

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

Indirect Cost - Unrestricted
Indirect Cost - Restricted

FY27 14.04%
FY27 2.7%

Notes:

Targeted 4% Raise per Matrices
Retirement change FY27 - Classified 7.66 (was 6.77) Certified 6.35 (was 5.77)
NO Medical Insurance Increase FY27
Vendor Increases
Step 21 Longevity Bonus \$1,000 -N= 6
\$2040 for Administrators Raise

Fund Balance Estimate FY25

Per Unofficial Audit 11/2025 \$ 12,355,893.00

Unassigned Funds
Committed

\$ 12,355,893
\$ 2,999,574

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Acct	Acct	FY27 Proposed Budget	FY26 Revised Budget	FY25 FY Activity	Notes FY27
	40110 Current Property Tax	7,788,645.18	7,788,645.18	7,845,592.89	Amount Provided by Mayors Office on May XXX Certified Tax Rate (.xxxx) Penny Value (\$xxxx)
	40120 Trustee's Collect. - Prior Yr.	210,000.00	210,000.00	127,330.37	
	40130 Clerk & Master Collections	58,500.00	58,500.00	64,216.31	
	40140 Interest And Penalty	60,000.00	60,000.00	55,942.39	
	40150 Pick-Up Taxes	5,000.00	5,000.00	3,076.23	
	40161 Pay In Lieu of Taxes - TVA	-	-	279.30	
	40162 Pmnts In Lieu Of Taxes - Local	60,000.00	60,000.00	22,282.71	
	40163 Pmnts In Lieu Of Taxes - Other	1,000.00	1,000.00	61,896.29	
	40210 Local Option Sales Tax	4,500,000.00	4,500,000.00	4,500,000.00	
	40240 Wheel Tax	430,000.00	430,000.00	447,993.30	
	40275 Mixed Drink Tax	21,000.00	21,000.00	63,267.94	
	40320 Bank Excise Tax	16,000.00	16,000.00	-	
40---	Local Taxes	13,150,145.18	13,150,145.18	13,191,877.73	
	41110 Marriage Licenses	4,000.00	4,000.00	2945.00	
41---	Licenses And Permits	4,000.00	4,000.00	2,945.00	
	43511 Tuition - Regular Day Students	0			Waived Out of County Tuition
	43570 Receipts From Ind Schools	100,000.00	100,000.00	114,159.48	Reimbursement to District (drivers, subs, etc. for clubs & sports)
43---	Charges For Current Services	100,000.00	100,000.00	114,159.48	
	44110 Interest Earned	-	3,000.00	-	Interest Earned from the Trustee -
	44170 Miscellaneous Refunds	150,000.00	150,000.00	138,628.49	Mis Refunds
	44180 Expenditure Credits	3,000.00	100.00	-	
	44530 Sale Of Equipment	50,000.00	50,000.00	1,846.10	Buses & Surplus
	44560 Damages Recovered From Ind	2,000.00	2,000.00	3,884.57	Restitution
	44570 Contributions & Gifts	60,000.00	60,000.00	65,816.86	AO Smith (16K), Chamber of Commerce Teacher Grants (15K), Blackboard Sponsor (7K), Sponsors etc.
	44990 Other Local Revenues	150,000.00	85,000.00	112,706.95	Facility Fees, Head Start, Laptop Fees, Jag Reimbursement etc.
44---	Other Local Revenues	415,000.00	350,100.00	322,882.97	
	46510 TISA Funding	41,365,715.44	41,365,715.44	40,822,175.30	FY27 March TISA Estimate + TISA Outcomes (450K)* Funding Floor Applied
	46513 TISA On Behalf Payments	116,500.00		122,659.50	TISA on-behalf payments = balanced
	46511 Basic Education Program				
	46515 Early Childhood Education	530,000.00	482,810.46	535,146.40	Pre-K Grant Estimate
	46590 Other State Education Funds			496181.6	
	46591 Coordinated School Health				
	46596 Paid Parental Leave	40,000.00			
	46610 Career Ladder Program	29,100.00	36,000.00	33,185.01	Balanced Expenditure
	46640 Vocational Equipment				
	46790 Other Vocational	225,000.00	800,000.00	1,070,308.29	ISM FY27
	46851 State Revenue Sharing - T.V.A.	200,000.00	200,000.00	162,539.62	
	46980 Other State Grants				
	46981 Safe Schools				Safe Schools in Prior Years
	46990 Other State Funds		65,000.00		Instructional Partner Grant in past
46---	State Of Tennessee	42,506,315.44	42,949,525.90	43,242,195.72	
	47143 Special Education Grants	100,000	60,000	68,735.18	SPED Grants
	47240 Medicaid Reimbursement	125,000			Medicaid Reimbursement
	47304 Remote Technology Grant				
	47401 ARP Grants				
	47590 Other Federal Through State			90,455.80	
	47990 Other Direct Federal Revenue				
47---	Federal Government	225,000	60,000	159,190.98	
	48990 Other	20,000	-	117,438.80	United Way & Raise Your Hand
48---	Other Gov't & Citizens Group	20,000	-	117,438.80	
	49200 Note Proceeds				
	49700 Insurance Recovery	85,000	75,000	103,635.47	Insurance Recovery Items
	49800 Operating Transfers	460,000	498,000	266,945.73	FY27 Indirect Cost 14.04 Unrestricted 2.7% Restricted Programs
49---	Other Sources	545,000	573,000	370,581.20	
Total Revenue		56,965,461	57,186,771	57,521,271.88	

FY27 BUDGET REVENUES	56,965,460.62
FY27 BUDGET EXPENDITURES	58,412,271.98
Difference (+/-) FY27	-1,446,811.36

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			FY 26-27	25-26	2024-25	
Acct	Obj	Obj	Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	Notes FY27
71100	116	Teachers	21,852,000.00	\$ 23,270,685.00	20,712,310.00	FTE= 325 (changed from 319.5 - changed average salary based on current) FY26 (reduction 4 1/2). Increase in Teachers Salary Matrix. Steps (revised to 240K from 375K) , Degrees, Longevity, Homebound-(20K)-Translation-Services-(2K), All Coaching Supplements (1 million - reduced to 900K based on current expenditures in FY26), District Athletic Director , +3 ELL Teachers, Unified Sports
71100	117	Career Ladder Program	20,400.00	\$ 24,000.00	24,190.00	Supplement District Wide, & In-house Subs. 2 ES Hero, 1-M5-Hero, Virtual Classroom Supplements (16K - 4k each)
71100	163	Educational Assistants	1,315,000.00	\$ 1,300,000.00	1,167,390.00	FY27 Career Ladder
71100	188	Bonus Payments	6,000.00	\$ 1,803,195.00	522,499.00	Reduced Expenditure \$25K using 12 month average expense. FTE = 64 (Computers lab & general Assistants) Increase in Salary Matrix, Steps, Longevity. Based on current staffing HERO Assistants (+1 changed from +3)
71100	201	Social Security Expense	1,437,618.80	\$ 1,471,414.00	1,291,878.00	21 years bonus
71100	204	Retirement Expense	1,387,602.00	\$ 1,369,475.00	1,585,910.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
71100	206	Life Insurance	8,148.00	\$ 9,000.00	8,195.00	Reduced based on 679 per month (was 9K)
71100	207	Medical Insurance	3,228,000.00	\$ 2,982,000.00	2,901,819.00	Based on current employees + Increase due to BOE increasing contribution (average of 269K per month)
71100	208	Dental Insurance	60,000.00	\$ 66,000.00	66,609.00	Based on current staffing
71100	209	Disability Insurance	68,000.00	\$ 65,000.00	63,898.00	Rate increase in FY27
71100	212	Medicare Expense	336,217.30	\$ 344,121.00	310,189.00	
71100	217	TCRS Fed Hybrid ER Portion	120,000.00	\$ 120,000.00	112,443.00	Currently 10K per month (reduced 5K)
71100	299	Other Fringe Benefits	14,000.00	\$ 16,000.00	12,850.00	Vision Based on current staffing
71100	356	Tuition	2,000.00	\$ 7,000.00	8,683.00	REDUCED FUNDING BASED ON FY26 EXPENSES FY27 Council for Alcohol and Drug Abuse Services - Yout Town, Lakeside, Oak Plainsetc (8K in FY25 YTD)
71100	399	Other Contracted Services	375,000.00	\$ 250,000.00	400,341.00	Removed annually bonus costs - (45K) then added back in based on BOE member suggestion. Substitute Services + Cannon + RA Copier (moved to 72320-399) - Significant increase in Sub Costs
71100	429	Instructional Supplies & Mater	142,000.00	\$ 238,000.00	131,285.00	TISA (BEP) Allocations (100K) Paper Allocation (25K) summer PD Materials for Teachers (17K) HS Math workbooks (5K fund balance) Beable HS (9K fund balance)
71100	449	Textbooks	0.00	\$ 100.00	716.00	Replacement Textbooks for ALL Subjects - utilize fund balance
71100	471	Software	220,000.00	\$ 152,000.00	174,970.00	AimsWeb (20K), Schoology (34K), Edgenuity (39K),Scinary (28K), Follet Destingy (24K), Classlink (24K), Brain Pop (37K)Laprea Education (14K)
71100	499	Other Supplies & Materials	0.00	\$ 25,000.00	6,781.00	Reduction based on Supplies purchased in FY26 to be used in FY27. IT Repair Parts & teacher accessories (25K)
71100	524	In-Service/Staff Dev	0	\$ -	3500	
71100	535	Fee Waivers	75,000.00	\$ 75,000.00	69,307.00	Fee Waivers
71100	595	ACT / IEA	85000	\$ 82,000.00	78467	TISA OnBehalf - Balancing Expenditure ACT
71100	599	Other Charges	5,000.00	\$ 10,000.00	71,525.00	Reduced 5K - no placeholder for Nutrition Charges, Science/Math Contest (5K)
71100	722	Regular Instruction Equipment	56,000.00	\$ 150,000.00	312,196.00	Teacher Laptop Replacement (40K moved to 177), Hover Cams (24K-moved to 177), Interactive Panel Bundles (50K - moved to 177) Band Allocations (24K - 5K per HS & 3 K per MS) + 5K each HS Theatre and 5K HS Choir, District Theatre Colloboration (2K)
71100	---	Reg Education Prg - Elem/Sec	30,812,986.10	\$ 33,829,990.00	30,037,951.00	

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Acct	Obj	Obj	FY 26-27	25-26	2024-25	Notes FY27
			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
71200	116	Teachers	1,836,000.00	\$ 2,700,000.00	1,627,856.00	FY= 52 Longevity and Steps
71200	117	Career Ladder Program	1,000.00	\$ 1,000.00	2,100.00	
71200	163	Educational Assistants	768,000.00	\$ 767,335.00	681,892.00	FTE = 44 Longevity and Steps
71200	171	Speech Pathologist	490,000.00	\$ 510,000.00	394,293.00	FTE = 11 Steps, Degrees, Longevity (Reduced based on current personnel)
71200	188	Bonus Payments				
71200	201	Social Security Expense	191,890.00	\$ 246,656.77	152,822.00	
71200	204	Retirement Expense	206,529.80	\$ 229,549.93	178,467.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
71200	207	Medical Insurance	502,000.00	\$ 525,000.00	453,832.00	Based on current personnel
71200	208	Dental Insurance	14,000.00	\$ 14,000.00	12,743.00	
71200	212	Medicare Expense	44,877.50	\$ 57,685.86	36,858.00	
71200	217	TGRS Fed Hybrid ER Portion	18,000.00	\$ 14,000.00	13,146.00	
71200	299	Other Fringe Benefits	3,000.00	\$ 3,000.00	2,508.00	
71200	312	Contracts W/ Private Agencies	300,000.00	\$ 192,000.00	710,000.00	Amergis,healthcare, project play, genesis, etc
71200	333	Licenses	0.00	\$ 1,200.00	1,334.00	
71200	399	Other Contracted Services	0.00	\$ 100.00	17,317.00	
71200	429	Instructional Supplies & Mater	0.00	\$ 100.00	42,648.00	
71200	499	Other Supplies & Materials	0.00	\$ 100.00	40.00	
71200	595	ACT / IEA	31,500.00	\$ 31,500.00	44192	State Balanced Amount
71200	725	Special Education Equipment	0.00	\$ 100.00	0	
71200	---	Special Education Program	4,406,797.30	5,293,327.56	4,372,048.00	SPED MOE FY25 - \$5,387,835 (Budget 5.4 million)

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Acct	Obj	Obj	FY 26-27	25-26	2024-25	Notes FY27
			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
71300	116	Teachers	1,087,500.00	1,270,000.00	1,050,523.00	Reduced based on Projected Staffing for FY27 (\$3K). Reduction of FTE = 21 (HHS 6 - GP Funding 5.5, CCCHS 8 - GP Funding 7.5, SHS 7 - GP Funding 6.5) Steps & Longevity - JAG Match, TCAT Included *** Based on current staffing
71300	163	Educational Assistants	0.00			
71300	188	Bonus Payments	0		18700	
71300	189	Other Salaries And Wages			13,700.00	
71300	201	Social Security Expense	67,425.00	75,950.00	63,412.00	
71300	204	Retirement Expense	69,056.25	70,683.00	79,193.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
71300	207	Medical Insurance	148,000.00	147,000.00	143,640.00	Reduced by \$2K
71300	208	Dental Insurance	1,800.00	3,500.00	3,208.00	
71300	212	Medicare Expense	15,768.75	17,763.00	14,830.00	
71300	217	TCRS Fed Hybrid ER Portion	7,800.00	6,500.00	6,920.00	
71300	299	Other Fringe Benefits	360.00	500.00	594.00	
71300	399	Other Contracted Services	0.00	70,100.00	100,345.00	FY26 - ISM Funds
71300	429	Instructional Supplies & Mater	4,500.00	47,300.00	152,997.00	Culinary Consumables Monthly (250)(CEV Certification (15K - moved to fund balance), MS Culinary (200)
71300	499	Other Supplies & Materials	0.00	74,711.00	80,077.00	FY26 - ISM Funds
71300	524	In-Service/Staff Dev	0.00	100.00	0.00	
71300	599	Other Charges	0.00	133,174.00	1,098.00	
71300	730	Vocational Instruction Equip	0.00	102,693.00	436,182.00	
71300	---	Vocational Educational Program	1,402,210.00	2,019,974.00	2,165,419.00	

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72110	105	Supervisor/Director	6,000.00	23,870.86	24,706.00	Attendance Supplement
72110	188	Bonus Payments	0		250	
72110	201	Social Security Expense	372.00	1,479.99	1,540.00	
72110	204	Retirement Expense	459.60	2,100.00	1,838.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72110	207	Medical Insurance	0.00	2,000.00	2,093.00	
72110	208	Dental Insurance	0.00	100.00	0.00	
72110	212	Medicare Expense	100.00	346.13	360.00	
72110	217	TCRS Fed Hybrid ER Portion	0.00	200.00	230.00	
72110	299	Other Fringe Benefits	0.00	100.00	0.00	
72110	355	Travel	0.00	200.00	0.00	
72110	524	In-Service/Staff Dev	5,000.00	5,000.00	4,840.00	Attendance Conference
72110	---	Attendance	11,931.60	35,396.99	35,857.00	

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			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
72120	105	Supervisor/Director	82,507.00	80,467.00	76,513.00	FTE = 1
72120	131	Medical Personnel	468,895.00	443,920.00	416,381.00	FTE =9 Based on current staffing
72120	188	Bonus Payments	-	-	10,000.00	
72120	201	Social Security Expense	34,186.92	32,512.00	30,716.00	
72120	204	Retirement Expense	42,237.39	35,501.00	37,104.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72120	207	Medical Insurance	38,400.00	42,000.00	33,380.00	
72120	208	Dental Insurance	5,280.00	6,000.00	5,400.00	
72120	212	Medicare Expense	7,995.33	7,604.00	7,184.00	
72120	217	TGRS Fed Hybrid ER Portion	2,000.00	3,500.00	3,269.00	(Reduced based on current employees in Hybrid)Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72120	299	Other Fringe Benefits	1,000.00	1,500.00	1,063.00	Reduced based on current staffing
72120	307	Communication	1,200.00	600.00	500.00	
72120	355	Travel	3,000.00	4,000.00	4,508.00	
72120	399	Other Contracted Services	94,000.00	80,000.00	67,000.00	STAR Physical Therapy SHS & CCHS (60K FY26 74K FY27 and 80K FY28), HHS FY27 20K
72120	413	Drugs And Medical Supplies	3,000.00	3,000.00	3,312.00	Clinic Supplies (AED PADS)
72120	499	Other Supplies & Materials	0.00	2,000.00	6,699.00	Used Funding from FY26 - AED Office
72120	524	In-Service/Staff Dev	2,000.00	2,000.00	80.00	Professional Development
72120	735	Health Equipment	0.00	3,000.00	0.00	
72120	---	Health Services	785,701.65	747,604.00	703,109.00	

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72130	117	Career Ladder Program	0.00	4,000.00	1,000.00	
72130	123	Guidance Personnel	1,233,000.00	1,235,000.00	1,118,602.00	Reduced \$2K FTE = 18 Steps, Degrees, Longevity, Increase to Teachers Salary Matrix
72130	188	Bonus Payments	0	0.00	23000	
72130	201	Social Security Expense	76,446.00	76,818.00	65,728.00	
72130	204	Retirement Expense	78,295.50	71,490.00	79,713.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72130	207	Medical Insurance	158,400.00	125,000.00	134,540.00	Medical (13,200 monthly)
72130	208	Dental Insurance	4,200.00	6,000.00	5,599.00	
72130	212	Medicare Expense	17,878.50	17,966.00	15,373.00	
72130	217	TCRS Fed Hybrid ER Portion	6,480.00	5,000.00	4,501.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72130	299	Other Fringe Benefits	1,000.00	1,000.00	1,010.00	
72130	355	Travel	0.00	23,265.00		FY26 ISM Funded
72130	399	Other Contracted Services	34,500.00	36,000.00	34,500.00	Raptor Visitor License (11K), Navigate Threat and Emergency Suite (23500)
72130	499	Other Supplies & Materials	0.00	100.00	674.00	Reduction due to ACT Test being paid by state
72130	524	In-Service/Staff Dev	0.00	91,585.00	23,096.00	Reduction due to ISM being budgeted in one line item
72130	599	Other Charges	15,000.00	20,000.00	15,224.00	Reduced 5K based on 2026 expenditures Beginning of the Year Teacher Awards + Security for Ballgames + TOY + Retirement for Teachers
72130	790	Other Equipment	0.00	100.00	0.00	
72130	---	Other Student Support	1,625,200.00	1,713,324.00	1,522,560.00	

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72210	105	Supervisor/Director	147,060.00	144,000.00	174,511.00	FTE = 1.5 Assistant Director of School & .5 of HR + Longevity
72210	117	Career Ladder Program	3,000.00	3,000.00	1,232.00	FY27 Career Ladder
72210	129	Librarians	776,525.00	746,000.00	646,235.00	FTE = 11 Steps, Degrees, Longevity
72210	132	Materials Supervisor	27,000.00	43,000.00	50,711.00	FTE = 1 (90 day contract)
72210	161	Secretary (S)	105,000.00	119,000.00	103,649.00	Reduced 5K based on current personnel FTE = 3 BOE Front Desk + Adm Asst to Asst Director, EIS
72210	188	Bonus Payments	0.00	0.00	24300	
72210	189	Other Salaries And Wages	576,320.00	500,000.00	285,492.00	FTE = 8 (Communications Director, Innovative Scholars 90 day contract, Comp 90 day contract, RTI-A Coordinator, Elem (50%), Secondary (50%), CTE, RTI B Coordinator, 90 day Special Pops Liason - All 90 day positions reduced from 120 day contracts
72210	201	Social Security Expense	101,364.11	96,410.00	64,655.00	
72210	204	Retirement Expense	103,816.47	89,723.50	71,769.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72210	207	Medical Insurance	168,000.00	130,000.00	137,113.00	Based on current employees + Increase due to BOE increasing contribution (14K per month)
72210	208	Dental Insurance	3,000.00	4,000.00	1,952.00	
72210	212	Medicare Expense	23,706.12	22,547.50	17,766.00	
72210	217	TCRS Fed Hybrid ER Portion	4,000.00	5,000.00	1,842.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72210	299	Other Fringe Benefits	1,000.00	1,500.00	236.00	
72210	307	Communication	0.00	0.00	200.00	
72210	355	Travel	45,000.00	50,000.00	50,058.00	Reduced 5K based on FY26 expenditures Travel (Athletics, Tech, Coordinators, Directors, etc)
72210	399	Other Contracted Services	0.00	65,000.00	698.00	FY26 Instruction Partners Grant
72210	432	Library Books	15,000.00	15,000.00	13,959.00	Library Allocation for Schools
72210	471	Software	24,000.00	16,000.00	15,353.00	Follet Title Peak (16K)Heggerty (2K) Project Read (6K)
72210	499	Other Supplies & Materials	27,000.00	8,000.00	1,584.00	Cum Folders and Registration Forms, Business Cards, In Support of Classroom other supplies (5K) utilized EOY Grant, CPI Materials for RTI B (7K) Teacher Led Material Development (5K) Expanded PD opportunites (15K)
72210	524	In-Service/Staff Dev	25,700.00	23,700.00	64,718.00	Cognia Renewal (18,200)Leadership CC (500) & TETC Conference (5K)NSPRA Conference (2K)
72210	599	Other Charges	5,000.00	5,000.00	4,733.00	Supplies and Materials (Educator of the Year, Green Apple Banquet, Retirees, etc.)
72210	722	Regular Instruction Equipment	0.00	0.00	300	
72210	790	Other Equipment	0.00	100.00	0.00	
72210	---	Regular Instruction Program	2,181,491.70	2,086,981.00	1,733,066.00	

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72220	105	Supervisor/Director	89,440.00	87,336.00	66,646.00	FTE = 1
72220	117	Career Ladder Program	0.00	0.00	0.00	FY27 Career Ladder
72220	124	Psychological Personnel	275,000.00	275,000.00	216,145.00	FTE = 5 Schools Psychs
72220	131	Medical Personnel	120,000.00	120,000.00	90,650.00	FTE = 2 (OT/PT)
72220	161	Secretary (S)	47,300.00	45,000.00	32,131.00	
72220	188	Bonus Payments	0.00	0.00		
72220	189	Other Salaries And Wages	147,120.00	120,000.00	64,554.00	FTE = 2 Academic Specialist's SPED (based on current staffing)
72220	201	Social Security Expense	42,089.32	40,134.83	25,715.00	
72220	204	Retirement Expense	45,780.28	37,351.23	25,674.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72220	207	Medical Insurance	78,000.00	85,000.00	41,002.00	
72220	208	Dental Insurance	1,800.00	1,000.00	1,131.00	
72220	212	Medicare Expense	9,843.47	9,386.37	6015	
72220	217	TCRS Fed Hybrid ER Portion	2,500.00	2,500.00	517.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72220	299	Other Fringe Benefits	500.00	100.00	200.00	
72220	313	Contracts With Parents	0.00	5,000.00	8189	
72220	322	Evaluation and Testing	9,000.00	0.00		Evaluation and Testing Based on FY26
72220	336	Maint & Repair Serv - Equip	0.00	100.00		
72220	355	Travel	0.00	100.00	425.00	
72220	399	Other Contracted Services	0.00	100.00	10,000.00	
72220	499	Other Supplies & Materials	0.00	100.00	12	
72220	524	In-Service/Staff Dev	7,000.00	8,000.00	9,754.00	Restraint Training
72220	725	Special Education Equipment	0.00	100.00		
72220	790	Other Equipment	0.00	100.00		
72220 ---		Special Education Program	875,373.07	836,408.49	558,760.00	SPED MOE FY25 - \$5,387,835

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

Acct	Obj	Obj	FY 26-27	25-26	2024-25	Notes FY27
			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
72230	105	Supervisor/Director	89,808.00	87,768.00	83,919.00	FTE = 1
72230	188	Bonus Payments	0.00		2000	
72230	189	Other Salaries And Wages	28,000.00		26,699.00	FTE =.5 included in ISM funds - will need budget revision
72230	201	Social Security Expense	7,304.10	5,485.50	6,715.00	
72230	204	Retirement Expense	7,847.61	5,064.21	7,146.00	
72230	207	Medical Insurance	16,872.00	5,000.00	9,251.00	Based on current employees (1406 per month)
72230	208	Dental Insurance	100.00	1,500.00	1,414.00	Based on current employees
72230	212	Medicare Expense	1,302.22	1,272.64	1,570.00	
72230	299	Other Fringe Benefits	0.00	300.00	250.00	
72230	355	Travel	0.00	100.00	0.00	
72230	399	Other Contracted Services	0.00	100.00	0.00	
72230	524	In-Service/Staff Dev	0.00	100.00	10,312.00	Reduced 2K - utilize Perkins Grant
72230	599	Other Charges	0.00	100.00	0	
72230	729	Equipment	0.00	100.00	0.00	
72230	790	Vocational Instruction Equip	0.00	800,000.00	0	
72230	---	Vocational Education Program	151,233.92	906,890.35	149,276.00	FY26 ISM Funded

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

Acct	Obj	Obj	FY 26-27	25-26	2024-25	Notes FY27
			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
72250	105	Supervisor/Director	72,029.00	69,989.00	65,810.00	FTE = 1
72250	188	Bonus Payments	0.00	0.00	7000	
72250	189	Other Salaries And Wages	291,648.00	277,773.00	255,762.00	FTE = 5 (reduced .5)Longevity & Steps
72250	201	Social Security Expense	22,547.97	21,561.24	20,165.00	
72250	204	Retirement Expense	27,857.66	21,735.13	19,194.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72250	207	Medical Insurance	45,012.00	48,000.00	41,171.00	Based on current employees (3751 per month average)
72250	208	Dental Insurance	3,000.00	3,000.00	2,828.00	Based on current employees
72250	212	Medicare Expense	5,273.32	5,042.55	4,716.00	
72250	299	Other Fringe Benefits	504.00	600.00	501.00	Change based on FY26 employees
72250	333	Licenses		0.00		
72250	350	Internet Connectivity	109,000.00	115,000.00	108,720.00	Zayo
72250	399	Other Contracted Services	115,000.00	103,000.00	129,788.00	Palot Alto (42K), Merit Group Support (44K), Metit Cloud Support (6K), Central Mibs Switches & AP (8K)Central Mibs Cameras (15K)
72250	471	Software	371,500.00	408,000.00	260,416.00	Skyward Finance & Food Service (49K), Synergy SIS (54K), Incident IQ (26K), Microsoft Office (40K), Vvivi (1K), Mimecast (115K), Adobe (3K), Dropbox (3K), Filewave (23K), Godaddy (1K), Simplebooth (500), Edlio (13K), Misc Software (5K)Scinary(27K) VMWare Renwal (11K) Know before you go - paid for 3 year contract in FY26
72250	499	Other Supplies & Materials	30,000.00	45,000.00	33,570.00	Reduced 15K recommendation from IT. Laptops, chargers, Adapters, Etc.
72250	524	In-Service/Staff Dev	1,000.00	5,000.00	1,197.00	Reduction \$4K - explore sponsorship. TETA, TETC, ISTI Conferences
72250	790	Other Equipment	45,000.00	25,000.00	32,041.00	Aruba Switches & Aps (25K), VOIP Spares (5K), Systems Integration (15K), Avigilion Server (60K moved to 177)
72250 ---		Technology	1,139,371.95	1,148,700.92	982,879.00	

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

			FY 26-27	25-26	2024-25	
Acct	Obj	Obj	Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	Notes FY27
72310	191	Board & Committee Members Fees	46,944.00	56,970.00	50,175.00	Based on FY26 Compensation (\$651.98 per month)
72310	201	Social Security Expense	2,910.53	3,532.14	2,074.00	
72310	210	Unemployment Compensation	5,000.00	1,000.00	0.00	Based on FY26 Claims
72310	212	Medicare Expense	680.69	826.07	727.00	
72310	305	Audit Services	11,000.00	11,000.00	11,000.00	Matlock Clements
72310	320	Dues & Memberships	8,500.00	500.00	475.00	TSBA Membership (8000) and TSPMA (500)
72310	331	Legal Services	39,000.00	39,000.00	23,815.00	Woods Annual + Hall Contingency
72310	399	Other Contracted Services	5,000.00	5,000.00	4,400.00	TSBA Annual Online Policy Agreement
72310	435	Office Supplies		0.00	0	
72310	499	Other Supplies & Materials	0.00	100.00	0.00	
72310	506	Liability Insurance	178,200.00	160,035.70	145,487.00	TNRM & Next Generation Underwriters (20% increase in FY25, 10% expected in FY26)
72310	510	Trustee Commission	275,000.00	275,000.00	273,274.00	County Trustee Commission
72310	513	Worker's Compensation Ins	150,000.00	128,000.00	117,448.00	Increase in TNRM in FY26 (151K) - Increase added to FY27
72310	524	In-Service/Staff Dev	6,000.00	6,000.00	4,492.00	BOE TSBA Prof Dev Participation & Scope Conference
72310	533	Criminal Investigation Of Appl	19,000.00	8,000.00	6,268.00	Fingerprinting & Background Checks - increased cost
72310	599	Other Charges	5,000.00	10,000.00	8,235.00	Drug Testing for Employees - increased cost
72310	---	Board Of Education	752,235.22	704,963.91	647,870.00	

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

Acct	Obj	Obj	FY 26-27	25-26	2024-25	Notes FY27
			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
72320	101	County Official/Administrative	142,040.00	140,000.00	157,026.00	FY27 DOS Contract
72320	117	Career Ladder Program			0.00	
72320	161	Secretary (S)	57,494.00	55,094.00	52,654.00	FTE #1
72320	188	Bonus Payments			2000	
72320	189	Other Salaries And Wages	1,000.00	1,000.00	1000	CEO TOSS Supplement
72320	201	Social Security Expense	12,433.11	12,095.83	12,808.00	
72320	204	Retirement Expense	13,423.58	11,521.38	15,313.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72320	207	Medical Insurance	9,600.00	22,308.00	14,820.00	Based on current employees
72320	208	Dental Insurance	3,300.00	100.00	1,292.00	Based on current employees
72320	212	Medicare Expense	2,907.74	2,829.00	2,995.00	
72320	217	TCRS Fed Hybrid ER Portion	0.00	0.00	1,495.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72320	299	Other Fringe Benefits	300.00	500.00	260.00	
72320	307	Communication	12,000.00	10,000.00	10,140.00	Phones and Hot spots - Rate increase
72320	320	Dues & Memberships	3,500.00	3,500.00	3,178.00	TOSS/Chamber Dues
72320	336	Maint & Repair Serv - Equip	0.00	500.00	0.00	
72320	348	Postage	7,500.00	6,000.00	5,387.00	Records, bills, letters, etc. Increased on FY26 Usage
72320	355	Travel	10,000.00	10,000.00	9,039.00	DOS Travel Allowance & Travel outside the county
72320	399	Other Contracted Services	18,000.00	25,000.00	21,221.00	BOE Office Equip (Cannon) Lease, Shredder, and Specialized Contracted Services (all copiers expenses moved here 72510,72230,72520,72210, & 71100) + Advertising per Fiscal Consultant, SMORE
72320	422	Food Supplies	2,000.00	0.00	562	Subscription for Communications
72320	435	Office Supplies	4,000.00	10,000.00	9,409.00	Professional Development and Student counsel snacks/lunch
						Reduction of Supplies - \$5K BOE Office Supplies, Poster Machine, Badges, etc.
72320	499	Other Supplies & Materials	6,400.00	12,050.00	16,376.00	Reduced based on Donations in FY26 - Teacher Appreciation (1K), BOE Retreat (500), State of the District (500). District Annual Report (\$1400), TOY & Retirement Teachers(2K each), Career Fair (500) & Special olympics (500) + Ed Camp (1K) +(1K) Civic Bee (1K), Listen & Learn Lunch, Bus Driver Appreciation, Math Contest (1K) Supplies and Materials for Academic Coordinators (1K) Educator Hall of Fame, etc.
72320	524	In-Service/Staff Dev	5,000.00	5,000.00	4,070.00	DOS PD & Superintendents Conference
72320	599	Other Charges	15,000.00	25,000.00	56,267.00	School Messaging System FINAL Site, Student Recognition, Flags, Shredder Truck, Teacher Appreciation Week etc.
72320	701	Administration Equipment	2,000.00	2,000.00	6,450.00	Equipment for BOE (Desks, printers, chairs, shredder, postage machine, etc)
72320	---	Director Of Schools	327,898.43	355,098.21	403,762.00	

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

Acct	Obj	Obj	FY 26-27	25-26	2024-25	Notes FY27
			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
72410	104	Principals	1,137,000.00	1,183,000.00	1,120,699.00	FTE = 13 Longevity and Steps (based on current staffing)
72410	117	Career Ladder Program	3,600.00	4,000.00	4,785.00	FY27 Career Ladder
72410	139	Assistant Principals	584,250.00	565,000.00	528,790.00	FTE = 7 Longevity and Steps AP Supplements for enrollment
72410	161	Secretary (S)	911,750.00	860,145.90	819,106.00	FTE = 31 Longevity & Steps based on current staffing + Bookkeepers supplement for enrollment
72410	188	Bonus Payments	0.00	0.00	517.50	
72410	201	Social Security Expense	163,469.20	161,953.05	147,338.00	
72410	204	Retirement Expense	179,368.03	156,728.75	159,619.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72410	207	Medical Insurance	466,000.00	392,000.00	416,783.00	Based on current employees + Increase due to BOE increasing contribution
72410	208	Dental Insurance	2,640.00	4,000.00	2,709.00	
72410	212	Medicare Expense	38,230.70	37,876.12	34,485.00	
72410	217	TCRS Fed Hybrid ER Portion	2,500.00	2,500.00	2,150.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72410	299	Other Fringe Benefits	780.00	1,000.00	823.00	Based on current staff
72410	307	Communication	72,000.00	125,000.00	90,348.00	Reduced based on FY26 expenditures
72410	355	Travel	3,000.00	4,000.00	3,149.00	Bookkeeper & Principal Travel
72410	435	Office Supplies	9,000.00	8,100.00	8,000.00	Allocations to Schools: Administration (ES & RA 200, MS & HS 250, Collection Logs (600) Bookkeeper ES & RA 300, MS & HS 500) - Office Supplies - cost increased,
72410	471	Software	9,000.00	8,700.00	8550	School Funds Online Access Software
72410	499	Other Supplies & Materials	0.00	100.00	0.00	Chairs, Restroom Signs, Trash Can, Office Whiteboards, etc. - moved to 177
72410	524	In-Service/Staff Dev	2,000.00	100.00	0.00	TETC Conference - reduced expenditure 2K
72410	599	Other Charges	0.00	2,000.00	1,000.00	
72410	701	Administration Equipment	0.00	1,000.00	3,775.00	Printers, Radios, etc.
72410	---	Office Of The Principal	3,584,587.93	3,517,203.82	3,403,859.00	

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

Acct	Obj	Obj	FY 26-27	25-26	2024-25	Notes FY27
			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
72510	105	Supervisor/Director	130,838.00	128,798.00	124,979.00	FTE= 1 Longevity & Steps
72510	119	Accountants/Bookkeepers	280,000.00	293,307.00	316,616.00	FTE = 5 (reduced .5)Longevity & Steps
72510	188	Bonus Payments	0.00	0.00	7000	
72510	201	Social Security Expense	25,471.96	26,170.51	26,426.00	
72510	204	Retirement Expense	29,756.21	26,381.56	27,565.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72510	207	Medical Insurance	59,400.00	53,000.00	60,542.00	Insurance increase based on selection
72510	208	Dental Insurance	0.00	100.00	0.00	
72510	212	Medicare Expense	5,957.15	6,121.25	6,229.00	
72510	299	Other Fringe Benefits	0.00	100.00	0.00	
72510	317	Data Processing Serv	8,500.00	8,500.00	0.00	Local Government Hardware and Software Access
72510	355	Travel	0.00	100.00	0.00	
72510	411	Data Processing Supplies	3,000.00	2,000.00	2,209.00	Finance Forms (1095s, checks, etc.) increased cost
72510	435	Office Supplies	0.00	100.00	31.00	
72510	524	In-Service/Staff Dev	3,000.00	7,000.00	10,809.00	Reduced expenditure \$4K- sponsorship. Finance State Conference, State Skyward, & TSBO
72510	701	Administration Equipment	0	100	0.00	
72510	---	Fiscal Services	545,923.32	551,778.33	582,406.00	

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

Acct	Obj	Obj	FY 26-27	25-26	2024-25	Notes FY27
			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
72520	105	Supervisor/Director	51,360.50	50,340.50	48,081.00	FTE= .5 Longevity and Steps
72520	161	Secretary (S)	54,000.00	51,535.00	49,314.00	FTE=1 Steps and Longevity
72520	188	Bonus Payments	0.00		1500	
72520	201	Social Security Expense	6,532.35	6,316.28	5,392.00	
72520	204	Retirement Expense	7,382.38	6,367.22	6,234.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72520	207	Medical Insurance	20,208.00	16,200.00	16,830.00	Based on current employees + Increase due to BOE increasing contribution
72520	212	Medicare Expense	1,527.73	1,478.00	1,261.00	
72520	299	Other Fringe Benefits	0.00	0.00	0.00	
72520	320	Dues & Memberships	0.00	100.00	0.00	
72520	355	Travel	0.00	100.00	0.00	
72520	399	Other Contracted Services	10,208.00	8,000.00	0.00	My Benefits Smart Hire, ACA, Premium Plus Package
72520	499	Other Supplies & Materials	1,200.00	1,000.00	0.00	Posting, Fees for Job Fairs, Videos (1200) HR Swag (2000) Per Wendy
72520	524	In-Service/Staff Dev	0.00	1,000.00	0.00	
72520	---	Human Resources	152,418.96	142,437.00	128,612.00	

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			FY 26-27	25-26	2024-25	
Acct	Obj	Obj	Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	Notes FY27
72610	328	Janitorial Services	1,675,890.03	1,651,123.18	1,533,660.00	Custodial Contract and Supplies
72610	359	Disposal Fees	130,000.00	164,000.00	131,808.00	Disposal Fees and Roll offs - reduced based on FY26 expenditures
72610	399	Other Contracted Services	0.00	1,500.00	349.00	
72610	415	Electricity	1,200,000.00	1,200,000.00	1,223,865.00	Based on trend
72610	434	Natural Gas	120,000.00	125,000.00	118,134.00	Based on trend
72610	454	Water & Sewer	360,000.00	360,000.00	363,920.00	Based on increased rates and usage
72610	499	Other Supplies & Materials	0.00	100.00	42.00	
72610	502	Building And Contents Ins	425,000.00	390,000.00	387,962.00	TNRM Rate increase in FY26
72610	---	Operation Of Plant	3,910,890.03	3,891,723.18	3,759,740.00	

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

Acct	Obj	Obj	FY 26-27	25-26	2024-25	Notes FY27
			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
72620	105	Supervisor/Director	48,414.00	47,394.00	120,130.00	FTE = 5 Longevity & Step
72620	161	Secretary (S)	54,635.00	52,135.00	55,159.00	FTE = 1 Longevity & Steps
72620	167	Maintenance Personnel	655,000.00	625,000.00	514,887.00	FTE = 12 Longevity and Steps (based on current staffing) + Overtime
72620	188	Bonus Payments	0.00		12500	
72620	189	Other Salaries And Wages	82,911.00	79,179.00	0	FTE = 1 (Asst Director of Maint)
72620	201	Social Security Expense	52,139.52	49,829.90	41,899.00	
72620	204	Retirement Expense	64,417.54	51,212.27	25,799.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72620	207	Medical Insurance	149,500.00	120,000.00	114,264.00	Reduction -5K based on current selections Based on current employees + Increase due to BOE increasing contribution
72620	208	Dental Insurance	0.00	0.00	0.00	
72620	212	Medicare Expense	12,193.92	11,653.77	9,799.00	
72620	299	Other Fringe Benefits	0.00	0.00	0.00	
72620	307	Communication	8,400.00	6,000.00	5,837.00	Maintenance Department phones/tablets
						Signs (2K), Roofing Materials (3K), Bleacher Parts (24K), Uniforms (3K), Electrical Supplies (25K), HVAC Supplies (10K - reduced to 7K per keith), Elite Septic (75K), Equipment Rentals (9K- recued to 5K), Door Hardware and Handles (34K), Fencing (2K), Plumbing Supplies (26K), HVAC Filters (6K), Grainger Supplies (18K - changed to 10K per keith), Playground Parts (1K), IES (10K), JJ Plumbing (24K), Kenco (8K), KONE Elevator Inspections (12K), Light Bulbs (2K), Window Reparis (15K), Midway Supplies (20K), National Fire and Saftey (70K), Playground Equipment (10K), Plumbmaster (5K), Paint Supplies (8K), Reynolds Sports Lighting (2K), Systems Integration Access Controls (10K), Leeper Roofing (3K), TMS South Plumbing Supplies (45K), Trane HVAC (27K - reduced to 18K per keith) Vans Hardware (8K), White Bluff Building Supplies (2K)
72620	335	Maint & Repair Services - Bldg	488,000.00	409,000.00	407,158.00	
72620	336	Maint & Repair Serv - Equip	2,000.00	100.00	3,200.00	
72620	347	Pest Control	25,000.00	25,000.00	25,802.00	Pest Control Contract FY27
72620	355	Travel	100.00	0.00	5,892.00	
72620	361	Permits	0.00	0.00	0	
72620	399	Other Contracted Services	15,000.00	180,000.00	164,847.00	FMX Software
72620	412	Diesel Fuel	5,000.00	5,000.00	2,770.00	Diesel Fuel for Vehicles
72620	418	Equip & Machinery Parts	100.00	100.00	0.00	
72620	425	Gasoline	18,000.00	15,000.00	15,680.00	Maintenance Vehicles - increase due to cost
72620	426	General Construction Materials	0.00		0	
72620	499	Other Supplies & Materials	0.00	15,000.00	5,015.00	Reduced 10K - will modify based on need. Mulch, Paint, Storm Damage, etc.
72620	511	Vehicle & Equip Insurance	15,000.00	20,000.00	12,529.00	TNRM Insurance
72620	524	Inservice - Professional Dev	1,000.00	1,000.00	633.00	Maintenance Conferences
72620	599	Other Charges	130,000.00	130,000.00	163,010.00	Lawn Care, Tree Removal, Port a Jons for HHS Basesball/Softball, and WCES, crushed stone
72620	701	Administration Equipment	0.00	100.00	5495	
72620	717	Maintenance Equipment	0.00	0.00	0	Utilize Capital Outlay Fund 177
72620	790	Other Equipment	0.00	0.00	0	FY26 Public School Security Grant
72620	---	Maintenance Of Plant	1,826,810.98	1,842,703.94	1,712,305.00	

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Acct	Obj	Obj	FY 26-27	25-26	2024-25	Notes FY27
			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
72710	105	Supervisor/Director	48,414.00	47,394.00	104,723.00	FTE = .5 Longevity & Step
72710	142	Mechanic	175,000.00	169,808.40	177,510.00	Reduction of -1 per Cal FTE = 3 Steps and Longevity and Overtime, Shopforman Supplement (3K)
72710	146	Bus Drivers	1,441,160.00	1,378,560.00	1,364,634.00	Removed 2 FT driver positions requested per Transportation Dept. FTE = 28 FT, 25 PT & FTE = 1 Adm Assistant, Steps, Longevity
72710	160	Crossing Guards			0	
72710	162	Clerical Personnel	51,515.00	49,315.00	58,229.00	FTE =1
72710	188	Bonus Payments	28,000.00	35,000.00	77,000.00	Driver Bonus Perfect Attendance
72710	189	Other Salaries And Wages	314,800.00	259,282.00	209,282.00	FTE = 22 (1 Assist Director of Transp, 20 Bus Assistants Special Education, Steps, Longevity - (4) Crossing Guards Based on Current Staffing - 1 10 month to 11 month
72710	196	In-Service Training	4,000.00	4,000.00		
72710	201	Social Security Expense	127,651.12	120,240.28	113,110.00	
72710	204	Retirement Expense	157,710.90	116,361.56	108,951.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
72710	207	Medical Insurance	210,000.00	180,000.00	200,466.00	Based on current employees + increase due to BOE increasing contribution
72710	208	Dental Insurance	5,000.00	5,000.00	3,001.00	
72710	212	Medicare Expense	29,853.89	28,120.71	27,758.00	
72710	217	TCRS Fed Hybrid ER Portion	720.00	100.00	190.00	
72710	299	Other Fringe Benefits	0.00	1,000.00	644.00	
72710	307	Communication	1,000.00	1,000.00	899.00	Bus Garage Communication
72710	313	Contracts With Parents	100.00			Reduced by 8K amend budget as needed. Contracts with Parents for Transportation
72710	338	Maint & Repair Serv - Vehicles	20,000.00	40,000.00	26,566.00	Reduction Per Cal
72710	340	Medical And Dental Services	2,000.00	4,000.00	4,000.00	Reduced based on FY26 expenditures DOT Physicals
72710	399	Other Contracted Services	101,000.00	101,000.00	81,160.00	Mobile Communications (16K), Synovia (70K), Holston Gas (10k), Uniforms(4K), Inspections (1K)
72710	412	Diesel Fuel	250,000.00	250,000.00	183,312.00	Based on trend
72710	425	Gasoline	35,000.00	35,000.00	31,369.00	
72710	433	Lubricants	15,000.00	20,000.00	8,767.00	
72710	434	Natural Gas	0.00	0.00	0.00	
72710	442	Propane	10,000.00	10,000.00	157.00	
72710	450	Tires And Tubes	75,000.00	75,000.00	31,485.00	
72710	453	Vehicle Parts	110,000.00	140,000.00	108,857.00	Per Cal
72710	471	Software			0	
72710	499	Other Supplies & Materials	20,000.00	25,000.00	20,086.00	Reduced per Cal - -5K
72710	511	Vehicle & Equip Insurance	100,000.00	108,000.00	89,125.00	TNRM
72710	524	In-Service/Staff Dev	1,000.00	1,000.00	3,963.00	Transportation Conference
72710	599	Other Charges	10,000.00	10,000.00	19,789.00	CDL license payback, DMV, Emergency Repairs, Insight Pro Diagnostic for Mechanics, Transfinder Eliminated, etc.
72710	701	Administration Equipment	0.00	0.00		
72710	729	Transportation Equipment	0.00	0.00	52,692.00	
72710	790	Other Equipment	0.00	35,000.00	22,482.00	
72710	---	Transportation	3,343,924.91	3,249,181.96	3,130,207.00	

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

			FY 26-27	25-26	2024-25	
Acct	Obj	Obj	Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	Notes FY27
73100	165	Cafeteria Personnel			33450	
73100	201	Social Security Expense			2074	
73100	204	Retirement Expense			2265	
73100	212	Medicare Expense			485	
73100	422	Food Supplies			5099	
73100	---	Food Service		0.00	43,373.00	

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

			FY 26-27	25-26	2024-25	
Acct	Obj	Obj	Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	Notes FY27
73300	188	Bonus Payments			0	
73300	201	Social Security Expense			0	
73300	204	Retirement Expense			0	
73300	212	Medicare Expense			0	
73300	---	Community Service		0.00	0.00	

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

Acct	Obj	Obj	FY 26-27	25-26	2024-25	Notes FY27
			Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	
73400	105	Supervisor/Director	12,040.00	9,082.00	9,082.00	FTE =1 Pre-K Balanced Budget 90 day contract
73400	116	Teachers	305,400.00	292,300.00	292,300.00	
73400	163	Educational Assistants	104,000.00	92,660.00	92,660.00	
73400	188	Bonus Payments	0.00	10,000.00	10000	
73400	201	Social Security Expense	26,129.28	23,768.00	23,768.00	
73400	204	Retirement Expense	28,123.84	26,082.00	26,082.00	Retirement Rate 6.35% Certified, Classified 7.66% hybrid 9%
73400	207	Medical Insurance	46,900.00	42,640.00	42,640.00	
73400	208	Dental Insurance	4,600.00	3,747.00	3,747.00	
73400	212	Medicare Expense	6,110.88	5,691.00	5,691.00	
73400	217	TCRS Fed Hybrid ER Portion	1,151.00	1,038.00	1,038.00	
73400	299	Other Fringe Benefits	937.00	750.00	750.00	
73400	307	Communication	0.00	0.00	0	
73400	355	Travel	0.00	0.00	0	
73400	399	Other Contracted Services	0.00	0.00	0.00	
73400	422	Food Supplies	0.00	7,595.00	7,595.00	
73400	429	Instructional Supplies & Mater	4,900.00	0.00	0.00	
73400	499	Other Supplies & Materials	0.00	0.00	0	
73400	524	In-Service/Staff Dev	400.00	0.00	0	
73400	599	Other Charges	34,292.93	228.00	228.00	
73400	722	Regular Instruction Equipment	0.00	0.00	0.00	
73400	790	Other Equipment	0.00	0.00	0	
73400	---	Early Childhood Education	574,984.93	515,581.00	515,581.00	

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

			FY 26-27	25-26	2024-25	
Acct	Obj	Obj	Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	Notes FY27
76100	399	Other Contracted Services	100	100.00	4,900.00	Architects & Engineering Services - Funded via 177
76100	707	Building Improvements	0	0	66,962.00	
76100	---	Capital Outlay	100	100.00	71,862.00	

General Purpose Budget Fund 141 - FY2027
Presented to the Board of Education: May 28, 2026

			FY 26-27	25-26	2024-25	
Acct	Obj	Obj	Proposed Budget	Revised Budget as of Nov 17 2025	FY Activity	Notes FY27
99100	504	Indirect Cost	100			
99100	590	Transfer To Other Funds	100		1,780,000.00	
99100	---	Operating Transfers				
-----	---	Operating Transfers	200	0	1,780,000.00	
		Total Expenditures	58,412,271.98	63,389,368.63	58,440,502.00	