

**Board of Education**  
**April 4, 2024 4:30 PM**  
Central Services Board Room

The Budget Committee met on Tuesday, XX in the Central Services Board Room where Ms. Teresa Boston called the meeting to order at the approximate hour of 4:30 p.m. She welcomed everyone to the meeting and appreciated everyone for attending.

**BOARD MEMBERS:**

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

1. Call to OrderChariman Boston called the meeting to order at 4:33 pm.
2. Moment of Silence and Pledge of AllegianceBoston led the meeting off in a moment of silence followed by the Pledge of Allengiance. Boston also informed everyone that Board member King was attending electronically due to sickness.
3. \*Approval of Minutes Boston asked for a motion to approve minutes. Hale with the motion and Boston with the second.

Motion to approve 2-13-24 committee minutes.

**VOICE VOTE:** (mover-yes) Hale

(seconder-yes) Boston

Yes: 6, No: 0

**MOTION: Motion Carried**

4. '24/'25 Proposed Budget **Boston**-Second on the agenda is the budget draft. Mr. Stepp and I have kind of gotten together and tried to determine a way to go through this and what we're going to start doing-I'm assuming, Chris, that you have the executive summary?

**King**-Yes, I do.

**Boston**-Ok, Mr. Stepp is going to start there, and then we're going to go through the budget, see where we are, see what is actually included in this budget, and then we will start, see where we get to and go from there. So, Mr. Stepp, if you'd like to go through.

**Stepp**-Ok, for the executive summary, our TISA allocation this year was \$49,375,977.60. The local match was \$19,000,613.00, so our total estimate as of right now, we've gotten 2 estimates from the state, is \$68,376,590.60. So, this year we are looking at meeting the requirement of law to go up to a \$50,000 minimum for teacher pay. We're taking another step this year, and we've got 2 more years of salary increases to get to that 50k. For this year, what we've proposed for the certified is we're balancing the salary schedule, and also they will get a pay raise that averages 7%. The way the salary schedule is set up now is from the proposal from Lean Frog Study. We worked with Lean Frog before, where it balances from years 1-2, 2-3, 3-4 and that's a recognizable percentage raise and not random. Right now, on our salary schedule, you can get \$50 one year from 1-2, or you get \$1000 from 7-8, so it's kind of random, and we're trying to balance that. On the certified salary increase, it averages 7%. Depending on where you are on that chart, you might get 2 % or 8-9% depending on where you fit on that chart. That's a 1-year thing to create that chart for certified and we're also proposing a 4% increase on classified. That would be 3 years in a row that we've made that increase for classified. New starting teacher pay proposed for this year, we're at \$46,787 with this pay increase. Last year it was \$43k and some change. When you're looking at pay increases for every 1% increase for the certified, it's \$535,385.00 for certified and classified. Total budgetary impact on the pay increases is \$3,250,534.00, which is proposed and this is draft one of the budget, so this is first draft. New positions for certified, we're asking for 2 new classroom teachers. The population of 2 schools, one is North and I can't remember the other, increased to where we needed to add teachers to meet state requirements for teacher/student ratios. That proposal is \$117,004.00. An unfunded mandate now from the state of Tennessee is we have to provide tutoring for K-4 students in ELA and math. As everyone knows, we were under ESSER money, federal money, to fund the interventionists, and we were also under TN ALL CORPS to fund tutoring and that money has gone away. Those positions-what I'm proposing for the tutoring is providing 8 120-day interventions at 8 of the elementary schools and 1 80-day at 1 elementary school that will cover K-4 tutoring. That total cost is \$369,600.00. Total budgetary impact on new certified positions, and that includes taxes and the TCRS, the retirement system, is \$497,162.00. Total budgetary impact of salary and pay increases across the board is \$3,747,696.00. We are proposing a CDC classroom. One new special education assistant. That budget cost is \$18,267.00 and the total impact of that new classified position is \$21,217.12 and that includes taxes and retirement-TCRS. Looking at increased expenses, we're projecting out 5-10% increase on all software items. We're looking at 6% increase in health insurance. Did I say that right?

**Bray**-3% in this budget year.

**Stepp**-Oh, 3 % this year. Only 3 % in this fiscal year because it's in January. That's approximately \$300,000.00, and I think our total in health insurance is right at \$10,000,000.00. We're looking at a 5-10% increase in office supplies, 20% increase in buffers, scrubbers, vacuums, all the equipment that we use in the schools daily. Our additional property insurance increase, worker's comp-right at 20%, so it's \$170,799.00 and that's through the TN Risk Management which is where we keep all of our insurance. This does not include if you want to include a line item for Homestead, so you put some money towards Homestead and the safety issues that the board has discussed. It doesn't include the maintenance projects that we're waiting for Chamberlin to complete, the schedule and recommendations that he said might need to be looked at now. That's the executive summary.

**Boston**-Chris, do you have any questions?

**King**-No I don't.

**Boston-Anita?**

**Hale-Why do we have the 7% average for the certified?**

**Stepp-What we were looking at and a lot of counties were doing it this year because of the cost of the pay increases, they are using a graduated pay increase so depending on if you are a younger teacher, newer to the business, to get to that \$50,000, your increase percentage wise might be a little more than somebody that's been here 20+ years, and it's just to try to be a good steward of that taxpayers' money. We did an 8% across the board last year for all certified. We did 4% for all classified. That expense is huge, so we looked at a graduated system so that we can-better use of our money-over the total budget. But that's just a proposal. We'll do what the board wishes.**

**Hale-Why not 4% instead...**

**Boston-Well, because, let me give you my 2 cents, which may not be worth 2 cents. In order to get that first year teacher up to \$50,000, which we are required to do, and we've got 2 more years of this. If you look at it, that person's first year, just a regular bachelors degree, is going to get an 8.4%. If you go down to 9-10 years, and you go over to somebody who has a master's, they are only going to get a 2.4% raise.**

**Hale-Even though we're giving a 7%?**

**Boston-7% average. I'm like you, I had a question with that. I'm not sure that I'm still comfortable with it because we talk about it, and we say we're giving a 7 or 8% raise, but in my little mind that means I'm getting 8% this year. But that's not what this is. It all depends where you fall on the pay scale. We've got 1 and think when I averaged it out, it was like a 1.7% raise is all they would get. I think our salaries are something we're going to have to put some time into.**

**Stepp-It's not that certain people are more important than others, it's not that. We're trying to balance the scale as well as provide the raise. We're trying to hit 2 different things so this balanced scale would be this year. Next year the board could say we just want a flat \$1000 for every teacher to get that bottom one up to 50k. There are several different ways to do it, and we've kind of leaned on the lean frog study and tried to balance the certified scale, so it makes more sense. You, as a 20-year teacher, might get a \$50 raise going into 21, but a 10-11 would get \$1000. It's random on our scale right now, so we're just trying to balance it, so it makes sense, year to year, the raise that you get.**

**Hale-When you say across the board, that includes supervisors and all of that, correct?**

**Stepp-We proposed, as you requested, in this meeting we have some proposed supervisor's salary schedule based off the teacher day rate as you requested. We've got those here too for the board to consider.**

**Boston-They're still up for discussion.**

**Stepp-This is just draft 1.**

**Boston-This is where we're going to start, and it's a good place to start. The first budget that we looked at we had an \$819,000.00 fund balance and that's scary. After yesterday, we now have a 4 million dollar fund balance, so we've got a little bit more room to make some changes. I thought you've got to start somewhere so Mr. Stepp and I thought, let's start here, knowing that it's going to change. It's draft one. I questioned the same thing you did. Last year we gave an 8% across the board. This year, when I started calculating it and started looking at it, that was not the case. You've got some teachers that are only going to get a 2.4% raise when your first year teacher is going to get an 8% raise. I think we've got to look at those salary scales pretty closely.**

**Safdie-Ms. Bray, do we know how many full-time, non-certified employees are earning a minimum wage?**

**Bray-All of them.**

**Safdie-All of them are earning minimum wage? No higher or lower?**

**Bray-There's no one below \$10 an hour.**

**Stepp-But we have some above \$15/hour.**

**Bray-And we have some making \$20, it just depends on the position.**

**Boston-We gave classified a pretty good-we addressed that 2 years ago.**

**Safdie**-But this year they're not getting any?

**Boston/Stepp**-4%.

**Safdie**-4%, thank you.

**Bray**-The lowest paid person on the current scale is at \$10.92 all the way up to \$33.43 for an electrician maintenance man and everything in between.

**Hale**-But we started out, if you're a custodian/mower, at \$10.92.

**Bray**-Yes ma'am, with no experience. Never had a job, never done anything, it's \$10.92.

**Boston**-And that's just a mower?

**Bray**-Custodian or basically your non-maintenance custodians. Your 207-day custodians. That's what they would start if they had no experience whatsoever. But we are getting a few more people come to us with experience which we can give them credit for.

**Boston**-Do you want Ms. Bray to go through? I think we've got to start somewhere and if we get a good feel of what's in here, then we know from there where we need to look.

**Bray**-Is everyone good with the revenue, does everyone understand where that all came from or do I need to go through that? Basically, we have TISA money, which is the \$68 million. We do have some other grants. We have a pre-k grant, which this year we're going to get \$1,104,583.00, which is up a bit from what we previously received. Ms. Polson has her coordinated school health grant that's called something else now, and that's \$113,000. We will have our reimbursement from the state for our career ladder teachers. We still get our salary equity and our strategic comp from the state. Then there are other things that we budget a little bit here and there. As far as local revenues, contributions, gifts, things like that-usually doesn't amount to much, about \$143,000.

**Boston**-The amount of money that we're starting with is \$7.286?

**Bray**-Yes ma'am, \$7,286,199.00. First page of the budget is our regular instruction page, and it's where all of our classroom teachers live. Like I've said in the past, basically like any business, we have wages and benefits, and it's our 2 largest costs. This page is no exception-the biggest increase here is to our teacher salaries and Mr. Stepp has already covered the positions we're going to increase with our interventionist and our classroom teachers. TCRS for classified this year went to 8.5% and certified is 9%.

**Hale**-Excuse me, where are you getting these numbers, because I'm on the first page and I don't see them.

**Bray**-Look on page 5. We're over in the column where the comments are. The 6 % increase in insurance, like I said will be reflected 3% in this year. Then we did have some increases as far as our software and instructional supplies. We will be purchasing textbooks again this year, which I think will be Science and Social Studies this year. We'll do half this year and half next year just like we've done in the past with ELA and Math. That is pretty much it. But the bulk of the increase, there again, is salaries and benefits.

**Boston**-When you say 3% for health insurance again this year, do we go from January to January on health insurance?

**Bray**-January to December. It does not coincide with our fiscal year.

**Boston**-So starting in January...

**Bray**-That 3% will kick in, in January.

**Boston**-But we don't have to pay it...

**Bray**-Until January.

**Boston**-And that's a 3% increase.

**Safdie**-How many extra teachers did we use last year?

**Bray**-I believe.

**Boston**-And we budgeted for what?

**Bray**-Normally I budget for 3.

**Safdie**-So we're OK in that category.

**Boston**-Well, we've got budgeted in here for 3 extra teachers if needed.

**Bray**-And then I put the 2 that I know we're going to have to have-they're already included.

**Boston**-They are included?

**Bray**-Yes that's why there's 357 this year, because they've already been earned.

**Boston**-Okay, so on the executive summary, if we're asking for two new classroom teachers are they in this budget?

**Bray**-They are. The three that we put in there are just extras if we need them during the year for numbers increase or student population changes in certain grade levels. Any other questions on this page? This is our largest instructional page. Like I said, this is where the majority of our classroom teachers live.

**Boston**-Okay. Chris, any questions?

**Hale**-But now the percentages that go up, that's just something that happens all the time.

**King**-No questions.

**Bray**-Correct.

**Boston**-Are they paying-is TISA covering summer school this year?

**Bray**-Not TISA but we're getting separate funding, thank goodness, for summer school, but that's for this year. I don't know about next year.

**Boston**-Where are those funds coming from?

**Stepp**-TDOE.

**Bray**-That's why I put money in for summer school for next year just in case.

**Boston**-Okay.

**Stepp**-We didn't find out...

**Bray**-There's no promise of next year.

**Stepp**-Yeah we didn't find out till January-ish that the state was going to pay for summer school. We were scrambling up until then.

**Boston**-Trying to figure out where...

**Bray**- Page six is the alternative school. We have four classroom teachers there, we have one alt assistant and here again the majority of this increase is just salaries and benefits.

**Boston**-Why does it have other supplies and materials TISA? What does that mean?

**Bray**-That just comes out of the TISA. That's what I reimburse to them that comes from TISA.

**Boston**-Okay

**Bray**-This is on the Phoenix campus for anybody that doesn't know where the Alt School is.

**Boston**-Right. It comes from TISA, and then you just transfer it automatically to Alt School?

**Bray**-Yes. At the beginning of the year, they all get their money that the schools know to expect-that the teachers get their money and that sort of thing. We've done it with BEP. It's probably usually the first couple of weeks of school. The next page is Ms. Holton-this is our special education-this is where the special

education teachers live, our homebound teachers, our educational assistants. We have been unable to hire any speech pathologists this year, so Ms. Holton has requested that we just contract those services, so that's why they were removed from the actual wage line and will be put into Contract Services. Here again we have medical insurance and benefits, her TISA money for her teachers, and then she has requested an increase in her specialized equipment for various things that her special needs students need. Especially for our new P3 special ed class.

**Boston**-Wait just...contracts with private agencies-there's nothing on that line.

**Bray**-It goes on another one of her pages.

**Boston**-Oh okay.

**Hale**-And what about the homebound teachers...she's got like...we've got zero.

**Bray**-There should be...

**Hale**-It says two halftime positions.

**Bray**-Right there are two halftime positions.

**Hale**-Okay.

**Stepp**-It's zero increase.

**Bray**-There's no increase.

**Hale**-There's no increase because of...

**Stepp**-There's not a difference of budget.

**Boston**-The seven positions we approved last year, did we fill them all?

**Bray**-Not really, we've come close, but we've had some come and go. I think we probably got two that are still up but we recently, well actually we did recently fill one of those.

**Boston**-From the positions we granted last year-we approved last year-we've got one position over.

**Bray**-I believe that is correct as far as just a straight up sped position.

**Boston**-I see.

**Bray**-Ms. Holton has a lot of different positions with different titles.

**Boston**-Those are certified?

**Bray**-Correct that are certified.

**Boston**-Anita, feel free to jump in at anytime.

**Bray**-Total increase on this page is \$422,430. The next page is our CTE page. We now have 61 teachers because of ISM, which we've talked a lot about. Now the one thing I would like for you to call to your attention-this is a tremendous increase of \$1,254,226.00, however, the ISM grant will cover \$700,000.00 of this. This is not being asked from GP so be careful on page eight to read the note at the bottom.

**Boston**-Okay what Grant?

**Stepp**-The innovative school model Grant. That paid 100% of those positions this school year. Next year we have to pay 25% of those salaries. So, in 3 years there will be 100% under us. So far, TISA, what we've been credited for with those teachers, TISA has paid for that salary increase.

**Boston**-So, they're going to send us...that grant will send us \$700...

**Bray**-We already have the money. Money's in the bank

**Boston**-Money's in the bank.

**Bray**-The money was paid basically up front more or less.

**Boston**-\$700,000...

**Bray**-We're only responsible that much. Well the grant itself was \$6 million?

**Stepp**-\$6.2 million for Cumberland County.

**Bray**-And we've only, I think this year we don't know-whenver we get the final expenditures for this year we'll put that money back in for next year. So we'll have it next year and then one more year.

**Hale**-I noticed that there was an inventory clerk.

**Bray**-Yes she was there this year.

**Hale**-She was there this year? So, that was a new position?

**Bray**-Yes ma'am, last year, yes.

**Hale**-Last year?

**Bray**-Yes it says new this year, but it actually was last year.

**Hale**-Okay

**Bray**-It's a typo on my part. Now if you look down a little bit further you'll see where we have the green houses. We have increased our in-county travel simply because we do have more teachers now traveling. Other contracted services-this is your TCAT fees, registration fees, and if we would like to maintain the aviation scholarship program, that's going to be an additional \$70,000.

**Boston**-That is in this budget?

**Bray**-Yes ma'am.

**Boston**-Okay tell us what that is.

**Bray**-It's basically as I understand it, for four of our students that they could get a pilot license.

**Stepp**-They work through all the aviation levels to where they end up graduating with a pilot's license. It's very expensive.

**Boston**-Did we fund that last year?

**Bray**-It's previously covered by a grant, correct?

**Stepp**-It was, it was.

**Hale**-So it's not being covered by a grant this year?

**Stepp**-No ma'am.

**Bray**-We've had an increase-like I said, we have more classes, more teachers, so therefore, we're going to need more consumables. I think there is some textbooks that were needed to be purchased that were not originally included. And then she has some additional meetings that they plan on attending, and then we were going to purchase some additional teacher computers and we've done a lot of equipment purchases as far as to upgrade our labs and things like that. And that's what's reflected on this page.

**Boston**-Go down to-did we actually buy two house packages this year?

**Bray**-We did not.

**Boston**-Why?

**Bray**-Dr. Eldridge?

**Eldridge**-We had two new teachers this year-one of our construction teachers lost his wife to an illness and wasn't able to build a house this past year. Another one was new. He started in the middle of the year. We didn't want to ask him to build a house starting out brand new, so that's why we didn't purchase those.

**Boston**-Well, I mean brand new build a house.

**Eldridge**-He needs to learn how to do lesson plans first.

**Boston**-Probably a good idea. So we didn't spend the \$50,000?

**Eldridge**-They spent it on smaller projects. They did some storage sheds. They did some things around their campuses, so they did spend up some of that money on other smaller buildings, but not an actual house.

**Hale**-I know we've had the house building in the past.

**Eldridge**-We have but we had teachers who were there for more than two to three years at a time. Tenured teachers who had been there for over five years and were very confident in their work and everything that goes along with teaching on a day-to-day basis.

**Boston**-What is the benefit of buying two packages?

**Eldridge**-We have two programs-one at each school.

**Boston**-There you go. Okay sorry.

**Bray**-We ready to move to student body education program?

**Boston**-Yes.

**Bray**-This is where all of our athletic supplements and our ball game duty pay lives. Basically, this is just their coaching supplements. I put some addition on that, because people, as they coach another year, will move up on the scale. That will accommodate for that.

**Boston**-It says added 6% increase. What what did we increase?

**Bray**-Basically where they go if they move from-like 6%-like if they move up on the scale-I'm just averaging it. It may not be that much. We may have new coaches. They may start over, but it's just increasing from a previous year.

**Boston**-But why are we increasing the supplements?

**Bray**-We're not increasing the supplements. What I'm saying the supplements are paid off of a scale and if a person is at year five and then they move up to that next bucket. They'll get an increase and then at year 10, is that right Mr. Safdie, they get another increase. So I'm just trying to estimate so we'll have enough money there. It may not be that much but I've got to put something there because I know some people are going to progress on that scale. Of course we've got our taxes on that and State retirement and then we've got our normal BEP for extracurricular activities and then the monies that you folks had sponsored for National competitions. So we see a \$30,385.00 increase on this.

**Hale**-It's saying five teams. So, \$1500.00. How do they come up with these five teams?

**Bray**-They come and request it from you folks. You've approved it before like the cheerleaders I think, or they come and ask you guys.

**Hale**-Okay.

**Boston**-And for the last two years we have not spent because it has to be a national competition.

**Bray**-I think you didn't you approve achery?

**Hale**-Okay yeah I remember.

**Bray**-But there's a form that's filled out and they always present to you. The next one is where our school information folks live.

**Boston**-Is this the page where they keep up with all of the TISA?

**Bray**-Yes that's the two ladies, yes.

**Stepp**-Student Information Services and all the codes and everything that we put in our student information that's pulled by the state that covers the TISA funding so there's a lot of work.

**Boston**-Yeah it is.

**Bray**-Especially since the TISA formula has changed depending on codes and all kinds of stuff, it's changed consistently since it's been implemented.

**Stout**-Consistent change

**Stepp**-Yeah so they keep up with all those changes and give me updates and where we are and where we think we are going.

**Bray**-And another big increase you see here is on software, and we've been told that the Skyward contract that the state currently has will expire at the end of this year, so nobody really knows what the price is going to be for Skyward next year, so I am projecting a fairly sizable increase on Skyward because that is our information system.

**Boston**- But do we contract through the state?

**Bray**-Yes the state contracts with Skyward and then we go through-but they contract with the price and then we contract with Skyward. They negotiate I guess you could say the price.

**Stepp**-Several platforms that they approve.

**Safdie**-On line 105 with the administrator side, is this a certified or non-certified?

**Bray**-Certified.

**Safdie**-And that increased from \$71,000 to 75,000-the actual amount for 2022-23 was \$65,000 and then there was \$71,000 we budgeted for last year and then this year for the 2024-25 budget it's \$75,000. That includes their raise. Is that correct?

**Bray**-Yes, that is correct.

**Safdie**-Thank you.

**Bray**-Is there anything else on this page?

**Hale**-Now when you're saying the raise you're saying the percentage of the 7%?

**Bray**-I know where-I mean basically this is one person and I know they (inaudible) and I just took it right off the scale.

**Hale**-Okay.

**Bray**-The next page is Ms. Polson's page and so I've got to tell on myself because I made an error. Confession it's just good for the soul. Ms. Polson got that grant last year if you folks remember about October and we were able to add an assistant for her and then she is paying some stipends to what she calls her school team leaders for health. That should have been put in line 189 which comes to \$54,195.00. It is not on the current copy that you have. That's all on me, but it is on my copy. That's not going to make a real significant difference in the total budget, but we do have that person in place. She does have the money from the grant to fund that.

**Boston**-But the \$113,000 is-it's on our income?

**Bray**-Yes it's on our income. I did manage to do that, I just didn't manage to put that in. She has experienced some increases as far as her contracted services, like our medical waste, some of the drug screening, things like that, all of that has gone up. So we did budget an increase there. Increase in her other materials-she increased her nursing training because she does a tremendous amount of training with a lot of her nurses and a lot of our other staff, so we increased that and then she is doing a lot-a ton

of work to promote wellness and so we increased that. Then she needs to replace some of her Vital sign monitors for all 12 clinics and then wheelchairs, scales, and her CPR mannequin, so that is a \$29,000 increase there and she will utilize some of her budget funds for those. Any questions on that page?

**Boston**-I think what we're doing is simply following you-digesting. Here we are.

**Bray**-Page 12. This is where our guidance and our psychological personnel live. With our security coordinator. As you know I guess was a couple of years ago that you folks decided that we were going to go with 16 full-time positions-guidance positions, but unfortunately, we still have two positions that are open. Sadly, we went to a job fair two weeks ago, and we did not receive a single resume for guidance counselor. We didn't even talk to anybody of all the kids that came through not a one.

**Boston**-Is no one going into...

**Bray**-Apparently not. We talked to a couple of students that were psychology majors and we talked to them about they could probably catapult that in to being a counselor or a psychologist and just no one seemed really interested.

**Safdie**-But does this guidance personnel-does it have a minimum academic requirement?

**Bray**-You're going to have to have a masters and I think that's part of it . That before they ever start working, they are going to have to have a master's degree-now automatically they'll come in at a little bit higher pay level but still they're going to have to put the time in before they start working. I think the state is going to have to look at something where they can work while they're earning it like they have other degrees, but currently they're not doing that.

**Boston**-What schools do not have counselors?

**Bray**-We don't have one at Pleasant Hill. We haven't had one in Crab Orchard.

**Hale**-Are these counselors?

**Stepp**-Yes school counselors. The verbiage here is the comptroller's general language he wants all of us to use, but we call those school counselors.

**Hale**-Okay.

**Safdie**-Is Pine View sharing a counselor?

**Bray**-They have a parttime.

**Boston**-Is that a contracted?

**Bray**-It is. It's a contracted person, 80 days I believe.

**Boston**-OK

**Bray**-And Mr Stepp has requested to increase our high school guidance counselors to give them additional five days. They are currently a 205, and they would go to a 210.

**Boston**-Is there any reason in particular why?

**Stepp**-Yeah they currently still work through the summer trying to get scheduling and everything ready. They already work more than the 205 days plus with the TISA on top of that we spend a lot of time now-counselors with scheduling and getting the right sequencing of CTE-or we don't get credit with TISA, so there's just a lot more requirements on the the high school counselors now. But they work through the summers-they're working all the time.

**Boston**-How many positions?

**Stepp**-Six.

**Bray**-Three at each high school.

**Hale**-Three at each high school?

**Boston**-And that's the high school-they're just going from 205 to 210.

**Stepp**-Correct.

**Boston**-Do we have a behavioral Coach position open?

**Bray**-No he is here, has been here all year. Mr Jason Conforti.

**Boston**-Okay and the other one is...his counterpart...

**Bray**-Jesse.

**Boston**-Yes

**Bray**-She's special education.

**Boston**-Okay so is she a behavioral...

**Bray**-Yes for special education.

**Boston**-But they work out of the same office?

**Bray**-She works for special education and Mr. Conforti works for Dr. Farley.

**Boston**-Okay.

**Safdie**-So your school counselor personnel generally will start off with a salary of \$65,000 and an \$8,000 health package?

**Bray**-Correct.

**Safdie**-And we still can't find somebody with a master's degree?

**Bray**-I have contacted pretty much every state school, their Department and asked them to send me any graduate that they thought they would have interested in being a school counselor. There's just so many other opportunities with those degrees, they're not interested. I haven't had a resume for a school counselor from a job fair probably in three years.

**Safdie**-Yeah these people could get a master's degree in Psychology.

**Bray**-Right.

**Stepp**-So the state department understands there's a massive shortage of school counselors across the state. They're looking at modifying how a person would get certified as a school counselor to make it more appealing and a less strenuous process. Because right now your actual practicum is almost a year long that you have to do before you can even get the certification, so they're looking at modifying it. I don't know where they are in that process as of right now but they've let us know.

**Bray**-They could do provisional license like they did for special education where you allow them to work in that position under someone. I mean we have people that have done that special education and I think that's what they're going to have to do, and we have a couple of people that are vice principals that also have a guidance background that we could place someone there. We've just got to find that person.

**Boston**-Do we have a social worker?

**Bray**-We do, we have two now.

**Boston**-Okay.

**Bray**-One lives on one page and one lives on the other. One is partly grant funded, and this one is you were paying 100% out of GP.

**Boston**-We pay.

**Bray**-But they have split the county in half and I think it's worked out very well.

**Boston**- Why have we decreased \$15,000?

**Bray**-Depends on who's in the position, because some are certified, some are not.

**Boston**-Okay

**Bray**-We did have a little bit of a decrease. It's my understanding that the state is going to pay for ACT now, so

we're not going to have to fund that. We're going to pay for pre-ACT, is that correct?

**Stepp**-Correct.

**Bray**-But it's not going to be as expensive as paying for ACT and really this department has not asked for any other increases.

**Boston**-What's a security coordinator-who's that? I mean what's that?

**Bray**-That's just attendance person, security. And they supervise these people as well as our school information system personnel as well. Okay, moving on to page 13. This is where our departmental supervisors live and our librarians and basically all we have on this page is wages and benefits. Everything else-everybody didn't really ask for any increases. We've got a small increase as far as school messenger and some of the software like I budgeted other places.

**Hale**-It says on the academic part supervision all 12 months employees. Who's the three people that are in that?

**Bray**-That would be your Chief academic officer, your high school supervisor and your pre-k-8.

**Hale**-Okay so those three supervisors? That would be-tell me again Dr Farley..

**Bray**-And your high school supervisor, Dr Maddox.

**Hale**-Dr. Maddox and then...

**Bray**-Ms.Hobby.

**Hale**-Ms. Hobby, okay.

**Bray**-Page 14 is Miss Holton up again. This is the Director salary and this is where you find some of her

Psychological personnel, the secretary and then this is where you find Ms. Rofe, Ms. Holloway, Ms. Inman, some of her folks here that do testing and various other things. And then, if you look at line 399, this is where we move those contractual services that we took out on her other page.

**Hale**-Yeah the sidekick.

**Bray**-Correct-that's Speech Pathology and I don't really know who she will use for the other but it will be contracted. There's some testing material increase but nothing substantial. There again we have people and benefits.

**Boston**-What page was she on previously that we moved that from? Contractual Services.

**Bray**-She is on page 7.

**Boston**-What line was that, that we moved that from?

**Bray**-171. Speech pathologist. There are a lot of our folks, our special ed people, that do travel among all the schools so that's why you see the increase in travel.

**Hale**-Is it my understanding that there's someone else in there besides Ms. Holton? Who else is in there-a supervisor?

**Bray**-No Ms. Holton is the supervisor. She has her two school psychologist-are on line 124.

**Hale**-Ok.

**Safdie**-Okay this is purely an academic question but it shows that the director's position is increasing by 20%. Is that correct?

**Hale**-That's what I'm thinking.

**Safdie**-What does that entail? Where is our basis?

**Bray**-Well that's what we were talking about earlier. Basically, what I did here, I've got three different possibilities. I went with the highs, but basically, I took-the basis was the teacher scale and then I have proposed-it's at the end of this presentation, basically an add-on to their daily rate and then multiply that by the number of days they work.

**Stepp**-So this will change according to what the board approves as the salary schedules. It could be lower.

**Bray**-But the basis of their pay would be a teachers scale.

**Hale**-So you're not going with the old thing, you're assuming that we're going to vote on the new stuff?

**Bray**-I'm just-it's just a proposal.

**Boston**-We had to plug in something.

**Bray**-I had to plug something in.

**Boston**-There's two different salary scales that had been proposed and and we've not-that's the one that we wanted to look at-we tabled it, and we looked at it . In between a new salary proposal came up and we've not approved either one of them.

**Stepp**-So you could revert back to the old scale and that would be different.

**Boston**-That very well may change according to what we approve.

**Hale**-So you're doing these salaries on something that we haven't really approved.

**Bray**-Right but I had to put something there.

**Stepp**-We projected it on the high end and when y'all choose a salary, then we cut it down to wherever y'all approve. Yeah, I mean whatever you all approve, it will affect it. We didn't have any improved yet.

**Boston**-So you take the teachers...

**Bray**-I would take-for a like a principal-you take the teacher scale,put them wherever,based on years of experience and their degree and then add a flat amount to their daily rate for being a principal.

**Boston**-Which was \$68.50, \$135...

**Bray**-For a Vice principal.

**Boston**-\$125 and then 135.

**Bray**-Correct.

**Boston**-And then multiply the 135 by the number of days...

**Bray**-By the number of days they work.

**Hale**-So you're multiplying their extra thing by extra days...

**Bray**-But the number of days they work. All you would do is take their daily rate and then you would add that to it and multiply by the total days that they work.

**Hale**-But my...I'm...but my thinking they're already getting paid for extra days because they're on a different salary schedule.

**Bray**-Well they would not be. That's what I'm saying. I took your advice and went with the teacher scale. We do away with all those others-we'd have a teacher and a system wide teacher scale-they would start there based on their years of experience and their degree and then we'd add an amount to their daily rate and multiply by the number of days they work, which is I thought what you had suggested.

**Hale**-No I just wanted a plain supplement, you know just a supplement that like a coaching supplement-that's what I was assuming. You get your your-whatever the teacher salary on that scale that we have and then just like a coach, they get \$2,000 a year to be football coach or whatever. I know that it's more than that but do that kind of a supplement. Not multiplying by this daily-this person Works 40 something more days-and they get it times 130. Some of those I don't know...

**Safdie**-The reality is, we don't know what the average salary of a director of schools is-a school of 5,000 or 7,000 students. It seems to me like the salaries-I'm sure you've done a study-have you researched what director salaries are?

**Bray**-Oh I mean we've done-I've done tons of research. I've probably got everybody's salary scales in the state just about.

**Safdie**-Would you say that the director's salary is below the average in the area?

**Bray**-The director of schools or the director...

**Safdie**-Yeah, the Director of schools.

**Hale**-We're not there yet, we're still here on this page.

**Bray**-We're still on page 14.

**Safdie**-We'll continue on. I have no problems with a director-a supervisor in special education getting a \$20,000 raise. The image of that-you know the public perception is going to be kind of hard.

**Bray**-Like I said, I just had to start with something and I mean I just used the scale and made some assumptions.

**Stout**-I think we need to get into talking about the scales a little bit, and then I think it might make some more sense.

**Safdie**-Yeah I mean as a member-as a former member of the County Commission that was one of the things that I looked at was why does this person get a 20% raise?

**Hale**-Right.

**Safdie**-Versus an 8% raise for others.

**Boston**-Or a 2.4% raise for a teacher.

**Safdie**-But I'm not objecting to it, we just need a good rationale and if your rationale is sound then we can deal with it, thank you.

**Boston**-I think the general purpose behind that is we have looked at those percentages for so long wanting to get rid of the percentages and just have a scale, and that is something that we're going to have to look at, and it may be that we do take the teacher scale and add a supplement to it, but I think you know the proposal of-if you're an AP we're going to take a teacher's base wherever you are on that base-we're going to add \$62.50, multiply that times the days that you work and that's your

supplement. I mean it's a lot of money and all the the general idea was just to get rid of those percentages.

**Stout**-To simplify-make it easier understandable for the employees.

**Boston**-Well you can go to our website and look on the teacher scales and try to figure out what you're going to make if you apply.

**Stout**-And going back to the lean frog study-that was a recommendation that they had made and apparently how several districts...

**Boston**-But we've not used the Lean frog study for anything else. I mean you can bring it up, and it's not considered. I think we're going to have to just-the salary scales are going to be a challenge.

**Hale**-Yes ma'am I agree.

**Boston**-They're just going to be a challenge but I just wanted to say that was the purpose behind coming up with the two proposals.

**Safdie**-Like I said I don't have any-as a non-committee member-I don't have any objections to providing raises and increases. I just need a rationale for it all.

**Stepp**-Once y'all approve those then these numbers will all be redone so once we get an approved salary schedule for certified and supervisors, then this will be a lot more accurate.

**Stout**-That's a pinnacle piece of deciding on the budget and we had not met on that previously so we're doing it all at one time now.

**Boston**-Carry on.

**Bray**-The next page is our technology page. This is where our computer techs and our director live. The only thing significant here is, we had budgeted in the past for some-I believe it's a wireless project that we were going to do. We've already got that in process, so we won't need that money next year.

**Boston**-Are we letting the seniors take their Chromebooks?

**Bray**-As far as I know.

**Boston**-Okay and we start in first grade?

**Stepp/Bray**-Fifth grade.

**Stepp**-I mean there's classroom sets in elementary, but fifth grade is...

**Boston**-Where they get assigned?

**Stepp**-Yeah we buy them fifth grade and Ninth grade.

**Boston**-But I mean what grade level do we go down to that we assigned those Chromebooks? Is it fifth grade?

**Stepp**-Yes, fifth grade.

**Boston**-Ok, so 5th-12th, okay.

**Safdie**-(inaudible)

**Bray/Boston**-Where are you at?

**Safdie**-Page 15.

**Boston**-Go back to-we're on page 16.

**Safdie**-Gee, how did that happen.

**Hale**-No, we're on page 15.

**Bray/Stout**-16. Technology.

**Boston**-Did we skip-we skipped.

**Hale**-Eldridge. Career technology and CTE program

**Bray**-I'm sorry-sorry.

**Hale**-So what are we on what page are we on?

**Bray**-Let's go to 15.

**Boston**-Let's go to 15.

**Safdie**-I am not critical of any of our employees. I'm just pointing out in comparison to other members of our Cumberland County Board of Education/School of Education school systems, that a 17% increase seems maybe justifiable but certainly needs to be studied.

**Boston**-That'll come up with our salary studies.

**Stepp**-Yeah there's several different options we provided for the board to choose from.

**Safdie**-I see this on other pages as well.

**Hale**-Yes me too, Mr Safdie, thank you.

**Boston**-Well, it's getting rid of those percentages. The reason you did is you know you're going to see it on the principals page. You're going to see it on where the assistant principals are listed because it'll involve the assistant principals, principals, and supervisors, so you're going to see it on those, but this is the first time we're seeing it in print, but this is draft one.

**Bray**-The other thing that lives on this page is our CTE coach and our CTE counselor and then our computer science and stream coordinator and Dr. Eldridge has requested her CTE coach be increased to 205 and our CTE counselor be increased to 210 days. She did increase their travel a bit because they do stay on the road quite a bit, going to all the schools. And then 524 for CTE and staff professional development and this is the travel for all the many, many competitions that they compete in.

**Boston**-So we we spend \$65,000 a year for competitions?

**Bray**-Well for everybody's travel and things like that, we spent \$55k, and we've got more people. There are more things going on this year, that's why she asked for the \$10,000 increase.

**Boston**- And is this for just the teachers and the professional staff or do we pay for the students?

**Eldridge**-We pay for some of the student expenses. But we always have Ms. Boston. That's not new this

year and I will say we do use some of our Perkins's Basic money for CTSO's as well. We can use up to 20% of that grant and we use the full 20%.

**Boston**-Well that's why I wanted to do this first, because this was what was projected, and then we go back and we look at the salaries because there's several salaries that we've got to look at. I wanted everybody to get a feel of what was proposed.

**Stepp**-Well we projected on the high end just so we would know what the max could be. Unless we just fall back onto the salary schedules we have now, but this would just show you if we do the top one, then that's what it looks like but if we back off or stay at the original, we know where we're going to be too.

**Safdie**-And I appreciate that, I do and I see the logic in it. I just feel that it puts the board in a precarious position where if Robbie Safdie says well a 20% raise is too much and as a board member we all agree on that, then it's the board that takes the responsibility or the hit for that potential decrease in what the highest level of of raise was. I mean it seems to me that I would have preferred getting a medium.

**Boston**-I don't know that there was a medium.

**Bray**-Oh I have three different ones.

**Safdie**-I mean you have it, I mean I understand that you can calculate it, so you calculated the high end and that's fair for a presentation like today, and I'm sorry I'm talking so much.

**Boston**-It's what we're here for.

**Stout**-And the way to have avoided that would have been we would have had to decide on the salary schedules first so then they could have taken what we decided on and plugged that into the budget so we weren't budgeting the high end...

**Hale**-Or they could have used the old salary and started there.

**Stout**-But that would have put us low.

**Boston**-And that's where we needed to be.

**Stout**-Oh.

**Hale**-Since we hadn't decided on either scale yet.

**Bray**-But I think that would have really gave a very skewed view of what our fund balance would be.  
**Stout**-Right that would have put it really low on our expenditures for salaries and it wouldn't have given

us a true idea of where we were going to end up. You always kind of plan for the worst, and hope for the best so this is like planning for the most, and then we can come down from there.

**Bray**-Right.

**Boston**-Kim, what is the difference or could you get us the difference between the current salary scale that we have right now compared to what you have used in this budget? Can you get us a number?

**Bray**-Well that's basically what you're seeing when you see the difference in what was budgeted-that's what that is. Like if you look at what was budgeted for '23-'24 and that difference is the difference over budget over budget, so that's basically what you're seeing there.

**Hale**-Like on number 15. Last year was \$99,345 and the difference is \$3,830, to have that \$116,125. I'm

looking at the very top-vocational director on page 15 CTE, which would be Ms. Eldridge. So that's what you're saying?

**Bray**-Correct. I mean that's basically what that gives you there. This year what was their last year based on last year salary.

**Hale**-Yes ma'am and then that's why it's in parentheses cause...

**Bray**- Well that was from the prior year. You're looking at '23-'24 and then '24-'25. That's the difference.

**Hale**- Okay, okay and that's the difference, okay. That's a big difference.

**Boston**-Leslie, if I may, you use some of your Perkins Grant to do competitions?

**Eldridge**-Yes ma'am we're allowed to use 20% of our total amount. We cannot exceed 20%.

**Boston**-What is your Perkins Grant?

**Eldridge**-\$153,000 total.

**Boston**-How much do you normally have to use on this?

**Eldridge**-The full 20%.

**Boston**-Do you?

**Eldridge**-Yes we do.

**Boston**-Okay. What kind of competitions are we talking about?

**Eldridge**- FFA, FCCLA, FBLA, Skills USA, HOSA, some of our elementaries go to a robotics LEGO.

**Boston**-You're talking about predominant competitions?

**Eldridge**-Yes and that's state level, regional level, and national level. A lot of times our Nationals are held in California, Colorado, it requires plane tickets.

**Boston**-Well to FFA alone.

**Eldridge**-That's in Indiana every year.

**Boston**-Okay thank you.

**Bray**-We're ready for technology now.

**Boston**-Page 16. I think I've asked all the questions. Chris, are you still with us?

**King**-Yes I'm still here.

**Boston**-Okay, thank you. Just checking.

**Bray**-Like I said, this is where our director and our techs live along with our One-to-One Chromebook initiative, this is where we purchase teacher laptops-we will be purchasing laptops for four schools this year and we also have now included our nurses in the rotation and Google licenses have increased to around an additional \$122,000.

**Boston**-So this page really hasn't decreased. We just added back \$120,000?

**Bray**-Well we added back 120k because that project is in process right now, and we won't be doing it again, hopefully.

**Boston**-Okay.

**Bray**-It was an upgrade to our wireless internet. The next page is you guys' page. Are there any

questions here?

**Safdie**-The board of education has not had a raise since 15 years.

**Bray**-Speak to the County Commission.

**Safdie**-We can't just include a 15 or 20% raise on this budget? Thank you.

**Hale**-On line 599 other charges it says supplies for board meetings and meals. We don't have meals anymore. **Boston**-No we discontinued those.

**Stout**-That went in last year though for meals but we didn't end up doing that.

**Boston**-And we can remove it.

**Hale**-I mean I know that we had every once in a while one but...

**Boston**-I think Kathy does Christmas. She does one a year and it's Christmas. Other than that, we've not had...

**Bray**-And like I said, I can take you back down whatever you...It was just put in last year and I just left it there.

The biggest increase on this page that you need to be aware of is that we will be having a new auditor this year for our internal School Audits and that price will be substantially more than what we had in previous years. I don't know what, because I've not been able to contract with anybody yet so I did budget a \$9,000 increase there. We have had some increases with TSBA, so we had to budget some additional there and the biggest increase is on our Workers Compensation Insurance, and as our wages go up-that's based on wages-that number is going to go up.

**Boston**-We've got on the executive summary it's-oh that also includes property insurance. Never mind.

**Bray**-That lives on another page.

**Boston**-That lives on another page, got it. Now there is no totals here.

**Bray**-I know for some reason that didn't total but the the difference is \$82,067. The biggest portion of that is the insurance obviously.

**Boston**-Hassel Ray is not going to do the audit?

**Bray**-No ma'am.

**Hale**-Who's going to do that?

**Bray**-We don't know. I'm trying to find someone, because we have to work off a list that the state has provided and Ms. Brenda and I are now on our third list of folks and so far we have not found any takers.

**Boston**-Nobody wants to?

**Bray**-I'm having to reach out to Chattanooga, Knoxville and Nashville and I can guarantee you the price will go up. But you have to work off the state's approved vendor list.

**Safdie**-That's going to be tough.

**Bray**- Hopefully when tax season is over, I'm going to revisit some of these folks and ask them to reconsider. Next is the superintendent's page.

**Hale**-And we've discussed this before-\$135,000.

**Stepp**-That's just if you approve that schedule. If you don't approve anything, it stays where it's at right now, but we're just trying to project like we said.

**Hale**-But I think in the contract we said that it would be with like the supervisor pay. Like how the supervisors get paid.

**Boston**-We just gave percentage.

**Stepp**-Right.

**Hale**-So supervisor percentage? Okay.

**Boston**-We changed that pay scale.

**Stepp**-That's what it could look like.

**Boston**-That make a difference.

**Stepp**-But if yall just keep it the way it is, it stays the way it.

**Safdie**-What are the legal issues in in doing a comparative study of Directors?

**Stepp**-TOSS has done that study last year, and the year before last, the Tennessee Organization of

School

Superintendents. Shows you the average in East, Middle and West.

**Boston**-Which we have, don't we?

**Stepp**-Yeah, I sent that to you guys.

**Boston**-But we didn't get the number of years of service or...

**Stepp**-That's just the average salary. Yeah, that's just the average salary and the high salary and low.

**Stout**-TSBA has information out there by district as well for the Directors.

**Bray**-I did put a slight increase on this page because this is where we pay our teacher-We do the teacher and classified banquet for each year. Some of the other things-we have seen some increases there as far as the awards and that sort of thing, so we did put a modest increase here for that. Any questions there? Next is the office of the principal. This is where you find all of your principals and assistant principals and our school secretaries and our bookkeepers. And there is literally nothing that increases on this page other than wages and benefits.

**Boston**-Where are assistant principals, there they are.

**Bray**-139 and that number is always going to vary based on who is in those positions.

**Boston**-We only have-how many assistant principles do we have?

**Bray/Stepp**-15.

**Hale**-15 Assistants?

**Stepp**-Principals. One for each elementary and then 3 for each high school well 16, 1 at Phoenix.

**Bray**-She's half.

**Boston**-So, 16? So the increase here is simply salaries?

**Bray**-Correct. But we kept everything else in this page as far as professional development, supplies.

**Boston**-Why is the assistant principal's decreased?

**Bray**-Depends on who's in the position, how much years experience, and their education level. We have a couple of folks that are brand new to position.

**Hale**-I just had a question about what raises were they being given percentage wise but you really can't really tell us because there is no percentage wise so my question is moot. Why no raises for the secretaries?

I don't know maybe I misunderstood that.

**Bray**-So it depends on who's in that position.

**Hale**-Because I don't know when I was going through it and I was thinking...

**Bray**-I use actuals on that, and basically, it would be the effect of cost, over year over year would be nothing because I actually used an actual figure to figure this. But we didn't actually spend as much as what I proposed in last year.

**Hale**-Because I know they work hard too.

**Bray**-Oh they do, and they will receive a raise, but like I said we didn't spend as much last year depending on who's in those positions and I used the actual number. The next page is my page. This would be if we had a financial controller, and myself, you would find us here and as far as clerical Personnel this is our inventory person and then the accounting assistant that works with myself.

**Safdie**- Is the salary of your position, does it match what is being paid around for the equivalent position?

**Bray**-Yes sir. But this is two positions, that's not just me.

**Boston**-We've only got \$75,000 for the finance controller, right?

**Stepp**-That's what was approved, yes.

**Boston**-And that's what it stayed, right? Is that correct?

**Bray**-Yes

**Boston**-So that \$17,303 does not include an increase for the controller?

**Bray**-No it's just over what was budgeted last year.

**Hale**-So is that two positions?

**Bray**-Yes ma'am that's two positions. That's myself and if I had a financial person. If someone else was sitting in this seat besides me.

**Boston**-But we budgeted \$75,000 last year for the controller and \$75,000 this year for the controller so that would be a wash?

**Bray**-Yes. There two people on line 162.

**Boston**-Who is that?

**Bray**-We have an inventory person here and then the financial assistant that works with myself, she works with Dr Farley.

**Boston**-That's a new position?

**Bray**-That we put in last year when I was doing both the HR and the financial position and my new position.

**Hale**-So what is, this the clerical position?

**Bray**-Correct there's two clerical positions here.

**Hale**-And y'all share?

**Bray**-Yes we share.

**Boston**-Go ahead.

**Bray**- I didn't really ask for anything. I know I have a software increase coming with our eeps software and our 1099 software, so I put some additional funds there and I haven't really done much for our bookkeepers in the last couple of years, so I would like like to bring someone in to train them formerly so I'm requesting additional \$3,100 to bring someone in to do that-to work with them for at least one day. Page 21 is our human resource page. This is our HR director and the HR executive assistant page. Both of these are classified employees. The only big difference here is for fingerprinting. That's based on how many people we hire and how many people have to reprint and that sort of thing each year because everybody has to be reprinted once every five years and when they are reprinted we actually absorb that cost.

**Boston**-Now, on line 471 that software...

**Bray**-Right-that's our safe schools our Siesta which is our time and attendance software and then if I was able ever to purchase an actual HR software.

**Boston**-The HR software is in there? We just never purchased?

**Bray**-Correct.

**Boston**-Because I think we went through this last year.

**Bray**-Correct.

**Boston**-It is not available yet?

**Bray**-No it's there-it's something that I think would be useful, but it's only going to be useful to us if we can have a connection with between it and our County government, and hopefully they started using a small piece of something that I'm very interested in and if they go ahead and take the leap to go with it...

**Boston**-How much is that?

**Bray**-Probably about \$30,000 but it would eliminate a ton of work that we do-there's so much duplication of effort between the HR office and finance it's very sad. Everybody gets-all employee paperwork is still sent over by hand. Everybody's entered in the system twice. There is a ton of repetition that's totally unnecessary and that could be done electronically. Everything is still transferred on paper.

**Boston**-Why?

**Bray**-Because we don't have any software.

**Boston**-We budgeted for it.

**Bray**-But if they won't let it automatically upload into the software they use, there's no point in us making that investment. The next page is where our custodial staff live. This is where you see the increase in our property insurance.

**Boston**-What page are you on/

**Bray**-Page 22. Did I skip on again?

**Stepp/Boston**-No.

**Boston**-Operation of plant, right?

**Bray**-Yes maam. This is our custodial. We have seen a significant increase in electricity because VEC has raised their rates, so I'm projecting another increase-may not happen but just to be on the safe side. We have seen an increase in some of our security system monitoring, lead water testing, some of the things that we have to do monthly, and then we have still continued to see some increases in supplies. And we have done a bit better this year. We've had several custodians that have left, but we have been able to replace them, we've had 2 retire recently but I think we have done bit better job of staying closer to fully staffed than we had in previous years.

**Boston**-How many are we down at this point?

**Bray**-I don't really know that we're down any at this point.

**Boston**-So we have 57 positions and a half?

**Bray**-We have three people that have already placed the retirement papers that we will have to replace.

**Stepp**-That'll be in May.

**Bray**-And we'll replace then them.

**Boston**-But but we're fully staffed?

**Bray**-yeah for the most part, yeah. It could change every day. Electricity is our substantial cost on this page that's non-employee related.

**Boston**-Did you see the substantial increase last year?

**Bray**-Mhmm. I started noticing it when I saw the bills, and then I had Ms. Hyder do kind of a deep dive into it, and they had increased the rates. Moving on to page 23, this is maintenance of the plant. This is for all of the maintenance for all of our buildings live. Where our maintenance personnel live. Where the bookkeeper/secretary for the maintenance department lives.

**Boston**-We have 12 maintenance personnel?

**Bray**-We do now. We do. We have eight what I would call general maintenance people and then two HVAC, a plumber, and an electrician, who are more of your specialty folks.

**Boston**-Where are we on last year's maintenance schedule, getting everything... have we finished everything that we put on?

**Bray**-Pretty much, we've got most of it done, we've got most of the rotation, or it's set to be done. Like for example, Pleasant Hill is due for their parking lot to be resurfaced. We have issued the purchase order for that. Obviously that can't be done until school's out, but those funds will be encumbered in this year's money. We started the process on South, those funds will be encumbered in this year's funds. Pine View roof-we've done several things this year that's part of the schedule. The partitions for the bathrooms. We did the resurfacing at SMHS. I think we pretty much conquered a good bit of it.

**Hale**-Ms. Kington used to come to the meetings and tell us about these. Why is she not coming anymore?

**Bray**-Well she's off today.

**Hale**-Well I know that. She used to tell us.

**Boston**-Okay there's going to be, from what we budgeted, and what we spent, South has about \$200,000 to spend on their renovation. Is that money going to be...

**Bray**- Yes we'll encumber that. I mean we've worked with Ms. Hall, she's got some other things she'd like to do, but some of that if we don't have to have an architect-there's some things that need to be done that we can do without. We don't need an architectural design that we can take care of, like doors. Things like that.

**Boston**-But that money will be...

**Bray**- we'll encumber those funds.

**Boston**- okay where is that?

**Bray**-just showing your financial statements as an encumbrance, when you look next month, you'll see under this line, it'll say so much has been encumbered and that's what that is, and the they'll just

basically set that aside in the accounting system and then as they pay they'll deduct it from last year versus this year. Which is a really nice feature instead of having to reissue PO's every year okay.  
Boston- We budgeted \$30,000 for lawnmower rotation, but you've got \$45,000 on the maintenance plan as well.

Bray- There's lawnmowers that we purchase for schools and then there's the mowers that actually Mary's crew uses and this is what's on this page. What's on the capital page is where I'm we are going to purchase lawnmowers-3 each year for the schools. Used to the schools had to purchase their own Lawns which I thought was kind of weird, but they had the buy out the capital expenditure-their capital money. So we as-I thought that that seemed more fair than asking them to spend their capital money- and Mary gets a really good price off a state contract that we would purchase mowers for them just like you requested the furniture and just put that on the rotation.

Boston-How do know how many mowers? We're going to buy three mowers a year?

Bray-well that's about-what I mean-based on-while high school have more than one they usually have at least one if not two and the high schools where they have all the fields have more than that. So I mean you can pretty much know the life of a lawn mower especially one that's utilized a lot. We've got some that are pretty sad. I've seen them, and they can only be band-aided back together for so long.

Boston-I think that one will change once we start in on the maintenance.

Bray-The only thing that's on that is our maintenance schedule, and then we requested \$200,000 to do everything else that comes up.

Boston-Which we do we put that in there every year.

Bray-And we utilize it.

Boston-HVAC-did ESSER not take care of just a whole lot of that?

Bray-It did, it did, but we still got a lot of-when we were doing the walk through with Mr Chamberlin- we still have a lot of units that are old. I mean there are a ton of different units in this school system.

Boston-Is that going to be reflected in his report, those HVAC?

Bray-They looked at every unit. He crawled on every roof. Not Mr Chamberlin-the young engineer crawled on every roof, and they will give us the schedule based on the type of unit it is, whether it's a rooftop or the barge unit, the PTAC.

Boston-Whether it's \$30,000 or...

Stepp- Life span.

Bray-Whether it's a \$30,000 unit or a \$50,000 unit but yes ESSER did help us considerably to purchase some of the very large units.

Boston-I mean we spent three almost \$4 million on them.

Bray-And we did the new Pelican controllers which should help control the temperature and everything in the buildings. So I mean we did ,we used that money well.

Boston-I was just hoping eventually to get caught up HVAC.

Bray-I don't think you'll ever get caught up. We have too many units.

Boston-Okay.

Bray-The next one is transportation. This is where our mechanics live, our supervisor, our bookkeeper, our bus drivers.

Boston-Are we fully staffed?

Bray-No.

Boston-How many are we down?

Bray-Well let's see, probably about eight because we're still having to double a lot of routes which is not good.

Stepp-12 routes open-is that correct-or 10? Been that way all year.

Bray-We've hired several people this year, but we've lost several people to retirement and illness.

Stepp-And the double routes are long too. I think the bus I rode on was 62 miles just in the afternoon so it was a very long route. Bus driver was great though.

Boston-You've got five buses?

Bray-This will be for the next year.

Boston-And a new service truck?

Bray-She has a service truck that badly needs to be replaced. 2003 Chevy. It's got over 110,000 miles on it and that's what they use when they have to go rescue somebody, and I'm projecting another price increase over what we pay this year for next year.

Boston-Did we have an issue with buses?

Bray-Yes.

Boston-This year yes, they were \$10,000 more than what I had really originally projected this time last year. When I first started here you could buy a full size bus for right around \$100,000. We paid \$148,000 for the ones we got this year.

Boston-The attendants, do we have any?

Bray-On our special education bus. We have no attendants on regular routes.

Boston-How many special education buses do we have?

Bray-12, probably more than that.

Boston-So added we've got \$86,000 budgeted for attendants? What...

Bray-I'll have to look to see how many I really, because she pretty much handles all of that but there are supposed to be an attendant on every special education bus. And a lot of times our attendants are people that are also our teachers' assistants and have other positions.

Boston-But we budgeted for attendants on our regular bus routes.

Bray-And we've had some, but they come and go, but this is the majority that are going to be your special education attendants.

Boston-So how many attendants does this include?

Bray-I really can't answer that.

Boston-Could you find out?

Bray-I can. Is there anything else on this page? Page 25 will not exist anymore because the grant that was on this page last year we have fulfilled it. Our next page is our community services page. This is where our Family Resource Center coordinator-basically now our other social worker-lives along with the folks that work in our kids club at North.

Boston-CCQCP-is that a grant?

Bray-No, that's kids club. No they're self-supporting.

Boston-They're self-supported? Okay so we budget \$70,000 and...

Bray-She covers her own expenses. Basically all that we probably contribute to them, we buy them \$1500-\$2,000 worth of snacks and puzzles and things like that but her grant the last couple of years, she has purchased a lot of that, so basically we've not done that.

Hale-That's Ms. Loretta's program. She does a great job.

Bray-That's Ms. Loretta.

Boston-Where is that on the front on the income sheets or is it on there?

Bray-It's on there-it's line 43517 tuition other and in the notes it says kids club. She does a fine job.

Boston/Hale-Yes she does.

Boston-That's North and Homestead or just North?

Bray-Just north.

Safdie-Would the baby bird program be considered a community service?

Bray-No that's part of the Phoenix School. That's where all that on-that alternative school page that's where those assistants are. Page 27 is Pre-K. As you know we get a grant for this which covers a substantial portion of this. They were able to purchase their curriculum last year, so we won't be doing that again. And basically here again we have our teachers and our assistants and their benefits. Any questions there? Last page is our capital outlay page-this is where our Engineering Services page lives. Anytime we have to have a project that's over \$25,000 we have to have an engineer, so that's what that is. I went ahead and re-budgeted our balance on CCHS, so I doubt that we will be to our portion of that by the time the budget ends, so I went ahead and put it in for next year.

Boston-That is for the auditorium, is this our contingency fund?

Bray-This is what after ESSER pays that I have projected out that we would owe-this was our portion of it. It may be less it may be a little bit more, but we have to have that adequate appropriation to say that we can finish the project, but I don't think they will get to our money by June 30th. It'll still be ESSER.

Boston-What about by September 30?

Bray-That still be ESSER and then after that-they hope to be finished by the end of September early October and at that point as long as we spend those ESSER funds we can pick up anytime. Our portion of it. Right now they're still on schedule. Line 799-this has changed a bit. We have always given-you have always given to each school \$10,000 for their own capital expenditures. We've always had \$30,000 here for district use. We are requesting, for district use a box truck, which is \$62,000. I have requested 4 classroom sets of furniture-one per school

Boston-One per school?

Bray-Four classrooms-like one set per school.

Boston-One set per school.

Bray-Right-four classrooms at one set per school which is around \$6,000-we do a classroom set.

Boston-Okay I see what you're talking about.

Bray-That's the lingo they use.

Boston-Well you're going to buy four sets at about \$6,000.

Bray-Right and that'll be four different schools.

Boston-What schools?

Bray-That will be for someone else to determine.

Boston-That's one classroom.

Bray-Correct

Stepp-So we have to create a rotation for this like we did the partitions.

Boston-One's not been created yet so we don't know.

Stepp-Yeah it hasn't been approved yet, but we can have something ready that matches what we already do with rotations.

Boston-I didn't see it but where is the JROTC?

Stepp-It's in the salaries at the beginning.

Bray-It's just in your regular teaching salary.

Stepp-It's part of the certified teacher position.

Boston-So it's in certified teachers?

Stepp-We're currently searching.

Boston-Do we have anything on that?

Stepp-I'm in the process of searching, still working with them to find. A couple of candidates I had went to other counties.

Boston-Kim could you put a notation that that's where that is? Cause that's what, \$200,000...

Bray-\$210,000

Stepp-It was projected on the high end of course.

Boston-Sure.

Stout- Did you find out if there's any particular reason that another county was chosen over our county? Is there any reason?

Stepp-They already had the program set up.

Stout-Okay.

Stepp-They walked right into something that was already rolling.

Stout-Need to find somebody who's up for a little bit of a different challenge starting it up.

Saffie-I'm sorry it's not easy to find people for that position.

Stepp-I'm working on, I'm hoping. I think we should have peoples in those positions to get that rolling, at least get it started.

Safdie-Now if we can't find two appropriate personnel for those positions does the money get transferred back to the general budget?

Stepp-Yeah.

Bray-Just rolls to the fund balance.

Stepp-Yeah so that's what happened this year.

Bray-And there's nothing on our debt service page because that was all paid off last year, so we're free and clear.

Boston-Okay now start at-tell us where we are.

Bray-Well we just finished page 27, we were on page 28 talking about capital outlay and then down below that was where previously we had our debt service on our TRANE contract, but that has all been paid and we're free and clear.

Boston-So you're projecting fund balance to end at 11 million, 370...

Bray-No no no, no no that's the beginning for this year it will end at \$4,888 771.

Boston-It will end where?

Bray-It will end this year-I'm projecting at \$11,379,752.

Boston-Right.

Bray-And at the end of next year with these expenditures it would be at \$4,882 771 which would give us a cushion over our required 3% of \$2,771 651.

Boston-So does the \$4.061 does that include the \$2.1

Safdie-What line number are we on?

Boston-Okay we are required for 3% and that's 2.1 million.

Bray-Correct.

Boston-Then we've got \$4.061 Does that \$4.061 include or is that part separate?

Bray-The overage...

Boston-We're required to keep...

Bray-\$2.11 that's what we're required and then above that-anything up over that is what-is....

Boston-Is the \$4.061.

Bray- Right. But I'm projecting at the end of next year with our expenditures if they were as they are today we would have a fund balance of \$4,882 771.

Boston-\$4,882,771. Okay where is that on here?

Hale-Yeah it's not on here.

Bray-Well yours should be a little bit different because I put Ms. Marsh's 50 something thousand and took it out of mine, but it should be under proposed '24-'25 where it says beginning fund balance is \$11,000,379. You should have a total of \$4,882 771.

Boston/Hale/Stout-I do not. I don't see, I don't see it, no.

Boston-That's okay it can be it can be updated. Now let's let's talk about-you do not have the million dollars for the federal funds in proposed for '24-'25.

Bray-Right because it's already been set aside for federal funds. Now it's still our money because I had this conversation with the County finance office. It's still in a reserve account but it's our money, but it's reserved so that they can pay their bills in a more timely fashion if they need to be. But it's still our money. We still got it so it.

Boston-So it was-it's already transferred to 142. It's sitting out there...

Bray-Right, in a reserve.

Boston-But we we purposely put it there in order to cover ESSER funds.

Bray-Federal funds period.

Boston-Federal funds period. It ends or ESSER ends in September. Do we plan on bringing some of that back?

Bray-We can do that. We will have to approach that with Finance. I don't know what the mechanism would be to do that because it's sitting in a reserve account. I don't know how we do that, but they have assured me yes, the money is still ours.

Boston-Well how would we get to it?

Bray-I don't know. I'll have to speak with them on that because that's an interesting transaction.

Boston-Was it easily transferred to them?

Bray-It was transferred to them before I ever got here. This has been sitting there now for at least three years.

Boston-It has. Well when we started ESSER is kind of when we...

Bray-They knew it would be needed..

Boston-Put that over there

Bray-There's some substantial bills that they're having to...

Boston-Well you had to pay first, and you got-it was a reimbursement. If we don't have ESSER, even if we brought a portion of it back, not the full million, but will you find out how we do that?

Bray-Like I said I'll have to figure out how that would have to work.

Boston-So in all reality we've got a \$4,882,771 fund balance as best as you can guess at this point.

Bray-And it's purely a projection.

Stout-And that's total, so then we have to look at-we need to take out the \$2.1 million, basically, that we are required to keep for 3%, and so, the difference between that four \$4.882, and the \$2.111, would be our overage in our...

Boston-Which would be the \$2.777.

Boston-Any questions so far? Okay what about the \$400,000 that we got in, help me out here, it was the...

Stepp-It was carryover.

Boston- It was carryover, where is that?

Bray-It's in the bank.

Boston-I like it when it's in the bank.

Bray-It's at the trustees' office but in order for us to utilize that-because that was not budgeted-that was our outcome based funding, and just like I did for the Pine View roof, I raised the revenue, and then I raised the expenditure so that we can spend it on the Pine View roof. We just need to determine -if not that'll just all flow into our fund balance. If we want to utilize that in this school year we just need to do a budget amendment.

Stepp-So I'll have a budget amendment recommendation for the April meeting for that like we talked.

Boston-Just to bring it back?

Stepp-To, to...

Bray-We just need to park it.

Stepp-So the board puts it in a line item.

Boston-Okay.

Stepp-So if we want to use it for one of the maintenance projects or whatever, we just have to say okay, it goes into that line item. Cause it's not in an line item right now to use.

Boston-And where did that money derive from?

Stepp-Outcomes money-so it's the success and performance of the school system. Certain indicators you get certain money for.

Boston-Any questions? I think this will give us something to start looking at and talking about. On the agenda next is the assumptions-do you want to go ahead and go through those?

Bray-I think most of them we've been through,we can walk back through them again.

Boston-Well the assumption is it's already in this budget. We just assume that this is the way we're going to go, and that's what we're going to do. Is there any questions on the assumptions? Chris any questions?

King-No questions.

Boston- So what I would like to do at this point-it is now 6:30-I would like to-I'll make a motion that we stop there and reschedule to start going through these salaries and the budget. Maintenance-that's what I meant.

Stepp-And if y'all have a certain guidance of the salary stuff that you want us to recalculate let me know and we'll get that done before the next meeting so you can see the difference.

Boston-Yeah my one problem is I don't want-we've got this budget draft and then we've got this budget draft and then it gets very confusing as to what you've got so I think that bears some discussion. You're going to be gone all next week?

Hale-All next week.

Boston-We may start on maintenance and wait till you get back to do salaries, but we're going to have to get...

Hale-Okay

Boston-Chris what day next week looks good to you?

King-Tuesday, we can meet when we're already meeting on other committees.

Boston-Oh okay I'll have to look at that. Is there any other day that you have a conflict next week?

King-I'm good on Monday, Wednesday and Friday, as well as Tuesday.

Boston-I'm going to make a motion that we table the certified salary, supervisor salary, maintenance budget worksheet, administrative add-ons, and maintenance needs until we meet next week.

Safdie-This is for Director Stepp, when you discuss the maintenance needs is it appropriate to ask Mary Kington if she could be here too.

Stepp-Absolutely.

Safdie-I know that you and her are in constant communication, but I'd like to also have her present just because she's the superintendent of maintenance also, thank you.

Stepp-Yeah no worries. I know she was just off today.

Hale-Second

Boston-Okay the motion is that we table items six, seven, eight and nine and pick up on that when the budget committee meets again. All in favor?

King/Hale-Aye.

Boston-All opposed? I'll entertain a motion to adjourn.

Hale-Move to adjourn.

King-Second

Meeting was adjourned at approximately 6:34 pm.

5. Budget Assumptions
6. Proposed Salary Scales
7. Maintenance Budget & Maintenance Needs
8. Administrative Pay Scales
9. AdjournmentThe meeting was adjourned at approximately XX.

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

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

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

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

**Board of Education**  
**February 13, 2024, 4:00 PM**  
Central Services Board Room

The Cumberland County Board of Education met in a working committees session on Tuesday February 13, 2024, in the Central Services Board Room, where the meeting was called to order by Member Davis at the approximate hour of 4:02 pm. Davis welcomed everyone to the meeting and appreciated everyone for attending.

**BOARD MEMBERS:**

Teresa Boston: Present

Mr. Nick Davis: Present

Ms. Anita Hale: Present

Mrs. Rebecca Hamby: Present

Mr. Chris King: Present

Ms. Sheri Nichols: Present

Robert Safdie: Absent

Ms. Shannon Stout: Present

Ms. Elizabeth Stull: Absent

**OTHERS PRESENT:**

William Stepp, DOS

Rebecca Farley, CAO

Kim Bray, COO

Scott Maddox, AD/9-12 Supervisor

Cheryl Duncan, Media

1. **Call to Order**-Davis called the meeting to order since Chairman and Vice Chairman wasn't present and he was last athletic committee chair.
2. **Moment of Silence/Pledge of Allegiance**-Davis led the meeting in a moment of silence and the Pledge of Allegiance.
3. **Budget Committee-Mrs. Teresa Boston**-Boston called the Budget Committee meeting to order at approximately 5:31 pm.
  - 3.A. **\*Approval of Minutes**-Boston introduced this first item for approval. King made the motion to approve minutes and Hale with the second.

Motion to approve minutes.

**VOICE VOTE:** (mover-yes) King

(seconder-yes) Hale

Yes: 3, No: 0

**MOTION: Motion Carried**

**3.B. Current Salary Scales**-Boston introduced this item and told everyone that this was the current pay scale for Assistant Principal and forward and attached are the supplements. She said they've talked for years about getting rid of the supplements and creating a pay scale that would allow them to move forward every year. She said she wanted this on the agenda for everyone to have a reference when they look at the proposed scale.

**3.C. Proposed Salary Scales**-Bray told everyone what they were looking at in terms of the spreadsheet. She told them to pay attention to the daily rate of the positions. She also told them that, due to workload, one of the requests was to take an assistant high school principal from a 210 to 215-day employee. Hamby asked if all principals and assistant principals would have to have a Master's. Bray told them in order to have an admin license, you must have a master's degree. Bray said there are people that are in the system that will have to be frozen where they are because the scale won't accommodate them, but that's not that uncommon when implementing a new pay scale. Bray said she looked at several other districts to compare and see how they were doing their pay scales. Boston said she didn't feel they would approve anything today but needed a starting point to look at. She asked Bray how much money the district was looking at if they adopt this scale? Stepp said the additional money is because of the governor's mandate to get up to \$50,000 for a teacher's salary. Davis asked if the frozen employees were above the 17-year mark. Bray said, yes, some are, and some are not. She said this will work for the majority of people, but some will have to be frozen on the scale. Bray said other districts have had to do the same when they've implemented a new scale. Hale asked why she didn't take a regular scale that the district had as a base and then add a supplement to it, so the regular pay would go up, but the supplement would stay the same. Hale asked where they came up with the numbers and Stepp told them a lot of things they were looking at came from the lean frog study as well as comparisons to other counties. Hale said, in her opinion, the numbers are very high. Bray said that's why she encourages everyone to look at the average daily rate for each position. She said people work different numbers of days and that can skew it tremendously from those that work a 205, or someone that works a 240. She said that column is more of an apple-to-apple comparison. Boston asked if this already had the increase built in? Bray said she started with teacher scales and then built the system wide. Davis asked if all assistant principals were required to have a Master's and Bray told him they

already do. Stout said this will help the HR processes as well. She said she feels that people that go to the website get confused on how much money they will actually make. This is a more straight forward way to calculate pay. Boston said it took her years to figure out those numbers as well. Bray said she recalculated all the positions, from teachers forward. Hale said she doesn't understand why they can't take a certified scale and add a supplement and the scale would still go up. Bray said for recruiting purposes she thinks an admin should get more money. Hale said they could still go up in the base pay, Bray said some districts never go up in supplement pay, regardless of how long you have been in the position. Bray said she thought the goal was to get away from the supplements and this was just her proposal. Hale said no, they were trying to get away from percentages. She said maybe do 1-5 years, and you get a set amount as a supervisor. Bray said that basically what the percentages were doing-it was the same thing. Boston asked how close we were to Roane Co. since they are closest to the student population. Bray said the district was still a little below them, but this pay scale would put us closer. Boston asked Bray to calculate how much this new scale would cost the district and get it to them before the next budget meeting. Bray said even when the other scale had frozen employees, they still got a raise, they just were not going to move up because they were already above the topped-out amount on the scale. Bray said again this was her best effort as to what she understood she had been tasked with. Boston said she suggests everyone take the proposed scale and look them over and they will come back with an idea of what they are seeing. Davis asked if this scale incorporated COLA, which is the cost-of-living adjustment. Bray said the district doesn't call it that, but yes. She said it's called an annual raise here. Davis said he said it's real and inflation is real so that's the reason he's asking. Bray said this will change yearly to which Davis replied that it makes sense. Bray said if they adopted this and next year they agreed to give (example) 6% raise, she would change the scale to show that. Hale said when compared to the non-certified scale it just so much more. Boston said remember they haven't done classified yet. Hale said it's just a large amount of money to her. Davis said compared to what? Hale said there are positions like custodians and bus drivers that aren't being filled. She said she isn't saying anything against supervisors, but the little people need to be looked at. She said they are always concentrating on Central office and what goes on there. Stout said this is the first step and all will be looked at during the budget season. Bray said yes, it's just the starting point and try to go to a normal salary scale. Davis asked if the model follows the same for non-certified and Bray said yes. She told him that 2 years ago they done a salary study for classified employees and adjusted a lot of pay and many of the classified personnel got a lot of nice raises. Even with that, they still can't hire custodians and bus drivers. She said she was told a magic number for bus drivers, and they are above that now and they still can't hire people. She said because of that she doesn't know if money is the answer and if money will fix it. Hamby said that she spoke with someone from Fentress Co. that used to drive a bus here and they don't know why people aren't running here to us because our pay scale and insurance is so good. Bray said she's tried everything but there's a nationwide shortage with any position. Stout said they have to also make it a good culture and climate in order to attract people. Boston said they want time to digest all of the information.

3.D. **Adjournment**-Hale made a motion to adjourn and King with the second. Meeting was adjourned at approximately 5:58 pm

Motion to approve adjourn.

**VOICE VOTE:** (mover-yes) Hale

(seconder-yes) King

Yes: 3, No: 0

**MOTION: Motion Carried**

William Stepp, DOS

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Teresa Boston, Budget Cmt Chair

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Diane McCartney, Recorder/Board Secretary

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







	Stepp/Farley							
Account No.	EXPENDITURES	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		Account No.
71100	REGULAR INSTRUCTION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		71100
116	Teachers	17,327,567	19,538,132	1,656,081	20,885,600	1,347,468	357 teaching positions Average Pay (\$55K (plus 100,000 for long term leave + 165,000 for 3 extra teachers if needed, +10,000 classroom overage expense, Summer School (\$100,000), High School Summer School \$150,000+Strat strategic comp \$100,000. + 8 Interventionist (120 day) + 1 (80 day)=44,000 X 8=352,000 + 17,600=\$369,600	116
117	Career Ladder Program	50,700	50,700	(6,650)	45,000	(5,700)		117
128	Homebound Teacher	55,483	61,120	9,120	65,000	3,880	(2) 1/2 time positions	128
163	Educational Assistants	1,139,274	1,208,541	188,929	1,281,053	72,512	50 Budget X 4% X 2%	163
188	Bonus Payments			-		-		188
189	Other Salaries & Wages			-		-		
195	Certified Substitute Teachers	58,080	58,080	-	60,000	1,920	\$85 per day	195
198	Non-Certified Substitutes	280,000	280,000	(57,500)	280,000	-	\$75 per day	198
201	Social Security	1,446,699	1,621,538	136,933	1,730,174	108,636		201
204	State Retirement	1,606,135	1,472,180	(172,842)	1,998,494	526,314	9.0%, 8.5%	204
206	Life Insurance	25,000	29,022	-	29,172	150	C=75 NC=36	206
207	Medical Insurance	4,452,756	4,606,339	81,756	4,762,529	156,190	6% increase from actual 3% in 23-24	207
208	Dental Insurance	129,674	133,557	(5,043)	133,600	43		208
217	Retirement - Hybrid Stabilization	75,000	105,000	(5,000)	105,000	-		217
336	Maintenance & Repair Services			-		-		336
399	Other Contracted Services	43,000	45,000	10,000	45,000	-	Residential facility fees for students \$24K@3 students, 504 student therapy \$11,000, Trans ACT \$6,300	399
429	Instructional Supplies	294,520	289,883	(4,637)	304,377	14,494	Handwriting program \$10,000, CER \$15,000, Record books \$3,200 (BEP, art, Instr. Supplies, \$252,000 includes paper), \$5,000 district paper, add \$200 gifted, with cushion for enrollment change and price increase	429
449	Textbooks-bound	675,000	675,000	-	675,000	-	Science/Social Studies adoption and buy half in 24-25, rest in 25-26	449
471	Software	95,200	104,720	9,520	115,192	10,472	Easy 504, Progress Monitoring, Universal Screener	471
499	Other Supplies & Materials	66,650	66,650	-	67,983	1,333	Dual Credit \$30,000, (\$23,751 Band, Choir, Music, Library supply) Kindergarten supply \$2,900	499
535	Fee Waivers - Free/Red. Lunch Students	12,000	10,000	(2,000)	10,000	-	Caps, gowns (lostens)	535
599	Other Charges -			-				599
722	Regular Instruction Equipment			-				722
790	Other Equipment			-				790
	TOTAL REGULAR INSTRUCTION	27,832,738	30,355,462	1,838,668	32,593,174	2,237,712		5



	Holton	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
71200	SPECIAL EDUCATION INSTRUCTION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		71200
116	Teachers	2,048,941	3,018,199	850,517	3,244,382	226,183	57 total	116
117	Career Ladder Program	4,000	4,000	(3,163)	7,000	3,000		117
128	Homebound Teachers	57,449	62,045	11,045	62,045	0	FTE 1 - two half-time positions	128
163	Educational Assistants	517,315	601,806	97,806	675,878	74,072	FTE 35 + 1 new + 1 SLPA	163
171	Speech pathologists	51,886	123,447	68,447	-	(123,447)	will contract out in 24/25	171
189	Other Salaries & Wages	-	21,084	84	21,928	843	Interpreter( open)	189
195	Certified Substitute Teachers	3,000	20,000	9,715	20,000	-		195
198	Non-Certified Substitutes	43,200	20,000	5,625	36,562	16,562		198
201	Social Security	208,523	294,486	77,953	309,509	15,022	7.65 %	201
204	State Retirement	216,127	263,762	23,556	355,028	91,267	9.0% (Certified Hybrid) 8.5%-Classified	204
206	Life Insurance	3,619	5,332	681	5,192	(140)	57 certified 38 classified	206
207	Medical Insurance	744,539	932,875	86,875	1,047,273	114,398	3% in 24/25	207
208	Dental Insurance	22,388	31,030	6,676	31,030	-	95 x 27.22 X 12	208
217	Retirement - Hybrid Stabilization	12,500	15,555	-	16,725	1,170		
312	Contracts With Private Agencies			-		-		312
336	Maintenance & Repair Services-	200	200	-	200	-	audiometers	336
399	Other contracted services			-		-	Contract for Speech Services	399
429	Instructional Supplies & Materials	13,350	11,100	1,100	11,100	-	TISA money for teachers	429
				-				
499	Other Supplies & Materials	7,500	1,000	-	1,000	-	Non-instr. supplies (protocols (testing materials), cleaning supplies, diaper wipes, etc.)	499
599	Other Charges			-			License renewal fees, misc. student needs, etc.	599
725	Special Education Equipment	1,500	1,500	-	5,000	3,500	Specialized Equip., wheelchairs, hearing systems, etc. new equipment for P3 Class	725
				-				
	TOTAL SPECIAL EDUCATION	3,956,037	5,427,421	1,236,917	5,849,850	422,430		
	INSTRUCTION							7

	Eldridge	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		
71300	CAREER AND TECHNICAL EDUCATION							71300
	CTE INSTRUCTION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		
116	Teachers	2,289,000	2,472,120	183,120	3,333,420	861,300	46 total teachers	116
117	Career Ladder Program	2,000	2,000	(1,000)	4,000	2,000		117
163	Inventory Clerk			-	26,000	26,000	New this year	163
195	Certified Substitute Teachers	8,000	8,000	-	19,050	11,050		195
198	Non-certified Substitutes	36,250	36,250	-	45,625	9,375		198
201	Social Security	178,723	196,472	17,749	262,249	65,778	7.65%	201
204	State Retirement	193,130	179,778	(19,397)	302,218	122,440	9.0%/8.5%	204
206	Life Insurance	3,935	4,140	-	4,200	60	90*46+ 45*1	206
207	Medical Insurance	474,386	603,580	17,580	621,687	18,107		207
208	Dental Insurance	13,855	15,025	(770)	15,352	327	47	208
217	Retirement - Hybrid Stabilization	8,176	10,800	-	11,589	789		
336	Maintenance & Repair Services	20,000	20,000	-	40,000	20,000	Greenhouse equipment updates, greenhouse updates and maint.	336
355	Travel	18,000	20,000	(160)	25,000	5,000	In County Travel(including middle CTE)	355
399	Other Contracted Services	62,350	62,350	-	132,350	70,000	TCAT student fees, registration fees increasing and buses for state and national competitions, Maintain aviation scholarship program for 4 students \$70K	399
429	Instructional Supplies & Materials	40,000	50,000	10,000	70,000	20,000	TISA \$8400, CTE program consumables	429
448	T & I Construction Materials			-		-		448
449	Textbooks - Not incl. in 71100	20,000	30,000	10,000	40,000	10,000	Supplemental texts, iCEV for 18 teachers, Business ICEV textbooks (# of teachers using ICEV has increased each year)	449
499	Other Suppl. & Materials	1,200	4,000	-	4,000	-	Teacher supplies	499
599	Other Charges	5,000	5,000	-	7,000	2,000	Advisory meetings, student trips, competitions increase in all	599
				-		-		
706	Building Construction	25,000	50,000	10,000	50,000	-	Plans are to purchase two "house packages" for 24-25 as construction cost have increased.	706
730	CTE Instruction Equipment	30,000	30,000	-	40,000	10,000	etc.	730
				-				
	TOTAL CTE			-				
	EDUCATION INSTRUCTION	3,429,005	3,799,515	227,122	5,053,740	1,254,226		8



	Magnusson							
72000	SUPPORT SERVICES							72000
		<b>Actual</b>	<b>Budget</b>	<b>Difference of Budget</b>	<b>Proposed</b>	<b>Difference of Budget</b>		
72110	ATTENDANCE	<b>2022-2023</b>	<b>2023-2024</b>	<b>22-23 to 23-24</b>	<b>2024-2025</b>	<b>23-24 to 24-25</b>		72110
105	Administrator SIS	65,800	71,064	5,264	75,034	3,970	SIS 220	105
117	Career Ladder			-				
161	Secretary	40,166	42,608	2,442	45,635	3,027	Secretary, Moved here 20-21	161
201	Social Security	8,106	8,828	722	9,231	403	7.65%	201
204	State Retirement	8,931	8,508	(423)	10,632	2,124	9.0% cert/8.5% non cert	204
206	Life Insurance	105	105	(15)	105	-		206
207	Medical Insurance	20,945	21,574	629	22,717	1,143	6% annual increase	207
208	Dental Insurance	655	655	(59)	655	-		208
217	Ret-Hybrid Stabalization			-				
355	Travel			-				355
471	Software	60,000	60,000	-	72,000	12,000	Dokmee, Skyward, 20% price increase ? and end of state subsidy	471
499	Other Supplies & Materials	2,000	2,500	500	3,000	500	Attendance awards, transfer forms, cumulative records etc. (\$1000 folders, \$1000 printing and stickers)	499
524	Staff Development Training	5,000	5,000	-	5,000	-	Attendance Conference \$1,160, Skyward Conf \$2,500, Additional Skyward Training \$1,470	524
599	Other Charges			-		-		599
704	Attendance Equipment			-		-		704
	TOTAL ATTENDANCE	211,708	220,842	9,059	244,009	23,167		10





	Stepp/Farley	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72210	REGULAR INSTRUCTIONAL SUPPORT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72210
105	Supervisor/Director	209,707	314,298	112,026	350,756	36,458	emic department supervisors all 12 month empl	105
116	Teachers			-		-		116
117	Career Ladder Program	6,000	5,000	(2,000)	5,000	-		117
127	Career Ladder Extended Contracts			-		-		127
129	Librarians	459,965	511,389	29,319	544,629	33,240	10 full, 1 at 80	129
138	Instr. Computer Personnel			-		-		138
161	Secretary			-		-		161
201	Social Security	50,621	63,548	10,660	68,879	5,332		201
204	State Retirement	46,319	58,405	(1,672)	81,035	22,629	9.00%	204
206	Life Insurance	736	740	(180)	828	88		206
207	Medical Insurance	140,471	151,092	2,242	155,625	4,533	6.1	207
208	Dental Insurance	3,784	3,784	(500)	3,734	(50)		208
308	Consultants - Speakers	6,000	6,000	500	6,000	-	Convocation Speaker	308
336	Maintenance & Repair Services			-		-		336
355	Travel	8,814	9,255	441	9,255	-	In county travel - ESL, Homebound, Gifted	355
399	Other Contracted Services	11,000	11,000	-	11,000	-	Interquest Canines	399
432	Library Books/Media - All Schools	119,000	122,500	3,500	122,500	-	\$17.5 per child X 7000 kids	432
471	Software	37,400	37,400	-	41,140	3,740	School Messenger, Follett Library	471
499	Other Supplies & Materials - Office	2,000	2,500	500	2,500	-	supplies, toner for printers	499
524	Staff Development	82,000	82,000	-	82,000	-	includes 1000 for gifted and Alt	524
599	Other Charges			-		-		599
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,183,817	1,378,912	154,836	1,484,881	105,970		13

	Holton	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72220
105	Supervisor/Director	88,747	94,655	10,345	113,728	19,073	FTE .95, Director, 12 months	105
117	Career Ladder Program	2,000	2,000	-	1,000	(1,000)		117
124	Psychological Personnel	140,524	140,124	(40,351)	148,564	8,440	FTE 2, Burks, VanWinkle	124
127	Career Ladder Extended Contracts							127
161	Secretary(s)	49,200	52,191	2,991	54,808	2,617	Mathews, 260 days	161
162	Clerical Personnel	27,160	29,088	1,928	30,834	1,745	200 days	162
189	Other Salaries and Wages	207,986	220,207	50,678	324,595	104,388	Inman and Rofe, Holloway , Webb	189
201	Social Security	39,445	41,177	1,958	51,525	10,348	7.65 %	201
204	State Retirement	43,767	32,753	(14,100)	56,350	23,596	9.0% Cert 8.5% Non	204
206	Life Insurance	481	546	(36)	646	100		206
207	Medical Insurance	105,598	125,650	9,090	129,420	3,770	6 C=(93045) + 3NC =24022 X 3% increase	207
208	Dental Insurance	2,913	3,312	342	3,639	327	10	208
217	Ret-Hybrid Stabalization							
308	Consultants							308
336	Maintenance & Repair Services	-	2,000	800	2,000	-	Copier and Office Equipment Repair	336
355	Travel - All SPED personnel	10,854	5,000	(600)	12,000	7,000		355
399	Other Contracted Services	76,000	50,000	(250)	300,000	250,000	Contract with Sidekick for addtl Speech Pathologist services, Growing as 2nd speech pathologists can not be found, Other therapy contracts	399
499	Other Supplies & Materials	1,800	2,000	1,200	2,500	500	Protocols for psychologists (testing supplies) non-instr. Supplies	499
524	In-Service/Staff Development							524
599	Other Charges	-	-	(500)				599
725	Special Education Equipment							725
790	Other Equipment	-	-	(500)				790
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	796,474	800,705	22,996	1,231,608	430,904		14

Eldridge		Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72230	CAREER AND TECHNICAL EDUCATION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72230
	CTE PROGRAM							
105	Vocational Director	88,756	99,345	(3,830)	116,125	16,780	CTE Director - budget 100% in general, then Perkins pays us back 5%, projected current year end reflects -5% already paid	105
117	Career Ladder	500	-	(1,000)	-	-		117
162	Clerical Personnel	50,667	53,509	4,309	54,808	1,299	1-Garren	162
189	Other Salaries and Wages	118,935	201,827	85,117	207,377	5,550	CTE Coach +5 days, CTE Counselor+5 days; Computer Science/Steam Coordinator 220 days	
201	Social Security	20,662	23,040	2,378	28,941	5,901	7.65%	201
204	State Retirement	22,983	21,621	(1,510)	33,774	12,153	9.0%/8.0%	204
206	Life Insurance	255	255	(190)	300	45		206
207	Medical Insurance	56,023	75,704	25,484	77,975	2,271	6.1	207
208	Dental Insurance	1,400	1,400	-	1,633	233		208
217	Retirement - Hybrid Stabilization	1,095	1,095	-	1,095	-		
355	Travel	2,240	2,700	460	5,000	2,300	Supervisor, Counselor, Casteel in county travel	355
499	Other Supplies & Materials	1,000	1,500	500	1,500	-	Administrative office, postage, paper, etc.	499
				-				
524	In-Service/Staff Development	45,000	55,000	10,000	65,000	10,000	CTE teacher and staff professional development (15,000), Students and staff travel to competitions (There are still three CTSSO competitions still scheduled for in-person)	524
599	Other Charges	2,800	2,800	-	2,000	(800)	Meetings, Audit team expenses	599
	TOTAL VOCATIONAL PROGRAM	412,316	539,795	121,717	595,527	55,733		
				-				
				-				
				-				15

Farley		Difference of Budget		Difference of Budget			
Account No.	EXPENDITURES	Actual	Budget	22-23 to 23-24	Proposed	Difference of Budget	Account No.
72250	TECHNOLOGY	2022-2023	2023-2024		2024-2025	23-24 to 24-25	72250
105	Director	70,245	77,307	7,399	80,399	3,092	105
120	Computer Technical Personnel			-			
138	Computer Technical Personnel	378,960	402,001	23,041	440,252	38,251	138
161	Secretary			-			161
201	Social Security	34,364	36,667	31,319	39,830	3,163	201
204	State Retirement	35,936	38,345	34,500	46,771	8,427	204
206	Life Insurance	388	388	-	388	-	206
207	Medical Insurance	79,448	81,831	2,383	84,286	2,455	207
208	Dental Insurance	3,091	3,091	-	3,091	-	208
320	Due and Memberships	250	250	(250)	270	20	320
336	Maintenance & Repair Services	55,000	55,000	-	55,000	-	336
350	Internet Connectivity	100,067	116,674	10,607	128,341	11,667	350
399	Other Contracted Services	15,000	15,000	-	15,000	-	399
470	Cabling	120,000	120,000	-	-	(120,000)	470
471	Software	55,870	71,428	15,558	74,999	3,571	471
524	Staff Development	5,000	5,000	-	7,000	2,000	524
722	Regular Instruction Equipment	543,125	555,700	12,575	565,200	9,500	722
				-			
				-			
	TOTAL TECHNOLOGY	1,496,745	1,578,682	137,132	1,540,828	(37,853)	16

	Bray/McCartney	Actual	Budget	Difference of Budget	Proposed	Difference of Budget		
72310	BOARD OF EDUCATION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72310
191	Board Fees - 9 Board Members	28,800	28,800	-	28,800	-		191
201	Social Security	2,500	3,000	(300)	2,203	(797)	7.65%	201
204	State Retirement	1,500	1,584	84	2,304	720	9.0%/8.0% support	204
206	Life Insurance			-		-		206
207	Medical Insurance	300,000	309,000	9,000	309,000	-	Cert or Non Cert Retirees after 30 years of service until they reach 65	207
208	Dental Insurance	3,000	3,000	-	-	(3,000)		208
210	Unemployment Compensation	15,000	15,000	(10,000)	15,500	500		210
305	Audit Services - CPA	16,000	16,000	-	25,000	9,000	School Funds Audit new firm	305
320	Dues & Memberships - TSBA	20,000	21,250	1,250	23,000	1,750	TSBA \$8133, Online Policy \$8000, TSSA, TSSE \$4,500	320
331	Legal Services - Attorney	50,000	50,000	-	50,000	-		331
355	Travel	28,500	30,500	12,000	31,000	500	Board Sec Professional Dev	355
399	Other Contracted Services	7,000	7,000	-	7,500	500	Recorder \$5,000, Emeeting \$2,000	399
499	Other Supplies & Materials	500	600	100	600	-	notices	499
508	Premium on Corporate Surety Bonds	350	350	-	350	-		508
510	Trustee's Commission	375,000	375,000	-	375,000	-		510
513	Workman's Compensation	257,113	287,996	17,996	359,890	71,894	Workers Comp Insurance 10%+ increase	513
599	Other Charges	3,000	5,000	2,000	6,000	1,000	Supplies for Board meetings \$750(meeting meals \$4250)	599
				-				
	TOTAL BOARD OF EDUCATION	1,108,263	1,154,080	32,130				17

	Stepp/McCartney	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72320	OFFICE OF THE SUPERINTENDENT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72320
101	Director	107,000	115,560	8,560	135,000	19,440	Stepp 12 month	101
117	Career Ladder			-		-		117
161	Secretary(s)	83,226	88,286	5,060	93,583	5,297	Board Sec, Front Desk	161
187	Overtime Pay			-		-		
189	Other Salaries and Wages			-		-		189
201	Social Security	14,552	15,823	1,271	17,487	1,664	7.65%	201
204	State Retirement	15,956	15,369	(587)	20,105	4,736	9.0% cert/8.5% non cert	204
206	Life Insurance	175	175	-	175	-		206
207	Medical Insurance	29,004	29,874	870	31,771	1,897	6%/3% 2025	207
208	Dental Insurance	1,078	1,078	-	1,078	-		208
320	Dues & Memberships	16,500	16,500	-	16,500	-	etc.	320
348	Postal Charges - Central Office	2,500	2,500	-	2,500	-		348
355	Travel	9,000	10,000	3,000	10,000	-		355
399	Other Contracted Services -	48,250	15,500	5,000	15,500	-	Copier maintenance/additional PD	399
				-		-		
435	Office Supplies	1,920	3,000	1,080	3,000	-	Increase in cartridge expense	435
							Student appreciation \$250, bereavement \$250, Community Advisory luncheon \$1500, Student and employee advisory events \$500, (moved Retirement Banquet \$500 and Teacher of the Year Banquet \$3500 from HR 599 and Service Awards \$2000 from HR 499) Kid's First Awards \$750/Branding\$5000/Kitchen Supplies \$1500	
499	Other Supplies and Materials	7,500	15,000	7,500	16,000	1,000		499
701	Administration Equipment	900	500	(400)	500	-		701
				-		-		
	TOTAL OFFICE OF			-				
	SUPERINTENDENT	337,561	329,165	31,353	363,199	34,034		
				-				18





Jolley/Bray		Actual	Budget	Difference of Budget	Proposed	Difference of Budget		
72520	Human Resources\Personnel	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72520
105	Directors	55,462	62,000	2,054	65,073	3,073	TBA	105
117	Career Ladder			-				117
161	Secretaries	42,700	45,296	2,596	48,485	3,189	HR Executive Assistant	161
162	Clerical Personnel			-				162
201	Social Security	7,509	8,208	356	8,687	479		201
204	State Retirement	7,853	8,584	372	9,652	1,069	8.5% non cert	204
206	Life Insurance	45	45	(43)	60	15		206
207	Medical Insurance	16,380	16,871	491	17,378	506	6.1%	207
208	Dental Insurance	670	670	-	670	-		208
217	Retirement - Hybrid Stabilization			-		-		
320	Dues and Memberships	250	250	-	300	50		320
355	Travel		1,000	1,000	1,500	500	TASBO Conference/ Job Fairs	355
399	Contracted Services - Other	24,890	5,000	-	12,000	7,000	fingerprinting, moved 20K here in 22/23 for salary study	
435	Office Supplies	1,400	1,540	140	1,540	-		435
471	Software	26,455	56,228	-	56,228	-	Safe Schools, Time and Attd, HR Software( to be	471
499	Other supplies and materials	1,000	1,200	200	1,200	-		499
524	Staff Development	2,500	3,000	500	3,000	-	Summer Meeting for Principals/New Teacher Ins	524
599	Other Charges	900	900	-	900	-		599
	TOTAL			-				
	Human Resources	188,014	210,792	7,666	226,673	15,881		
				-				21

	Kington	Actual	Proposed	Difference of Budget	Proposed	Difference of Budget		
72610	OPERATION OF PLANT	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72610
166	Custodial Personnel	1,475,146	1,609,246	6,115	1,705,801	96,555	57.5/ Never fully staffed in 23/24	166
189	Other Salaries and Wages	25,000	25,000	-	25,000	-	Summer cleaning/painting	189
201	Social Security	112,849	123,107	(1,445)	132,406	9,299	7.65%	201
204	State Retirement	118,012	128,740	(1,511)	144,993	16,253	8.50%	204
206	Life Insurance	1,662	1,890	(767)	1,890	-		206
207	Medical Insurance	387,000	481,187	8,771	495,623	14,436	If fully staffed w/ 3% increase	207
208	Dental Insurance	16,010	18,700	(581)	18,700	-	27.22*57*12	208
307	Communication - Phone - All Schools	82,000	85,000	(15,000)	86,000	1,000	Phone service, iPad Service and 6 hot spots	307
328	Janitorial Services	35,000	35,000	-	35,000	-	dust mops and rugs/mats twice a month	328
347	Pest Control	30,000	30,000	-	30,000	-	rotate schools for termite and insect control	347
359	Disposal	50,000	50,000	-	50,000	-	Out for bid	359
363	Landfill			-		-		363
399	Other Contracted Services	120,000	125,000	5,000	137,500	12,500	10 % price increases, Security Systems, lead water testing, Pelican, Orkin	399
410	Custodial Supplies	216,000	237,600	21,600	261,360	23,760	10% price increaes, Increase in usage disinfectants and sanitizers. Cleaners , wax and stripper, trash bags, toilet paper, soap.	410
415	Electricity	1,745,065	1,745,065	145,065	1,832,318	87,253	5%	415
434	Natural Gas	250,000	260,000	(5,000)	260,000	-		434
451	Uniforms	5,000	5,000	-	5,000	-	PPE and uniforms	451
454	Water & Sewer	224,000	246,000	(40,000)	246,000	-		454
502	Building & Contents Insurance	499,590	549,549	34,306	648,454	98,905	set insurance amount (projected increase) 10% over actual of \$589,504	502
524	In-Service/Staff Development	2,000	2,000	(3,000)	2,000	-	license,safety	524
699	Other Debt Service			-		-	moved to 82130 and 82230 in August 2017,Energy Efficient loan payments	699
720	Plant Operation Equipment	30,000	30,000	-	30,000	-	20% increase for replacement cost of buffers, scrubbers, vacuum cleaners, small school equipment	720
				-				
	TOTAL OPERATION OF PLANT	5,424,333	5,788,084	153,554	6,148,045	359,961		22



	Martin	Actual	budget	Difference of Budget	Proposed	Difference of Budget		
72710	TRANSPORTATION	2022-2023	2023-2024	22-23 to 23-24	2024-2025	23-24 to 24-25		72710
105	Supervisor/Director	61,320	65,720	(14,102)	69,985	4,265	Supervisor	105
142	Mechanics	249,550	271,609	53,409	287,906	16,297	2 mechanics column 11 2- column 10 + 3 hours per day OT for 180 days	142
187	Overtime			-				187
146	Bus Drivers	1,310,300	1,376,339	66,039	1,458,919	82,580	69 if fully staffed	146
162	Clerical Personnel	51,530	54,663	3,133	65,416	10,753	17 Years "O" (added 3hr/daily for school day extra hours)	162
164	Bus Attendant			-			moved to 189 per state request Spring 22	164
188	Bonus Payments	26,250	30,000	(6,500)	30,000	-	Safety/Attendance Bonus	188
189	Other Salaries & Wages	73,082	77,525	(11,795)	86,882	9,357	Added attendants to this line per state request Spring 22	189
201	Social Security	135,560	143,503	6,899	152,932	9,429	0.0765	201
204	State Retirement	141,763	150,069	14,360	159,929	9,860	8%	204
206	Life Insurance	1,800	2,525	(895)	2,525	-		206
207	Medical Insurance	398,489	525,712	15,312	541,483	15,771		207
208	Dental Insurance	16,985	20,252	(5,529)	25,000	4,748		208
307	Communications (cell phones)			-		-		307
338	Maint/Repairs Vehicles	10,000	10,000	-	10,000	-		338
355	Travel	-	1,500	-	1,500	-		355
399	Other Contracted Services	23,500	30,000	(20,000)	30,000	-	Extended life of buses per state law, requires twice a year inspections on buses over 15 years old, wrecker bills, TDOT Physicals,	399
418	Equipment & Machinery Parts	10,000	10,000	-	10,000	-	Hard drive cameras	418
425	Fuel	410,026	420,000	20,000	420,000	-	journal entries will affect, modest estimate avg. \$4/gallon, 525 gallons daily for regular routes(Rogers Petroleum)	425
433	Lubricants	12,000	16,500	1,500	20,000	3,500		433
435	Office Supplies	1,200	1,200	-	1,200	-		435
450	Tires & Tubes	30,000	38,500	3,500	40,000	1,500	4% price increase	450
453	Vehicle Parts	105,000	105,000	-	105,000	-		453
471	Software	10,000	11,000	(1,000)	11,500	500	Trip Direct Software, mapping software (5%)	471
499	Other Supplies & Materials	6,750	7,500	-	8,000	500	Fire ext., cleaning supplies, appreciation, awards, items for in-service, etc.	499
524	Staff Development/ Training	5,000	5,000	(5,000)	5,000	-	PD and CDL reimbursement	524
599	Other Charges	14,000	2,000	-	2,000	-	Uniforms	599
729	Transportation Equipment - Buses	380,367	555,740	175,373	831,000	275,260	5 Regular. Figured at a 10% increase from this year's pricing. (\$150,000 approx) + New service Truck \$81,000 (replacing 2003 Chevy with 110K+ miles)	729
	TOTAL TRANSPORTATION	3,484,472	3,931,857	294,705	4,376,177	444,320		24

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

Bray								
73300	COMMUNITY SERVICES	Actual 2022-2023	Proposed 2023-2024	Difference of Budget 22-23 to 23-24	Proposed 2024-2025	Difference of Budget 23-24 to 24-25		73300
105	Coordinator-Homeless & FRC	35,405	39,132	3,727	44,114	4,983	Coordinator, Family Resource Center/Homeless (partially funded by grant and Federal) Pay July in June	105
189	Other Salaries and Wages	63,000	66,830	(11,586)	70,840	4,010	CCQCP, Pay July in June, 2 assistants, supervisors(1) on scale	189
201	Social Security	7,528	8,106	(601)	8,794	688	7.65%	201
204	Retirement	7,872	8,477	(629)	9,196	719	8	204
206	Life Insurance	66	66	(69)	66	-	x2	206
207	Medical Insurance	17,000	17,510	(490)	18,035	525	+ increase 3%	207
208	Dental Insurance	653	653	(40)	653	-		208
355	Travel	1,500	1,500	-	1,500	-	FRC grant of \$1500	355
399	Other Contracted Services			-		-		399
422	Food Supplies	2,000	2,000	(3,000)	2,000	-	Snacks for CCQCP, Food Pantry (reallocate donations for 22)	422
499	Other Supplies and Materials	1,500	1,500	-	1,500	-	Games, puzzles, crafts for CCQCP	499
535	Fee Waiver (Clothing, Shoes, school supplies)	14,000	14,000	-	15,000	1,000	Donation - Clothing and school supplies for at-risk students (reallocate donations for 22)	535
599	Other Charges	500	500	-	500	-	Kid's Club Certifications	599
	TOTAL COMMUNITY SERVICES	151,024	160,274	(12,688)	172,199	11,925		
				-				
				-				
				-				
				-				26



Bray								
76000	CAPITAL OUTLAY	Actual 2022-2023	Proposed 2023-2024	Difference of Budget 22-23 to 23-24	Proposed 2024-2025	Difference of Budget 23-24 to 24-25		76000
76100	REGULAR CAPITAL OUTLAY							76100
307	Communications			-				307
321	Engineering Services	80,000	100,000	20,000	100,000	-	district engineering	321
331	Legal Services			-				331
706	Building Construction	65,554	-	(10,000)	-			706
707	Building Improvements	407,500		-	407,500	407,500	Balance on CCHS	707
715	Land			-				715
724	Site Development			-				724
799	Other Capital Outlay	130,000	135,000	(15,000)	236,000	101,000	School and department needs \$10,000 per school, and \$30,000 for district use + (1) box truck \$62K + (4) classroom sets of furniture (1) per school for (4) schools on a rotation \$24K	799
	Total Capital Outlay	683,054	235,000	(5,000)	743,500	508,500		
82130	DEBT SERVICE			-				82130
620	Principal on Debt	288,372	24,328	(264,044)			Principal on debt, moved here from 72610.699 in August, 2017 Paid in full	620
82230	DEBT SERVICE			-				82230
620	Interest on Debt	4,524	61	(4,463)			Interest on debt, moved here from 72610.699 in August, 2017 Paid in Full	620
	Total Debt Service	292,896	24,389	(268,507)				
99100	TRANSFERS			-				
590	Transfers Out	1,000,000		(1,000,000)			Transfer to 142 for cash flow balance in 22/23/23/24	
	Total Transfers Out	1,000,000		(1,000,000)				
	<b>GRAND TOTAL EXPENDITURES</b>	64,680,985	70,370,688	4,005,841	75,825,838	6,633,618		
	Difference in Revenues and Expenditures	(5,970,346)	(1,741,614)	(4,228,732)	(5,206,639)			
	<b>Fund Balance</b>	<b>Actual 2022-2023</b>	<b>Proposed 2023-2024</b>	<b>Difference of Budget 22-23 to 23-24</b>	<b>Proposed 2024-2025</b>	<b>Difference of Budget 23-24 to 24-25</b>		
	Excess of Revenues and Other Sources							
	Over (Under) Expenditures and Other Uses	(5,970,346)	(1,741,614)	(4,228,732)	(5,206,639)			
	Beginning Fund Balance	13,335,957	13,121,366	214,591	11,379,752		Required To Leave 3% Fund Balance Reserve	2,111,121
	Ending Fund Balance/Reserves	13,121,366	11,379,752	1,741,614	6,173,113		Overage or (Shortfall)	4,061,993

# Assumptions

- 4% pay increase for classified employees + step raise.
- 5-8% on Certified employees on balanced scale meeting state minimum salary requirements
- Medical Insurance 6%/ 3% in 24/25 School Year
- TCRS Rate for Classified 8% (has not been released)
- TCRS Rate for Certified 9%. (has not been released)
- No increase on Life or Dental Insurance Rates
- 10% increase on most software products
- 357 teaching positions
- 8 (120 day) interventionist & 1 (80 day) to address learning loss
- 5 extra days for each HS counselor
- 5 extra days for HS assistant principals
- 5 extra days for CTE Coach + 10 extra for Guidance Coordinator
- Replace teacher laptops at 3 schools PV, PH, CO
- Worker's Comp Insurance increased 25% over 23/24 budget

## Certified Scales FY24 /25

<b>200 Step</b>	<b>Bachelors Annual</b>	<b>Bachelors Daily</b>	<b>Masters Annual</b>	<b>Masters Daily</b>	<b>EDS Annual</b>	<b>EDS Daily</b>	<b>EDD/PHD Annual</b>	<b>EDD/PHD Daily</b>
0	\$46,787.00	\$233.94	\$50,392.00	\$251.96	\$53,559.00	\$267.80	\$55,989.00	\$279.95
1	\$47,237.00	\$236.19	\$50,892.00	\$254.46	\$54,289.00	\$271.45	\$56,889.00	\$284.45
2	\$47,687.00	\$238.44	\$51,392.00	\$256.96	\$55,019.00	\$275.10	\$57,789.00	\$288.95
3	\$48,137.00	\$240.69	\$51,892.00	\$259.46	\$55,749.00	\$278.75	\$58,689.00	\$293.45
4	\$48,587.00	\$242.94	\$52,392.00	\$261.96	\$56,479.00	\$282.40	\$59,589.00	\$297.95
5	\$49,037.00	\$245.19	\$52,892.00	\$264.46	\$57,209.00	\$286.05	\$60,489.00	\$302.45
6	\$49,487.00	\$247.44	\$53,392.00	\$266.96	\$57,939.00	\$289.70	\$61,389.00	\$306.95
7	\$49,937.00	\$249.69	\$53,892.00	\$269.46	\$58,669.00	\$293.35	\$62,289.00	\$311.45
8	\$50,387.00	\$251.94	\$54,392.00	\$271.96	\$59,399.00	\$297.00	\$63,189.00	\$315.95
9	\$50,837.00	\$254.19	\$54,892.00	\$274.46	\$60,129.00	\$300.65	\$64,089.00	\$320.45
10	\$51,287.00	\$256.44	\$55,392.00	\$276.96	\$60,859.00	\$304.30	\$64,989.00	\$324.95
11	\$51,737.00	\$258.69	\$55,892.00	\$279.46	\$61,589.00	\$307.95	\$65,889.00	\$329.45
12	\$52,187.00	\$260.94	\$56,392.00	\$281.96	\$62,319.00	\$311.60	\$66,789.00	\$333.95
13	\$52,637.00	\$263.19	\$56,892.00	\$284.46	\$63,049.00	\$315.25	\$67,689.00	\$338.45
14	\$53,087.00	\$265.44	\$57,392.00	\$286.96	\$63,779.00	\$318.90	\$68,589.00	\$342.95
15	\$53,537.00	\$267.69	\$57,892.00	\$289.46	\$64,509.00	\$322.55	\$69,489.00	\$347.45
16	\$53,987.00	\$269.94	\$58,392.00	\$291.96	\$65,239.00	\$326.20	\$70,389.00	\$351.95
17	\$54,437.00	\$272.19	\$58,892.00	\$294.46	\$65,969.00	\$329.85	\$71,289.00	\$356.45
18	\$54,887.00	\$274.44	\$59,392.00	\$296.96	\$66,699.00	\$333.50	\$72,189.00	\$360.95
19	\$55,337.00	\$276.69	\$59,892.00	\$299.46	\$67,429.00	\$337.15	\$73,089.00	\$365.45
20	\$55,787.00	\$278.94	\$60,392.00	\$301.96	\$68,159.00	\$340.80	\$73,989.00	\$369.95
21	\$56,237.00	\$281.19	\$60,892.00	\$304.46	\$68,889.00	\$344.45	\$74,889.00	\$374.45
22	\$56,687.00	\$283.44	\$61,392.00	\$306.96	\$69,619.00	\$348.10	\$75,789.00	\$378.95
23	\$57,137.00	\$285.69	\$61,892.00	\$309.46	\$70,349.00	\$351.75	\$76,689.00	\$383.45
24	\$57,587.00	\$287.94	\$62,392.00	\$311.96	\$71,079.00	\$355.40	\$77,589.00	\$387.95
25	\$58,037.00	\$290.19	\$62,892.00	\$314.46	\$71,809.00	\$359.05	\$78,489.00	\$392.45
26	\$58,487.00	\$292.44	\$63,392.00	\$316.96	\$72,539.00	\$362.70	\$79,389.00	\$396.95
27	\$58,937.00	\$294.69	\$63,892.00	\$319.46	\$73,269.00	\$366.35	\$80,289.00	\$401.45
28	\$59,387.00	\$296.94	\$64,392.00	\$321.96	\$73,999.00	\$370.00	\$81,189.00	\$405.95
29	\$59,837.00	\$299.19	\$64,892.00	\$324.46	\$74,729.00	\$373.65	\$82,089.00	\$410.45

**Cumberland County Schools 2024-2025 Specialist Scale 200 Days**

<b>200 Step</b>	<b>Bachelors Annual</b>	<b>Masters Annual</b>	<b>Masters Daily</b>	<b>EDS Annual</b>	<b>EDS Daily</b>	<b>EDD/PHD Annual</b>	<b>EDD/PHD Daily</b>
0	\$48,658.00	\$52,263.00	\$261.32	\$55,363.00	\$276.82	\$57,793.00	\$288.97
1	\$49,108.00	\$52,813.00	\$264.07	\$56,093.00	\$280.47	\$58,603.00	\$293.02
2	\$49,558.00	\$53,363.00	\$266.82	\$56,823.00	\$284.12	\$59,413.00	\$297.07
3	\$50,008.00	\$53,913.00	\$269.57	\$57,553.00	\$287.77	\$60,223.00	\$301.12
4	\$50,458.00	\$54,463.00	\$272.32	\$58,283.00	\$291.42	\$61,033.00	\$305.17
5	\$50,908.00	\$55,013.00	\$275.07	\$59,013.00	\$295.07	\$61,843.00	\$309.22
6	\$51,358.00	\$55,563.00	\$277.82	\$59,743.00	\$298.72	\$62,653.00	\$313.27
7	\$51,808.00	\$56,113.00	\$280.57	\$60,473.00	\$302.37	\$63,463.00	\$317.32
8	\$52,258.00	\$56,663.00	\$283.32	\$61,203.00	\$306.02	\$64,273.00	\$321.37
9	\$52,708.00	\$57,213.00	\$286.07	\$61,933.00	\$309.67	\$65,083.00	\$325.42
10	\$53,158.00	\$57,763.00	\$288.82	\$62,663.00	\$313.32	\$65,893.00	\$329.47
11	\$53,608.00	\$58,313.00	\$291.57	\$63,393.00	\$316.97	\$66,703.00	\$333.52
12	\$54,058.00	\$58,863.00	\$294.32	\$64,123.00	\$320.62	\$67,513.00	\$337.57
13	\$54,508.00	\$59,413.00	\$297.07	\$64,853.00	\$324.27	\$68,323.00	\$341.62
14	\$54,958.00	\$59,963.00	\$299.82	\$65,583.00	\$327.92	\$69,133.00	\$345.67
15	\$55,408.00	\$60,513.00	\$302.57	\$66,313.00	\$331.57	\$69,943.00	\$349.72
16	\$55,858.00	\$61,063.00	\$305.32	\$67,043.00	\$335.22	\$70,753.00	\$353.77
17	\$56,308.00	\$61,613.00	\$308.07	\$67,773.00	\$338.87	\$71,563.00	\$357.82
18	\$56,758.00	\$62,163.00	\$310.82	\$68,503.00	\$342.52	\$72,373.00	\$361.87
19	\$57,208.00	\$62,713.00	\$313.57	\$69,233.00	\$346.17	\$73,183.00	\$365.92
20	\$57,658.00	\$63,263.00	\$316.32	\$69,963.00	\$349.82	\$73,993.00	\$369.97
21	\$58,108.00	\$63,813.00	\$319.07	\$70,693.00	\$353.47	\$74,803.00	\$374.02
22	\$58,558.00	\$64,363.00	\$321.82	\$71,423.00	\$357.12	\$75,613.00	\$378.07
23	\$59,008.00	\$64,913.00	\$324.57	\$72,153.00	\$360.77	\$76,423.00	\$382.12
24	\$59,458.00	\$65,463.00	\$327.32	\$72,883.00	\$364.42	\$77,233.00	\$386.17
25	\$59,908.00	\$66,013.00	\$330.07	\$73,613.00	\$368.07	\$78,043.00	\$390.22
26	\$60,358.00	\$66,563.00	\$332.82	\$74,343.00	\$371.72	\$78,853.00	\$394.27
27	\$60,808.00	\$67,113.00	\$335.57	\$75,073.00	\$375.37	\$79,663.00	\$398.32
28	\$61,258.00	\$67,663.00	\$338.32	\$75,803.00	\$379.02	\$80,473.00	\$402.37
29	\$61,708.00	\$68,213.00	\$341.07	\$76,533.00	\$382.67	\$81,283.00	\$406.42

<b>Location</b>	<b>Description</b>	<b>Estimated Cost</b>
North	Renovation	\$ 750,000.00
Brown	Roof	\$ 742,000.00
Homestead	Paving/Sealing	\$ 200,000.00
Martin	Flooring	\$ 50,000.00
SMHS	Flooring	\$ 50,000.00
Central	Flooring	\$ 50,000.00
SMHS	Environmental	\$ 200,000.00
South	Parking Lot Lights	\$ 100,000.00
Brown	Bathroom Partitions	\$ 25,000.00
Pleasant Hill	Bathroom Partitions	\$ 25,000.00
Stone	Bathroom Partitions	\$ 25,000.00
Phoenix	Bathroom Partitions	\$ 25,000.00
Brown	Gym Floor	\$ 60,000.00
BE,PH,SE	Mowers	\$ 45,000.00
All other Repairs		\$ 200,000.00
		<u>\$ 2,547,000.00</u>

**Maintenance Needs**

Location	Description	Amount	Time Frame
Martin	Sewer Lift Station	\$ 250,000.00	Summer 2024
Martin	Electrical Upgrade	\$ 750,000.00	2 phases Summer 2025/Summer 2026
Martin	Generator	\$ 80,000.00	Summer 2025
Homestead	Electrical Upgrade	\$ 523,000.00	2 phases Summer 2025/Summer 2026
CCHS	Fire Alarm System	\$ 400,000.00	Summer 2024
CCHS	Auditorium Security system	\$ 75,000.00	Fall 2024
Pineview	Gym Roof	\$ 172,000.00	Fall 2024
North	Fire Alarm System	\$ 400,000.00	With Renovation in 24/25
South	Gym Floor Replacement	\$ 263,385.00	
			Combine Tennis court w/ track project
SMHS	Tennis Court	\$ 500,000.00	Both Projects Contingent on Funding
SMHS	Resurface Track	\$ 155,000.00	
			Fall/Spring Break 2024/2025 with other flooring
Martin	Music Room Floor	\$ 80,000.00	
Stone	Additional Exit Road	\$ 40,000.00	Based on Funding
South	Additional Exit Road	\$ 40,000.00	Based on Funding
Martin	Parent PU Paved	\$ 30,000.00	Based on Funding
		<u>\$ 3,758,385.00</u>	
			\$ 6,305,385.00

	<b>Assistant Principal</b>	<b>Principal</b>	<b>Central Supervisor</b>
<b>Days</b>	210/215	220/240	240
<b>Base</b>	Teacher Scale	Teacher Scale	System Wide Teacher
<b>Add-on for Administrative Duties &amp; Responsibilities</b>	\$62.50 per Day	\$125.00 per Day	\$135.00 per Day

**Certified Scales FY24 /25**

**Cumberland County Schools 2024-2025 Teacher Scale 200 Days**

<b>200 Step</b>	<b>Bachelors Annual</b>	<b>Bachelors Daily</b>	<b>Masters Annual</b>	<b>Masters Daily</b>	<b>EDS Annual</b>	<b>EDS Daily</b>	<b>EDD/PHD Annual</b>	<b>EDD/PHD Daily</b>
0	\$46,787.00	\$233.94	\$50,392.00	\$251.96	\$53,559.00	\$267.80	\$55,989.00	\$279.95
1	\$47,237.00	\$236.19	\$50,892.00	\$254.46	\$54,289.00	\$271.45	\$56,889.00	\$284.45
2	\$47,687.00	\$238.44	\$51,392.00	\$256.96	\$55,019.00	\$275.10	\$57,789.00	\$288.95
3	\$48,137.00	\$240.69	\$51,892.00	\$259.46	\$55,749.00	\$278.75	\$58,689.00	\$293.45
4	\$48,587.00	\$242.94	\$52,392.00	\$261.96	\$56,479.00	\$282.40	\$59,589.00	\$297.95
5	\$49,037.00	\$245.19	\$52,892.00	\$264.46	\$57,209.00	\$286.05	\$60,489.00	\$302.45
6	\$49,487.00	\$247.44	\$53,392.00	\$266.96	\$57,939.00	\$289.70	\$61,389.00	\$306.95
7	\$49,937.00	\$249.69	\$53,892.00	\$269.46	\$58,669.00	\$293.35	\$62,289.00	\$311.45
8	\$50,387.00	\$251.94	\$54,392.00	\$271.96	\$59,399.00	\$297.00	\$63,189.00	\$315.95
9	\$50,837.00	\$254.19	\$54,892.00	\$274.46	\$60,129.00	\$300.65	\$64,089.00	\$320.45
10	\$51,287.00	\$256.44	\$55,392.00	\$276.96	\$60,859.00	\$304.30	\$64,989.00	\$324.95
11	\$51,737.00	\$258.69	\$55,892.00	\$279.46	\$61,589.00	\$307.95	\$65,889.00	\$329.45
12	\$52,187.00	\$260.94	\$56,392.00	\$281.96	\$62,319.00	\$311.60	\$66,789.00	\$333.95
13	\$52,637.00	\$263.19	\$56,892.00	\$284.46	\$63,049.00	\$315.25	\$67,689.00	\$338.45
14	\$53,087.00	\$265.44	\$57,392.00	\$286.96	\$63,779.00	\$318.90	\$68,589.00	\$342.95
15	\$53,537.00	\$267.69	\$57,892.00	\$289.46	\$64,509.00	\$322.55	\$69,489.00	\$347.45
16	\$53,987.00	\$269.94	\$58,392.00	\$291.96	\$65,239.00	\$326.20	\$70,389.00	\$351.95
17	\$54,437.00	\$272.19	\$58,892.00	\$294.46	\$65,969.00	\$329.85	\$71,289.00	\$356.45
18	\$54,887.00	\$274.44	\$59,392.00	\$296.96	\$66,699.00	\$333.50	\$72,189.00	\$360.95
19	\$55,337.00	\$276.69	\$59,892.00	\$299.46	\$67,429.00	\$337.15	\$73,089.00	\$365.45
20	\$55,787.00	\$278.94	\$60,392.00	\$301.96	\$68,159.00	\$340.80	\$73,989.00	\$369.95
21	\$56,237.00	\$281.19	\$60,892.00	\$304.46	\$68,889.00	\$344.45	\$74,889.00	\$374.45
22	\$56,687.00	\$283.44	\$61,392.00	\$306.96	\$69,619.00	\$348.10	\$75,789.00	\$378.95
23	\$57,137.00	\$285.69	\$61,892.00	\$309.46	\$70,349.00	\$351.75	\$76,689.00	\$383.45
24	\$57,587.00	\$287.94	\$62,392.00	\$311.96	\$71,079.00	\$355.40	\$77,589.00	\$387.95
25	\$58,037.00	\$290.19	\$62,892.00	\$314.46	\$71,809.00	\$359.05	\$78,489.00	\$392.45
26	\$58,487.00	\$292.44	\$63,392.00	\$316.96	\$72,539.00	\$362.70	\$79,389.00	\$396.95
27	\$58,937.00	\$294.69	\$63,892.00	\$319.46	\$73,269.00	\$366.35	\$80,289.00	\$401.45
28	\$59,387.00	\$296.94	\$64,392.00	\$321.96	\$73,999.00	\$370.00	\$81,189.00	\$405.95
29	\$59,837.00	\$299.19	\$64,892.00	\$324.46	\$74,729.00	\$373.65	\$82,089.00	\$410.45

**Cumberland County Schools 2024-2025 Specialist Scale 200 Days**

<b>200</b>	<b>Bachelors</b>	<b>Bachelors</b>	<b>Masters</b>	<b>Masters</b>	<b>EDS</b>	<b>EDS</b>	<b>EDD/PHD</b>	<b>EDD/PHD</b>
0	\$48,658.00	\$243.29	\$52,263.00	\$261.32	\$55,363.00	\$276.82	\$58,463.00	\$292.32
1	\$49,108.00	\$245.54	\$52,813.00	\$264.07	\$56,093.00	\$280.47	\$59,283.00	\$296.42
2	\$49,558.00	\$247.79	\$53,363.00	\$266.82	\$56,823.00	\$284.12	\$60,103.00	\$300.52
3	\$50,008.00	\$250.04	\$53,913.00	\$269.57	\$57,553.00	\$287.77	\$60,923.00	\$304.62
4	\$50,458.00	\$252.29	\$54,463.00	\$272.32	\$58,283.00	\$291.42	\$61,743.00	\$308.72
5	\$50,908.00	\$254.54	\$55,013.00	\$275.07	\$59,013.00	\$295.07	\$62,563.00	\$312.82
6	\$51,358.00	\$256.79	\$55,563.00	\$277.82	\$59,743.00	\$298.72	\$63,383.00	\$316.92
7	\$51,808.00	\$259.04	\$56,113.00	\$280.57	\$60,473.00	\$302.37	\$64,203.00	\$321.02
8	\$52,258.00	\$261.29	\$56,663.00	\$283.32	\$61,203.00	\$306.02	\$65,023.00	\$325.12
9	\$52,708.00	\$263.54	\$57,213.00	\$286.07	\$61,933.00	\$309.67	\$65,843.00	\$329.22
10	\$53,158.00	\$265.79	\$57,763.00	\$288.82	\$62,663.00	\$313.32	\$66,663.00	\$333.32
11	\$53,608.00	\$268.04	\$58,313.00	\$291.57	\$63,393.00	\$316.97	\$67,483.00	\$337.42
12	\$54,058.00	\$270.29	\$58,863.00	\$294.32	\$64,123.00	\$320.62	\$68,303.00	\$341.52
13	\$54,508.00	\$272.54	\$59,413.00	\$297.07	\$64,853.00	\$324.27	\$69,123.00	\$345.62
14	\$54,958.00	\$274.79	\$59,963.00	\$299.82	\$65,583.00	\$327.92	\$69,943.00	\$349.72
15	\$55,408.00	\$277.04	\$60,513.00	\$302.57	\$66,313.00	\$331.57	\$70,763.00	\$353.82
16	\$55,858.00	\$279.29	\$61,063.00	\$305.32	\$67,043.00	\$335.22	\$71,583.00	\$357.92
17	\$56,308.00	\$281.54	\$61,613.00	\$308.07	\$67,773.00	\$338.87	\$72,403.00	\$362.02
18	\$56,758.00	\$283.79	\$62,163.00	\$310.82	\$68,503.00	\$342.52	\$73,223.00	\$366.12
19	\$57,208.00	\$286.04	\$62,713.00	\$313.57	\$69,233.00	\$346.17	\$74,043.00	\$370.22
20	\$57,658.00	\$288.29	\$63,263.00	\$316.32	\$69,963.00	\$349.82	\$74,863.00	\$374.32
21	\$58,108.00	\$290.54	\$63,813.00	\$319.07	\$70,693.00	\$353.47	\$75,683.00	\$378.42
22	\$58,558.00	\$292.79	\$64,363.00	\$321.82	\$71,423.00	\$357.12	\$76,503.00	\$382.52
23	\$59,008.00	\$295.04	\$64,913.00	\$324.57	\$72,153.00	\$360.77	\$77,323.00	\$386.62
24	\$59,458.00	\$297.29	\$65,463.00	\$327.32	\$72,883.00	\$364.42	\$78,143.00	\$390.72
25	\$59,908.00	\$299.54	\$66,013.00	\$330.07	\$73,613.00	\$368.07	\$78,963.00	\$394.82
26	\$60,358.00	\$301.79	\$66,563.00	\$332.82	\$74,343.00	\$371.72	\$79,783.00	\$398.92
27	\$60,808.00	\$304.04	\$67,113.00	\$335.57	\$75,073.00	\$375.37	\$80,603.00	\$403.02
28	\$61,258.00	\$306.29	\$67,663.00	\$338.32	\$75,803.00	\$379.02	\$81,423.00	\$407.12
29	\$61,708.00	\$308.54	\$68,213.00	\$341.07	\$76,533.00	\$382.67	\$82,243.00	\$411.22