

GREENEVILLE CITY BOARD OF EDUCATION

AGENDA

Date of Meeting: April 30, 2026 Time: 5:00 PM

Location: Professional Development Center at the Kathryn W. Leonard
Administrative Office

- I. **Call to Order/Welcome** (5 Minutes)
- II. **Invocation** (5 Minutes)
- III. **Pick up Dinner** (10 minutes)
- IV. **Capital & CIP** (15 Minutes)
- V. **Budget PowerPoint** (55 Minutes)
- VI. **Director's Comments** (15 Minutes)
- VII. **Questions & Discussions** (15 Minutes)
- VIII. **Direction from the Board** (5 minutes)
- IX. **Adjournment**



Greeneville City Schools 2026-2027 Budget

BOE Budget Workshop

Reminder



Revenues



WFTEADA

▶ 2024-2025: 34.2%

▶ No 2025-2026 Info Yet

WFTEADA

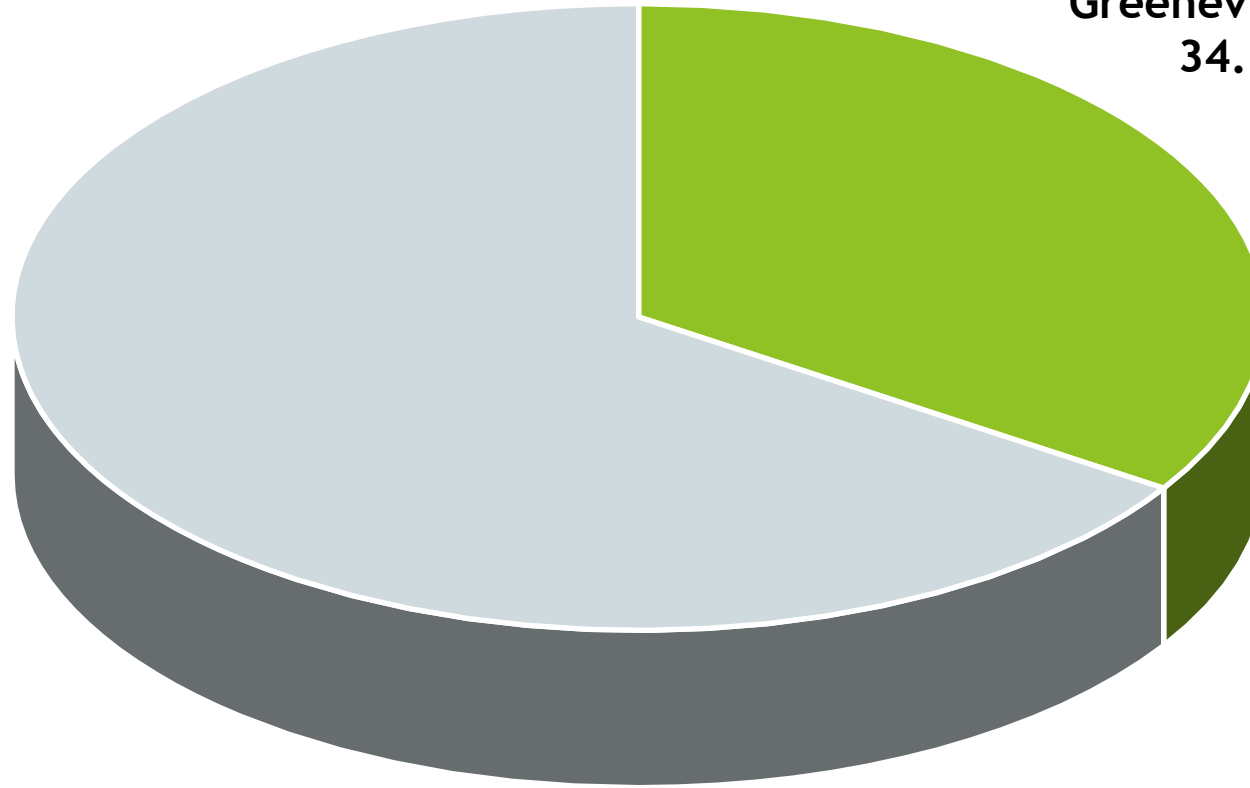


Total Student Population

WFTEADA

Greeneville City
34.2%

Greene County
65.8%

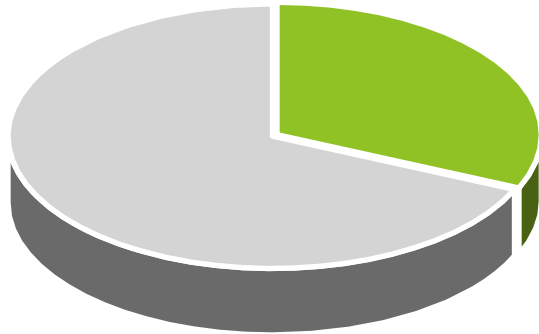


A Decade in City WFTEADA

2016-2017

▶ 31.6%

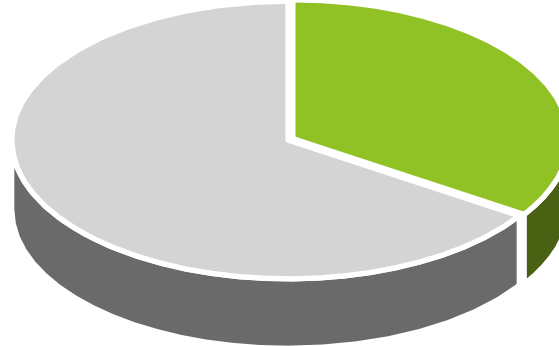
WFTEADA



2024-2025

▶ 34.2%

WFTEADA

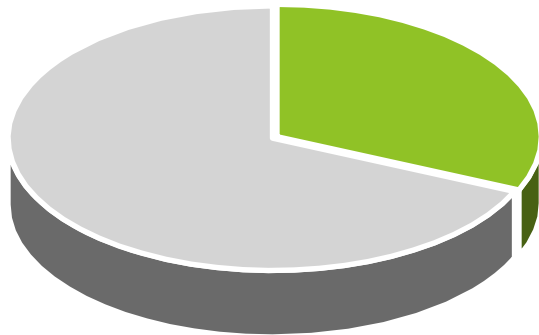


A Decade in City WFTEADA

2016-2017

▶ 3,587

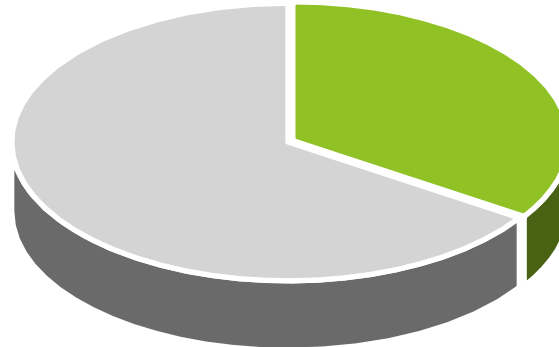
WFTEADA



2024-2025

▶ 3,595

WFTEADA

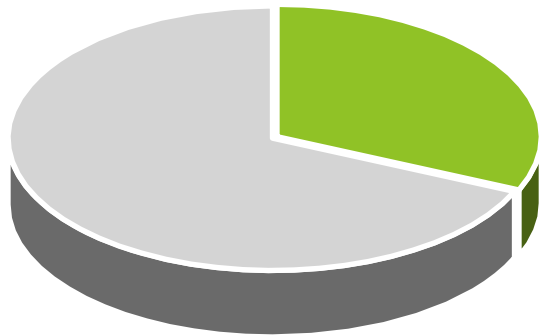


A Decade in Total WFTEADA

2016-2017

▶ 11,344

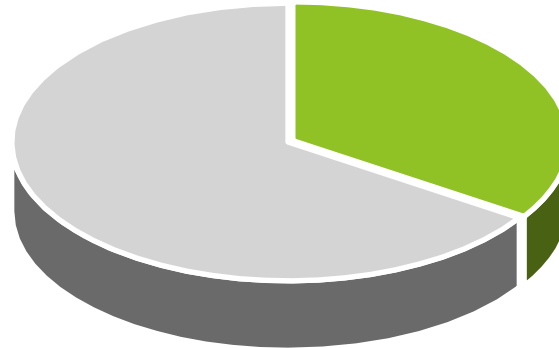
WFTEADA



2024-2025

▶ 10,511

WFTEADA



Local Revenue

- ▶ **Property Tax**
 - ▶ **Down 9.53%** from 2024-2025
 - ▶ **2.5% Projected Growth**
 - ▶ **<\$297,680>**



Greene County Tax Levy

FUND	RATE
General	\$0.8500
General-Purpose School Capital Projects	0.0900
General-Purpose School	0.3900
General Debt Service	0.1000
Self-Insurance	0.0400
Solid Waste	0.1300
General Capital Projects	0.0400
Total Inside	\$1.6400
Education Debt Service	<u>\$0.0100</u>
Total Outside	<u>\$1.6500</u>

SHARED

SHARED

Greene County Property Tax

▶ Property Tax Levy- Pennies to Education

▶ 2018:	77.53
▶ 2019-2022:	74.37
▶ 2023:	66.13
▶ 2024:	41.00
▶ 2025:	43.00
▶ 2026:	39.00



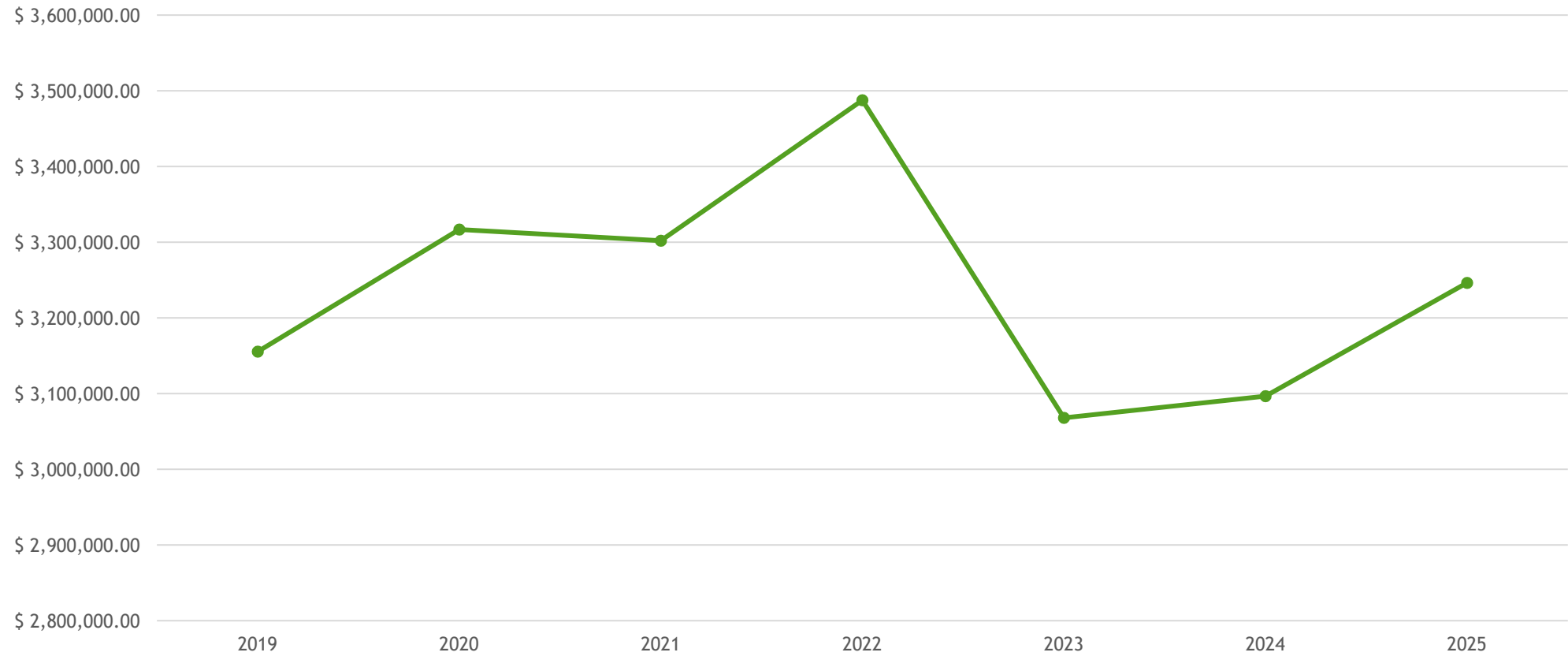
Greene County Property Tax

▶ Property Tax Levy- Percentage to Education

▶ 2018:	44.02%
▶ 2019:	40.09%
▶ 2020-2022:	37.48%
▶ 2023:	33.32%
▶ 2024:	25.00%
▶ 2025:	26.22%
▶ 2026:	23.78%



Property Taxes Collected

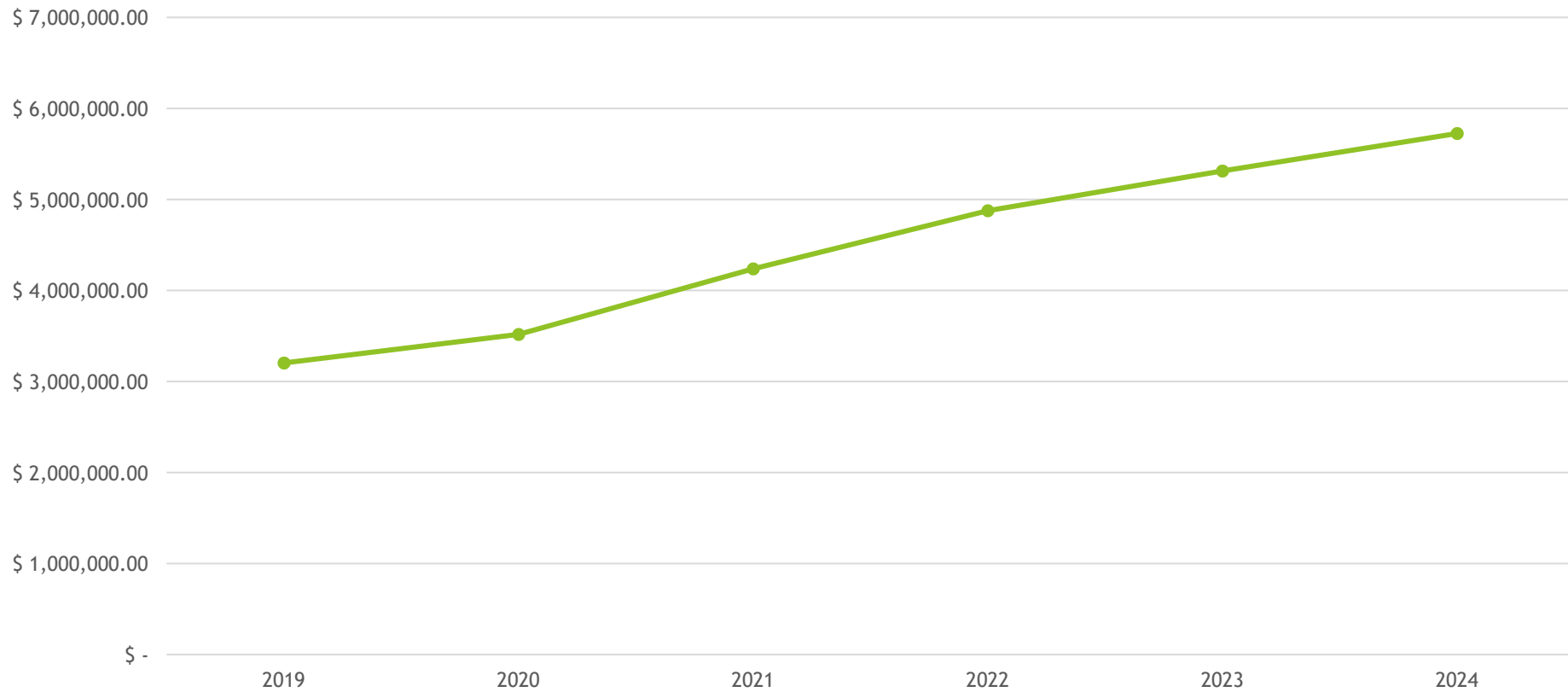


Local Revenue

- ▶ Local Option Sales Tax
 - ▶ Down 1.43% over 2024-2025
 - ▶ 3.5% projected growth
 - ▶ \$84,482



Sales Tax



Local Revenue

- ▶ Other Trustee Local Revenues

- ▶ <\$39,963> Projected Decrease



Local Revenue

- ▶ Mixed Drink Tax
 - ▶ \$886 Projected Increase



Maintenance of Effort



Maintenance of Effort

2025-2026

2026-2027



▶ \$15,798,147

▶ 15,552,156

<\$245,991>

Maintenance of Effort



Charges for Services

- ▶ Tuition- \$25 Increase
 - ▶ Current Enrollment- 578 Students
 - ▶ \$19,225



State of Tennessee

▶ TISA

▶ \$587,646

▶ *\$372,303- Required Teacher Raise



State of Tennessee

- ▶ Early Childhood Education Grant
 - ▶ \$149



State of Tennessee

- ▶ Career Ladder

- ▶ <\$3,950>

- ▶ *Budget Neutral*



State of Tennessee

- ▶ ACT (State Graduation Requirement)

- ▶ <\$1,136>

- ▶ *Budget Neutral*



Federal in GP

- ▶ ROTC
 - ▶ \$1,232



Federal in GP

- ▶ Indirect Cost

- ▶ \$1,142



City of Greeneville

▶ Annual Appropriation

▶ \$5,995,614

- ▶ \$5,524,395 Recurring Annual General
- ▶ \$ 121,369 Recurring Annual Capital Allocation
- ▶ \$ 163,642 IT Partnership Positions (2)
- ▶ \$ 140,277 Recurring Annual Bus Purchase
- ▶ \$ 36,000 NPAC Utilities Allocation
- ▶ \$ 5,022 NPAC Maintenance Reimbursement Budgeted
- ▶ \$ 4,909 COLA- Shared IT Positions

Equity



Fund Balance

- ▶ **\$7,372,312- June 30th, 2025**
 - ▶ ***Total* Fund Balance (NOT Unassigned)**
 - ▶ 18.13% of Draft Budget Expenditures
 - ▶ \$1,184,691 > 2 Months Payroll
 - ▶ **\$ 584,465 < 2 Months Expenses**

Fund Balance

▶ \$5,556,855- June 30th, 2025

▶ *Unassigned*

▶ 13.67% of Draft Budget Expenditures

▶ \$630,766 < 2 Months Payroll

▶ \$1,595,795 < 2 Months Expenses

Equity Budgeted

- ▶ Unassigned Fund Balance



- ▶ \$50,000

- ▶ Establish School Maintenance Debt Fund-
MOU with Town of Greeneville

- ▶ \$50,000 Match- TOG

Equity

- ▶ 2025-2026 Outcomes Funding
 - ▶ \$307,120 - Total
 - ▶ ½ General
 - ▶ ½ School-Level Reinvestment



Expenditures



Expenditure Updates

- ▶ Salary Scale Step Increases
 - ▶ \$322,412



Expenditure Updates

- ▶ \$500 Addition to Teacher Cert. Scale
 - ▶ \$152,994
 - ▶ Board Goal 2, Action Step 5



Expenditure Updates

- ▶ 1% Non-Teacher Certified Hourly Raise
 - ▶ \$48,115



Expenditure Updates

- ▶ Employee Health Insurance
 - ▶ 5% Cost Increase Estimate
 - ▶ \$163,699



Health Insurance Stats

▶ Employee Only	285
▶ Employee + Child	76
▶ Employee + Spouse	12
▶ Family	<u>29</u>
	402



Retirements

- ▶ 7 Teacher Certified
- ▶ 9 Non-Teacher Certified



Expenditure Updates

- ▶ Retiree Health Insurance

- ▶ \$38,000

- ▶ Retiree Life Insurance

- ▶ \$ 100



Expenditure Updates

- ▶ Retiree Payments
 - ▶ \$21,985



Expenditure Updates

- ▶ Legacy Teacher Certified Retirement

- ▶ 0.58%

- ▶ \$71,384



Expenditure Updates

- ▶ Non- Teacher Certified Retirement
 - ▶ No Increase



Expenditure Updates

- ▶ Liability Insurances
 - ▶ \$14,450



Expenditure Updates

- ▶ Software: District-Wide
 - ▶ \$279



Expenditure Updates

- ▶ Utilities Budget

- ▶ <\$9,608>



Expenditure Updates

▶ Diesel Fuel

▶ <\$13,784>



Expenditure Updates

- ▶ Trustee's Commission

- ▶ <\$5,597>



Expenditure Updates

- ▶ Audit Contracts

- ▶ <\$11,600>



New Expenditures

- ▶ **Additional Safety Allocation**
 - ▶ Board Goal 3, Action Step 6
 - ▶ \$13,018



Expenditure Updates

- ▶ Early Childhood Education Program
 - ▶ \$162,889 > Grant Funding

Expenditure Update

- ▶ Total Capital Allocation
 - ▶ \$868,500



Debt Service Update

- ▶ EESI Loan Repayment
 - ▶ \$180,000



Debt Service Update

- ▶ ~~Quarter Cent Sales Tax Payment to TOG~~
 - ▶ \$190,487
 - ▶ GCTA Debt Service Payment



New Expenditures

- ▶ **+25%: 3 ISM Grant Teaching Positions**
 - ▶ AV, WBL, Career Exploration
 - ▶ \$71,384



New Expenditures

- ▶ Smore Software
 - ▶ \$2,620



New Expenditures

- ▶ ½ EBIT Assistant to GP
 - ▶ \$23,489



Expenditure Cuts

- ▶ Gaggle Online Safety Management Software
 - ▶ <\$17,000>
 - ▶ Return to Title V



Expenditure Cuts

▶ Annual Device Purchase

▶ <\$110,000>



Expenditure Cuts

▶ Software

▶ <\$9,520>



Draft Does NOT Include

- ▶ April-June Trustee Reports
- ▶ May-June TISA Allocations
- ▶ Spring ADA Adjustment (Based on WFTEADA)
- ▶ Final Retirement Incentive Count
- ▶ Health Insurance Increase Data
- ▶ Final Broker Liability Insurance Estimates

Summing it Up: Since 2018

- ▶ **Property Tax Levy to Education**
 - ▶ **Down 38.58 Pennies**
 - ▶ **20.24% of Total Tax Levy**



Summing it Up: Since 2018

▶ CPI (Rate of Inflation)

▶ 31.5%



Summing it Up: Since 2018

2018



2026



The Bottom Line

▶ Revenues + Equity	\$40,039,219
▶ <u>Expenses</u>	<\$40,642,330>
	— <245,991>