Substitute Reimbursement	52,000	40,000	52,511
44174	Device Fees	300,000	300,000	199,907
44177	Boosters	434,210	274,565	353,281
44520	Insurance Recovery	35,000	10,000	35,000
44530	Sale of Equipment	1,100,000	1,100,000	810,464
44560	Damages Recovered	61,000	1,000	60,254
44990	Other Local Revenue	6,000	6,000	-
	Total	3,988,210	3,048,603	3,049,199

STATE EDUCATION FUNDS

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
46510	TISA	66,145,237	62,793,827	60,085,030
46513	TISA On Behalf Payments	260,653	260,653	260,653
46590	Other State Ed Funds	1,660,752	-	-
46610	Career Ladder Program	90,000	76,000	86,391
46990	Other State Revenues	375,000	-	272,574
	Total	68,531,642	63,130,480	60,704,648

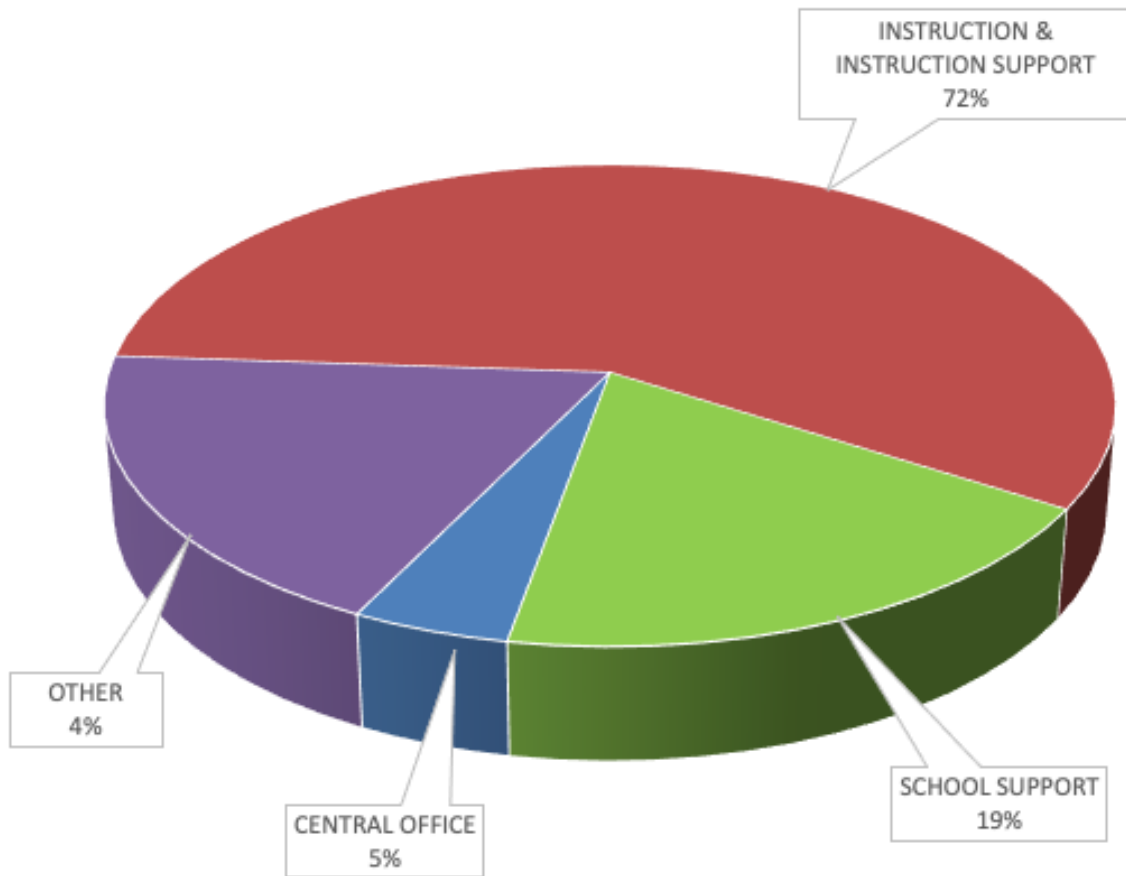
FEDERAL FUNDS THRU STATE

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
47143	Special Ed - Grants to States	5,000	5,000	
	Total	5,000	5,000	

OTHER SOURCES

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
49300	Capital Leases Issued	3,400,000	2,500,000	3,012,030
49315	SBITA Issued	645,000		644,001
49800	Operating Transfers	170,000	170,000	621,807
49900	Reserves	6,900,000	4,737,375	-
	Total	11,115,000	7,407,375	4,277,838

GENERAL FUND EXPENDITURES



Instruction and Instruction Support consists of Regular Education Instruction, Alternative Education, Special Education, Career & Technical Instruction, Other Student Support, Office of Principal, Regular Education Support, Special Education Support, Alternative Education Support, Student Services, Health Services, and Technology.

Maintenance and Transportation consists of Planning, Operation of Plant, Maintenance of Plant, Transportation, and School Safety.

Administration consists of Board of Education, Office of Superintendent, Fiscal Services, Special Services, and Human Resources.

Capital Outlay consist of Regular Capital Outlay projects and Debt Service.

GENERAL FUND EXPENDITURES

ACCT	DESCRIPTION	2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
71100	Regular Education Instruction	617	62,199,324	594	59,448,233	50,416,866
71150	Alternative Educ Instruction	2	276,481	2	257,444	194,170
71200	Special Education Instruction	156	10,966,105	149	10,176,492	8,958,042
71300	Career & Technical Instruction	34	3,207,726	32	2,804,531	2,544,213
72110	Planning		30,000		18,000	34,986
72110	Student Services	7	1,126,963	7	875,781	811,018
72120	Health Services	24	1,732,419	24	1,544,719	1,402,253
72130	Other Student Support	28	3,252,002	26	2,983,026	2,671,181
72210	Regular Education Support	22	2,835,866	22	2,855,486	2,501,461
72215	Alternative Educ Support		2,500		2,500	-
72220	Special Education Support	27	2,590,586	26	2,384,751	2,277,163
72250	Technology	31	6,569,516	31	6,274,521	5,127,184
72310	Board of Education	5	1,816,499	5	2,916,039	2,141,157
72320	Office of Superintendent	2	571,858	2	588,526	446,793
72410	Office of Principal	78	6,788,464	78	6,525,475	6,150,068
72510	Fiscal Services	12	1,664,613	12	1,686,292	1,098,954
72520	Human Resources	6	1,034,464	6	932,136	640,336
72610	Operation of Plant	12	7,351,797	12	7,020,419	5,997,631
72620	Maintenance of Plant	11	2,276,925	10	2,025,287	1,631,310
72710	Transportation	4	5,101,673	4	5,073,793	3,920,496
72810	Special Services	5	812,340	5	747,373	560,383
72810	School Safety	1	313,852	1	362,587	152,813
72610	Regular Capital Outlay		5,665,000		4,275,104	7,760,426
82330	Debt Service		4,165,000		-	2,324,795
99100	Transfers Out		-		-	1,835,180
	EXPENDITURES GRAND TOTAL	1,084	132,351,973	1,048	121,778,515	111,598,881

REGULAR EDUCATION INSTRUCTION

71100

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
116 Teachers	557	42,535,360	535	38,764,043	34,465,325
117 Career Ladder		51,000		59,000	58,000
127 Extended Contracts		20,000		20,000	-
128 Homebound Teachers	4	30,000	4	30,000	15,068
163 Educational Assistants (MS, HS)	14	398,139	13	349,653	184,997
163 Educational Assistants (Elem)	42	1,193,094	42	1,197,949	844,912
188 Bonus Payments		1,870,000		1,175,000	1,064,100
195 Substitutes (Certified)		917,000		929,670	706,691
198 Substitutes (Non-Certified)		20,000		20,000	27,570
201 Social Security		2,916,145		2,641,217	2,173,519
204 State Retirement		2,741,143		2,725,336	2,141,808
206 Life Insurance		100,000		100,000	104,617
207 Medical Insurance		4,400,000		4,400,000	4,398,318
212 Medicare		682,002		618,145	510,118
217 Hybrid Retirement		145,000		145,000	150,041
330 Operating Lease Payments		0		2,635,000	644,001
336 Maint & Repair - Equipment		31,200		29,200	10,350
399 Other Contracted Services		140,000		140,000	131,414
429 Instr. Supplies & Materials		1,155,620		1,144,520	1,103,693
449 Textbooks (Bound)		1,533,621		1,000,000	801,508
499 Other Supplies & Materials		40,000		40,000	26,971
599 Summer School		6,000		6,000	-
595 TISA On Behalf Payments		-		-	135,013
599 Other Charges - Graduation		6,000		-	6,000
599 Other Charges		25,000		-	25,000
722 Regular Instruction Equipment		282,000		292,000	173,100
722 Regular Instruction Equipment		611,000		421,500	129,999
722 Instructional Equipment (Reimbursed)		350,000		565,000	384,733
TOTAL	617	62,199,324	594	59,448,233	50,416,866

Overview: This budget includes salaries and benefits for regular teachers, educational assistants, homebound teachers, substitute teachers and coaches' supplements, as well as textbooks, supplies and materials, and equipment for the various programs at the schools.

ALTERNATIVE EDUCATION INSTRUCTION 71150

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
116	Coordinator	1	91,216	1	77,750	95,115
116	Teachers	1	81,074		50,823	-
163	Educational Assistants		-	1	26,128	26,212
201	Social Security		10,682		9,591	6,996
204	State Retirement		9,941		9,839	8,354
206	Life Insurance		670		670	347
207	Medical Insurance		27,000		27,000	19,209
212	Medicare		2,498		2,243	1,632
217	Hybrid Retirement		400		400	295
399	Other Contracted Services		40,000		40,000	34,153
429	Instr. Supplies & Materials		4,000		4,000	160
499	Other Supplies & Materials		2,000		2,000	1,330
599	Other Charges		2,000		2,000	-
790	Other Equipment		5,000		5,000	367
TOTAL		2	276,481	2	257,444	194,170

Overview: This budget includes salaries and benefits for the IMPACT program at WCMS to provide academic and counseling services for students at Collierville Schools.

SPECIAL EDUCATION INSTRUCTION

71200

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
116	Teachers	70	5,153,114	66	4,627,256	4,079,866
117	Career Ladder		2,000		3,000	3,000
128	Homebound Teachers	1	92,665	1	83,996	79,950
163	Educational Assistants	72	2,443,087	69	2,312,620	1,782,606
171	Speech Pathologists	13	969,791	13	902,644	524,142
189	Other Salaries & Wages		2,000		2,000	2,060
195	Substitutes (Certified)		60,000		60,000	89,560
198	Substitutes (Non-Certified)		70,000		70,000	140,645
201	Social Security		545,021		499,690	390,167
204	State Retirement		624,562		607,923	486,140
206	Life Insurance		17,750		17,750	18,839
207	Medical Insurance		714,150		714,150	786,774
212	Medicare		127,465		116,863	91,638
217	Hybrid Retirement		65,000		65,000	43,178
312	Contracts w/Private Agencies		5,000		20,000	231,017
336	Maint & Repair - Equipment		5,000		5,000	5,044
399	Other Contracted Services		-		0	17,663
429	Instr. Supplies & Materials		30,500		29,600	26,118
499	Other Supplies & Materials		19,000		19,000	18,997
595	TISA On Behalf Payments		-		0	125,640
725	Special Education Equipment		20,000		20,000	14,998
TOTAL		156	10,966,105	149	10,176,492	8,958,042

Overview: This budget includes salaries and benefits for special education teachers, speech pathologists, educational assistants and substitute teachers.

CAREER & TECHNICAL INSTRUCTION

71300

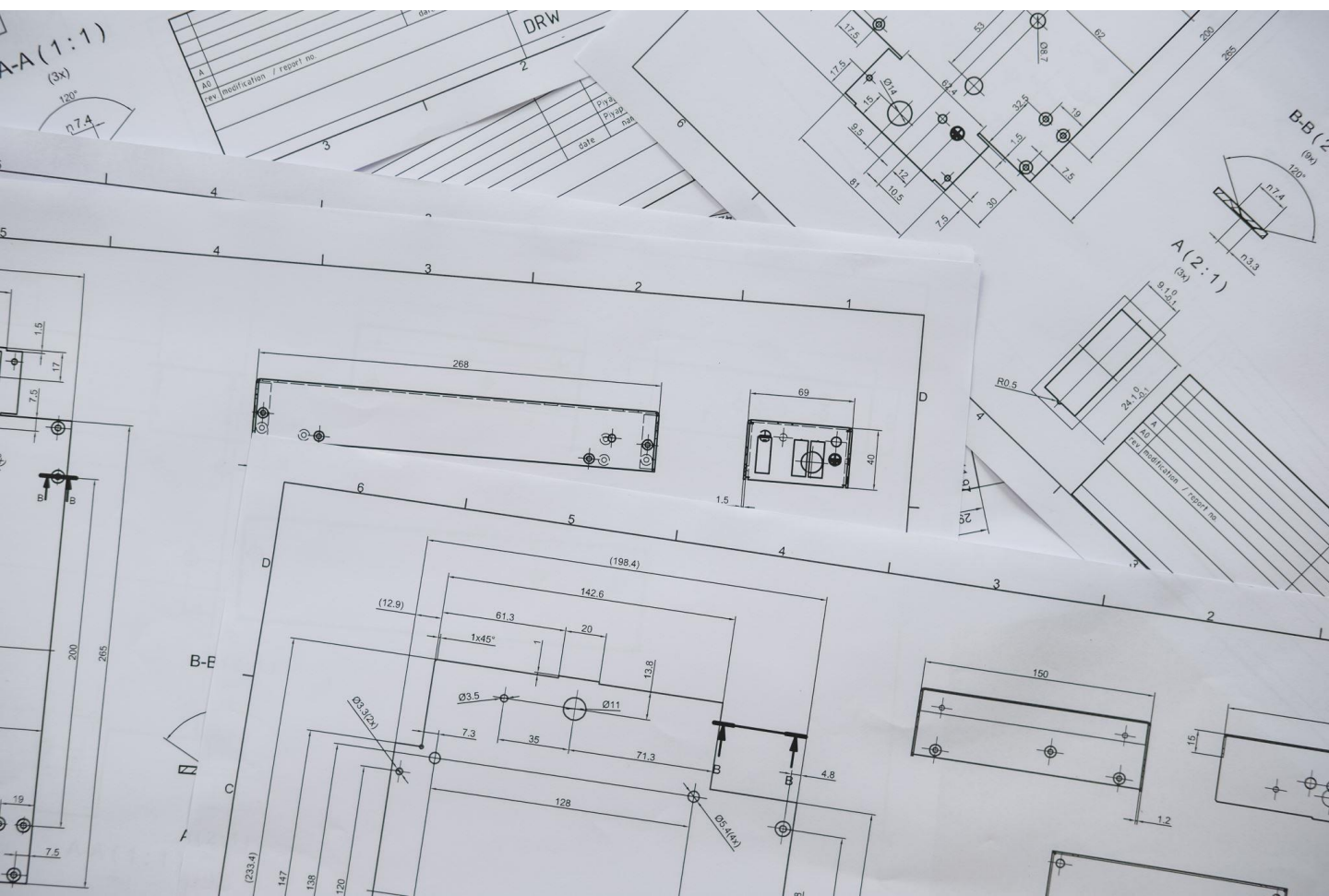
DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
116	Teachers	34	2,550,946	32	2,229,707	1,948,785
195	Substitutes (Certified)		45,000		45,000	44,620
201	Social Security		160,949		141,032	117,880
204	State Retirement		147,190		141,809	145,343
206	Life Insurance		2,500		2,500	5,767
207	Medical Insurance		90,000		90,000	189,813
212	Medicare		37,641		32,983	27,663
217	Hybrid Retirement		6,000		6,000	11,706
336	Maint & Repair - Equipment		10,000		10,000	3,420
429	Instr. Supplies & Materials		62,500		55,500	34,398
449	Textbooks		65,000		20,000	1,868
499	Other Supplies & Materials		10,000		10,000	1,536
730	Vocational Equipment		20,000		20,000	11,414
TOTAL		34	3,207,726	32	2,804,531	2,544,213

Overview: This budget includes salaries and benefits for career and technical teachers. Instructional supplies are for STEM, automotive, welding, CNA, criminal justice, culinary, marketing, aviation, agriculture, teaching as a profession, and mechatronics classes.

PLANNING 72110

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
399 Other Contracted Services		30,000		18,000	34,986
TOTAL		30,000		18,000	34,986

Overview: This budget included contracted services for the planning provided through Predictive Enrollment software through PowerSchool.



STUDENT SERVICES 72110

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
105	Supervisor/Director	2	240,189	2	229,224	221,489
161	Secretary	1	66,041	1	59,771	59,353
189	Other Salaries & Wages	4	365,503	4	339,980	305,890
201	Social Security		41,647		38,996	34,330
204	State Retirement		42,133		42,680	48,429
206	Life Insurance		1,760		1,760	1,744
207	Medical Insurance		62,000		62,000	60,286
212	Medicare		9,740		9,120	8,029
217	Hybrid Retirement		2,500		0	2,192
355	Travel		2,000		2,000	1,678
399	Other Contracted Services		54,500		51,500	42,636
499	Other Supplies & Materials		2,500		2,500	1,795
524	In-Service/Staff Development		208,200		33,000	19,391
599	Other Charges		25,250		250	0
722	Attendance Equipment		3,000		3,000	3,776
TOTAL		7	1,126,963	7	875,781	811,018

Overview: This budget includes salaries and benefits for personnel in the Student Services department who provide support services for schools in the areas of attendance, counseling, intervention, discipline, and suspensions.

HEALTH SERVICES 72120

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
131	Medical Personnel	15	858,339	15	801,672	738,195
189	Other Salaries & Wages	9	389,132	9	315,284	322,747
189	Substitute Nurses		2,000		2,000	2,078
201	Social Security		77,467		69,375	60,938
204	State Retirement		91,864		85,163	85,678
206	Life Insurance		2,500		2,500	3,013
207	Medical Insurance		150,000		150,000	150,887
212	Medicare		18,117		16,225	14,252
217	Hybrid Retirement		18,000		18,000	10,568
355	Travel		4,000		3,500	252
399	Other Contracted Services		60,000		60,000	1,344
499	Other Supplies & Materials		11,000		9,000	4,954
524	In-Service/Staff Development		25,000		7,000	6,533
735	Health Equipment		25,000		5,000	814
TOTAL		24	1,732,419	24	1,544,719	1,402,253

Overview: The salaries and benefits for the School Nurses and Medical Records Clerks at the schools are included in this budget.

OTHER STUDENT SUPPORT 72130

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
123	School Counselors	28	2,196,134	26	1,983,771	1,769,465
189	Other Salaries & Wages		332,000		350,000	330,899
201	Social Security		156,744		144,694	122,711
204	State Retirement		145,873		148,428	148,809
206	Life Insurance		4,743		4,743	5,236
207	Medical Insurance		202,000		202,000	211,885
212	Medicare		36,658		33,840	28,712
217	Hybrid Retirement		7,600		7,600	5,771
322	Evaluation & Testing		120,250		76,450	47,693
499	Other Supplies & Materials		40,000		31,500	-
524	In-Service/Staff Development		-		-	-
599	Other Charges		10,000		0	0
TOTAL		28	3,252,002	26	2,983,026	2,671,181

Overview: This budget includes the salaries and benefits for School Counselors. Evaluation and testing includes fees paid for ACT testing.

REGULAR EDUCATION SUPPORT 72210

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
105	Supervisor/Director	10	1,097,853	10	1,035,386	981,179
117	Career Ladder Program		9,000		8,000	7,500
129	Librarians	10	775,824	10	750,907	661,642
137	Education Media Personnel	1	82,400		20,000	0
161	Secretaries	1	66,041	1	59,771	59,019
162	Clerical Personnel		0	1	0	43,147
196	In-Service Training		40,000		40,000	30,893
201	Social Security		128,409		121,152	105,574
204	State Retirement		122,878		126,956	128,289
206	Life Insurance		5,060		5,060	5,092
207	Medical Insurance		227,000		227,000	147,882
212	Medicare		30,031		28,334	24,690
217	Hybrid Retirement		8,120		8,120	4,388
308	Consultants		6,000		48,000	17,550
355	Travel		3,000		1,000	114
399	Other Contracted Services		0		97,000	53,616
432	Library Books		100,250		95,000	90,259
499	Other Supplies & Materials		10,000		12,800	8,319
524	In-Service/Staff Development		92,000		137,000	104,235
599	Other Charges		7,000		9,000	7,343
790	Other Equipment		25,000		25,000	20,731
TOTAL		22	2,835,866	22	2,855,486	2,501,461

Overview: This budget includes the salaries and benefits for the Chief Academic Officer and the administrative staff at the Central Office. This budget includes the salaries and benefits of all the librarians as well as all the library books at the schools in the district. Professional development funding for teachers, instructional administrators at the schools and the instructional administrators at Central Office is also provided here.

ALTERNATIVE EDUCATION SUPPORT 72215

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
524 In-Service/Staff Development		2,500		2,500	-
TOTAL		2,500		2,500	-

Overview: This budget includes professional development for the alternative education related personnel.



SPECIAL EDUCATION SUPPORT 72220

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
105	Supervisor/Director	3	348,882	3	330,517	326,745
117	Career Ladder Program		1,000		1,000	1,000
124	Psychological Personnel	5	500,695	5	486,115	448,669
162	Clerical Personnel (8 Hr.)	12	510,309	11	434,637	410,988
189	Other Salaries & Wages	7	641,151	7	562,906	501,729
201	Social Security		124,126		112,541	98,251
204	State Retirement		141,595		134,917	131,504
206	Life Insurance		3,500		3,500	5,129
207	Medical Insurance		135,000		135,000	197,899
212	Medicare		29,030		26,320	22,978
217	Hybrid Retirement		10,358		10,358	7,455
308	Consultants		14,000		14,000	7,949
355	Travel		4,640		4,640	4,803
399	Other Contracted Services		88,300		90,300	75,824
499	Other Supplies & Materials		15,000		15,000	15,035
524	In-Service/Staff Development		10,000		10,000	9,790
599	Other Charges		3,000		3,000	1,639
790	Other Equipment		10,000		10,000	9,777
TOTAL		27	2,590,586	26	2,384,751	2,277,163

Overview: This budget includes salaries and benefits for the Special Education department at the CO as well as the Psychologists, school-based clerical personnel, five Occupational Therapists, one Physical Therapist, and a Certified Occupational Assistant.

TECHNOLOGY 72250

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
105	Supervisor/Director	9	978,173	9	930,839	813,643
138	Instructional Tech Facilitators	10	850,036	10	792,259	732,559
162	Clerical Personnel	1	61,011	1	55,218	53,181
189	Other Salaries & Wages	11	781,123	11	747,522	717,769
201	Social Security		165,561		156,602	137,157
204	State Retirement		197,112		196,606	182,088
206	Life Insurance		7,000		7,000	6,927
207	Medical Insurance		220,000		220,000	212,147
212	Medicare		38,720		36,625	32,077
217	Hybrid Retirement		18,900		18,900	11,985
307	Communications		120,000		163,000	86,473
308	Consultants		128,500		97,500	22,950
336	Maint & Repair - Equipment		175,000		180,000	110,182
350	Internet Connectivity		540,000		613,200	326,583
355	Travel		1,500		1,500	58
399	Other Contracted Services		42,000		40,000	31,927
435	Office Supplies		6,000		4,000	3,477
470	Cabling		253,500		53,500	23,080
471	Software		969,130		1,022,900	734,718
499	Other Supplies & Materials		26,500		25,500	8,152
524	In-Service/Staff Development		82,650		75,100	64,477
599	Other Charges		150,000		143,250	99,319
701	Admin Equipment		593,000		596,000	508,256
790	Other Equipment		154,100		92,500	203,000
790	Technology Replacement Equipment		10,000		5,000	4,996
TOTAL		31	6,569,516	31	6,274,521	5,127,184

Overview: This budget includes salaries and benefits for the Chief Technology Officer and support staff in the Technology Department. This budget covers all costs for internet, phone, software and devices in the district.

BOARD OF EDUCATION 72310

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
189	Other Salaries & Wages	5	40,049	5	39,829	37,551
201	Social Security		2,483		2,469	2,161
206	Life Insurance		10,200		9,900	10,118
207	Medical Insurance		650,000		660,000	573,949
212	Medicare		581		578	544
215	Contributions to OPEB		266,301		400,000	400,000
305	Audit Services		123,240		81,000	105,200
320	Dues & Memberships		8,400		8,400	8,308
331	Legal Services		125,000		125,000	108,047
399	Other Contracted Services		8,000		8,000	14,300
499	Other Supplies & Materials		600		600	42
505	Judgements		90,000		90,000	0
506	Liability Insurance		235,395		234,676	185,468
508	Premiums on Security Bonds		9,000		9,000	0
513	On the Job Injuries		205,000		186,199	155,739
524	In-Service/Staff Development		20,000		15,000	12,303
599	Other Charges		22,250		1,045,388	527,426
TOTAL		5	1,816,499	5	2,916,039	2,141,157

Overview: This budget includes salaries and benefits for the Collierville Schools Board of Education. Benefits in this budget include the board portion of retiree life and health insurance as well as the district's annual OPEB contribution. Other budgeted items include legal fees of the district, judgements, workers' compensation insurance, and liability insurance. The category of Other Charges includes the annual payment (12 years) of \$507,819 to Shelby County Board of Education for buildings in the district. In 2024-25, the Board of Education requested we make the twelfth (and final) payment in this series in addition to the regular eleventh payment due in that fiscal year, thus allowing the district to meet compliance with the 2014 Agreement of Compromise and Settlement.

OFFICE OF SUPERINTENDENT 72320

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
101	Director of Schools	1	235,485	1	220,150	219,945
161	Secretary	1	73,089	1	73,089	70,113
188	Bonus Payments		20,000		20,000	0
189	Other Salaries & Wages		0		0	5,000
201	Social Security		20,372		19,421	13,684
204	State Retirement		22,693		23,197	21,423
206	Life Insurance		1,600		1,600	797
207	Medical Insurance		16,500		16,500	20,680
208	Dental Insurance		510		510	223
212	Medicare		4,764		4,542	4,142
299	Other Fringe Benefits		0		9,000	2,893
320	Dues & Memberships		23,370		17,945	18,427
348	Postal Charges		7,500		6,500	3,669
399	Other Contracted Services		51,500		91,792	299
435	Office Supplies		3,500		1,000	2,494
524	In-Service/Staff Development		20,000		15,000	4,911
599	Other Charges		64,975		65,780	57,837
701	Admin Equipment		6,000		2,500	258
TOTAL		2	571,858	2	588,526	446,793

Overview: This budget includes salaries and benefits for the Director of Schools and the Superintendent/Board Secretary. Other Charges includes teacher morale funding for school faculty.

OFFICE OF PRINCIPAL 72410

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
104	Principals	36	3,826,060	36	3,665,497	3,528,390
117	Career Ladder		4,000		5,000	5,000
161	Secretary(s)	12	544,659	12	497,763	507,945
162	Clerical Personnel	24	877,430	24	826,311	767,657
189	Lunch Room Monitors	6	45,644	6	44,322	31,346
201	Social Security		328,463		312,411	283,347
204	State Retirement		375,717		376,974	360,131
206	Life Insurance		15,957		15,957	14,406
207	Medical Insurance		584,000		584,000	564,885
212	Medicare		76,818		73,064	66,267
217	Hybrid Retirement		12,216		12,216	11,991
524	In-Service/Staff Development		97,500		111,960	8,703
TOTAL		78	6,788,464	78	6,525,475	6,150,068

Overview: This budget includes salaries and benefits for the school principals, assistant principals, financial secretaries, attendance operators, and school clerical staff. This budget also includes professional development for principals and assistant principals at the schools.

FISCAL SERVICES

72510

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
105	Supervisor/Director	2	276,327	2	263,847	141,020
119	Accountants/Bookkeepers	5	394,935	5	358,019	291,569
161	Secretary(s)	1	46,000	1	76,061	69,445
189	Other Salaries & Wages	4	246,190	4	233,008	139,135
201	Social Security		53,968		62,514	44,700
204	State Retirement		99,710		96,794	66,242
206	Life Insurance		1,900		1,900	2,123
207	Medical Insurance		50,000		50,000	42,393
212	Medicare		13,970		13,499	10,454
217	Hybrid Retirement		5,750		5,750	3,086
320	Dues & Memberships		2,929		2,735	1,464
355	Travel		300		300	195
399	Other Contracted Services		376,269		433,190	228,947
435	Office Supplies		6,700		6,700	5,400
499	Other Supplies & Materials		3,400		2,975	3,687
524	In-Service/Staff Development		55,365		44,400	34,240
599	Other Charges		3,600		1,600	257
701	Admin Equipment		27,300		33,000	14,597
TOTAL		12	1,664,613	12	1,686,292	1,098,954

Overview: This budget includes salaries and benefits for the Chief Finance Officer and staff at the Central Office for the following functions: purchasing, accounts payable, school accounting, business information systems, warehouse, payroll, and federal programs. Costs for the district financial software as well as other financial services are covered in this budget. The district is currently engaged in an ERP conversion that started in 2023-24. The cost of the conversion is reflected in Other Contracted Services and will diminish over the next years as the parallel systems are complete.

HUMAN RESOURCES

72520

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
105	Supervisor/Director	3	388,354	3	367,405	255,367
161	Secretary	1	66,041	1	53,330	-
162	Clerical Personnel		-		-	49,439
189	Other Salaries & Wages	2	201,165	2	194,098	162,266
201	Social Security		40,645		38,120	27,982
204	State Retirement		50,203		49,068	38,733
206	Life Insurance		2,000		2,000	1,368
207	Medical Insurance		40,000		40,000	24,035
210	Unemployment Compensation		36,000		36,000	1,413
212	Medicare		9,506		8,915	6,544
217	Hybrid Retirement		1,600		1,600	530
299	Other Fringe Benefits		10,200		10,000	7,949
320	Dues & Memberships		3,550		3,400	1,152
355	Travel		500		500	325
399	Other Contracted Services		80,200		62,700	24,537
411	Data Processing Supplies		6,000		6,000	3,856
435	Office Supplies		7,000		6,000	5,458
524	In-Service/Staff Development		79,500		43,000	17,777
701	Admin Equipment		12,000		10,000	11,604
TOTAL		6	1,034,464	6	932,136	640,336

Overview: This budget includes salaries and benefits for the Chief of Human Resources and the support staff for the HR Department, as well as all related costs for this department.

OPERATION OF PLANT 72610

	DESCRIPTION	2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
166	Custodial Personnel	12	732,428	12	685,383	654,689
201	Social Security		45,411		42,494	38,122
204	State Retirement		79,688		74,296	55,182
206	Life Insurance		1,900		1,900	1,734
207	Medical Insurance		110,000		110,000	85,203
212	Medicare		10,620		9,938	9,041
217	Hybrid Retirement		5,750		5,750	5,257
328	Janitorial Services		2,600,000		2,520,000	2,197,551
399	Other Contracted Services		672,000		617,000	532,051
410	Custodial Supplies		30,000		30,000	24,641
415	All Utilities		2,500,000		2,400,000	2,020,572
499	Other Supplies & Materials		10,000		10,000	-
502	Building & Content Insurance		500,000		468,658	346,794
524	In-Service/Staff Development		1,000		1,000	-
599	Other Charges		34,000		34,000	21,091
720	Plant Operation Equipment		19,000		10,000	5,702
	TOTAL	12	7,351,797	12	7,020,419	5,997,631

Overview: This budget includes salaries and benefits for the Plant Managers at the schools as well as the custodian at the Central Office. This budget also covers the cost of utilities, janitorial services, building insurance, and elevator maintenance for all the buildings.

MAINTENANCE OF PLANT 72620

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
105	Supervisor/Director	2	243,535	2	229,710	219,835
161	Secretary(s)	1	66,041	1	59,771	56,868
167	Maintenance Personnel	8	613,672	7	498,929	466,835
201	Social Security		57,241		48,881	43,585
204	State Retirement		100,449		85,464	60,275
206	Life Insurance		3,000		3,000	2,202
207	Medical Insurance		104,000		104,000	86,091
212	Medicare		13,387		11,432	10,193
217	Hybrid Retirement		12,000		12,000	7,599
335	Maint & Repair - Buildings		600,000		550,000	447,907
336	Maint & Repair - Equipment		100,000		100,000	113,195
399	Other Contracted Services		240,000		256,500	87,120
499	Other Supplies & Materials		2,500		2,500	1,595
524	In-Service/Staff Development		12,100		12,100	5,163
599	Other Charges		16,000		16,000	9,726
701	Admin Equipment		13,000		5,000	3,404
720	Maintenance Equipment		80,000		30,000	9,718
TOTAL		11	2,276,925	10	2,025,287	1,631,310

Overview: This budget includes salaries and benefits for the Chief of Operations and staff in the Maintenance department. This budget covers the cost of all maintenance and repairs of buildings in the district.

TRANSPORTATION 72710

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
105	Supervisor/Director	1	104,365	1	99,338	105,209
162	Clerical Personnel	1	56,417	1	53,700	51,692
189	Other Salaries & Wages	2	133,359	2	126,936	113,087
201	Social Security		18,237		17,358	15,832
204	State Retirement		32,003		30,349	24,304
206	Life Insurance		800		800	801
207	Medical Insurance		27,000		27,000	26,203
212	Medicare		4,265		4,060	3,724
217	Hybrid Retirement		3,000		3,000	1,680
312	Contracts w/Private Agencies		4,100,000		4,000,000	3,069,341
355	Travel		2,000		2,000	617
399	Other Contracted Services		48,727		53,252	31,083
412	Diesel Fuel		532,500		569,000	456,074
425	Gasoline		25,000		23,000	12,970
499	Other Supplies & Materials		1,500		1,500	567
524	In-Service/Staff Development		6,300		6,300	4,260
599	Other Charges		3,200		3,200	464
701	Admin Equipment		3,000		3,000	2,588
729	Transportation Equipment		-		50,000	-
TOTAL		4	5,101,673	4	5,073,793	3,920,496

Overview: This budget includes salaries and benefits for the Transportation Supervisor and support staff, including two routers. These employees' services are in the CS-Shared Services plan used by most of the municipal school districts in Shelby County. Costs covered in this budget include the contract fee for bus services (Durham), diesel fuel, and the maintenance fee for VersaTrans.

SPECIAL SERVICES

72810

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
105	Supervisor/Director	1	161,532	1	150,875	121,482
161	Secretary	1	47,940	1	44,678	42,910
162	Clerical		-		-	508
189	Other Salaries & Wages	3	289,702	3	272,281	184,335
201	Social Security		30,949		29,006	20,518
204	State Retirement		31,252		31,756	25,569
206	Life Insurance		1,113		1,113	990
207	Medical Insurance		36,000		36,000	25,989
212	Medicare		7,238		6,784	4,799
217	Hybrid Retirement		1,200		1,200	1,433
355	Travel		1,800		2,000	802
399	Other Contracted Services		110,539		83,180	67,204
435	Office Supplies		18,000		19,000	9,326
524	In-Service/Staff Development		31,825		32,000	16,977
599	Other Charges		33,250		32,500	32,627
701	Admin Equipment		10,000		5,000	4,913
TOTAL		5	812,340	5	747,373	560,383

Overview: This budget includes salaries and benefits for the Assistant Superintendent and various other support staff for the district. Costs covered by this department include the copy machine rental fees, and the travel for athletic and TSSAA sporting events.

SCHOOL SAFETY 72810

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
189	Other Salaries & Wages	1	94,387	1	89,807	85,195
201	Social Security		5,852		5,568	5,288
204	State Retirement		10,269		9,735	6,723
206	Life Insurance		325		325	258
212	Medicare		1,369		1,302	1,237
217	Hybrid Retirement		900		900	949
355	Travel		1,500		1,500	492
399	Other Contracted Services		35,000		32,350	31,742
499	Other Supplies & Materials		2,750		2,600	520
524	In-Service/Staff Development		10,500		500	6,225
701	Administrative Equipment		3,000		3,000	178
790	Other Equipment		148,000		215,000	14,006
	TOTAL	1	313,852	1	362,587	152,813

Overview: This budget includes the salary and benefits for the School Safety Specialist. Also covered are the cost of software for suicide screening, and the cost of safety conferences attended during the year. The contracted services with Shelby County also contributes to SRO coverage in the district.

REGULAR CAPITAL OUTLAY 72610

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
304	Architects		60,000		60,000	24,519
308	Consultants		15,000		15,000	6,158
321	Engineering Services		30,000		30,000	11,500
399	Other Contracted Services		10,000		10,000	7,644
707	Building Improvements		1,430,000		915,104	1,043,908
724	Site Development		385,000		510,000	380,092
799	Other Capital Outlay		3,735,000		2,735,000	6,286,605
TOTAL			5,665,000		4,275,104	7,760,426

Overview: This budget includes funding for capital outlay projects for deferred maintenance, painting, asphalt repairs, lighting and fire alarm upgrades, and floor repairs.

DEBT SERVICE 82330

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
699	Other Debt Service		4,165,000		-	2,324,795
TOTAL			4,165,000		-	2,324,795

Overview: This category replaces the Operating Lease Payments that was historically recorded in the instructional leases section of the budget. These represent the Apple lease payments made each year for devices for students and teachers.

TRANSFERS OUT
99100

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
590 Transfers to Other Funds					1,835,180
TOTAL					1,835,180

Overview: No transfers from the General Fund to other funds are budgeted for the 2025-26 fiscal year at this time.

COLLIERVILLE SCHOOLS

SPECIAL REVENUE FUND BUDGET 2025-2026



CS Board Approved on
Town of Collierville Approved on

Dr. Russell Dyer,
Superintendent

Wright Cox,
Board Chairman

Anita Floyd,
Chief Financial Officer

215 W. Poplar Avenue
Collierville, TN 38017



COLLIERVILLE SCHOOLS

BOARD OF EDUCATION

Wright Cox	Board Chairman
Wanda Chism	Board Vice Chair
Wanda Gibbs	Board Member
Paul Childers	Board Member
Tom Bailey	Board Member

EXECUTIVE STAFF

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Anita Floyd

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Jill Church

Andy Field

Director of Schools

Assistant Superintendent

Chief Financial Officer

Chief of Human Resources

Chief Academic Officer

Chief of Operations

Chief Technology Officer

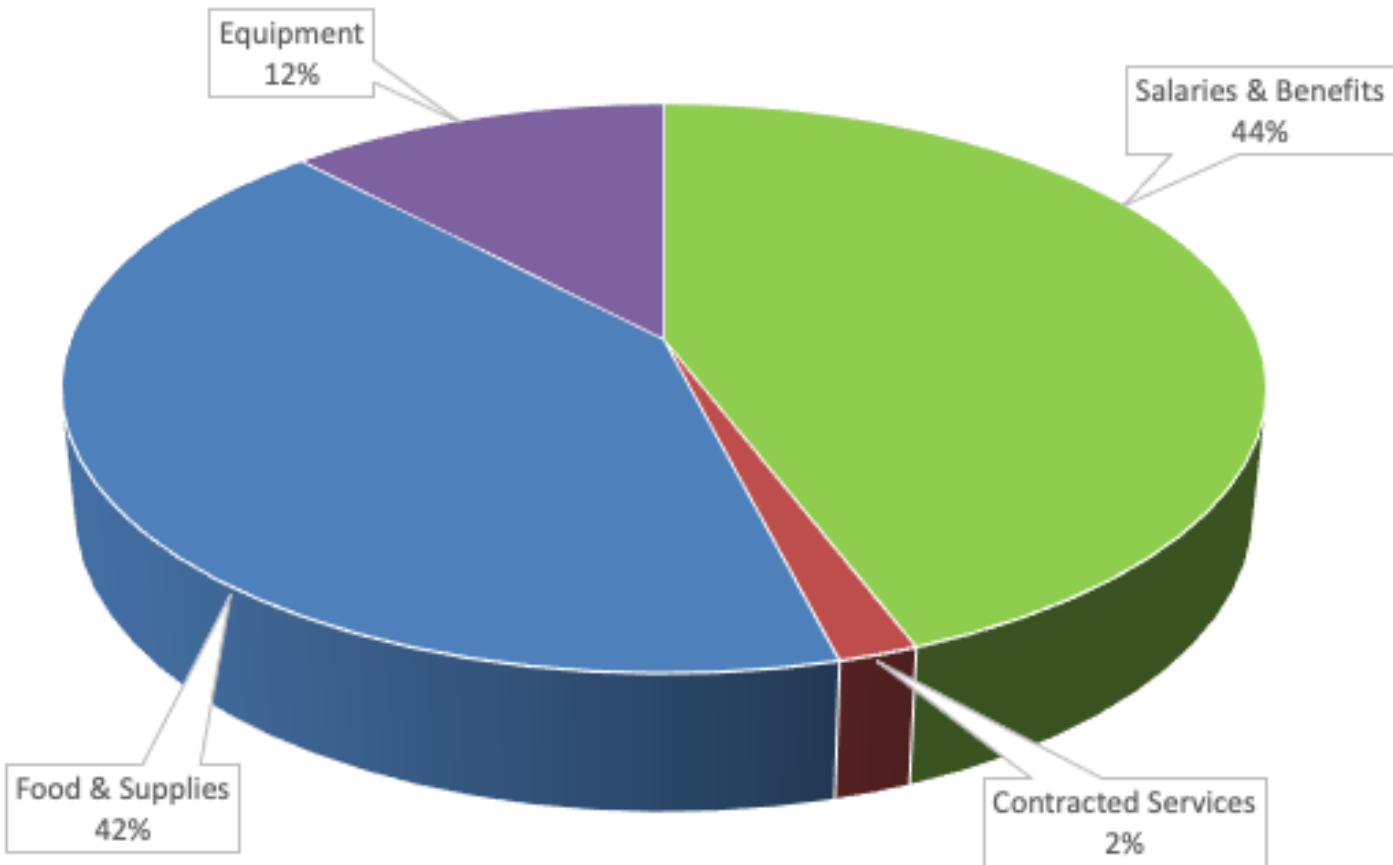
Chief of Special Education

Chief of Student Services

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SCHOOL NUTRITION FUND



\$4,422,908

Overview

All schools are managed in-house by Collierville Schools in 2025-26. Sales income and USDA reimbursements for Breakfast and Lunch are received directly by the district.

SCHOOL NUTRITION FUND

REVENUE

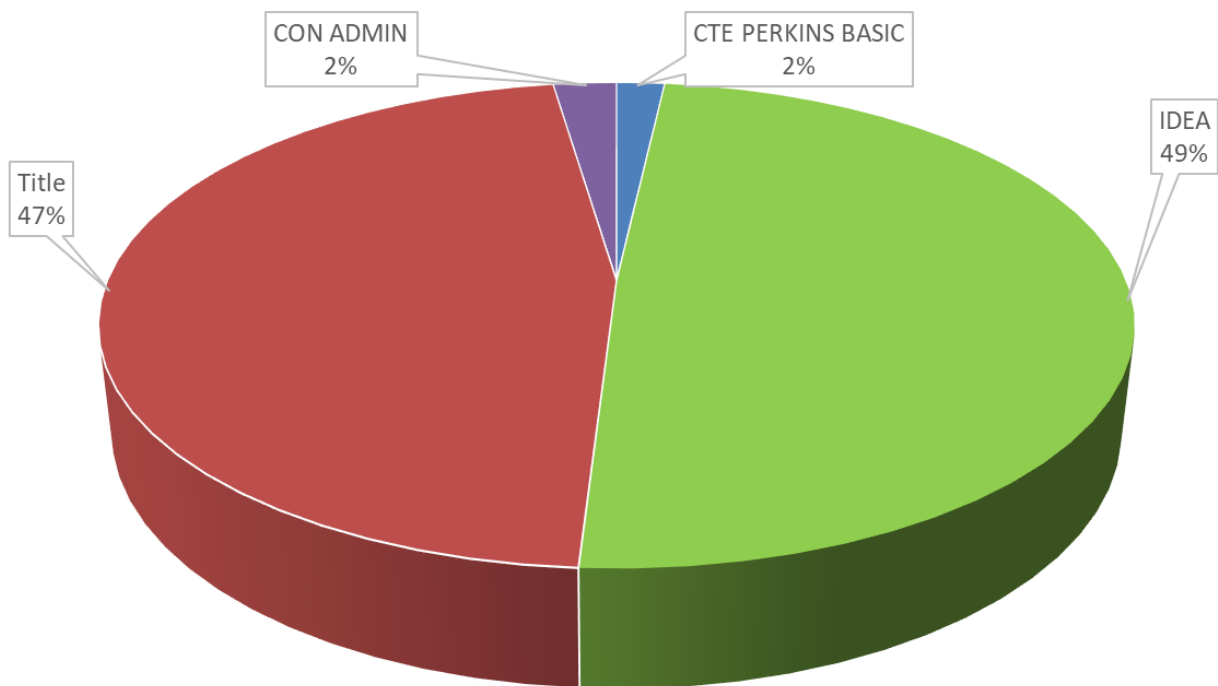
ACCT	DESCRIPTION	2026 BUDGET	2025 BUDGET	2024 ACTUAL
43521	Lunch Payments - Children	1,310,608	1,100,000	1,021,538
43522	Lunch Payments - Adults	45,000	35,000	33,860
43523	Income from Breakfast	169,000	60,000	92,738
43525	A La Carte Sales	820,000	650,000	771,314
43990	Other Charges for Services	25,000	15,000	17,916
43992	Catering Revenue - CHS	30,000	30,000	13,235
44570	Contributions & Gifts	300	300	300
44990	Other Local Revenue	10,000	2,500	3,095
46520	State Matching	30,000	35,000	23,132
47111	USDA - School Lunch	1,000,000	1,050,812	824,018
47112	USDA - Commodities	150,000	150,000	122,676
47113	USDA - Breakfast	150,000	113,000	141,596
47114	USDA - Other	300,000	300,000	233,222
49800	Transfers In	0	0	0
49900	Reserves	383,000	0	0
	TOTAL NUTRITION REVENUE	<u>4,422,908</u>	<u>3,541,612</u>	<u>3,298,640</u>

EXPENDITURES

ACCT	DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
10000	Salaries	51	1,520,434	49	1,317,548	1,237,344
20000	Benefits		433,974		407,075	361,134
33600	Maint & Repair - Equipment		30,000		38,000	15,323
35400	Transportation - Food		10,000		7,000	9,298
35500	Travel		1,000		589	403
39900	Contracted Services		35,000		35,000	33,558
42200	Food Supplies		1,545,000		1,215,000	1,257,777
43500	Office Supplies		3,000		5,000	2,277
46900	USDA Commodities		125,000		150,000	122,676
49900	Other Supplies & Materials		181,000		150,000	116,676
52400	In-Service/Staff Development		4,000		4,000	2,586
59900	Other Charges		1,500		2,400	1,103
71000	Food Service Equipment		533,000		210,000	94,188
	TOTAL NUTRITION EXPENDITURES		4,422,908		3,541,612	3,254,343
	CHANGE IN SCHOOL NUTRITION FUND BALANCE		-		-	44,297



FEDERAL FUND REVENUE



\$4,916,988

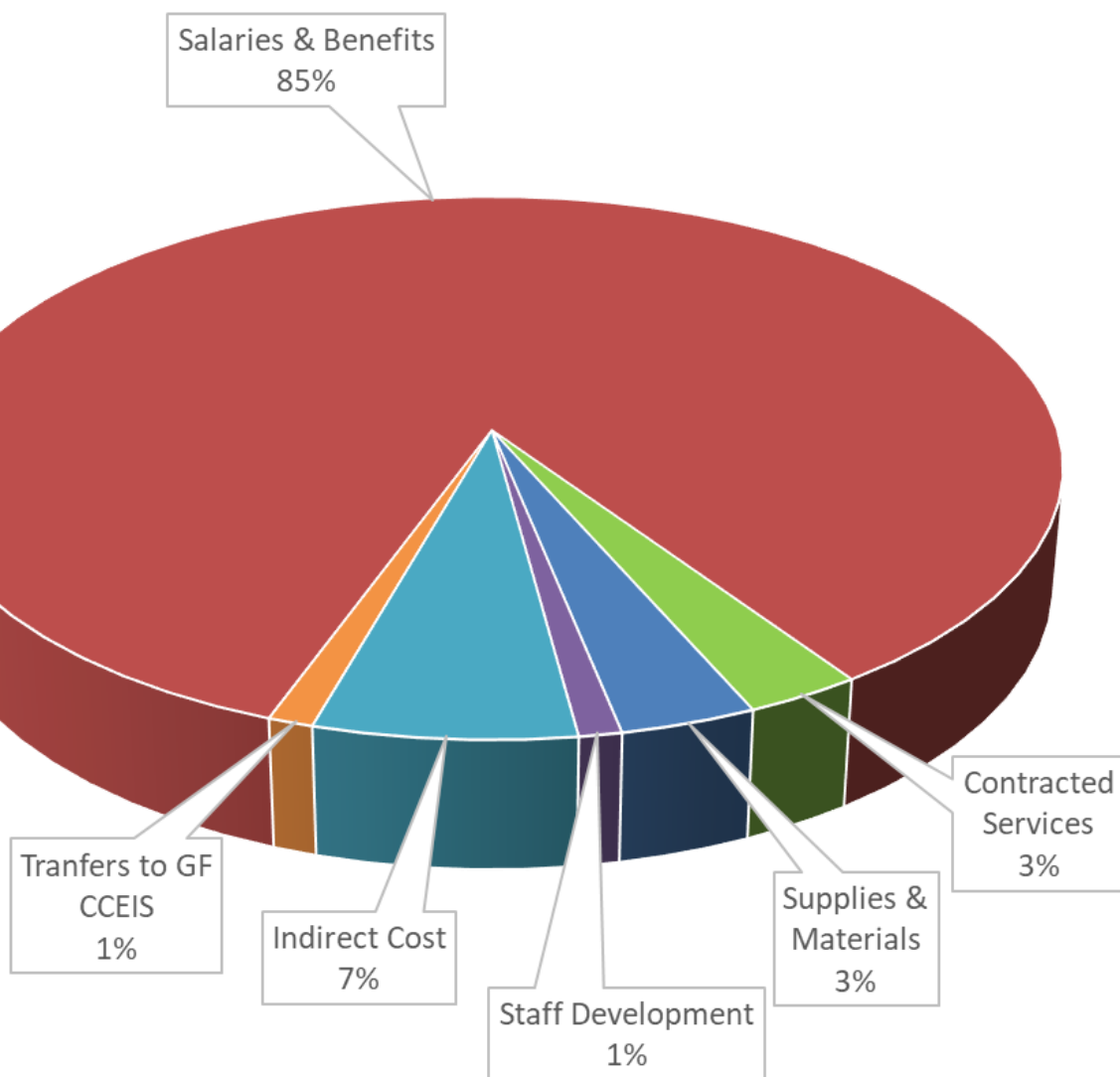
Subcategories

- IDEA Part B
- IDEA Preschool Incentive
- Consolidated Administration
- Title I
- Title II
- Title III
- Title IV
- CTE Perkins-Basic
- ESSER 3.0
- ARP Homeless 2.0

FEDERAL FUND REVENUE

ACCT	DESCRIPTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
47131	CTE PERKINS BASIC	88,034	88,035	80,395
47141	TITLE I	1,848,624	1,848,624	1,307,221
47143	IDEA PART B	2,348,032	2,348,032	2,020,313
47143	IDEA PARTNERSHIP GRANT		25,000	
47145	IDEA-PRESCHOOL INCENTIVE	70,136	70,136	46,952
47146	TITLE III	74,883	74,883	59,761
47146	TITLE III IMMIGRANT			3,637
47189	TITLE II	196,729	196,729	199,687
47307	ESSER 2.0			93,472
47301	ESSER 3.0		1,513,331	9,088,988
47307	MATH IMPLEMENTATION GRANT			70,000
47309	LITERACY TRAINING STIPEND			2,000
47309	HQJM LITERACY NETWORK			101,506
47401	TN ALL CORPS			511,809
47402	ARP IDEA PART B			8,579
47403	ARP IDEA PRE-SCHOOL			1,835
47404	ARP HOMELESS 2.0		33,007	9,645
47147	TITLE IV	174,719	174,719	148,222
47590	RESILIENT SCHOOL COMMUNITIES			16,654
47590	CONSOLIDATED ADMINISTRATION	115,831	115,831	96,445
	REVENUE GRAND TOTAL	4,916,988	6,488,327	13,867,121

IDEA PART B



\$2,348,032

Overview

IDEA-B funds provide for support of children eligible for special education between the ages of 3 and 21. Includes cost of salaries, benefits and contracted services used in the IDEA program. Contracted Speech services for the parentally place private school students are also funded here as a set-aside.

IDEA PART B
SPECIAL EDUCATION INSTRUCTION
71200

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
116 Teachers	8	480,764	8	480,764	409,257
163 Educational Assistants	24	659,500	24	659,500	591,449
163 Educational Assistants-CCEIS	1	36,461	1	36,461	36,519
189 Other Salaries & Wages-CCEIS	3	232,500	3	232,500	204,294
201 Social Security		76,500		76,500	56,453
201 Social Security-CCEIS		16,715		16,715	13,842
204 State Retirement		98,000		98,000	79,141
204 State Retirement-CCEIS		18,935		18,935	17,459
206 Life Insurance		3,750		3,750	3,046
206 Life Insurance-CCEIS		775		775	704
207 Medical Insurance		208,438		208,438	196,308
207 Medical Insurance-CCEIS		24,562		24,562	38,053
212 Employer Medicare		18,000		18,000	13,202
212 Employer Medicare-CCEIS		4,025		4,025	3,237
312 Contracts with Private Agencies		38,266		38,266	9,802
429 Instructional Supplies		60,000		60,000	9,384
499 Other Supplies & Materials		20,000		20,000	11,846
725 Special Education Equipment		-		-	149
TOTAL	36	1,997,191	36	1,997,191	1,694,145

SPECIAL EDUCATION SUPPORT 72220

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
131	Medical Personnel	1	89,588	1	89,588	86,979
189	Other Salaries & Wages		7,784		7,784	
196	In-Service Training					6,175
196	In-Service Training-CCEIS					
201	Social Security		5,749		5,749	5,787
201	Social Security-CCEIS					
204	State Retirement		10,476		10,476	9,751
204	State Retirement-CCEIS					
206	Life Insurance		288		288	261
212	Employer Medicare		1,854		1,854	1,354
212	Employer Medicare-CCEIS					
310	Contracts with Agencies					
312	Contracts with Private Agencies		20,000		20,000	9,705
499	Other Supplies & Materials					9,959
524	In-Service/Staff Development		25,114		25,114	4,602
524	In-Service/Staff Development-CCEIS					18,558
790	Other Equipment					12,278
TOTAL		1	160,853	1	160,853	165,409

TRANSPORTATION SERVICES 72710

DESCRIPTION		2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
312	Contracts with Private Agencies		10,000		10,000	4,384
	TOTAL		10,000		10,000	4,384

TRANSFERS OUT 99100

DESCRIPTION		2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
504	Indirect Cost (2%)		153,488		153,488	145,343
590	Transfers Out to GF-CCEIS		26,500		26,500	11,032
	TOTAL		179,988		179,988	156,375
	TOTAL IDEA PART B	37	2,348,032	37	2,348,032	2,020,313

IDEA PARTNERSHIP GRANT



Overview

IDEA-B funds provide for support of children eligible for special education between the ages of 3 and 21. Includes cost of salaries, benefits and contracted services used in the IDEA program. Contracted Speech services for the parentally place private school students are also funded here as a set-aside.

IDEA PARTNERSHIP GRANT SPECIAL EDUCATION INSTRUCTION 71200

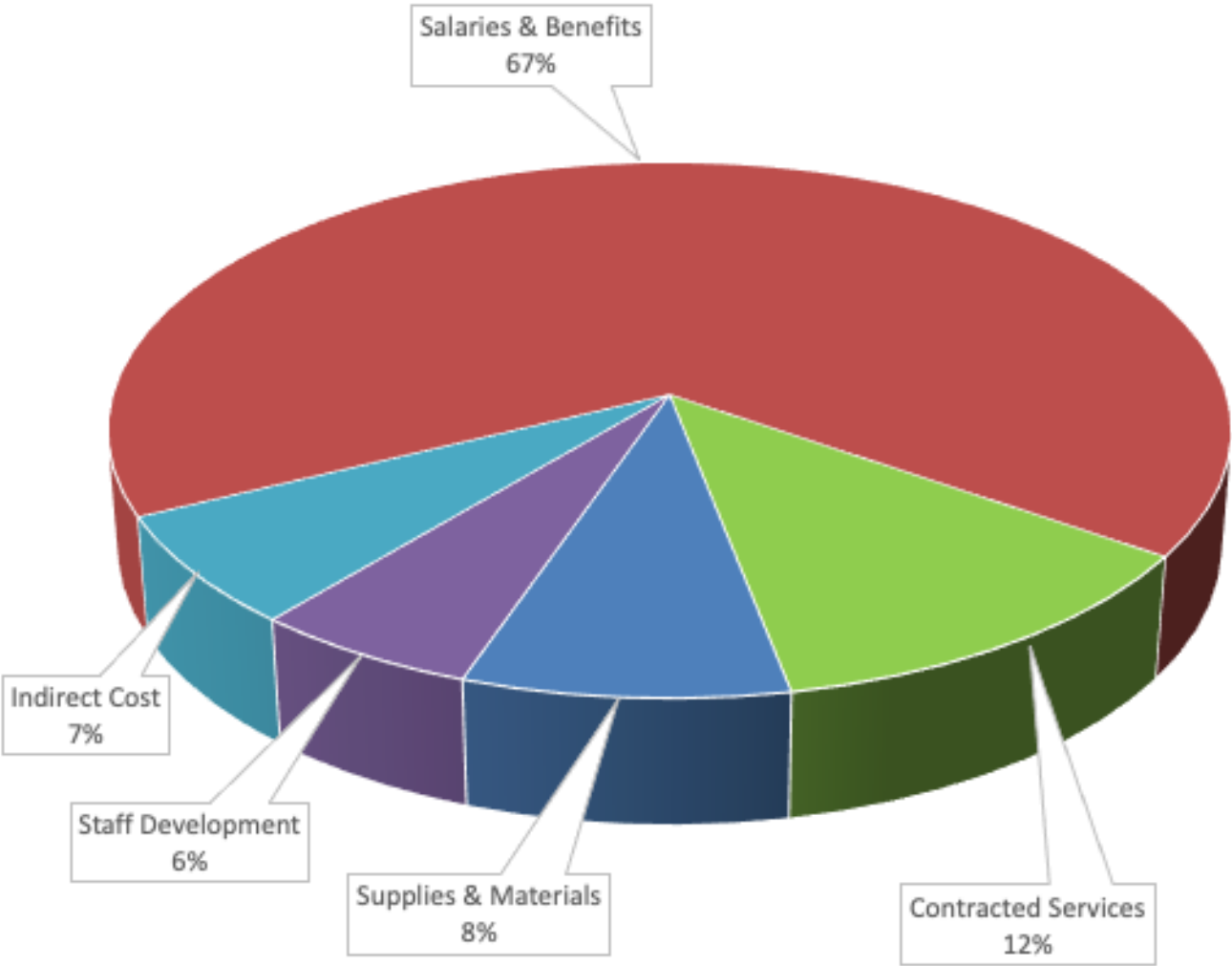
DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
189 Other Salaries & Wages				2,000	
201 Social Security				135	
204 Pensions				125	
212 Employer Medicare				40	
312 Contracts with Private Agencies				15,000	
TOTAL				17,300	

SPECIAL EDUCATION SUPPORT 72220

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
524 In-Service/Staff Development				7,700	
TOTAL				7,700	

TOTAL IDEA PARTNERSHIP GRANT **25,000**

IDEA PRESCHOOL INCENTIVE



\$70,136

Overview

IDEA-Preschool Incentive is for support of preschool children under the IDEA program. Includes cost of materials, supplies, and equipment used in the IDEA-Preschool Incentive program, as well as, instructional supplies for the parentally placed private school students. Professional Development is also funded here.

**IDEA PRE-SCHOOL INCENTIVE
SPECIAL EDUCATION INSTRUCTION
71200**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
163 Educational Assistants	1	31,800	1	31,800	19,692
189 Other Salaries & Wages		-		-	1,500
195 Sub Teachers-Certified		-		-	-
201 Social Security		2,575		2,575	1,217
204 State Retirement		2,420		2,420	1,673
206 Life Insurance		70		70	56
207 Medical Insurance		7,200		7,200	5,210
212 Employer Medicare		500		500	285
312 Contracts with Private Agencies		8,632		8,632	8,632
429 Instructional Supplies		4,630		4,630	2,104
499 Other Supplies & Materials		1,204		1,204	-
725 Special Education Equipment		-		-	-
TOTAL		59,031		59,031	40,369

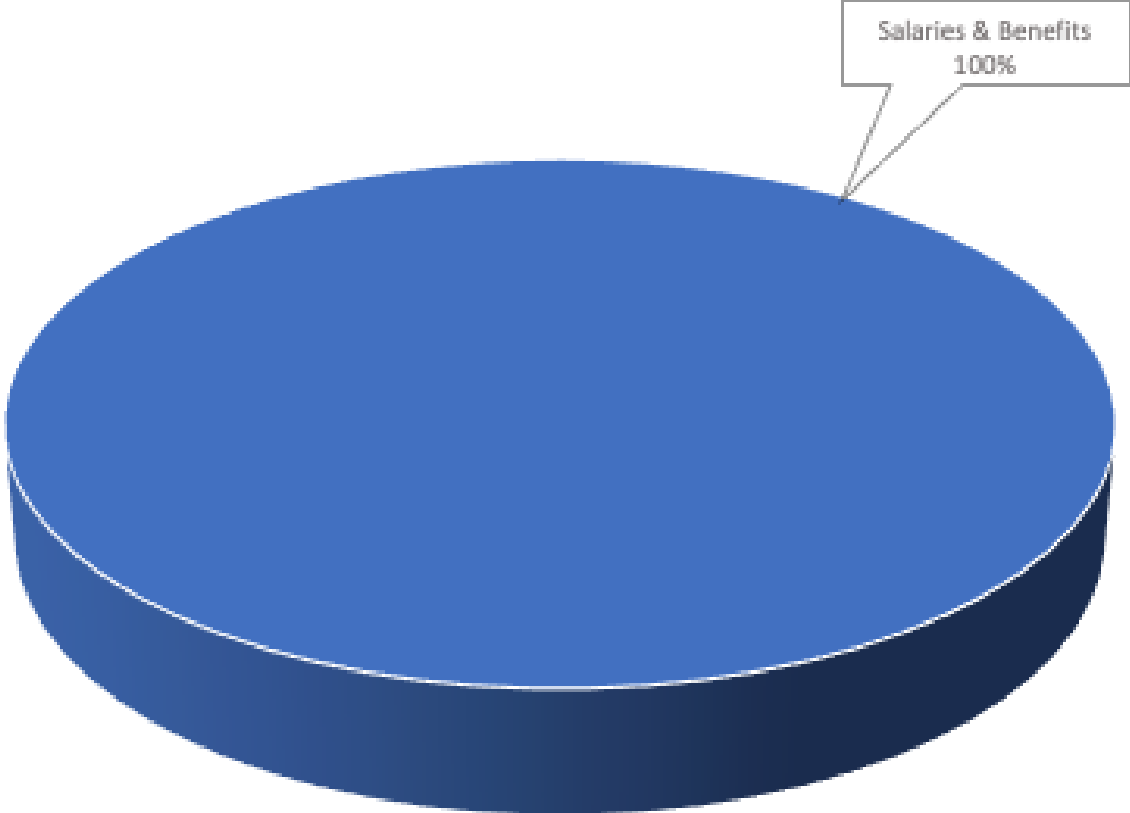
**SPECIAL EDUCATION SUPPORT
72220**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
189 Other Salaries & Wages		2,000		2,000	
201 Social Security		125		125	
204 State Retirement		180		180	
212 Employer Medicare		30		30	
499 Other Supplies & Materials					2,270
524 In-Service/Staff Development		4,059		4,059	1,681
790 Other Equipment					
TOTAL		6,394		6,394	3,951

TRANSFERS OUT
99100

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
504 Indirect Cost (2%)		4,711		4,711	2,632
TOTAL		4,711		4,711	2,632
 TOTAL IDEA PRE-SCHOOL INCENTIVE		70,136		70,136	46,952

CONSOLIDATED ADMINISTRATION



\$115,831

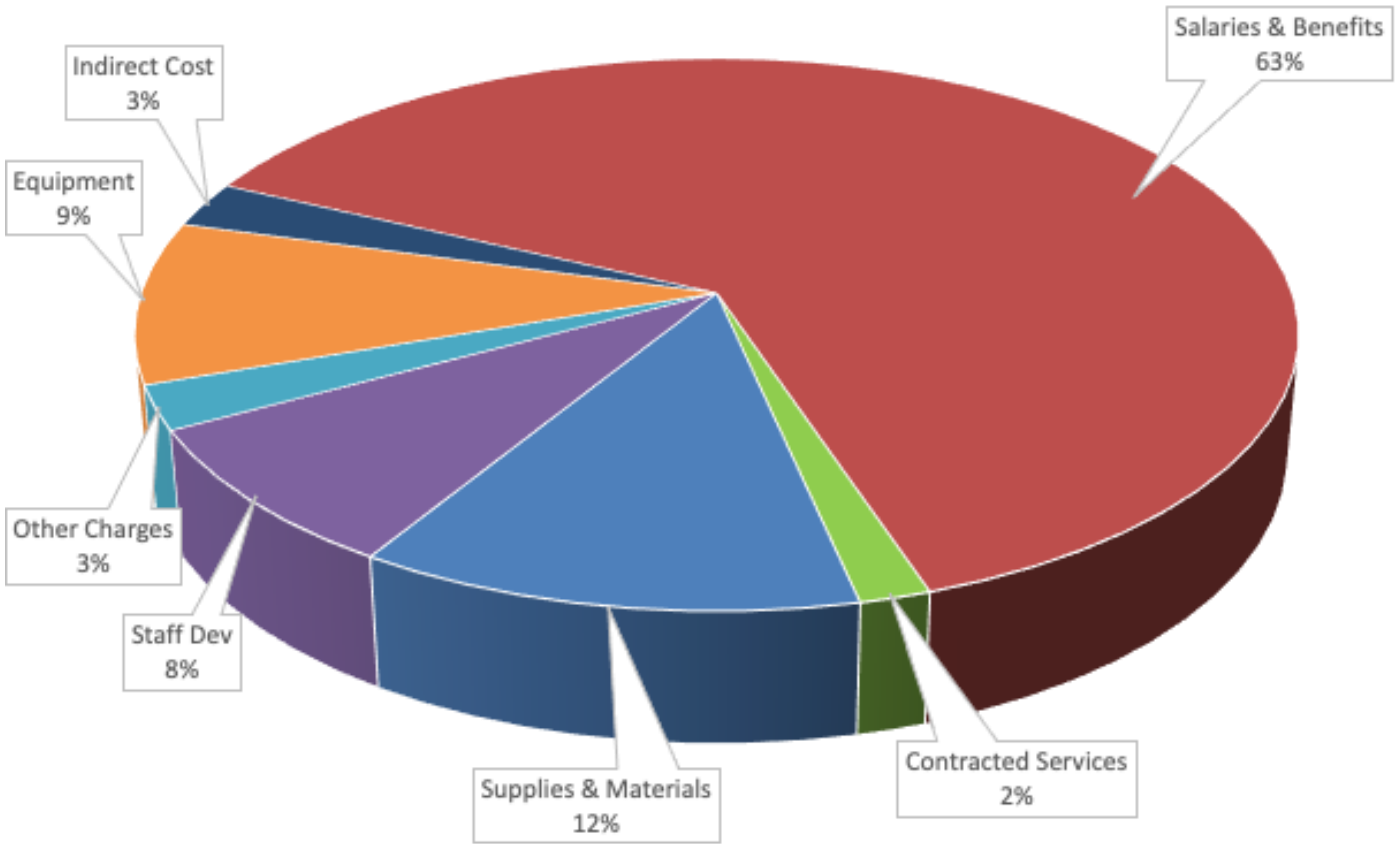
Overview

One Specialist (Federal Programs) is funded through the funds contributed from Title I, Title II, Title III, and Title IV. Out of town travel for these employees is also funded here.

**CONSOLIDATED ADMINISTRATION
REGULAR INSTRUCTION SUPPORT
72210**

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
105	Supervisor/Director	1	101,326	1	101,326	96,445
201	Social Security		6,285		6,285	
204	State Retirement		6,445		6,445	
206	Life Insurance		305		305	
212	Employer Medicare		1,470		1,470	
	TOTAL	1	115,831	1	115,831	96,445
TOTAL CONSOLIDATED ADMINISTRATION		1	115,831	1	115,831	96,445

TITLE I



\$1,848,624

Overview

Title I funds are used to support programs to improve student achievement in Collierville Schools. Salaries and benefits for eight teachers and eight educational assistants, as well as, stipends to provide students with extended learning opportunities are funded here.

TITLE I
REGULAR EDUCATION INSTRUCTION
71100

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
116	Teachers	3	225,352	3	225,352	183,987
163	Educational Assistants	6	255,820	6	255,820	39,586
189	Other Salaries & Wages		-		-	147,773
201	Social Security		29,833		29,833	21,667
204	State Retirement		42,310		42,310	27,094
206	Life Insurance		1,286		1,286	887
207	Medical Insurance		34,100		34,100	50,238
212	Employer Medicare		6,977		6,977	5,067
429	Instructional Supplies & Materials		95,200		95,200	-
499	Other Supplies & Materials		52,569		52,569	-
722	Regular Instruction Equipment		176,006		176,006	457,327
TOTAL		9	919,453	9	919,453	933,626

OTHER STUDENT SUPPORT
72130

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
123	Guidance Personnel	3	222,853	3	222,853	199,194
201	Social Security		13,817		13,817	12,075
204	State Retirement		24,010		24,010	14,885
206	Life Insurance		642		642	599
207	Medical Insurance		14,400		14,400	13,986
212	Employer Medicare		3,231		3,231	2,824
499	Other Supplies & Materials		25,273		25,273	-
599	Other Charges		29,571		29,571	-
TOTAL		3	333,797	3	333,797	243,563

REGULAR INSTRUCTION SUPPORT 72210

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
189	Other Salaries & Wages	1	242,043	1	242,043	97,875
195	Substitute Teachers-Certified		5,000		5,000	
201	Social Security		15,306		15,306	6,007
204	State Retirement		22,302		22,302	5,369
206	Life Insurance		133		133	
212	Employer Medicare		3,581		3,581	1,405
308	Consultants		32,000		32,000	
499	Other Supplies & Materials		52,519		52,519	12,733
524	In-Service/Staff Development		154,680		154,680	
599	Other Charges		8,000		8,000	
TOTAL		1	535,564	1	535,564	123,389

TRANSPORTATION 72710

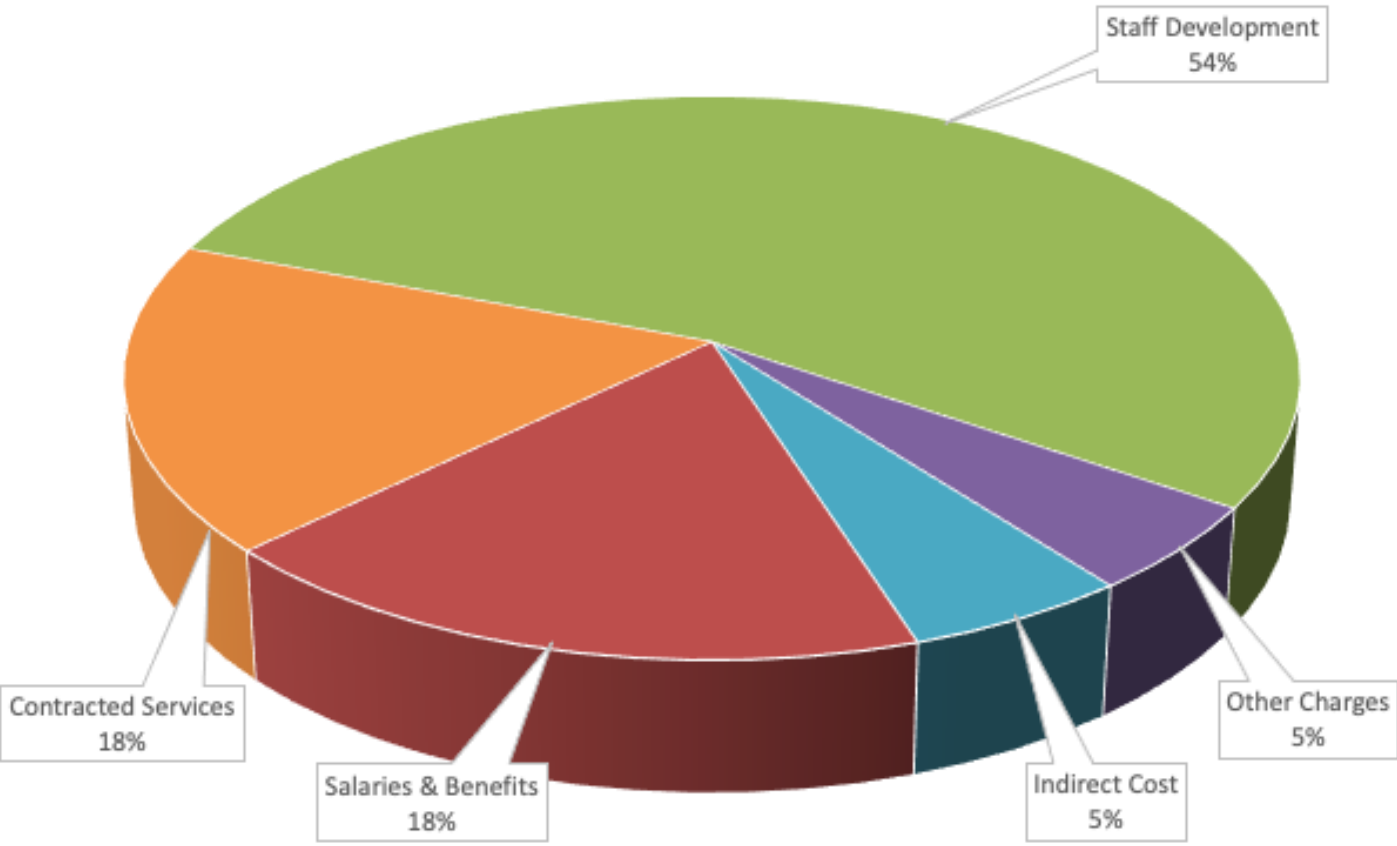
DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
599	Other Charges		10,100		10,100	1,343
TOTAL			10,100		10,100	1,343

TRANSFERS OUT

99100

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
504	Indirect Cost (2%)		49,710		49,710	5,300
	TOTAL		49,710		49,710	5,300
	TOTAL TITLE I	13	1,848,624	13	1,848,624	1,307,221

TITLE II



\$196,729

Overview

Title II funds are used to recruit, train, prepare, provide professional development for and retain high quality teachers. Includes cost of salary and benefits for the Support Team Facilitator, materials, supplies, equipment and services used in the Title II program.

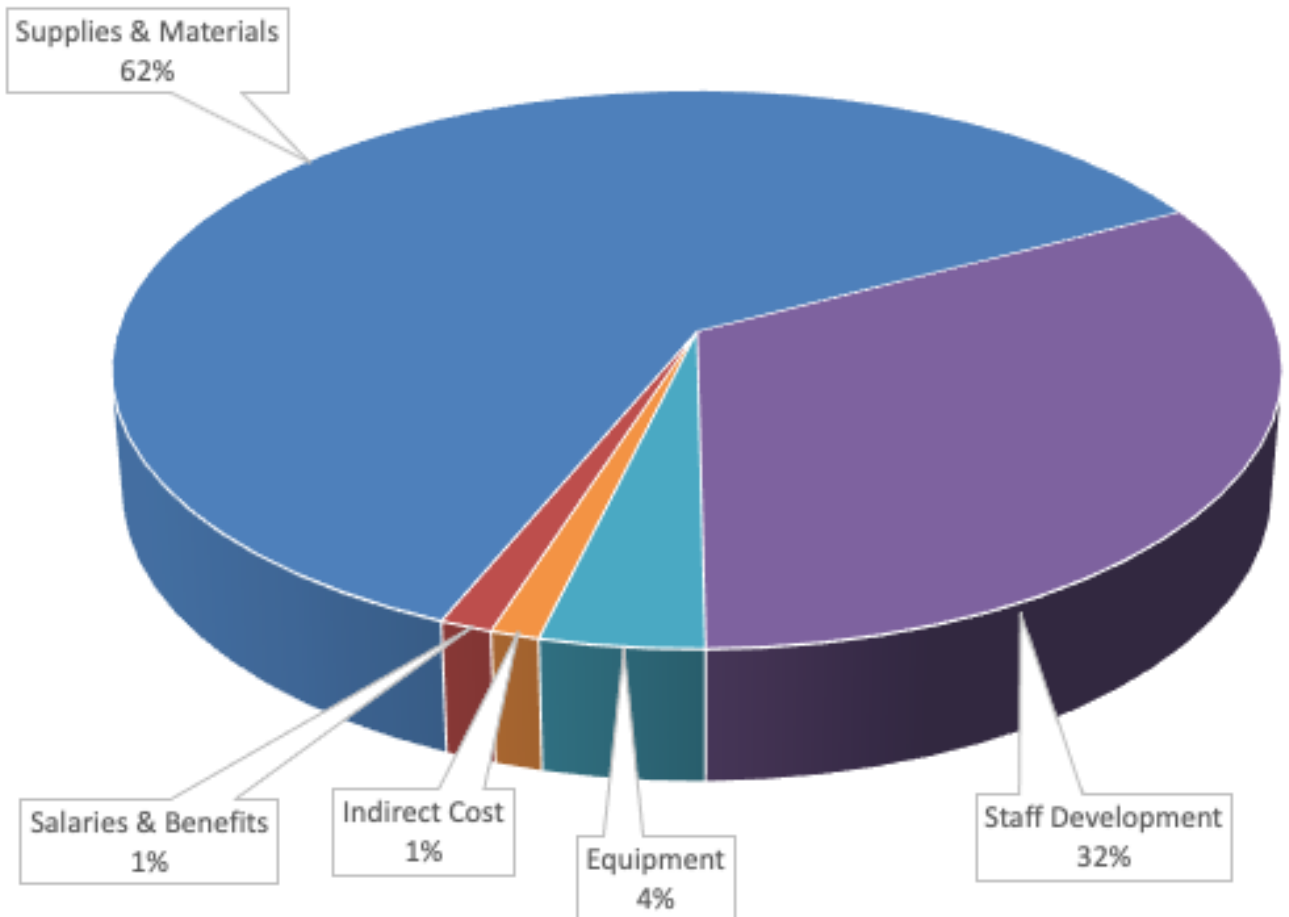
TITLE II
REGULAR INSTRUCTION SUPPORT
72210

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
105 Supervisor/Director					39,350
189 Other Salaries & Wages		25,000		25,000	24,300
195 Sub Teachers-Certified		4,160		4,160	6,840
201 Social Security		2,118		2,118	3,826
204 State Retirement		3,252		3,252	4,556
206 Life Insurance					118
207 Medical Insurance					6,817
212 Employer Medicare		717		717	1,071
399 Other Contracted Services		35,000		35,000	22,794
499 Other Supplies & Materials					
524 In-Service/Staff Development		105,675		105,675	77,898
599 Other Charges		10,000		10,000	
TOTAL		185,922	0.00	185,922	187,570

TRANSFERS OUT
99100

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
504 Indirect Cost (2%)		10,807		10,807	12,117
TOTAL		10,807		10,807	12,117
TOTAL TITLE II		196,729		196,729	199,687

TITLE III



\$74,883

Overview

Title III funds support instructional services for English Language Learners. Includes stipends and related benefits for the ELL Lead Teachers/Liaisons, cost of materials, supplies, equipment and out of town travel for the Title III program.

TITLE III IMMIGRANT



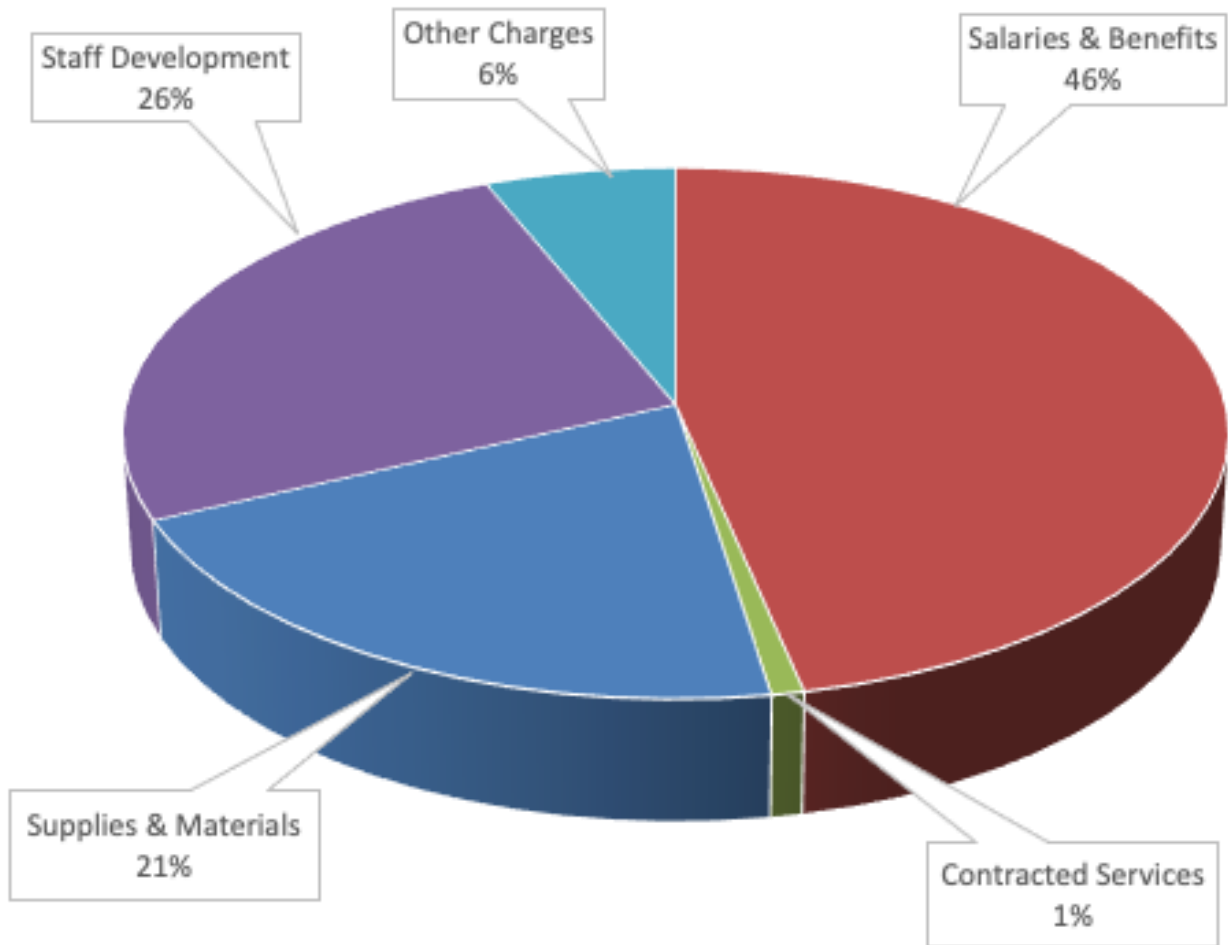
Overview

Title III Immigrant funds support enhanced instructional opportunities to immigrant students, and related benefits for the ELL Lead Teachers/Liaisons, cost of materials, supplies, equipment and out of town travel for the Title III program.

**TITLE III IMMIGRANT
REGULAR INSTRUCTION SUPPORT
72210**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
432 Library Books/Media					3,637
TOTAL					3,637
TOTAL TITLE III IMMIGRANT					3,637

TITLE IV



\$174,719

Overview

Title IV funds are used to increase Collierville Schools ability to provide students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.

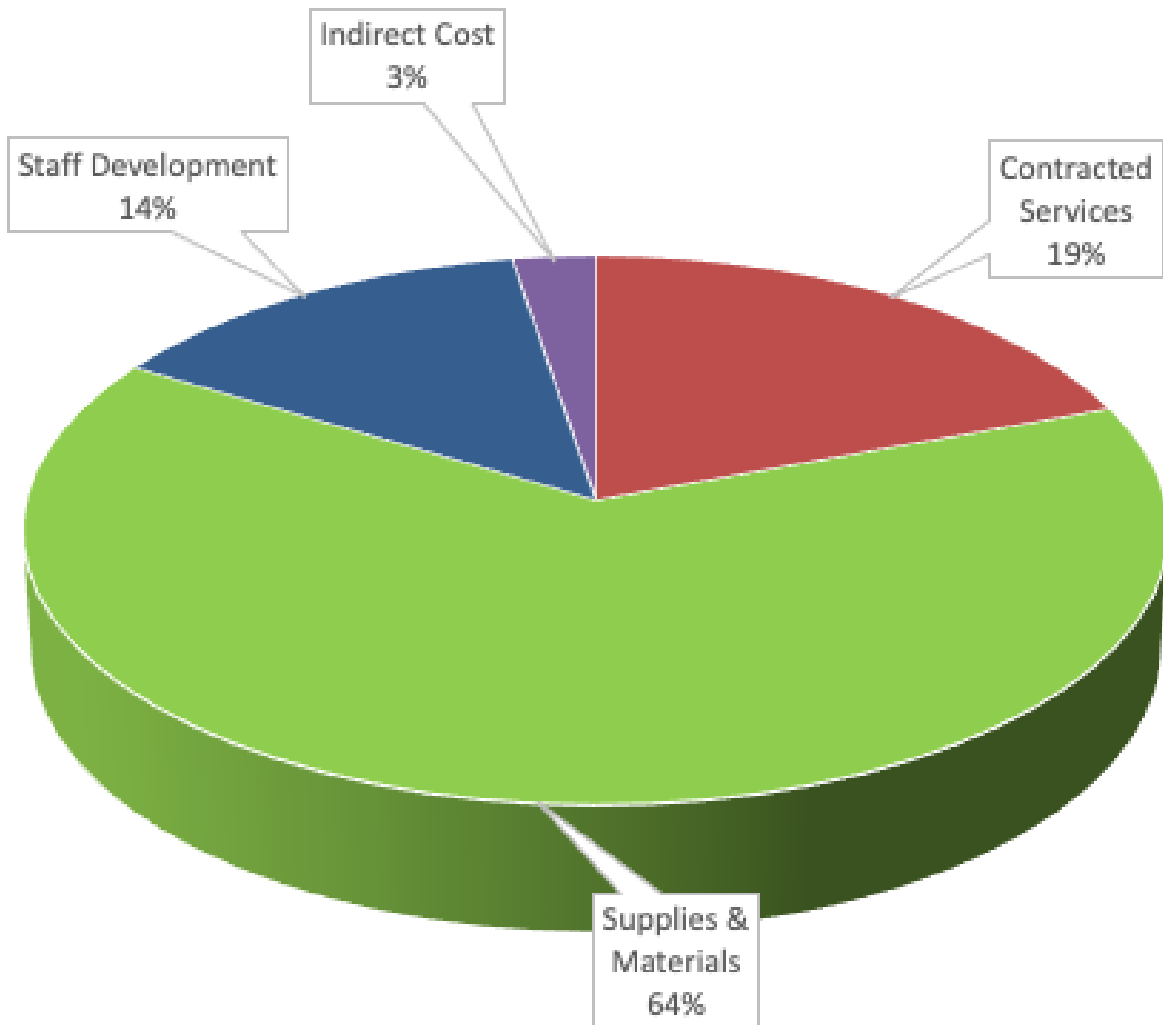
TITLE IV
REGULAR EDUCATION INSTRUCTION
71100

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
429 Instructional Supplies & Materials		-		-	19,388
499 Other Supplies & Materials		24,208		24,208	50,474
599 Other Charges		10,800		10,800	5,400
722 Regular Instruction Equipment				-	-
TOTAL		35,008		35,008	75,262

REGULAR INSTRUCTION SUPPORT
72210

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
189 Other Salaries & Wages	1	63,808	1	63,808	48,170
201 Social Security		3,956		3,956	2,873
204 State Retirement		5,519		5,519	3,832
206 Life Insurance		152		152	146
207 Medical Insurance		7,140		7,140	6,993
212 Employer Medicare		925		925	672
355 Travel (Mileage)		1,500		1,500	324
499 Other Supplies & Materials		11,711		11,711	9,950
524 In-Service/Staff Development		45,000		45,000	
TOTAL	1	139,711	1	139,711	72,960
TOTAL TITLE IV	1	174,719	1	174,719	148,222

CAREER & TECHNICAL EDUCATION PERKINS - BASIC



\$88,034

Overview

CTE programs prepare students, to meet employers' needs in a variety of occupations, such as pharmacy technicians, automotive technicians, culinary arts and others.

**CTE PERKINS BASIC
CAREER AND TECHNICAL INSTRUCTION
71300**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
336 Maint & Repair-Equipment		2,000		2,000	2,000
429 Instructional Supplies & Materials		447		447	24,576
429 Consumable Supplies & Materials					910
471 Software		25,996		25,996	
499 Other Supplies & Materials		30,186		30,187	23,986
599 Other Charges					
TOTAL		58,629		58,630	51,472

**OTHER STUDENT SUPPORT
72130**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
399 Other Contracted Services					15,000
524 In-Service/Staff Development (PD)		7,000		7,000	8,917
524 In-Service/Staff Development (CTSO)		2,105		2,105	482
TOTAL		9,105		9,105	24,399

**VOCATIONAL EDUCATION INSTRUCTIONAL STAFF SUPPORT
72230**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
524 In-Service/Staff Development		3,000		3,000	2,224
TOTAL		3,000		3,000	2,224

TRANSPORTATION 72710

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
315 Contracts w/Vehicle Owners		15,000		15,000	
TOTAL		15,000		15,000	

TRANSFERS OUT 99100

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
504 Indirect Cost (2%)		2,300		2,300	2,300
TOTAL		2,300		2,300	2,300
TOTAL CTE PERKINS BASIC		88,034		88,035	80,395

Elementary & Secondary Emergency School Relief Fund (ESSER 2.0)



Overview

ESSER is the Elementary and Secondary School Emergency Relief Fund as authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The intent of the funding is to provide relief for existing need and plan for future needs related to COVID-19.

ESSER 2.0
REGULAR EDUCATION INSTRUCTION
71100

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
722 Regular Education Equipment					37,168
TOTAL					37,168

INSTRUCTIONAL STAFF SUPPORT
72210

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
499 Other Supplies & Materials					5,002
TOTAL					5,002

CTE INSTRUCTIONAL STAFF SUPPORT
72230

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
790 Other Equipment					24,000
TOTAL					24,000

OPERATION OF PLANT 72610

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
720 Plant Equipment					17,000
TOTAL					17,000

MAINTENANCE OF PLANT 72620

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
499 Other Supplies & Materials					8,085
TOTAL					8,085

TRANSFERS OUT 99100

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
504 Indirect Cost (2%)					2,217
TOTAL					2,217
TOTAL ESSER 2.0					93,472

Elementary & Secondary Emergency School Relief Fund 3.0 (ESSER 3.0)



Overview

ESSER is the Elementary and Secondary School Emergency Relief Fund as authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The intent of the funding is to provide relief for existing need and plan for future needs related to COVID-19. The purpose of ESSER 3.0 funds is to address learning loss and to help districts make schools safe for in-person instruction.

ESSER 3.0

REGULAR EDUCATION INSTRUCTION

71100

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
116 Teachers					493,963
163 Educational Assistants					522,826
188 Bonus Payments					239,500
195 Substitute Teachers					224,920
201 Social Security					89,000
204 Retirement					94,646
206 Life Insurance					3,581
207 Medical Insurance					100,437
212 Employer Medicare					20,819
429 Instructional Supplies & Materials				252,572	196,301
470 Software					28,500
722 Regular Instruction Equip.					53,105
TOTAL				252,572	2,067,598

ALTERNATIVE EDUCATION

71150

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
188 Bonus Payments					800
201 Social Security					50
204 Retirement					59
212 Employer Medicare					11
TOTAL					920

SPECIAL EDUCATION INSTRUCTION 71200

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					67,400
201	Social Security					4,178
204	Retirement					5,154
212	Employer Medicare					977
TOTAL						77,709

VOCATIONAL EDUCATION 71300

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					12,300
201	Social Security					763
204	Retirement					919
212	Employer Medicare					178
599	Other Charges				41,300	
730	Vocational Equipment				48,034	
TOTAL					89,334	14,160

STUDENT SERVICES 72110

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					2,800
201	Social Security					174
204	Retirement					210
212	Employer Medicare					40
	TOTAL					3,224

HEALTH SERVICES 72120

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					9,200
201	Social Security					570
204	Retirement					690
212	Employer Medicare					133
	TOTAL					10,593

OTHER STUDENT SUPPORT 72130

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
123 Guidance Personnel					66,200
188 Bonus Payments					12,000
201 Social Security					4,744
204 Retirement					5,371
206 Life Insurance					200
207 Medical Insurance					
212 Employer Medicare					1,110
TOTAL					89,625

INSTRUCTIONAL STAFF SUPPORT 72210

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
105 Supervisor/Director					116,916
188 Bonus Payments					10,400
201 Social Security					7,411
204 Retirement					8,747
206 Life Insurance					351
207 Medical Insurance					12,216
212 Employer Medicare					1,733
308 Consultants				12,000	
471 Software					29,900
524 In-Service/Staff Development				340,000	41,810
599 Other Charges				31,600	
TOTAL				383,600	229,484

SPECIAL EDUCATION STAFF SUPPORT 72220

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					10,400
201	Social Security					645
204	Retirement					779
212	Employer Medicare					150
TOTAL						11,974

ALTERNATIVE EDUCATION STAFF SUPPORT 72250

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					12,000
201	Social Security					744
204	Retirement					899
212	Employer Medicare					174
499	Other Supplies & Materials				2,000	
790	Other Equipment				317,623	
TOTAL					319,623	13,817

**DIRECTOR OF SCHOOLS
72320**

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					2,500
201	Social Security					155
204	Retirement					198
212	Employer Medicare					36
	TOTAL					2,889

**OFFICE OF THE PRINCIPAL
72410**

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					30,100
201	Social Security					1,866
204	Retirement					2,274
212	Employer Medicare					436
	TOTAL					34,676

FISCAL SERVICES 72510

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
105 Accountants/Bookkeepers					53,444
188 Bonus Payments					3,600
201 Social Security					3,346
204 Retirement					4,513
206 Life Insurance					161
207 Medical Insurance					6,993
212 Employer Medicare					782
499 Other Supplies & Materials					499
TOTAL					73,338

HUMAN RESOURCES 72520

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
188 Bonus Payments					2,000
201 Social Security					124
204 Retirement					150
212 Employer Medicare					29
TOTAL					2,303

OPERATIONS AND MAINTENANCE OF PLANT 72610

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					4,400
201	Social Security					273
204	Retirement					360
212	Employer Medicare					64
720	Plant Equipment					8,167
	TOTAL					13,264

MAINTENANCE OF PLANT 72620

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					4,000
201	Social Security					248
204	Retirement					299
212	Employer Medicare					58
	TOTAL					4,605

TRANSPORTATION 72710

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					1,600
201	Social Security					99
204	Retirement					120
212	Employer Medicare					23
	TOTAL					1,842

SCHOOL NUTRITION 73100

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					16,800
201	Social Security					1,042
204	Retirement					1,306
212	Employer Medicare					243
	TOTAL					19,391

PRESCHOOL
73400

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
188	Bonus Payments					1,600
201	Social Security					99
204	Retirement					120
212	Employer Medicare					23
	TOTAL					1,842

CAPITAL OUTLAY
76100

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
304	Architects					30,086
321	Engineering Services					20,543
706	Building Construction					5,783,397
707	Building Improvements				8,000	72,908
799	Other Capital Outlay				355,202	57,800
	TOTAL				363,202	5,964,734

TRANSFERS OUT 99100

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
590 Indirect Cost				105,000	451,000
TOTAL				105,000	451,000
TOTAL ESSER 3.0				1,513,331	9,088,988

LITERACY TRAINING TEACHER STIPEND GRANT



Overview

Grant to allow stipends to Teachers that complete a two-week Early Reading Training.

**LITERACY TRAINING TEACHER STIPEND GRANT
REGULAR INSTRUCTION
71100**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
189 Other Salaries & Wages					2,000
TOTAL					2,000
TOTAL LITERACY TRAINING TEACHER STIPEND GRANT					2,000

HQIM LITERACY NETWORK GRANT



Overview

The HQIM (High Quality Instructional Materials) Network Grant funding supports new teachers to make instructional effectiveness a priority for new teachers, lighten their load in the first year, and increase the likelihood that every student has equitable access to grade-level learning.

HQIM LITERACY IMPLEMENTATION NETWORKS REGULAR EDUCATION INSTRUCTION 71100

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
195 Sub Teachers-Certified					4,860
201 Social Security					272
212 Medicare					115
429 Instructional Supplies					22,344
TOTAL					27,591

REGULAR EDUCATION SUPPORT 72210

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
399 Other Contracted Services					72,800
524 In-Service/Staff Development					1,115
TOTAL					73,915

TOTAL HQIM Literacy Network	101,506
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RESILIENT SCHOOL COMMUNITIES GRANT



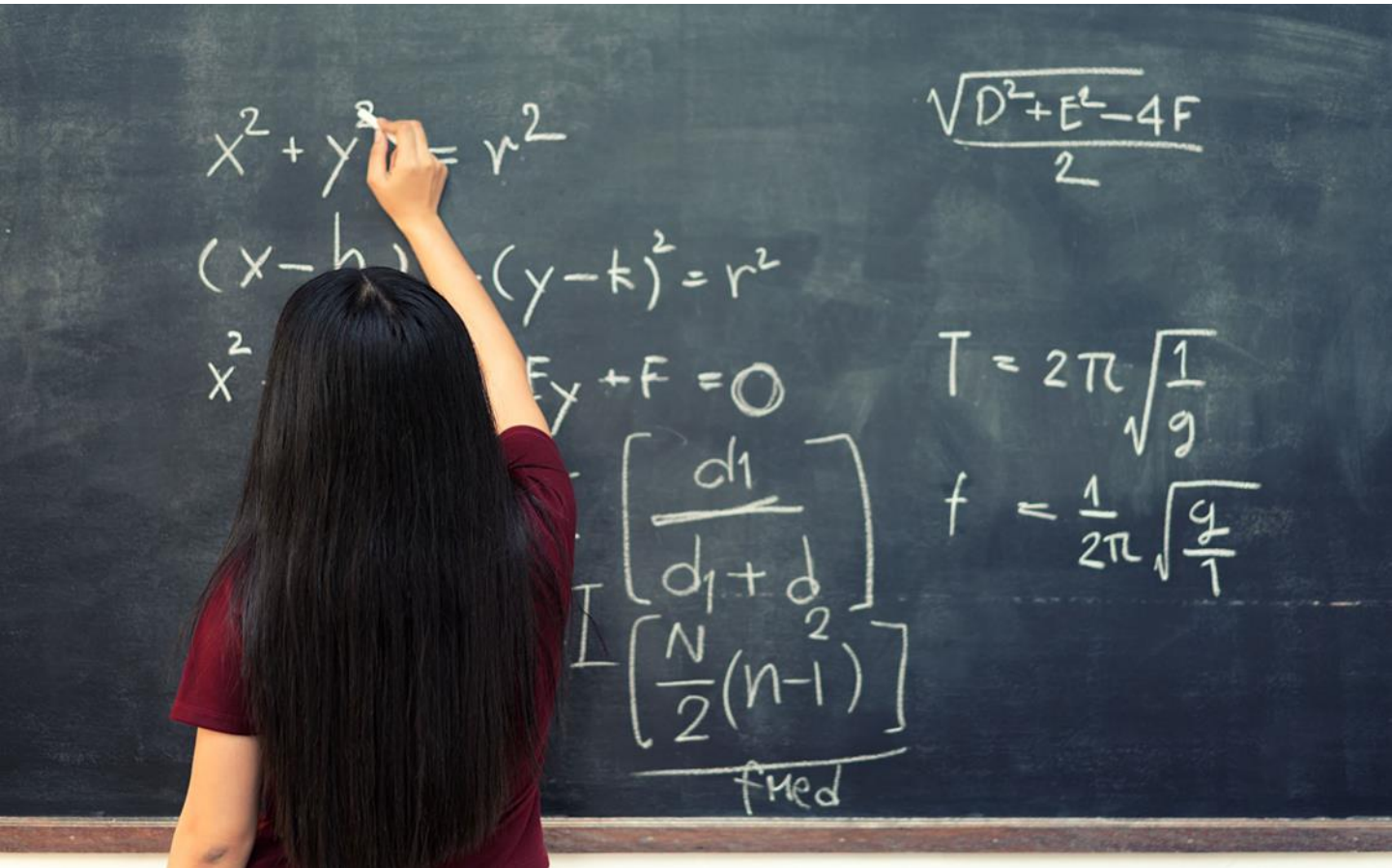
Overview

The Resilient School Communities Grant is designed to support critical needs for districts and educators with additional supports including trauma-informed practices due to increase due to the Covid-19 pandemic.

**RESILIENT SCHOOL COMMUNITIES
OTHER STUDENT SUPPORT
72210**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
499 Other Supplies & Materials					1,943
524 In-Service/Staff Development					14,711
TOTAL					16,654
TOTAL RESILIENT SCHOOL COMMUNITIES					16,654

TENNESSEE ALL CORPS



Overview

TN All Corps was the state's matching-grant approach for tutoring in combination with summer programming. The funding for this grant ended 6/30/2025.

**TENNESSEE ALL CORPS
REGULAR INSTRUCTION
71100**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
429 Other Supplies & Materials					2,264
722 Regular Instruction Equip					18,571
TOTAL					20,835

**REGULAR INSTRUCTION SUPPORT
72210**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
189 Other Salaries & Wages					445,404
201 Social Security					23,414
204 State Retirement					4,447
212 Employer Medicare					6,395
399 Other Contracted Services					-
TOTAL					479,660

TRANSPORTATION 72710

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
399 Other Contracted Services					7,164
TOTAL					7,164

FOOD SERVICE 73100

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
422 Food Supplies					4,150
TOTAL					4,150
TOTAL TENNESSEE ALL CORPS					511,809

MATH IMPLEMENTATION GRANT



Overview

The Math Implementation grant is provided to allow Districts to contract with a state approved one-on-one support provider to address district specific needs.

**MATH IMPLEMENTATION GRANT
INSTRUCTIONAL STAFF SUPPORT
72210**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
399 Other Contracted Services					70,000
TOTAL					70,000
TOTAL MATH IMPLEMENTATION GRANT					70,000

ARP IDEA PART B



Overview

ARP IDEA-B funds provide for support of children eligible for special education between the ages of 3 and 21. Includes cost of salaries, benefits and contracted services used in the IDEA program. ARP IDEA funds are available through the American Rescue Plan Act (ARPA) of 2021. Contracted Speech services for the parentally place private school students are also funded here as a set-aside.

**ARP IDEA PART B
SPECIAL EDUCATION INSTRUCTION
71200**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
429 Instructional Supplies					815
TOTAL					815

**SPECIAL EDUCATION SUPPORT
72220**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
790 Other Equipment					7,764
TOTAL					7,764

TOTAL ARP IDEA PART B 8,579

ARP IDEA PRESCHOOL GRANT



Overview

ARP IDEA Preschool funds are available through the American Rescue Plan Act (ARPA) of 2021. Includes cost of materials, supplies, and equipment used in the IDEA-Preschool Incentive program, as well as, instructional supplies for the parentally placed private school students. Professional Development is also funded here.

**ARP IDEA PRE-SCHOOL INCENTIVE
SPECIAL EDUCATION INSTRUCTION
71200**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
429 Instructional Supplies					1,835
TOTAL					1,835
 TOTAL ARP IDEA PRE-SCHOOL INCENTIVE					 1,835

ARP HOMELESS 2.0 GRANT



Overview

Funding is provided through the American Rescue Plan Act (ARPA) to aid in providing homeless children and youth with wrap around services to address the challenges of COVID-19 and be able to participate in school activities.

ARP HOMELESS 2.0 OTHER STUDENT SUPPORT 72130

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
399 Other Contracted Services				2,000	
499 Other Supplies & Materials				28,007	9,015
599 Other Charges				2,000	
TOTAL				32,007	9,015

INSTRUCTIONAL STAFF SUPPORT 72210

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
524 In-Service/Staff Development					630
TOTAL					630

TRANSPORTATION 72710

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
399 Other Contracted Services				1,000	
TOTAL				1,000	
TOTAL ARP HOMELESS 2.0				33,007	9,645

COLLIERVILLE SCHOOLS

OTHER FUNDS BUDGET 2025-26



CS Board Approved on
Town of Collierville Approved on

Dr. Russell Dyer,
Superintendent

Wright Cox,
Board Chairman

Anita Floyd,
Chief Financial Officer

215 W. Poplar Avenue
Collierville, TN 38017



COLLIERVILLE SCHOOLS

BOARD OF EDUCATION

Wright Cox	Board Chairman
Wanda Chism	Board Vice Chair
Wanda Gibbs	Board Member
Paul Childers	Board Member
Tom Bailey	Board Member

EXECUTIVE STAFF

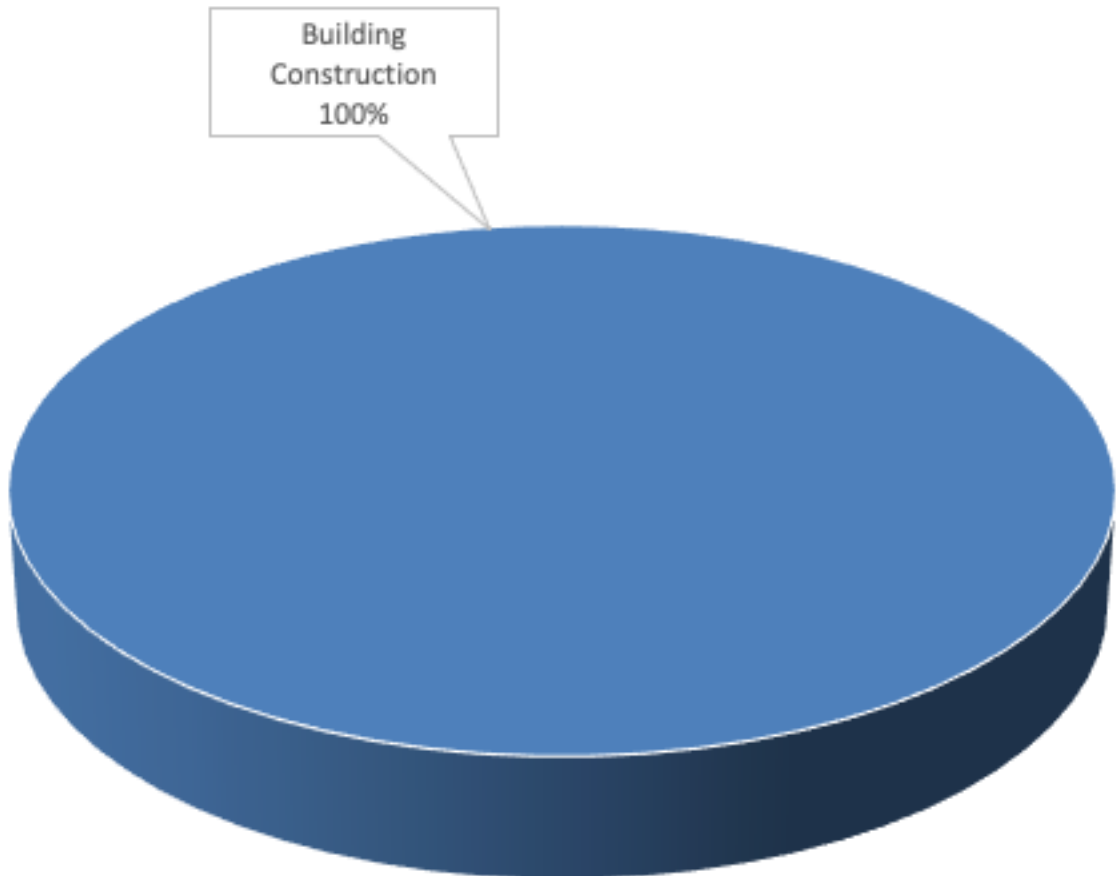
Dr. Russell Dyer
Jeff Jones
Anita Floyd
Cecelia Booker
Leigh Anne Rainey
Thomas Dougherty
Lisa Higgins
Jill Church
Andy Field

Director of Schools
Assistant Superintendent
Chief Financial Officer
Chief of Human Resources
Chief Academic Officer
Chief of Operations
Chief Technology Officer
Chief of Special Education
Chief of Student Services

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CAPITAL PROJECTS FUND



\$3,440,814

Overview

Funds used for capital improvement projects in Collierville Schools come from the Shelby County Government. Budgeted amounts for FY 2025-26 include funds for capital projects anticipated in the fiscal year.

CAPITAL PROJECTS FUND

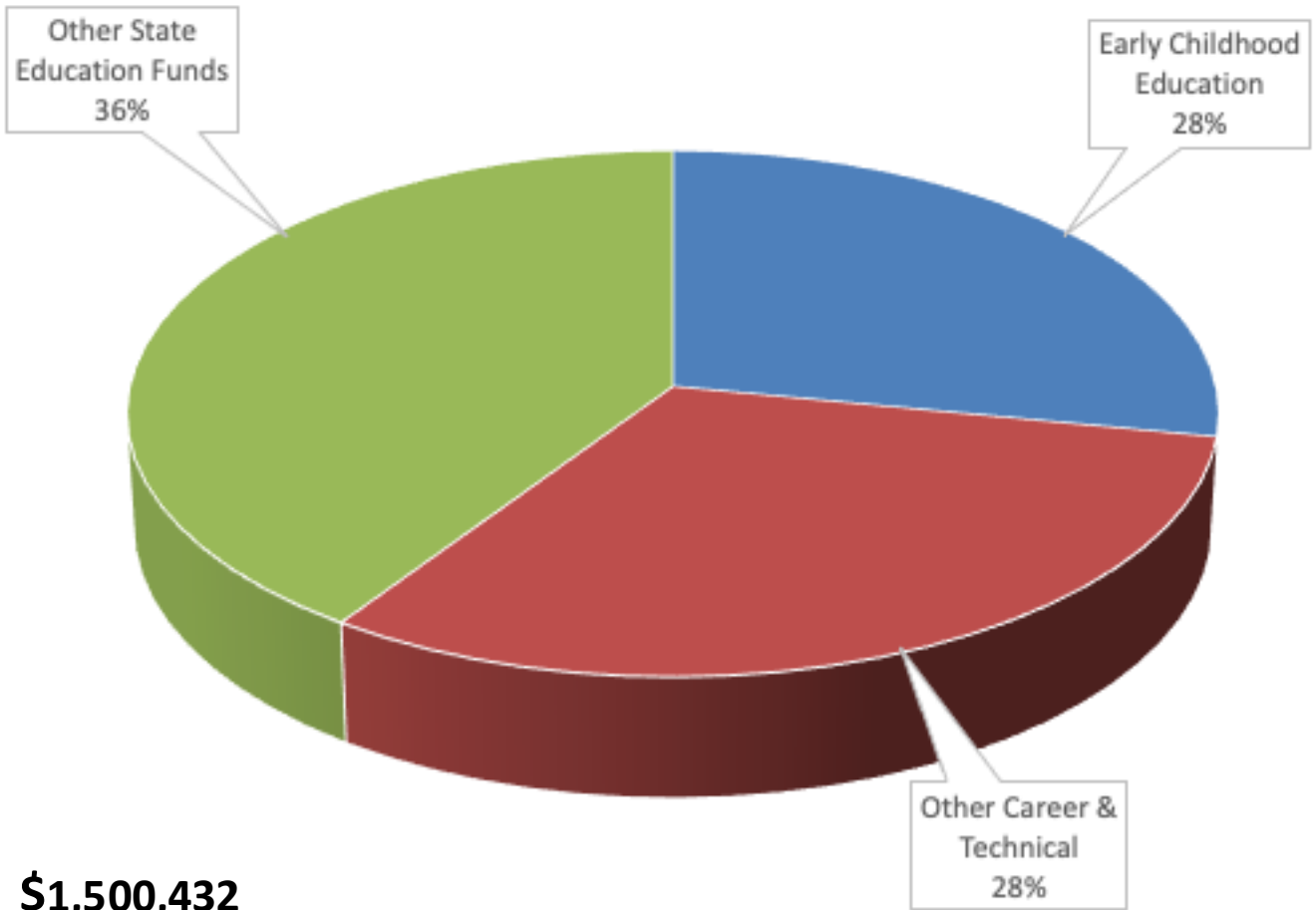
REVENUE

ACCT	DESCRIPTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
49100	Bond Proceeds	3,440,814	3,440,814	4,320,740
49800	Transfers In	-	6,820,113	
49900	Reserves		-	
TOTAL CAPITAL PROJECTS FUND REVENUE		3,440,814	10,260,927	4,320,740

EXPENDITURES

ACCT	DESCRIPTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
30400	Architects		308,766	185,980
32100	Engineering Services		28,494	43,755
59900	Other Charges - Insurance			42,965
70600	Building Construction	3,440,814	8,805,079	4,442,107
70700	Building Improvements		552,614	1,130,303
71100	FF&E		398,474	868,785
79900	Other Capital Outlay		167,500	234,163
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		3,440,814	10,260,927	6,948,058
CHANGE IN CAPITAL PROJECTS FUND BALANCE		-	-	(2,627,318)

DISCRETIONARY GRANTS FUND REVENUE



\$1,500,432

Subcategories:

- Summer Learning Camps
- State Special Education Pre-school
- Innovative School Models

DISCRETIONARY GRANTS FUND REVENUE

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
46515	Early Childhood Education	420,826	605,677	250,781
46590	Other State Education Funds	470,768	470,768	1,232,369
46790	Other Career & Technical	608,838	768,204	898,338
46980	Other State Grants	-	233,531	145,024
46981	Safe Schools	-	-	9,889
	REVENUE GRAND TOTAL	1,500,432	2,078,180	2,536,401



EARLY CHILDHOOD EDUCATION

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
46515	State Special-Ed Preschool	420,826	420,826	61,329
46515	Voluntary Pre-K	-	184,851	189,452
	Total	420,826	605,677	250,781

OTHER STATE EDUCATION FUNDS

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
46590	Summer Learning Camps	470,768	470,768	1,232,369
	Total	470,768	470,768	1,232,369

OTHER CAREER AND TECHNICAL

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
46790	Innovative School Models	608,838	768,204	898,338
	Total	608,838	768,204	898,338

OTHER STATE GRANTS

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
46980	Public School Security		233,531	145,024
	Total		233,531	145,024

SAFE SCHOOLS

ACCT	FUNCTION	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
46981	Safe Schools		-	9,889
	Total		-	9,889

REVENUE GRAND TOTAL	1,500,432	2,078,180	2,536,401
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SAFE SCHOOLS GRANT



Overview

Tennessee's Safe Schools Act provides funding that address school safety, innovative violence prevention programs, conflict resolution and improved school security. The State decided to stop funding this program as a separate grant. Instead, it is now included in the General Fund Budget as part of the TISA revenue starting in the 2023-25 fiscal year.

**SAFE SCHOOLS
REGULAR EDUCATION SUPPORT
72210**

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
499 Other Supplies& Materials					9,889
TOTAL					9,889
TOTAL SAFE SCHOOLS GRANT					9,889

VOLUNTARY PRE-K



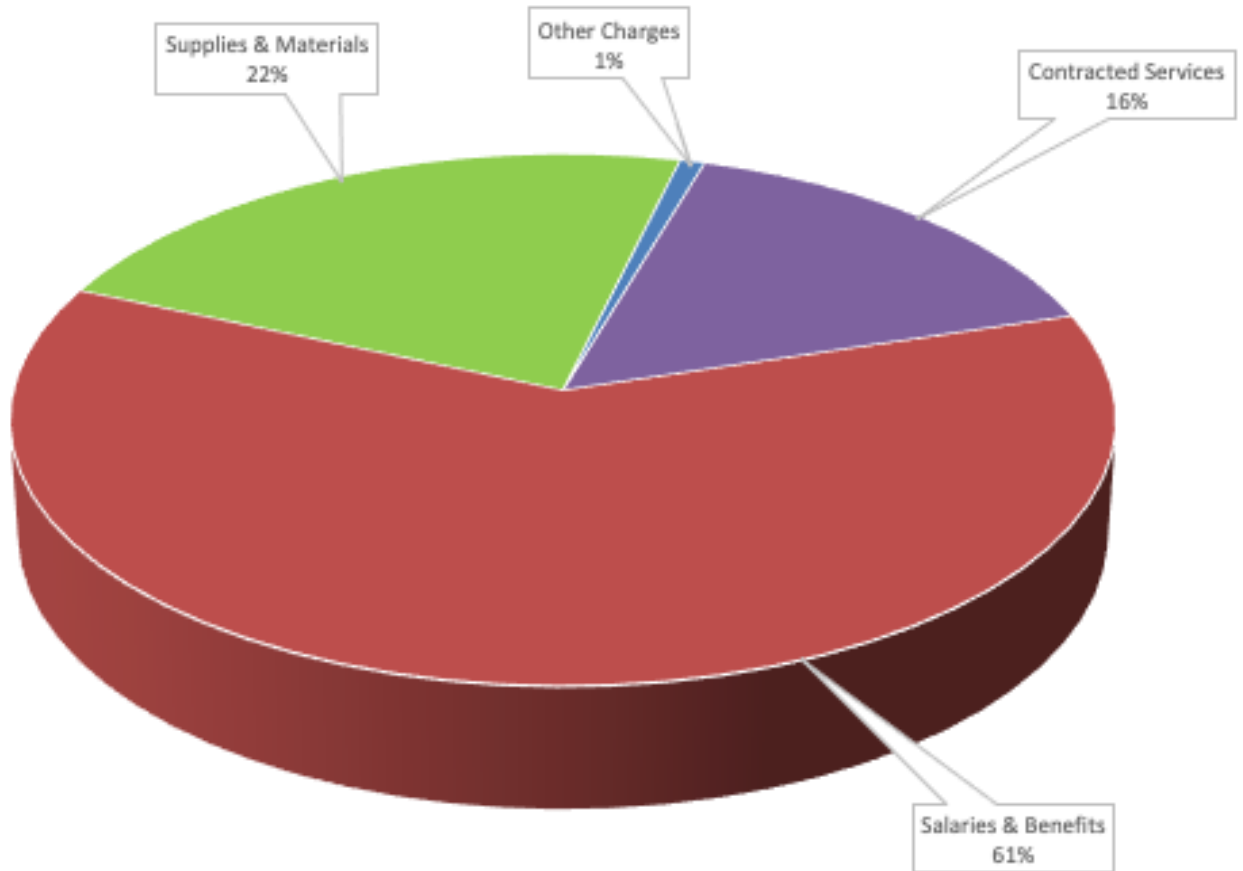
Overview

The Voluntary Pre-K initiative provides Tennessee's three- and four-year-old children who are at-risk an opportunity to develop school readiness skills (pre-academic and social skills). The funding for this grant ended in 2024-25.

**VOLUNTARY PRE-K
EARLY CHILDHOOD EDUCATION
73400**

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
116	Teachers			2	140,000	118,307
163	Educational Assistants			2	44,851	42,667
201	Social Security					10,848
204	State Retirement					13,358
212	Employer Medicare					2,537
217	Hybrid Retirement					1,735
	TOTAL			4	184,851	189,452
	TOTAL VOLUNTARY PRE-K			4	184,851	189,452

SUMMER LEARNING CAMPS



\$470,768

Overview

The Summer Learning Camps Grant allows additional summer learning opportunities for students who are entering grades 1-5.

**SUMMER LEARNING CAMPS
REGULAR INSTRUCTION
71100**

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
116	Teachers		153,134		153,134	509,768
163	Educational Assistants		48,085		48,085	114,340
201	Social Security		12,618		12,618	38,578
204	State Retirement		29,549		29,549	44,229
212	Employer Medicare		2,963		2,963	9,050
217	Hybrid Retirement		2,704		2,704	2,837
429	Instructional Supplies & Materials		24,551		24,551	42,989
499	Other Supplies & Materials		70,082		70,082	247,810
599	Other Charges		3,800		3,800	2,150
TOTAL			347,486		347,486	1,011,751

**HEALTH SERVICES
72120**

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
131	Medical Personnel		3,245		3,245	6,692
201	Social Security		202		202	415
204	State Retirement		452		452	533
212	Employer Medicare		47		47	97
217	Hybrid Retirement		40		40	69
TOTAL			3,986		3,986	7,806

OTHER STUDENT SUPPORT 72130

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
123	Guidance Personnel		6,353		6,353	22,550
189	Other Salaries & Wages		6,655		6,655	8,195
201	Social Security		809		809	1,906
204	State Retirement		1,976		1,976	2,192
212	Employer Medicare		190		190	446
217	Retirement-Hybrid		108		108	124
399	Other Contracted Services		71,274		71,274	98,588
TOTAL			87,365		87,365	134,001

INSTRUCTIONAL SUPPORT 72210

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
105	Directors/Supervisors		7,447		7,447	29,183
201	Social Security		452		452	1,809
204	State Retirement		1,198		1,198	1,963
212	Employer Medicare		107		107	423
217	Hybrid Retirement		100		100	
TOTAL			9,304		9,304	33,378

OFFICE OF PRINCIPAL 72410

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
104	Principals		2,813		2,813	7,281
201	Social Security		176		176	451
204	State Retirement		367		367	551
212	Employer Medicare		42		42	106
217	Hybrid Retirement		32		32	55
TOTAL			3,430		3,430	8,444

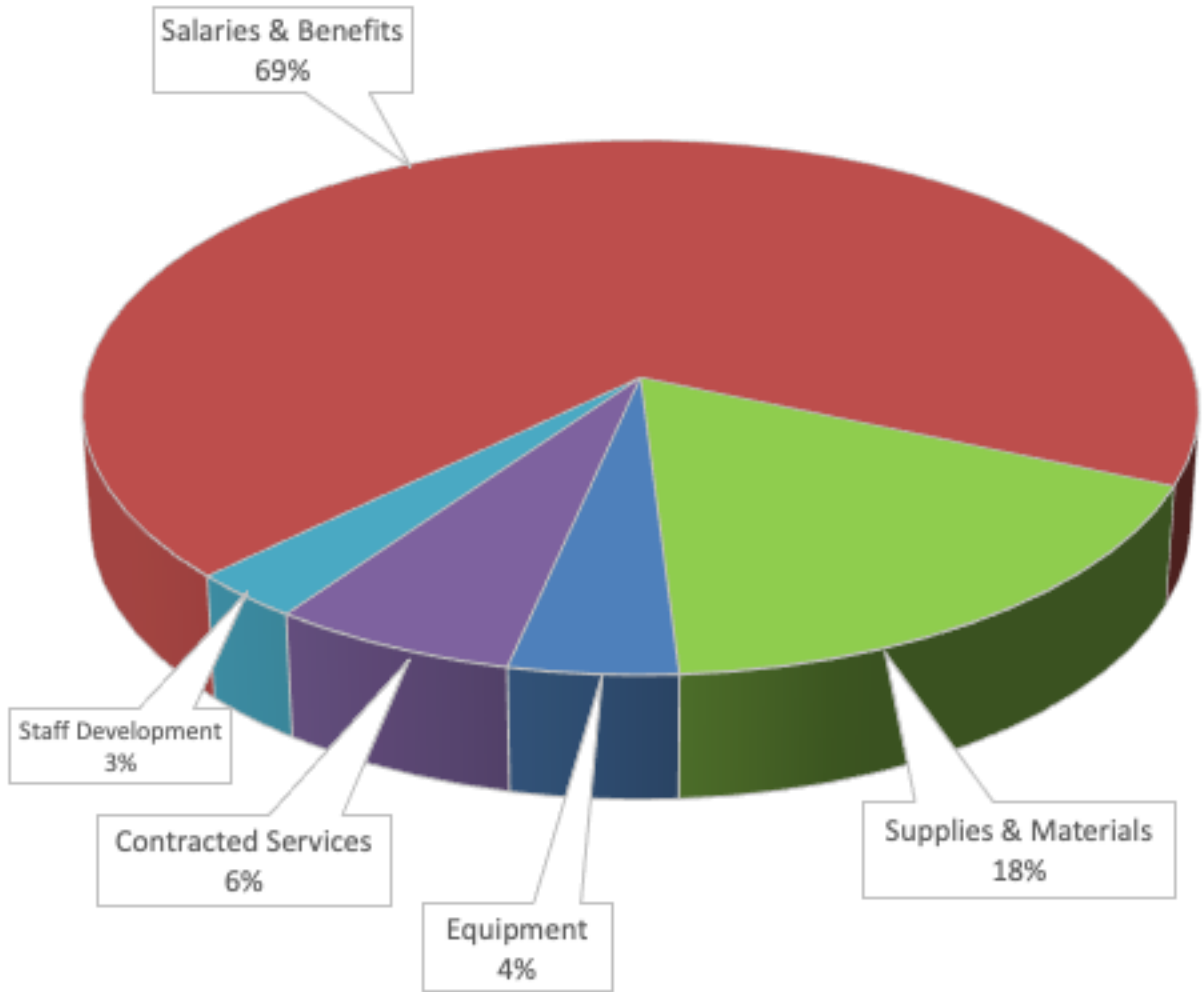
OPERATION OF PLANT 72610

DESCRIPTION		2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
328	Janitorial Services		2,500		2,500	5,445
	TOTAL		2,500		2,500	5,445

FOOD SERVICE 73100

DESCRIPTION		2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
165	Cafeteria Personnel		5,176		5,176	18,280
201	Social Security		324		324	1,133
204	State Retirement		641		641	1,731
212	Employer Medicare		75		75	265
217	Hybrid Retirement		92		92	83
422	Food Supplies		10,389		10,389	10,052
	TOTAL		16,697		16,697	31,544
	TOTAL SUMMER LEARNING CAMPS		470,768		470,768	1,232,369

STATE SPECIAL ED PRE-SCHOOL GRANT



\$420,826

Overview

Early Childhood Special Education addresses individual needs within the context of developmentally appropriate early learning experiences including early literacy, math, play, and social areas. Preschool special education is a state funded program for children ages three through five who are experiencing challenges in their learning and development and meet eligibility criteria for special education and related services.

**STATE SPECIAL EDUCATION PRE-SCHOOL
SPECIAL EDUCATION INSTRUCTION
71200**

DESCRIPTION		2026	2026	2025	2025	2024
		FTE	BUDGET	FTE	BUDGET	ACTUAL
116	Teachers	2	127,000	2	127,000	
163	Educational Assistants	2	82,500	2	82,500	
189	Other Salries & Wages		2,000		2,000	
201	Social Security		13,624		13,624	
204	State Retirement		15,750		15,750	
206	Life Insurance		660		660	
207	Medical Insurance		42,769		42,769	
212	Employer Medicare		3,150		3,150	
217	Hybrid Retirement		1,550		1,550	
312	Contracts with Private Agcy		25,000		25,000	29,940
429	Instructional Supplies & Mat		64,876		64,876	20,051
499	Other Supplies & Materials		9,000		9,000	
725	Special Education Equipment		6,000		6,000	7,219
TOTAL		4	393,879	4	393,879	57,210

SPECIAL ED INSTRUCTIONAL SUPPORT 72220

DESCRIPTION		2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
524	In-Service/Staff Development		12,347		12,347	
790	Other Equipment		12,600		12,600	4,119
TOTAL			24,947		24,947	4,119

TRANSPORTATION 72710

DESCRIPTION		2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
312	Contracts with Private Agencies		2,000		2,000	
TOTAL			2,000		2,000	
TOTAL STATE SPED PRE-SCHOOL GRANT			420,826	4	420,826	61,329

PUBLIC SCHOOL SECURITY GRANT



Overview

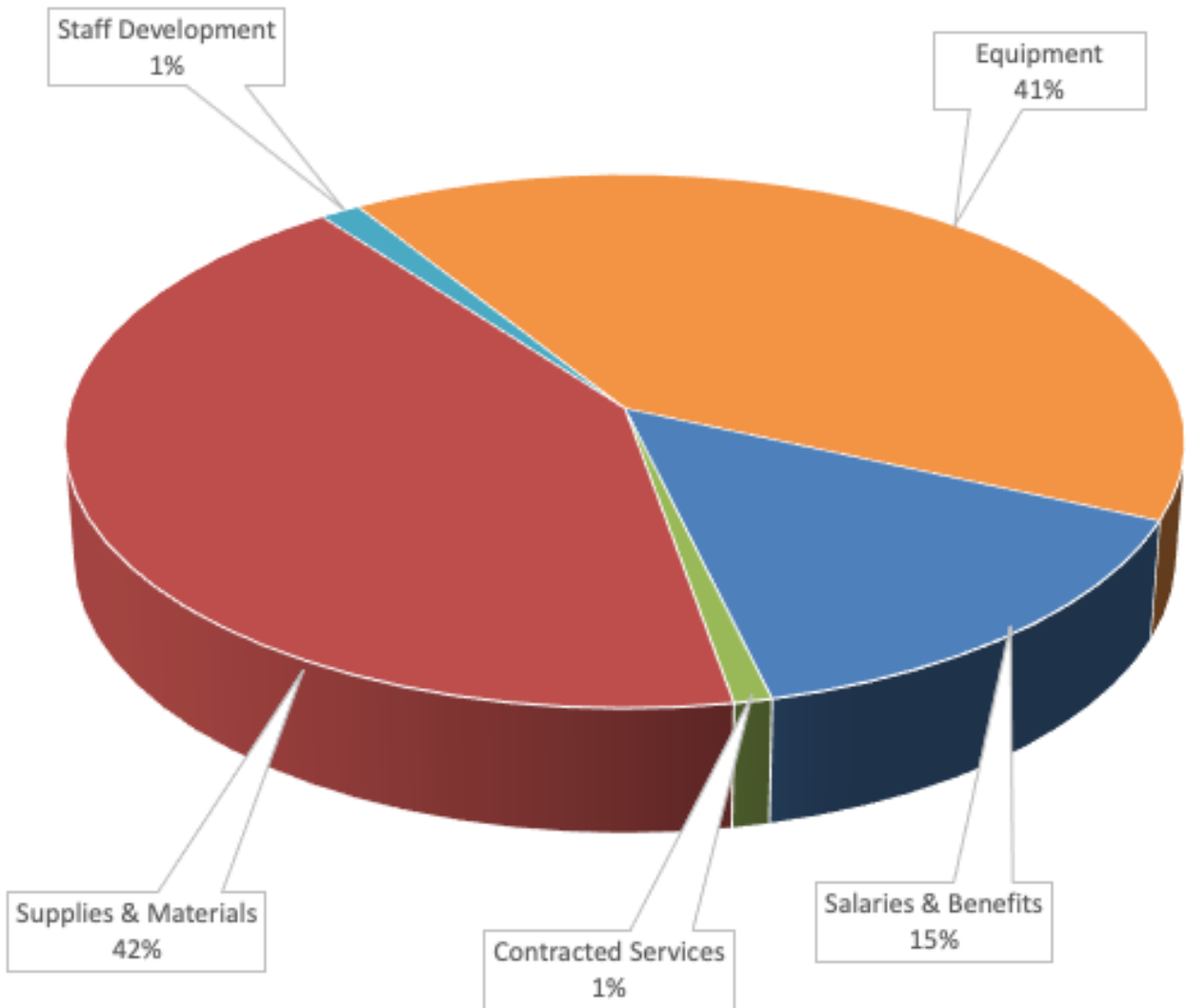
The Public School Security Grant allocation for 2023-25 is part of Governor Lee's School Safety Initiative which puts a priority on ensuring Tennessee students have a safe school environment to learn, grow, and thrive.

PUBLIC SCHOOL SECURITY MAINTENANCE OF PLANT 72620

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
790 Other Equipment				233,531	145,024
TOTAL PUBLIC SCHOOL SECURITY GRANT				233,531	145,024



INNOVATIVE SCHOOL MODELS



\$608,838

Overview

The Innovative School Models grant is the Department of Education's strategy to empower schools to transform the traditional high school and middle school models to foster a culture of college and career awareness and readiness.

**INNOVATIVE SCHOOL MODELS
CAREER AND TECHNICAL INSTRUCTION
71300**

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
116 Teachers		33,732		55,200	67,464
123 Guidance Personnel					64,622
201 Social Security		2,048		3,417	7,534
204 State Retirement		2,432		3,506	9,732
206 Life Insurance		1,013		167	398
207 Medical Insurance		10,500		13,050	24,035
212 Employer Medicare		479		800	1,762
217 Hybrid Retirement					600
429 Instructional Supplies & Materials		169,003		35,000	1,562
499 Other Supplies & Materials		90,000		45,000	13,324
599 Other Charges				348,703	
730 Vocational Instruction Equipment		227,010		176,135	609,684
TOTAL		536,217		680,978	800,717

**OTHER STUDENT SUPPORT
72130**

DESCRIPTION	2026	2026	2025	2025	2024
	FTE	BUDGET	FTE	BUDGET	ACTUAL
123 Guidance Personnel		32,311		56,704	
201 Social Security		2,047		3,516	
204 State Retirement		2,433		3,608	
206 Life Insurance		1,012		174	
207 Medical Insurance				5,400	
212 Employer Medicare		478		824	
217 Hybrid Retirement		340			
TOTAL		38,621		70,226	

REGULAR INSTRUCTION SUPPORT 72210

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
790 Other Equipment		20,000		10,000	16,380
TOTAL		20,000		10,000	16,380

CTE INSTRUCTIONAL STAFF SUPPORT 72230

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
524 In-Service/Staff Development		8,000		4,000	1,741
TOTAL		8,000		4,000	1,741

EDUCATION TECHNOLOGY 72250

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
399 Other Contracted Services					79,500
TOTAL					79,500

TRANSPORTATION 72710

DESCRIPTION	2026 FTE	2026 BUDGET	2025 FTE	2025 BUDGET	2024 ACTUAL
399 Other Contracted Services		6,000		3,000	
TOTAL		6,000		3,000	
TOTAL INNOVATIVE SCHOOL MODELS GRANT		608,838		768,204	898,338



**COLLIERVILLE SCHOOLS BOARD OF EDUCATION
RESOLUTION 2025-06**

**A RESOLUTION AFFIRMING THE DESIRE OF COLLIERVILLE SCHOOLS
TO PARTICIPATE IN SECTION FOUR (4) OF THE EDUCATION FREEDOM ACT OF 2025**

WHEREAS, the Collierville Schools Board of Education is charged with governing the school system so that all students receive the best educational opportunities in order to graduate prepared to enter a postsecondary institution or the workforce; and

WHEREAS, the Education Freedom Act of 2025 includes a provision providing one-time bonuses of no less than \$2,000 to public school teachers in Tennessee; and

WHEREAS, section four (4) of the Education Freedom Act of 2025 requires that a local board of education for an LEA seeking to participate in section four (4) of the act must affirm its intention to participate via a resolution in order to receive state funds to issue these bonuses;

NOW, THEREFORE, BE IT RESOLVED, that the Collierville Schools Board of Education affirms its intention to participate in section four (4) of the Education Freedom Act of 2025, relative to bonuses for teachers.

ADOPTED THIS 29TH DAY OF APRIL 2025.

WRIGHT COX, BOARD CHAIR

RUSSELL DYER, DIRECTOR OF SCHOOLS

TENNESSEE STATE
EMPLOYEES DEFERRED COMPENSATION
PLAN AND TRUST
- 457(b)
RESOLUTION AND
PARTICIPATING EMPLOYER AGREEMENT

Collierville Schools

[Participating Employer]

Administered by:
Treasurer, State of Tennessee
502 Deaderick Street, 15th Floor
Andrew Jackson State Office Building
Nashville, Tennessee 37243
Telephone: 615-532-2347

RESOLUTION

WHEREAS, Collierville Schools, (hereinafter referred to as the "Employer") has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a governmental 457(b) deferred compensation plan, funded by employee deferrals and, if elected pursuant to Section I and/or K of the Participating Employer Agreement, employer contributions;

WHEREAS, Tennessee Code Annotated, Section 8-25-111(a) allows a Tennessee local governmental entity to participate in the State of Tennessee's 457(b) deferred compensation plan subject to the approval of the Chair of the Tennessee Consolidated Retirement System (hereinafter referred to as the "Chair");

WHEREAS, the liability for participation and the costs of administration shall be the sole responsibility of the Employer and/or its employees, and not the State of Tennessee;

WHEREAS, the Employer has also determined that it wishes to encourage employees' saving for retirement;

WHEREAS, the Employer has reviewed the Tennessee State Employees Deferred Compensation Plan and Trust Adoption Agreement for a Section 457(b) Eligible Deferred Compensation Plan for Governmental Employers, as adopted by the State of Tennessee, as amended and restated effective December 22, 2010, and as amended by Amendment Number One signed December 22, 2010, Amendment Number Two signed February 8, 2012, Amendment Number Three signed February 26, 2015 and Amendment Number Four signed September 26, 2016 as well as the Section 457(b) Eligible Deferred Compensation Plan for Governmental Employer Basic Plan Document (collectively known as the "Plan" or "Plan Document");

WHEREAS, the Employer wishes to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

WHEREAS, the Employer is eligible to become a Participating Employer in the Plan, pursuant to Article XVII of the Plan Document;

WHEREAS, the Employer is concurrently executing a Participating Employer Agreement for the Plan; and

WHEREAS, the Collierville Schools Board of Education ("Governing Authority") of the Employer is authorized by law to adopt this resolution approving the Participating Employer Agreement on behalf of the Employer;

NOW, THEREFORE, the Governing Authority of the Employer hereby resolves:

1. The Employer adopts the Plan Document for its Employees; provided, however, that for the purpose of the Plan, the Employer shall be deemed to have designated irrevocably the Chair as its agent, except as otherwise specifically provided herein or in the Participating Employer Agreement.
2. The Employer acknowledges that the Plan does not cover, and the Trustees of the Plan ("Trustees") have no responsibility for, other employee benefit plans maintained by the Employer.

3. The Employer acknowledges that it may not provide employer contributions to the Plan on behalf of any of its employees that exceed three percent (3%) of the respective employees' salary if the employees are members of the Tennessee Consolidated Retirement System ("TCRS") or of any other retirement program financed from public funds whereby such employees obtain or accrue pensions or retirement benefits based upon the same period of service to the Employer, unless such employees are members of TCRS' local government hybrid plan established under Tennessee Code Annotated, Section 8-35-256 or TCRS' State hybrid plan established under Tennessee Code Annotated, Title 8, Chapter 36, Part 9. If such employees participate in either of the hybrid plans, the total combined amount of employer contributions to the Plan and to any one or more additional defined contribution plans may not exceed seven percent (7%) of the respective employee's salary. In no instance shall the total combined employer contributions to all defined contribution plans on behalf of a single employee exceed the maximum allowed under the Internal Revenue Code ("Code"), and shall conform to all applicable laws, rules and regulations of the Internal Revenue Service ("IRS") governing profit sharing and/or salary reduction plans for governmental employees.
4. The Employer hereby adopts the terms of the Participating Employer Agreement, which is attached hereto and made a part of this resolution. The Participating Employer Agreement (a) permits all employees of the respective entity to make elective deferrals; (b) sets forth the Employees to be covered pursuant to Section I and/or K of the Participating Employer Agreement for employer contributions, if any; (c) outlines the benefits to be provided by the Participating Employer under the Plan; and, (d) states any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Participating Employer Agreement, so long as the amendment is not inconsistent with the Plan, the Code, Tennessee law, or other applicable law and is approved by the Chair.
5. The Chair may amend the Plan on behalf of all Employers, including those Employers who have adopted the Plan prior to a restatement or amendment of the Plan, for changes in the Code, the regulations thereunder, Tennessee law, revenue rulings, other statements published by the Internal Revenue Service ("IRS"), including model, sample, or other required good faith amendments, and for other reasons that are deemed at the Chair's sole discretion to be in the interest of the Plan. These amendments shall be automatically applicable to all Employers.
6. The Chair will maintain, or will have maintained, a record of the Employers and will make reasonable and diligent efforts to ensure that Employers have received all Plan amendments.
7. The Employer shall abide by the terms of the Plan, including amendments to the Plan and Trust made by the Chair, all investment, administrative, and other service agreements of the Plan, and all applicable provisions of the Code, Tennessee law, and other applicable law.
8. The Employer accepts the administrative services to be provided by the Tennessee Treasury Department and any services provided by Plan vendors. The Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' Accounts and/or charged to the Employer.
9. Subject to the provisions of Section 17.06 of the Plan, the Employer may terminate its participation in the Plan, including but not limited to, its contribution requirements pursuant to the Plan, if it takes the following actions:

- a. A resolution must be adopted by the Governing Authority of the Employer terminating the Employer's participation in the Plan.
 - b. The resolution must specify the proposed date when the participation will end, which must be at least six calendar months after notice to the Chair and the Employer's employees.
 - c. The Chair shall (i) determine whether the resolution complies with the Plan, and all applicable federal and state laws, (ii) determine an appropriate effective date, and (iii) provide appropriate forms to terminate ongoing participation. Distributions under the Plan of existing accounts to Participants will be made in accordance with the Plan Document.
 - d. Once the Chair determines the appropriate effective date, the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof.
 - e. The Chair can, in the Chair's sole discretion, reduce the six month notice and withdrawal period to a shorter period if the Employer so requests, but in no event shall the period be less than three months.
10. The Employer acknowledges that the Plan Document contains provisions for Plan termination by the Trustees, subject to applicable Tennessee law.
 11. The Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Trustees to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan. All contributions to the Plan must be timely transferred by the Employer to the Trust Fund pursuant to and in the manner provided by the Chair. The Employer acknowledges that if the Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees, or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.
 12. The Employer agrees to offer and enroll only those persons, whether appointed, elected, or under contract, wherein an employee-employer relationship is established, providing service to the Employer for which compensation is paid by the Employer.

13. The Employer understands that IRS rules and Tennessee law limit participation in the Plan to governmental entities and their respective employees. The Employer will notify the Chair in writing within ten (10) calendar days if it ceases to be a governmental entity under applicable federal or Tennessee law, and/or if it discovers that it is transferring or having transferred employee deferrals and/or employer contributions to the Plan on behalf of an individual who does not meet the requirements in Paragraph 12 above.
14. The Employer acknowledges that the Chair and other Trustees are the fiduciaries of the Plan and have sole and exclusive authority to interpret the Plan and decide all claims and appeals for Plan benefits. The Employer agrees to abide by the Chair's decisions on all matters involving the Plan.
15. This resolution and the Participating Employer Agreement shall be submitted to the Chair for approval. The Chair shall determine whether the resolution and the Agreement comply with the Plan, and, if they do, shall provide appropriate forms to the Employer to implement participation in the Plan. The Chair may refuse to approve a Participating Employer Agreement executed by an Employer that, in the Chair's sole discretion, does not qualify to participate in the Plan.
16. The Governing Authority hereby acknowledges that it is responsible to assure that this resolution and the Participating Employer Agreement are adopted and executed in accordance with the requirements of applicable law.

Adopted by the Governing Authority on _____, _____, in accordance with applicable law.

By: _____
Signature

Printed Name

Title

Attest: _____

Date: _____

[Governing Authority must assure that applicable law is followed in the adoption and execution of this resolution.]

TENNESSEE STATE

EMPLOYEES DEFERRED COMPENSATION PLAN AND TRUST - 457(b)

PARTICIPATING EMPLOYER AGREEMENT

A. PARTICIPATING EMPLOYER INFORMATION

Name: Collierville Schools

NOTE: A Participating Employer Agreement must be completed for each employer. For example, if a city has separate legal entities for the city and a utility company – each would need to complete their own Participating Employer Agreement in order to participate. However, divisions of the same employer (e.g., finance, HR, departments, etc.) do not need to complete and should not complete separate agreements.

(1) GOVERNING AUTHORITY

Name: Collierville Schools Board of Education

Address: 215 W. Poplar Avenue, Collierville, TN 38017

Phone: 901-861-7000

Person Authorized to receive Official Notices from the Plan or Administrator:

Anita Floyd (afloyd@colliervilleschools.org); Kristal McGee (kmcgee@colliervilleschools.org)

(2) PARTICIPATING EMPLOYER TAX ID NUMBER: 46-4455011

(3) **DISCLOSURE OF RETIREMENT PLAN(S) [INCLUDING, IF APPLICABLE, PARTICIPATION IN THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM (“TCRS”)]**

This Participating Employer does or does not have an existing deferred compensation or retirement plan. If the Participating Employer does have one or more deferred compensation plans or retirement plans (including TCRS), the Governing Authority must provide in the space below the plan name, name and telephone number of the provider, and such other information requested by the Administrator.

TCRS (Hybrid and Legacy)

State of Tennessee 401(k), Corebridge 457(b) (converting); Corebridge 403(b)

B. TYPE OF ADOPTION AND EFFECTIVE DATE

NOTE: This Participating Employer Agreement ("Agreement"), with the accompanying Plan, is designed to comply with Internal Revenue Code ("Code") Section 457(b), as applicable to a governmental plan.

By adopting this Participating Employer Agreement, with its accompanying Resolution, the Participating Employer is adopting a Plan Document intended to comply with Code Section 457(b).

This Agreement is for the following purpose: **(Check and complete box 1 OR box 2 OR box 3.)**

1. This is a new 457(b) deferred compensation plan adopted by the Participating Employer for its Employees effective _____, _____ **(insert effective date of this Agreement)**.
2. This is an amendment to be effective as of _____, _____, to the current Agreement previously adopted by the Participating Employer, which was originally effective _____, _____, as follows **(please specify type below)**:
 - a. This is an amendment to change one or more of the Participating Employer's contribution elections in the existing Participating Employer Agreement.
 - b. Other **(must specify elective provisions in this Agreement that are being changed)**:

3. This is an amendment and restatement of another 457(b) deferred compensation plan of the Participating Employer, the effective date of which shall be June 1 _____, 2025 **(insert effective date of this Agreement)**. This Agreement is intended to replace and serve as an amendment and restatement of the Participating Employer's preexisting plan, which became effective on July 1 _____, 2014 **(insert original effective date of preexisting plan)**. The Participating Employer understands that it is the Participating Employer's responsibility to ensure that the preexisting plan met all applicable state and federal requirements.

- C. PLAN YEAR.** Plan Year shall mean the calendar year.
- D. CUSTODY OF ASSETS.** Code § 457(g) shall be satisfied by setting aside Plan assets for the exclusive benefit of Participants and Beneficiaries, in a Trust pursuant to the provisions of Article VII of the Plan. The Trustees for the Plan are also the Trustees for the separate accounts for each participating employer.
- E. ELIGIBLE EMPLOYEES.**
1. "Employee" shall mean, for purposes of making **Elective Deferrals**, any person, whether appointed, elected or under contract wherein an employee-employer relationship is established, providing services to the Participating Employer for which Compensation is paid by the Participating Employer. Any other individual who is a subcontractor, contractor, or employed by a subcontractor or contractor, or is under any other similar arrangement wherein an employer-employee relationship is not established will not be treated as an Employee. An Employee is immediately eligible to make Elective Deferrals under the Plan.

2. a. "Employee" shall mean for purposes of **Matching Contributions as described in Section I of this Agreement:** *(Check and complete each box that applies. If no Matching Contributions will be made, do not complete.)*

i. any full-time employee, which is an employee who renders _____ or more Hours of Service per week, as defined in Section G below

ii. any permanent part-time employee, which is an employee who is not a full-time employee and who renders _____ or more Hours of Service per week, as defined in Section G below

iii. any seasonal, temporary or similar part-time employee

iv. any elected or appointed official

v. any employee in the following class(es) of employees:

who meets the definition in Section E.1 above, regardless of the Employee's age or the number of years of service the Employee has rendered to the Employer. All Matching Contributions made on behalf of such Employees are 100% vested immediately, except as provided in Section F.2.b below.

b. "Employee" shall mean for purposes of **Non-Matching Contributions as described in Section K of this Agreement:** *(Check and complete each box that applies. If no Non-Matching Contributions will be made, do not complete.)*

i. any full-time employee, which is an employee who renders _____ or more Hours of Service per week, as defined in Section G below

ii. any permanent part-time employee, which is an employee who is not a full-time employee and who renders _____ or more Hours of Service per week, as defined in Section G below

iii. any seasonal, temporary or similar part-time employee

iv. any elected or appointed official

v. any employee in the following class(es) of employees:

-
- vi. any employee listed or otherwise described in Schedule 1 attached to this Agreement

who meets the definition in Section E.1 above, regardless of the Employee's age or the number of years of service the Employee has rendered to the Employer. All Non-Matching Contributions made on behalf of such Employees are 100% vested immediately.

F. AUTOMATIC ENROLLMENT. (Check and complete box 1 OR box 2.)

1. The Participating Employer DOES NOT elect automatic enrollment.
2. The Participating Employer DOES elect automatic enrollment, which will be effective for Plan Years beginning on and after January 1, _____ as follows:
- a. Employees covered under the automatic enrollment are: ***(If this Section F (Automatic Enrollment) is elected, check one option below. Otherwise, do not complete.)***
- i. All Employees.
- ii. All Employees who become Employees on or after the date set forth in Section F.2. above and who do not have an affirmative election in effect.
- b. The default percentage contributed to the Plan on behalf of the Participant will be a deferral of 2% of the Participant's Compensation. The 2% default percentage will be subject to a percentage annual increase thereafter if provided for in the Plan Document. Any deferral percentage increase will take effect annually on the first day of the Plan Year. Participants' default deferrals will remain at the same percentage for at least twelve (12) months before their automatic deferral percentages will be increased automatically.

The automatic deferrals will be contributed on a pre-tax basis and will continue until the Participant affirmatively elects otherwise.

An Employee who affirmatively declines coverage after the first automatic enrollment contribution was made, may make an election to withdraw his or her entire automatic enrollment contribution. This election must be submitted no later than 90 days after the payroll date in which the first automatic enrollment contribution is made on behalf of the Participant. The amount of the distribution will be the value of the automatic enrollment contributions plus or minus investment gains or losses as of the date the distribution is processed. Automatic enrollment contributions made after such date remain in the Plan and are subject to the Plan's regular distribution rules. Further, an Employee who has made an election to withdraw who leaves employment and is then rehired by the Participating Employer before a 12-continuous-month absence may not make another election to withdraw his or her automatic enrollment contribution. Any Employer Matching Contributions attributable to the distribution of the automatic enrollment contributions will be forfeited and used for the purposes set forth in Section O below.

c. An Employee who leaves employment and is rehired by the Participating Employer before a 12-continuous-month absence has occurred will be treated as subject to the automatic contribution schedule. An Employee who leaves employment and is rehired by the Participating Employer after a 12-continuous-month absence: **(Check one option below.)**

i. will be treated as a new Employee, or

ii. will not be treated as a new Employee

for purposes of determining the Employee's contribution rate in Section F.2.b above.

G. HOURS OF SERVICE. Hours of Service shall be determined on the actual hours for which an Employee is paid or entitled to payment.

H. COMPENSATION DEFINITION. Compensation means all cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under Code §§ 125, 132(f), 401(k), 403(b), or 457(b) (including an election to defer compensation under Article III of the Plan). If elected below and to the extent permitted by the Treasury regulations or other similar guidance (including, without limitation, the requirements contained in Treasury Regulations §§ 1.457-4(d)(1) and 1.415-2(e)(3)(i)), "compensation" also means accrued bona fide sick, vacation or other leave payable after severance from employment so long as the Participant would have been able to use the leave if employment had continued and it is paid within the longer of two and one-half (2½) months after the Participant severs employment with the Employer or the end of the calendar year in which the Participant severs employment with the Employer.

The Participating Employer:

1. SHALL allow the deferral of leave provision described above.

2. SHALL NOT allow the deferral of leave provision described above.

I. MATCHING CONTRIBUTIONS. *(Check and complete box 1 OR box 2 OR box 3 OR box 4.)*
[NOTE: Any Matching Contribution will reduce, dollar for dollar, the amount a Participant can contribute.]

The Participating Employer shall:

1. NOT make Matching Contributions.

2. match ___% of Participant elective deferrals of up to ___% of Compensation.

3. match ___% of the first \$_____ of Participant elective deferrals.

4. match the percentage of Participant elective deferrals that the Employer determines in its discretion for the respective Plan Year.

If the Participating Employer elects Automatic Enrollment under Section F.2., Matching Contributions related to the distributed permissible withdrawal election will be placed in a forfeiture account and used in the manner provided in Section O below. Matching Contributions will not be made if a permissible withdrawal is taken before the date the Matching Contribution is allocated.

J. ALLOCATION OF MATCHING CONTRIBUTIONS. If Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Section E.2.a. of this Participating Employer Agreement.

K. NON-MATCHING CONTRIBUTIONS. *(If non-matching contributions will be made, check box 1 OR box 2.)* [NOTE: Any Non-Matching Contribution will reduce, dollar for dollar, the amount a Participant can contribute.]

1. The Participating Employer shall NOT make Non-Matching Contributions.

2. The Participating Employer shall contribute: *(Check and complete one box.)*

a. an amount fixed by appropriate action of the Employer.

b. ___% of Compensation of Participants for the Plan Year.

c. \$___ per Participant.

d. an amount pursuant to Schedule 1 attached to this Agreement and which is referenced in Section E.2.b above.

e. a contribution matching the Participant's contribution to the Employer's § 457(b) plan as follows: (Specify rate of match and time of allocation, e.g., payroll by payroll, monthly, last day of Plan Year.)

L. ALLOCATION OF NON-MATCHING CONTRIBUTIONS. If Non-Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Section E.2.b of this Participating Employer Agreement.

M. ROTH CONTRIBUTIONS. Participant Roth Contributions SHALL NOT BE allowed.

N. AFTER-TAX CONTRIBUTIONS. Participant After-tax Contributions are not permitted in a 457(b) Plan and, accordingly, SHALL NOT BE allowed.

O. FORFEITURES. Forfeitures of Matching Contributions, as provided in Section F.2.b, will be used first to reduce the Employer's Matching Contributions (if any), then to reduce the Non-Matching Contributions (if any), and then to offset Plan expenses.

P. NORMAL RETIREMENT AGE. Normal Retirement Age shall mean age 70½.

Q. ROLLOVERS. Rollovers from eligible Code § 457(b) plans, qualified plans under Code §§ 401(a), 403(a) and 403(b), Individual Retirement Accounts and Annuities described in Code §§ 408(a) and (b) SHALL BE allowed pursuant to Section 6.01 of the Plan. However, a direct rollover from an eligible plan under Code § 457(b), 401(k) or 403(b) shall exclude any portion of a designated Roth account. A rollover contribution that is a Participant rollover from an eligible plan under Code Section 457(b), 401(k), or 403(b) shall exclude distributions of a designated Roth account.

R. TRANSFERS. Transfers from other 457(b) plans SHALL BE allowed. If a Participant is also a participant in a tax-qualified defined benefit governmental plan (as defined in Code § 414(d)) that provides for the acceptance of plan-to-plan transfers with respect to the Participant, then the Participant may elect to have any portion of the Participant's Account Balance transferred to the defined benefit governmental plan. A transfer under this Section R may be made before the Participant has had a Severance from Employment as defined in Section W below.

A transfer may be made under this Section if the transfer is either for the purchase of permissive service credit (as defined in Code § 415(n)(3)(A)) under the receiving defined benefit governmental plan or a repayment to which Code § 415 does not apply by reason of Code § 415(k)(3) or as otherwise allowed by the IRS.

S. UNFORESEEABLE EMERGENCY WITHDRAWALS. In the case of an unforeseeable emergency, the Administrator SHALL allow distributions in accordance with Section 5.05 of the Plan. An unforeseeable emergency is a severe financial hardship resulting from a sudden illness, disability or accidental property loss, subject to strict IRS guidelines.

T. PARTICIPANT LOANS. The Administrator has directed the Trustee NOT to make Participant loans in accordance with Article IV of the Plan.

U. QUALIFIED DOMESTIC RELATIONS ORDERS. The Plan shall accept qualified domestic relations orders as provided in Section 13.02 of the Plan.

V. PAYMENT OPTIONS. The forms of payment that will be allowed under the Plan, to the extent consistent with the limitations of Code § 401(a)(9) and proposed or final Treasury regulations thereunder, include a single lump-sum payment; installment payments for a period of years; partial lump-sum payment of a designated amount, with the balance payable in installment payments for a period of years; annuity payments (payable on a monthly, quarterly, or annual basis) for the lifetime of the Participant or for the lifetimes of the Participant and Beneficiary; and such other forms of installment payments as may be approved by the Administrator, which is not inconsistent with the Plan.

W. DISTRIBUTIONS. A Participant may request distributions as follows:

1. A Participant may request a distribution at any time upon Severance from Employment. "Severance from Employment" means the complete severance of the employer/employee relationship with any and all employers participating in the Plan, including retirement or death. Thus, a Severance from Employment would not occur if a Participant transfers employment (i) from one local government that participates in the Plan to another local government that participates in the Plan, or (ii) from the State to a local government that participates in the Plan, or (iii) from a local government that participates in the Plan to the State.

2. A Participant may request a distribution prior to Severance from Employment during the calendar year in which he or she reaches age 70½ or, thereafter, or, if earlier, upon death. A Participant may also request a distribution prior to Severance from Employment upon incurring an approved Unforeseeable Emergency.
3. A Participant may request a distribution from a Rollover Contribution Account at any time.

X. ADMINISTRATIVE INFORMATION.

The Participating Employer further understands and acknowledges that:

- This Participating Employer Agreement has not been approved by the Internal Revenue Service. Obtaining such approval, if desired by the Employer, is solely the responsibility of the Employer.
- The Chair of the Tennessee Consolidated Retirement System ("Chair") and the Participating Employers are not responsible for providing tax or legal advice to Participants.
- The Participating Employer has consulted, to the extent necessary, with its own legal and tax advisors.
- All capitalized terms which are used herein but not defined herein shall have the meanings set forth in the Plan Document.
- The Participating Employer will electronically remit in a timely manner, all employee and employer contributions to the Plan in a manner acceptable with the Plan's Third Party Administrator. The Employer's payroll administrator is responsible for reconciliation of all contributions to the Plan and shall provide the Plan Administrator with required contribution reconciliation reports. Each Employer is required to use the Plan Service Center to administer their employee contributions, indicative data, and enrollment information. If the Participating Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done.
- Participating Employers are required to use the investment options made available under the Plan. From time to time those investment options may be changed. If an investment option is eliminated, the Administrator may automatically reinvest the money in the eliminated investment option into a new investment option. After any appropriate black-out period, the affected Participants may re-direct money in the new investment option to any other available investment option. The Participants shall have no right to require the Administrator to select or retain any investment option. Any change with respect to investment options made by the Plan (on the Plan level) or a Participant (on the individual level), however, shall be subject to the terms and conditions (including any rules or procedural requirements) of the affected investment options.

This Participating Employer Agreement is duly executed on behalf of the Participating Employer by the undersigned authorized signatories.

PARTICIPATING EMPLOYER’S AUTHORIZED SIGNATORIES:

By: _____ By: _____

Title: _____ Title: _____

Date: _____ Date: _____

ACCEPTANCE OF PARTICIPATING EMPLOYER'S PARTICIPATION IN THE TENNESSEE STATE DEFERRED COMPENSATION PLAN AND TRUST BY THE TREASURER, STATE OF TENNESSEE, CHAIR OF THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM.

By: _____
David H. Lillard, Jr.

Title: Treasurer, State of Tennessee, Chair of the Tennessee Consolidated Retirement System

Date: _____

SCHEDULE 1

TENNESSEE STATE

DEFERRED COMPENSATION PLAN AND TRUST- 457(b)

PARTICIPATING EMPLOYER AGREEMENT

Participating Employer Name: _____

Classes of Eligible Employees

Contribution Amount

PARKING LOT RESURFACING FOR COLLIERVILLE MIDDLE BID #FY25007

<u>VENDOR</u>	<u>POLLAN PAVING</u>	<u>FOSSETT PAVING</u>	<u>GRINDER TABER GRINDER</u>	<u>STANDARD CONST</u>	<u>GIBSON PAVING</u>
Terms:	NET 30	30 DAYS		NET 30	NET 30
Delivery: Days A.R.O.	30	Per Specs		30	30
COST	210,994.00	188,796.40	230,200.00	229,528.00	233,929.00
Unit Pricing					
Sub-surface Repair per square yard	40.89	45.00	52.26	66.00	40.00
Curb/Gutter Replacement per linear foot installed (to match existing)	80.00	65.00	75.00	72.00	60.00
Bond Cost Per \$1,000	\$ 15.00	5.45	9.00	4.50	12.00
PROJECTED COMPLETION DATE	6/27/2025	Per Specs	6/24/2025	6/27/2025	30 Days
Total Bid Price for all items	210,994.00	188,796.40	230,200.00	229,528.00	233,929.00

KITCHEN QUIPMENT (Provide & Install) FOR WCMS BID #FY25008

VENDOR	<u>SINGER EQUIPMENT-H&R As Specified</u>	<u>SINGER EQUIPMENT-H&R Alternate</u>	<u>FEDERAL EQUIPMENT-H&R As Specified</u>	<u>FEDERAL EQUIPMENT-H&R Alternate</u>	<u>MEMPHIS ICE MACHINE (Items 20,52 &78)</u>
Terms:	NET 30	NET 30	NET 30	NET 30	Net 30
Delivery: Days A.R.O.	8 Weeks	8 Weeks	60 Days	60 Days	
COST	382,225.00	370,246.00	391,479.18	356,852.90	28,509.00
Bond Cost Per \$1,000	\$ 2,580.02	2,499.16	0.005	0.005	
PROJECTED COMPLETION DATE	8 Weeks	8 Weeks	60-75 Days	60-75 Days	
Total Bid Price for all items	382,225.00	370,246.00	391,479.18	356,852.90	28,509.00



2026-2027 Instructional Calendar

July 20 – 24, 2026	New Teacher Orientation
July 27, 2026	Administrative Day
July 28 – 29, 2026	Teacher Inservice
July 30, 2026	Student Orientation/Verification Day
July 31, 2026	Teacher Inservice
August 3, 2026	Teacher Inservice
August 4, 2026	Administrative Day

First Semester			85 Instructional Days	
Date	Day	Event	Students	Teachers
August 5	Wednesday	1 st Quarter Begins / 1 st Day for Students	In	In
September 3	Thursday (3p-6p)	HS Parent/Teacher Conferences	N/A (after school)	In
September 4	Friday	Professional Development Day	Out	In
September 7	Monday	Labor Day	Out	Out
September 10	Thursday (4p-7p)	MS Parent/Teacher Conferences	N/A (after school)	In
September 17	Thursday (4:15p-7:15p)	ES Parent/Teacher Conferences	N/A (after school)	In
October 9	Friday	1 st Quarter Ends	In	In
October 12 – 16	Monday - Friday	Fall Break	Out	Out
October 19	Monday	2 nd Quarter Begins	In	In
November 3	Tuesday	Election Day / Professional Development Day	Out	In
November 23 - 24	Monday – Tuesday	Professional Development Days	Out	FLEX
November 25 - 27	Wednesday - Friday	Thanksgiving Break	Out	Out
December 16 - 18	Wednesday - Friday	Semester Exams	In	In
December 18	Friday	2 nd Quarter Ends	In (1/2 Day)	In (Full Day)
December 21 – January 1	Monday - Friday	Winter Break	Out	Out
Second Semester			90 Instructional Days	
Date	Day	Event	Students	Teachers
January 4	Monday	Administrative Day	Out	In
January 5	Tuesday	Teacher Inservice	Out	In
January 6	Wednesday	3 rd Quarter Begins / 1 st Day for Students	In	In
January 18	Monday	Dr. M. L. King, Jr. Day	Out	Out
February 4	Thursday (3p-6p)	HS Parent/Teacher Conferences	N/A (after school)	In
February 11	Thursday (4p-7p)	MS Parent/Teacher Conferences	N/A (after school)	In
February 15	Monday	Professional Development Day	Out	In
February 18	Thursday (4:15p-7:15p)	ES Parent/Teacher Conferences	N/A (after school)	In
March 12	Friday	3 rd Quarter Ends / Assessment Training (PM)	In (1/2 Day)	In (Full Day)
March 15 - 19	Monday - Friday	Spring Break	Out	Out
March 22	Monday	4 th Quarter Begins	In	In
March 26	Friday	Good Friday	Out	Out
May 19 - 21	Wednesday - Friday	Semester Exams	In	In
May 21	Friday	4 th Quarter Ends	In (1/2 Day)	In (Full Day)

Instructional Days	Stockpile PD Days	Inservice Days	Admin Days	Conferences	Paid Teacher Vacation
Q1 = 46 Days	September 4 (1)	July 28 (1)	July 27 (1)	September (.5)	October 12-16 (5)
Q2 = 39 Days	November 3 (1)	July 29 (1)	July 30 (1)	February (.5)	March 15-19 (5)
	November 23 (1)	July 31 (1)	August 4 (1)		
Q3 = 46 Days	November 24 (1)	August 3 (1)	January 4 (1)		
Q4 = 44 Days	February 15 (1)	January 5 (1)			
=====	=====	=====	=====	=====	=====
175 Days	5 Days	5 Days	4 Days	1 Day	10 Days

PROPOSED 04.14.25

Students Policy Updates

6.100	Student Goals
6.200	Attendance
6.2001	Attendance During Postsecondary Visits
6.201	Compulsory Attendance Ages
6.2011	Voluntary Pre-K Attendance
6.202	Home Schools
6.203	School Admissions
6.204	Attendance of Non-Resident Students
6.2041	School Attendance Zones
6.205	Student Assignments
6.206	Transfers Within the System
6.207	Withdrawals
6.208	Release During School Hours
6.209	Child Custody/Parental Access
6.300	Code of Behavior and Discipline (RESCIND)
6.301	Rights and Responsibilities of Students
6.302	Procedural Due Process
6.303	Interrogations and Searches
6.304	Student Discrimination, Harassment, Bullying, Cyberbullying, and Intimidation
6.3041	Title IX & Sexual Harassment
6.305	Student Concerns, Complaints, and Grievances
6.306	Interference/Disruption of School Activities
6.307	Drug-Free Schools
6.308	Bus Safety and Conduct
6.309	Zero Tolerance Offenses
6.310	Dress Code
6.311	Care of School Property
6.312	Use of Personal Communication Devices
6.3122	Student Responsible Use
6.313	Code of Conduct
6.314	Corporal Punishment
6.315	Detention
6.316	Suspension
6.317	Student Disciplinary Hearing Authority
6.318	Admission of Suspended or Expelled Students
6.319	Alternative School Programs

6.400	Promoting Student Welfare
6.4001	Student Surveys, Analyses, and Evaluations
6.402	Physical Examinations and Immunizations
6.403	Communicable Diseases
6.4031	Pediculosis (Head Lice)
6.404	Acquired Immune Deficiency Syndrome
6.405	Medicines
6.4051	Glucagon and Emergency Ant-Seizure Medications (NEW)
6.4052	Opioid Antagonist
6.408	Supervision of Students (NEW)
6.4081	Safe Relocation of Students
6.409	Reporting Child Abuse
6.410	Emergency Contact Information
6.411	Student Wellness
6.412	Emergency Allergy Response Plan
6.413	Prevention and Treatment of Sports Related Concussions
6.414	Prevention and Treatment of Sudden Cardiac Arrest
6.415	Student Suicide Prevention
6.500	Special Education Students
6.503	Homeless Students
6.504	Migrant Students
6.505	Students in Foster Care
6.506	Students from Military Families
6.600	Student Records
6.601	Student Records Annual Notification of Rights
6.602	Student Records Inspection and Correction Procedures
6.604	Media Access to Students
6.704	Student Publications
6.709	Student Fees and Fines
6.710	Gifts
6.711	Homebound Instruction