



CMCSS Fiscal Year 2026-2027 Budget as Adopted

KENWOOD HIGH SCHOOL
CLARKSVILLE, TENNESSEE

CLARKSVILLE-MONTGOMERY COUNTY SCHOOL SYSTEM

OUR MISSION

Our mission is to educate and empower our students to reach their potential.

OUR VISION

Our vision is all students will graduate college and career ready.



Clarksville-Montgomery County School System Adopted Budget

2026-2027

Adopted June 8, 2026

Consolidated Budget Summary

04/05/2026

CMCSS

Consolidated Budget Summary

Revenues, Beginning Reserves and Fund Balance

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
Local Revenues	147,078,923	150,839,999	153,727,372	1.91 %
State Revenues	295,199,524	315,739,191	311,631,955	(1.30) %
Federal Revenues	52,236,099	53,216,605	45,234,774	(15.00) %
Non-Revenue Sources	19,441,326	58,124,941	8,500,000	(85.38) %
Total Estimated Revenues	513,955,872	577,920,736	519,094,101	(10.18) %
Beginning Reserves on July 1	7,278,354	7,288,144	7,290,111	0.03 %
Beginning Fund Balance on July 1	123,799,528	127,948,371	112,471,265	(12.10) %
Total Available Funds	645,033,754	713,157,251	638,855,477	(10.42) %

04/05/2026

Consolidated Budget Summary

Analysis of Budget Increases

Expenditures (By Object)

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	CMCSS Percent Change Over/(Under) Amended Budget
Salaries	305,550,732	344,095,255	343,880,427	(0.06) %
Employee Benefits	94,715,642	106,760,185	111,862,911	4.78 %
Supplies and Materials	33,737,772	39,505,631	39,699,762	0.49 %
Utilities	8,745,125	9,990,000	10,517,500	5.28 %
Contracted Services	16,086,682	20,480,754	20,164,024	(1.55) %
Insurance & Liability Cost	4,607,370	5,047,305	5,599,508	10.94 %
Debt Service	1,160,000	1,160,001	-	(100.00) %
Trustee's Commission	1,790,468	2,314,500	2,314,500	- %
Other Charges	3,203,765	5,095,260	4,571,074	(10.29) %
Equipment	37,562,477	78,204,002	27,424,834	(64.93) %
Interfund Transfers	2,637,205	7,007,352	620,705	(91.14) %

Consolidated Budget Summary

	CMCSS			
	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
Total Expenditures	509,797,239	619,660,245	566,655,246	(8.55) %
Ending Reserves on June 30	7,288,144	7,288,144	5,290,111	-27.41 %
Ending Fund Balance on June 30	127,948,371	86,208,862	66,910,120	-22.39 %
Total Expenditures and Fund Balance	645,033,754	713,157,251	638,855,477	-10.42 %

General Purpose School Fund Budget

General Purpose School Fund**Estimated Revenues****Local Revenues**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget	
40110 Current Property Tax	32,101,923	33,320,700	33,652,800	1.00	%
40120 Trustees Collection - Prior Years	526,367	500,000	500,000	-	%
40125 Trustees Collection - Bankruptcy	4,826	10,000	10,000	-	%
40130 Circuit Clerk/Clerk & Master Collection	257,074	220,000	220,000	-	%
40140 Interest & Penalties	169,730	150,000	150,000	-	%
40162 Payments In Lieu of Taxes (Utility)	493,543	525,000	525,000	-	%
40210 Local Option Sales Tax	94,292,172	97,349,683	99,729,134	2.44	%
40240 Wheel Tax	5,516,129	5,400,000	5,400,000	-	%
40270 Business Tax	1,575,491	1,375,000	1,500,000	9.09	%
40275 Mixed Drink Tax	737,753	710,000	710,000	-	%
40320 Bank Excise Tax	141,189	150,000	125,000	(16.67)	%
43365 Archives & Records Management Fee	9,816	8,000	8,000	-	%
43513 Tuition - Summer School	300	-	-	-	%
43517 Tuition - Other	187,140	186,400	213,840	14.72	%
43551 School Based Health Program	228,638	323,000	250,000	(22.60)	%
43583 Criminal Background Fee	48,157	50,000	-	(100.00)	%
43990 Other Charges for Services	539,245	560,854	510,854	(8.91)	%
44110 Interest Earned	35,095	30,000	30,000	-	%
44120 Lease/Rentals	42,487	35,000	35,000	-	%
44145 Sale of Recycled Materials	5,158	5,000	5,000	-	%
44170 Misc. Refund - Procurement Cards	99,033	100,000	100,000	-	%
44170 Misc. Refund - Other	(705)	20,000	20,000	-	%
44530 Sale of Equipment	1,025,903	730,000	500,000	(31.51)	%
44560 Damages from Individuals	75,647	20,000	30,000	50.00	%
44570 Contributions & Gifts	6,016	26,200	10,000	(61.83)	%
44990 Other Local Revenue	10,566	10,500	10,500	-	%
Total Local Revenues	138,128,692	141,815,337	144,245,128	1.71	%

General Purpose School Fund	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
State Revenues				
46510 Tennessee Investment in Student Achievement	262,543,601	271,916,145	281,909,278	3.68 %
46513 TISA On-Behalf Payments	891,231	666,690	891,232	33.68 %
46515 Early Childhood Education	2,885,166	3,027,285	2,752,035	(9.09) %
46590 Other State Education Funds	1,361,644	6,770,188	797,640	(88.22) %
46596 TN Paid Parental Leave	920,219	-	450,000	100.00 %
46610 Career Ladder Program	154,140	142,455	124,260	(12.77) %
46790 Other Vocational	2,350,713	7,125,950	4,149,676	(41.77) %
Total State Revenues	271,106,713	289,648,713	291,074,121	0.49 %
Federal Revenues				
47143 Special Education - Grants to States	190,130	481,816	200,000	(58.49) %
47230 Disaster Relief-COVID FEMA	285,528	-	-	- %
47630 Impact Aid	1,246,803	895,316	1,000,000	11.69 %
47640 JROTC	910,623	927,349	939,413	1.30 %
47990 Other Direct Federal	113,569	110,803	-	(100.00) %
48130 Contributions	9,379	14,000	20,000	42.86 %
48140 Adult Literacy	19,724	3,419	-	(100.00) %
48990 Other Government and Citizens Groups	321,540	103,152	-	(100.00) %
Total Federal Revenues	3,097,296	2,535,855	2,159,413	(14.84) %
Non-Revenue Sources				
49700 Insurance Recovery	441,181	1,000	-	(100.00) %
49800 Operating Transfers	1,637,205	6,250,000	1,000,000	(84.00) %
Total Non-Revenue Sources	2,078,386	6,251,000	1,000,000	(84.00) %

General Purpose School Fund	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
Total Revenues	414,411,087	440,250,905	438,478,662	(0.40) %
Beginning Fund Balance	86,860,610	89,882,430	83,367,795	(7.25) %
Beginning Reserves				
34670 Reserve for On-The Job Injury	702,218	702,218	702,218	- %
34670 Reserve for Property and Liability Insurance	981,000	981,000	981,000	- %
34379 Reserve for Extended Contract	-	-	-	- %
34560 Reserve for Career Ladder	(14,364)	(4,574)	(2,607)	(43.00) %
34560 Basic Education Program	-	-	-	- %
34755 Assign for Education - ESSER	2,000,000	-	-	- %
34755 Assign for Education - School Bus Replacements	1,609,500	1,609,500	1,609,500	- %
34755 Assign for Education - Technology Equipment, Purchases and Leases	2,000,000	4,000,000	4,000,000	- %
34755 Assign for Education - TCRS	-	-	0	- %
Total Reserves	7,278,354	7,288,144	7,290,111	0.03 %
Total Reserves and Fund Balance	94,138,964	97,170,574	90,657,906	(6.70) %
Total Available Funds	508,550,051	537,421,479	529,136,568	(1.54) %

General Purpose School Fund

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
Expenditures (Appropriations)				
71100 - Regular Instruction				
Salaries	132,496,192	147,612,192	150,655,911	2.06 %
Employee Benefits	39,729,077	44,005,054	46,837,205	6.44 %
Supplies and Materials	8,616,422	9,406,447	9,443,650	0.40 %
Contracted Services	2,488,876	3,047,940	3,056,940	0.30 %
Equipment	6,253,815	6,472,000	7,070,750	9.25 %
Student Fee Waivers	566,143	871,728	918,545	5.37 %
Total 71100 - Regular Instruction	190,150,526	211,415,361	217,983,001	3.11 %
71150 - Alternative School				
Salaries	1,186,902	1,429,332	1,463,233	2.37 %
Employee Benefits	302,752	405,078	445,649	10.02 %
Supplies and Materials	1,827	4,000	4,000	- %
Contracted Services	1,276	3,600	3,600	- %
Total 71150 - Alternative School	1,492,757	1,842,010	1,916,482	4.04 %
71200 - Special Education				
Salaries	41,103,239	47,319,764	48,023,154	1.49 %
Employee Benefits	12,899,070	14,497,428	15,628,230	7.80 %
Supplies and Materials	369,445	573,186	202,281	(64.71) %
Contracted Services	1,099,954	1,761,816	1,550,000	(12.02) %
Equipment	82,839	201,291	30,000	(85.10) %
Staff Development	388,886	198,458	388,887	95.95 %
Total 71200 - Special Education	55,943,433	64,551,943	65,822,552	1.97 %
71300 - Vocational Education				
Salaries	5,962,437	6,516,181	6,412,881	(1.59) %
Employee Benefits	1,717,425	1,926,387	1,987,766	3.19 %
Supplies and Materials	1,006,278	1,166,855	1,149,351	(1.50) %
Contracted Services	1,775	10,645	10,111	(5.02) %
Equipment	1,573,281	790,196	663,743	(16.00) %
Total 71300 - Vocational Education	10,261,196	10,410,264	10,223,852	(1.79) %

General Purpose School Fund

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget	
72110 - Student Services					
Salaries	933,262	956,331	982,608	2.75	%
Employee Benefits	222,906	240,019	251,590	4.82	%
Supplies and Materials	10,749	18,000	18,000	-	%
Contracted Services	6,742	14,506	14,506	-	%
Staff Development	5,703	20,544	20,544	-	%
Total 72110 - Student Services	1,179,362	1,249,400	1,287,248	3.03	%
72120 - Health Services					
Salaries	2,400,350	2,708,450	2,837,091	4.75	%
Employee Benefits	831,942	937,106	959,152	2.35	%
Supplies and Materials	27,995	41,795	40,795	(2.39)	%
Contracted Services	5,486	6,800	7,800	14.71	%
Equipment	63,146	63,187	63,187	-	%
Staff Development	4,415	6,923	6,000	(13.33)	%
Total 72120 - Health Services	3,333,333	3,764,261	3,914,025	3.98	%
72130 - Other Student Support					
Salaries	13,393,082	15,148,693	15,396,030	1.63	%
Employee Benefits	3,774,719	4,373,449	4,619,509	5.63	%
Supplies and Materials	25,559	31,701	46,600	47.00	%
Contracted Services	1,310,599	811,789	840,520	3.54	%
Equipment	292,823	805,672	1,039,196	28.98	%
Staff Development	95,268	59,630	77,649	30.22	%
Total 72130 - Other Student Support	18,892,050	21,230,934	22,019,504	3.71	%

General Purpose School Fund	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
72210 - Regular Instruction Support				
Salaries	14,989,672	16,029,499	16,333,365	1.90 %
Employee Benefits	4,344,617	4,715,828	5,033,060	6.73 %
Supplies and Materials	1,160,818	1,712,858	1,650,037	(3.67) %
Contracted Services	829,723	1,092,607	933,377	(14.57) %
Equipment	326,120	395,960	395,960	- %
Staff Dev, High Schoold Grad	812,673	1,328,022	1,316,922	(0.84) %
Total 72210 - Regular Instruction Support	22,463,622	25,274,774	25,662,721	1.53 %
72215 - Alternative School Support				
Salaries	54,937	113,611	122,995	8.26 %
Employee Benefits	18,384	36,841	40,727	10.55 %
Total 72215 - Alternative School Support	73,321	150,452	163,722	8.82 %
72220 - Special Education Support				
Salaries	4,767,649	6,322,268	6,915,632	9.39 %
Employee Benefits	1,326,215	1,859,710	2,052,686	10.38 %
Supplies and Materials	132,561	255,361	255,361	- %
Contracted Services	285,892	298,821	257,621	(13.79) %
Staff Development	14,898	18,000	18,000	- %
Total 72220 - Special Education Support	6,527,216	8,754,160	9,499,300	8.51 %
72230 - Vocation Education Support				
Salaries	309,650	303,894	397,762	30.89 %
Employee Benefits	93,838	117,850	98,660	(16.28) %
Supplies and Materials	18,920	4,250	4,250	- %
Contracted Services	101,113	219,900	44,650	(79.70) %
Equipment	119,713	5,436,661	3,003,695	(44.75) %
Staff Development	4,032	2,600	5,000	92.31 %
Total 72230 - Vocation Education Support	647,265	6,085,155	3,554,017	(41.60) %

General Purpose School Fund

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget	
72250 - Technology - Administration					
Salaries	2,000,497	2,118,816	2,179,698	2.87	%
Employee Benefits	607,858	682,045	711,774	4.36	%
Supplies and Materials	319,763	350,188	350,208	0.01	%
Contracted Services	1,981,800	1,483,110	1,703,490	14.86	%
Equipment	462,333	485,000	524,000	8.04	%
Staff Development	-	2,500	2,500	-	%
Total 72250 - Technology - Administration	5,372,251	5,121,659	5,471,670	6.83	%
72250 - Technology Classroom Instruction					
Supplies and Materials	2,759,669	3,072,085	3,524,085	14.71	%
Contracted Services	924,827	1,009,576	1,159,576	14.86	%
Equipment	39,948	40,000	40,000	-	%
Staff Development	10,642	20,000	15,000	(25.00)	%
Total 72250 - Technology Classroom Instruction	3,735,087	4,141,661	4,738,661	14.41	%
72260 - Adult Education Support					
Salaries	212,938	205,049	207,023	0.96	%
Employee Benefits	36,015	35,694	38,253	7.17	%
Total 72260 - Adult Education Support	248,953	240,743	245,276	1.88	%
72310 - Board of Education					
Salaries	71,673	80,571	82,063	1.85	%
Employee Benefits	1,571,970	1,773,139	1,774,180	0.06	%
Contracted Services	435,239	473,503	473,503	-	%
Trustee's Commission	1,733,596	2,228,500	2,228,500	-	%
Staff Development	2,599,591	2,786,805	2,718,316	(2.46)	%
Total 72310 - Board of Education	6,412,068	7,342,518	7,276,562	(0.90)	%

General Purpose School Fund	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget	
72320 - Director of Schools					
Salaries	1,008,712	1,017,598	1,052,731	3.45	%
Employee Benefits	220,809	262,590	281,391	7.16	%
Supplies and Materials	1,628	5,200	5,200	-	%
Contracted Services	60,245	96,372	96,853	0.50	%
Equipment	-	1,500	1,500	-	%
Staff Development	28,093	51,358	51,358	-	%
Total 72320 - Director of Schools	1,319,487	1,434,618	1,489,033	3.79	%
72320 - Printing and Communications					
Salaries	859,087	910,805	947,572	4.04	%
Employee Benefits	280,838	308,833	335,084	8.50	%
Supplies and Materials	71,688	121,636	126,636	4.11	%
Contracted Services	152,454	193,428	198,428	2.58	%
Equipment	26,101	33,057	35,000	5.88	%
Staff Development	19,859	43,276	43,276	-	%
Total 72320 - Printing and Communications	1,410,028	1,611,035	1,685,996	4.65	%
72410 - Office of the Principal					
Salaries	21,782,817	23,049,090	24,113,244	4.62	%
Employee Benefits	6,964,705	7,548,991	8,182,499	8.39	%
Contracted Services	51,579	119,850	127,825	6.65	%
Equipment	40,001	40,000	40,000	-	%
Staff Development	13,352	45,000	47,000	4.44	%
Total 72410 - Office of the Principal	28,852,453	30,802,931	32,510,568	5.54	%

General Purpose School Fund	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget	
72510 - Business Affairs					
Salaries	2,653,723	2,815,677	2,967,903	5.41	%
Employee Benefits	854,636	939,451	992,061	5.60	%
Supplies and Materials	23,182	35,620	35,620	-	%
Contracted Services	105,351	233,689	234,218	0.23	%
Equipment	4,268	14,240	14,240	-	%
Staff Development	89,355	105,877	105,877	-	%
Total 72510 - Business Affairs	3,730,515	4,144,554	4,349,919	4.96	%
72510 - Textbook Processing & Distribution					
Salaries	230,714	238,850	247,190	3.49	%
Employee Benefits	86,593	94,331	100,905	6.97	%
Supplies and Materials	3,646	3,900	3,900	-	%
Contracted Services	-	60	150	150.00	%
Equipment	669	1,000	1,000	-	%
Staff Development	-	112	200	78.57	%
Total 72510 - Textbook Processing & Distribution	321,623	338,253	353,345	4.46	%
72520 - Human Resources					
Salaries	4,332,161	4,711,308	4,827,234	2.46	%
Employee Benefits	1,029,276	1,128,971	1,151,201	1.97	%
Supplies and Materials	28,774	48,600	48,600	-	%
Contracted Services	222,918	445,516	447,550	0.46	%
Equipment	181,514	182,200	182,200	-	%
Staff Development	31,275	198,250	198,250	-	%
Total 72520 - Human Resources	5,825,918	6,714,845	6,855,035	2.09	%

General Purpose School Fund	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
72610 - Operation of Plant				
Salaries	8,908,833	9,815,484	10,294,664	4.88 %
Employee Benefits	3,376,220	3,771,054	3,992,245	5.87 %
Supplies and Materials	1,335,552	1,589,644	1,520,602	(4.34) %
Utilities	8,745,125	9,990,000	10,517,500	5.28 %
Contracted Services	477,733	1,001,735	932,710	(6.89) %
Equipment	1,330,308	1,064,274	1,249,500	17.40 %
Staff Development	1,871,788	2,106,500	2,629,614	24.83 %
Total 72610 - Operation of Plant	26,045,558	29,338,691	31,136,835	6.13 %
72620 - Maintenance of Plant				
Salaries	4,294,066	4,793,233	5,092,522	6.24 %
Employee Benefits	1,577,202	1,785,182	1,870,700	4.79 %
Supplies and Materials	2,087,642	2,535,009	2,700,518	6.53 %
Contracted Services	3,237,003	4,538,357	4,721,294	4.03 %
Equipment	336,173	424,000	692,000	63.21 %
Staff Development	128,842	161,858	194,948	20.44 %
Total 72620 - Maintenance of Plant	11,660,928	14,237,639	15,271,982	7.26 %
73400 - Early Childhood Education				
Salaries	2,508,400	2,893,542	2,624,516	(9.30) %
Employee Benefits	772,827	853,640	802,084	(6.04) %
Supplies and Materials	32,350	42,500	42,500	- %
Contracted Services	2,729	8,679	8,679	- %
Staff Development	4,222	17,000	11,000	(35.29) %
Total 73400 - Early Childhood Education	3,320,528	3,815,361	3,488,779	(8.56) %
82130 - Debt Service				
Debt Service	1,057,384	1,107,505	-	(100.00) %
Total 82130 - Debt Service	1,057,384	1,107,505	-	(100.00) %

04/05/2026

CMCSS

General Purpose School Fund

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
82230 - Debt Service				
Debt Service	102,616	52,496	-	(100.00) %
Total 82230 - Debt Service	102,616	52,496	-	(100.00) %
99100 - Interfund Transfers				
Interfund Transfers	1,000,000	-	-	- %
Total 99100 - Interfund Transfers	1,000,000	-	-	(100.00) %

General Purpose School Fund

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
Total Expenditures	411,379,477	465,173,223	476,920,085	2.53 %
Ending Fund Balance	89,882,430	64,960,112	46,926,372	-28 %
Ending Reserves				
34670 Reserve for On-The Job Injury	702,218	702,218	702,218	- %
34670 Reserve for Property and Liability Insurance	981,000	981,000	981,000	- %
34379 Reserve for Extended Contract	-	-	-	- %
34560 Reserve for Career Ladder	(4,574)	(4,574)	(2,607)	(43.00) %
34560 Basic Education Program	-	-	-	- %
34755 Assign for Education - ESSER	-	-	-	- %
34755 Assign for Education - School Bus Replacements	1,609,500	1,609,500	1,609,500	- %
34755 Assign for Education - Technology Equipment, Purchases and Leases	4,000,000	4,000,000	2,000,000	(50.00) %
34755 Assign for Education - TCRS	-	-	-	- %
Total Reserves	7,288,144	7,288,144	5,290,111	(27) %
Total Reserves and Fund Balance	97,170,574	72,248,256	52,216,483	(27.73) %
Total Expenditures, Reserves and Fund Balance	508,550,051	537,421,479	529,136,568	(1.54) %
Number of Employees	4,787.98	4,759.40	4,812.54	

Expenditures by Detail

General Purpose School Fund**Expenditures (Appropriations)****71100 - Regular Instruction**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
116 Teachers	122,832,629	130,492,707	137,324,472	5.24 %
117 Career Ladder	72,680	71,000	63,000	(11.27)%
128 Homebound	253,321	275,578	194,822	(29.30)%
140 Salary Supplements/Stipends	420,616	883,668	910,000	2.98 %
163 Educational Assistants	5,160,802	6,228,153	6,273,634	0.73 %
187 Overtime	197	500	500	- %
188 Teacher State Bonus Payments	-	3,866,000	-	(100.00)%
189 Other Salaries - Tutors	139,029	175,000	175,000	- %
195 Substitute Teachers - Certified	429,137	623,398	632,000	1.38 %
198 Substitute Teachers - Non-Certified	3,187,780	4,996,188	5,082,483	1.73 %
201 Social Security	7,803,266	9,154,673	9,340,667	2.03 %
204 Retirement	9,604,105	10,368,694	11,085,455	6.91 %
206 Life Insurance	88,931	96,080	96,041	(0.04)%
207 Medical Insurance	19,582,209	21,304,885	23,276,383	9.25 %
212 Medicare	1,839,441	2,141,011	2,184,513	2.03 %
217 Retirement - Stabilization	811,125	939,711	854,146	(9.11)%
336 Band Instr. Repair	11,232	18,000	18,000	- %
356 Tuition - Middle College	294,919	341,000	337,000	(1.17)%
399 JROTC Transportation	34,466	40,000	53,000	32.50 %
399 Virtual School/Contracted Services/Facilities	2,148,259	2,648,940	2,648,940	- %
406 Basic Skills	30,240	61,468	61,084	(0.62)%
429 Instructional Supplies and Materials	2,110,129	2,659,979	2,697,566	1.41 %
430 Electronic Textbooks	2,676,817	2,885,000	2,885,000	- %
449 Textbooks	3,799,236	3,800,000	3,800,000	- %
535 Student Fee Waivers	63,799	403,496	416,200	3.15 %
595 TISA On-Behalf Payments	502,344	468,232	502,345	7.29 %
722 Instructional Equipment	6,253,815	6,472,000	7,070,750	9.25 %
Total 71100 - Regular Instruction	190,150,526	211,415,361	217,983,001	3.11 %
<i>Number of Employees (FTE)</i>	2,302.63	2,281.66	2,310.66	

General Purpose School Fund**71150 - Alternative School**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
116 Teachers	1,076,025	1,284,791	1,337,780	4.12 %
117 Career Ladder	-	1,750	2,000	14.29 %
163 Educational Assistants	81,783	85,084	88,455	3.96 %
188 Teacher State Bonus Payments	-	24,000	-	(100.00)%
189 Behavior Assistant	29,094	31,667	32,958	4.08 %
195 Substitute Teachers - Certified	-	1,020	1,020	- %
198 Substitute Teachers - Non-Certified	-	1,020	1,020	- %
201 Social Security	66,185	88,556	90,719	2.44 %
204 Retirement	81,050	99,092	108,708	9.70 %
206 Life Insurance	659	869	821	(5.52)%
207 Medical Insurance	132,899	187,698	215,931	15.04 %
212 Medicare	16,599	20,727	21,218	2.37 %
217 Retirement - Stabilization	5,361	8,136	8,252	1.43 %
351 Copier Services	1,276	3,600	3,600	- %
429 Instructional Supplies and Materials	1,827	4,000	4,000	- %
Total 71150 - Alternative School	1,492,757	1,842,010	1,916,482	4.04 %
<i>Number of Employees (FTE)</i>	20.10	20.10	20.10	

General Purpose School Fund**71200 - Special Education**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
116 Teachers	20,980,703	23,411,839	24,659,476	5.33 %
117 Career Ladder	21,266	21,600	19,000	(12.04)%
128 Homebound	286,128	305,041	376,581	23.45 %
140 Salary Supplements/Stipends	15,000	300,000	300,000	- %
163 Educational Assistants	15,075,234	17,198,035	16,968,449	(1.33)%
171 Speech Therapists	4,110,429	4,573,257	4,811,612	5.21 %
187 Overtime	36	506	550	8.70 %
188 Teacher State Bonus Payments	-	664,000	-	(100.00)%
189 Other Salaries and Wages	160,113	146,000	188,000	28.77 %
195 Substitute Teachers - Certified	49,964	170,626	170,626	- %
198 Substitute Teachers - Non-Certified	404,365	528,860	528,860	- %
201 Social Security	2,413,209	2,933,457	2,977,433	1.50 %
204 Retirement	3,160,865	3,597,203	3,743,247	4.06 %
206 Life Insurance	31,974	36,577	36,930	0.97 %
207 Medical Insurance	6,420,391	6,879,057	7,822,771	13.72 %
212 Medicare	568,052	686,087	696,346	1.50 %
217 Retirement - Stabilization	304,578	365,047	351,503	(3.71)%
310 Contracts with Other Public Agencies	38,800	-	-	- %
312 Contracts with Private Agencies	866,418	1,411,816	1,200,000	(15.00)%
399 Audiometer Calibration and Speech Services	194,737	350,000	350,000	- %
429 Instructional Supplies and Materials	246,149	309,058	198,255	(35.85)%
430 Electronic Textbooks	17,498	-	-	- %
471 Software	798	-	-	- %
499 Other Supplies and Materials	105,000	264,128	4,026	(98.48)%
595 TISA On-Behalf Payments	388,886	198,458	388,887	95.95 %
725 Equipment	82,839	201,291	30,000	(85.10)%
Total 71200 - Special Education	55,943,433	64,551,943	65,822,552	1.97 %
<i>Number of Employees (FTE)</i>	1,048.60	1,018.70	1,018.70	

General Purpose School Fund**71300 - Vocational Education**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
116 Teachers	5,665,417	5,937,135	6,014,055	1.30 %
117 Career Ladder	3,000	3,000	2,000	(33.33)%
140 Salary Supplements/Stipends	83,372	103,980	103,980	- %
188 Teacher State Bonus Payments	-	158,000	-	(100.00)%
189 Other Salaries and Wages	96,557	126,386	105,166	(16.79)%
195 Substitute Teachers - Certified	11,104	52,912	52,912	- %
198 Substitute Teachers - Non-Certified	102,988	134,768	134,768	- %
201 Social Security	355,101	401,134	397,600	(0.88)%
204 Retirement	433,276	462,773	476,227	2.91 %
206 Life Insurance	3,331	3,533	3,488	(1.27)%
207 Medical Insurance	803,935	921,319	979,249	6.29 %
212 Medicare	83,124	93,811	92,987	(0.88)%
217 Retirement - Stabilization	38,658	43,817	38,215	(12.78)%
336 Maintenance and Repair Service	-	1,500	1,500	- %
399 Other Contracted Services	1,775	9,145	8,611	(5.84)%
425 Gasoline	338	1,500	1,200	(20.00)%
429 Instructional Supplies and Materials	548,896	441,845	426,526	(3.47)%
448 T. & I. Construction Materials	289,999	360,000	300,000	(16.67)%
471 Software	46,079	25,000	-	(100.00)%
499 Other Supplies and Materials	120,965	338,510	421,625	24.55 %
730 Vocational Equipment	1,573,281	790,196	663,743	(16.00)%
Total 71300 - Vocational Education	10,261,196	10,410,264	10,223,852	(1.79) %
<i>Number of Employees (FTE)</i>	82.03	80.73	80.73	

General Purpose School Fund**72110 - Student Services**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisors	239,002	242,991	249,758	2.78 %
117 Career Ladder Program	1,000	1,000	1,000	- %
134 Pupil Personnel	657,172	674,809	692,769	2.66 %
161 Administrative Assistant	36,088	37,531	39,081	4.13 %
201 Social Security	51,303	59,293	60,922	2.75 %
204 Retirement	59,231	57,822	64,510	11.57 %
206 Life Insurance	420	464	464	- %
207 Medical Insurance	98,310	107,237	110,212	2.77 %
212 Medicare	13,212	13,867	14,248	2.75 %
217 Retirement - Stabilization	430	1,336	1,234	(7.63)%
320 Dues and Membership	-	860	860	- %
355 Travel	6,742	13,646	13,646	- %
435 Office Supplies	7,999	8,000	8,000	- %
499 Attendance Awards	2,750	10,000	10,000	- %
524 In Service/Staff Development	5,703	20,544	20,544	- %
Total 72110 - Student Services	1,179,362	1,249,400	1,287,248	3.03 %
<i>Number of Employees (FTE)</i>	11.00	11.00	11.00	

General Purpose School Fund**72120 - Health Services**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
105 Program Administrator	52,009	54,085	56,304	4.10 %
131 School Nurses	2,348,316	2,635,165	2,762,587	4.84 %
187 Overtime	25	200	200	- %
189 Other Salaries and Wages	-	18,000	18,000	- %
195 Substitute Teachers - Certified	-	500	-	(100.00)%
198 Substitute Teachers - Non-Certified	-	500	-	(100.00)%
201 Social Security	141,358	167,924	175,900	4.75 %
204 Retirement	210,073	238,692	249,429	4.50 %
206 Life Insurance	1,600	1,697	1,760	3.71 %
207 Medical Insurance	426,654	468,062	470,696	0.56 %
212 Medicare	33,059	39,274	41,138	4.75 %
217 Retirement - Stabilization	19,197	21,457	20,229	(5.72)%
320 Dues and Membership	-	300	300	- %
399 Calibration of Equipment	5,486	6,500	7,500	15.38 %
499 Medical Supplies	27,995	41,795	40,795	(2.39)%
524 In-Service/Staff Development	4,091	5,923	5,000	(15.58)%
599 Other Charges	324	1,000	1,000	- %
735 Health Services Equipment	63,146	63,187	63,187	- %
Total 72120 - Health Services	3,333,333	3,764,261	3,914,025	3.98 %
<i>Number of Employees (FTE)</i>	56.00	55.00	56.00	

General Purpose School Fund**72130 - Other Student Support**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
117 Career Ladder	3,000	3,000	2,000	(33.33)%
123 School Counselors	7,814,157	8,239,160	8,650,152	4.99 %
124 Psychological Personnel	306,353	-	-	- %
130 Social Workers	951,098	956,574	929,041	(2.88)%
140 Salary Supplements/Stipends	2,321,276	2,740,576	2,820,780	2.93 %
162 Clerical Personnel	712,244	755,481	773,619	2.40 %
163 Lunchroom Monitors	297,175	854,338	847,124	(0.84)%
187 Overtime	-	1,292	1,292	- %
188 Teacher State Bonus Payments	-	230,000	-	(100.00)%
189 Testing Personnel, Parent Engagement	987,780	1,368,272	1,372,022	0.27 %
201 Social Security	792,258	946,445	954,552	0.86 %
204 Retirement	962,007	1,122,701	1,184,314	5.49 %
206 Life Insurance	7,309	8,545	8,693	1.73 %
207 Medical Insurance	1,752,689	1,967,645	2,156,094	9.58 %
212 Medicare	185,741	221,289	223,245	0.88 %
217 Retirement - Stabilization	74,716	106,824	92,611	(13.31)%
320 Dues and Membership	156	500	500	- %
322 Evaluation and Testing	96,021	285,000	285,000	- %
351 Rentals	-	3,600	3,600	- %
355 Travel	2,241	5,000	5,000	- %
399 Athletic Trainers	184,390	420,840	449,640	6.84 %
399 Contracted Services	1,027,791	96,849	96,780	(0.07)%
422 Employee Recognition Supplies	777	-	-	- %
429 Instructional Supplies/Materials-After School	-	-	17,400	100.00 %
429 Scheduling & Grade Reporting	-	1,200	1,200	- %
435 Office Supplies	2,277	3,000	3,000	- %
499 After School Supplies and Materials	22,505	27,501	25,000	(9.09)%
524 In-Service/Staff Development	91,143	54,530	57,549	5.54 %
599 SCOPE Conference for CMCSS Students	4,125	5,100	20,100	294.12 %
790 Equipment	292,823	805,672	1,039,196	28.98 %
Total 72130 - Other Student Support	18,892,050	21,230,934	22,019,504	3.71 %
<i>Number of Employees (FTE)</i>	201.68	217.55	221.55	

General Purpose School Fund**72210 - Regular Instruction Support**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisors	2,338,326	2,400,164	2,421,131	0.87 %
117 Career Ladder	18,166	18,000	12,000	(33.33)%
129 Librarians	3,398,255	3,566,979	3,688,115	3.40 %
138 Instructional Computer Personnel	2,861,796	3,000,667	3,111,861	3.71 %
140 Salary Supplements/Stipends	654,549	1,002,762	1,033,500	3.07 %
161 Administrative Assistant	160,699	167,204	174,101	4.12 %
162 Clerical Personnel	140,211	179,522	183,362	2.14 %
163 Media Assistants, Education Assistants	1,238,557	1,148,070	1,219,668	6.24 %
172 Instructional Coaches	2,424,143	2,614,514	2,689,323	2.86 %
187 Overtime	2,365	3,500	3,500	- %
188 Teacher State Bonus Payments	-	126,000	-	(100.00)%
189 Academic Coaches, Consulting tchr, ELL Supvsr	844,636	828,812	809,414	(2.34)%
189 Professional Development Center	209,604	195,704	203,609	4.04 %
189 ROTC Property & Operation Officer	689,005	767,101	773,281	0.81 %
196 Education Assistant Training	9,360	10,500	10,500	- %
201 Social Security	893,687	993,615	1,012,666	1.92 %
204 Retirement	1,157,735	1,203,797	1,291,743	7.31 %
206 Life Insurance	7,790	7,979	7,914	(0.81)%
207 Medical Insurance	2,031,429	2,230,884	2,432,157	9.02 %
212 Medicare	209,497	232,380	236,831	1.92 %
217 Retirement - Stabilization	44,478	47,173	51,749	9.70 %
307 Communication	-	1,500	1,500	- %
316 Contributions	101,558	115,000	125,000	8.70 %
320 Dues & Membership	3,205	4,910	4,930	0.41 %
355 Systemwide Travel	54,900	109,384	109,384	- %
399 Contracted Services	670,060	861,813	692,563	(19.64)%
422 Employee Recognition Supplies	7,828	4,000	4,000	- %
425 Gasoline - ROTC	306	1,000	1,000	- %
429 Instructional Supplies - Read to Be Ready	-	15,000	-	(100.00)%
432 School Allocation: Library Books	399,316	671,076	483,976	(27.88)%
435 Office Supplies	16,184	17,005	21,695	27.58 %
437 Periodicals	25,406	41,425	42,250	1.99 %
499 AV Supplies & Materials	112,151	157,117	158,253	0.72 %
499 High School Student Activities	368,037	501,095	506,015	0.98 %
499 Schools' Other Supply Alloc.	222,418	290,140	291,848	0.59 %
499 Supplies - Grants	9,173	15,000	141,000	840.00 %
524 In-Service/Staff Development	770,602	1,241,022	1,226,922	(1.14)%
599 High School Graduation	42,071	87,000	90,000	3.45 %
790 Equipment	326,120	395,960	395,960	- %
Total 72210 - Regular Instruction Support	22,463,622	25,274,774	25,662,721	1.53 %
<i>Number of Employees (FTE)</i>	<i>213.89</i>	<i>203.79</i>	<i>207.69</i>	

General Purpose School Fund**72215 - Alternative School Support**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
162 Clerical Personnel	54,937	113,611	122,995	8.26 %
201 Social Security	3,286	7,044	7,626	8.26 %
204 Retirement	6,496	11,524	12,365	7.30 %
206 Life Insurance	47	108	111	2.78 %
207 Medical Insurance	7,583	15,597	17,825	14.28 %
212 Medicare	768	1,648	1,784	8.25 %
217 Retirement - Stabilization	204	920	1,016	10.43 %
Total 72215 - Alternative School Support	73,321	150,452	163,722	8.82 %
<i>Number of Employees (FTE)</i>	1.53	3.53	3.53	

General Purpose School Fund**72220 - Special Education Support**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisor	395,588	534,815	556,217	4.00 %
124 Psychological Personnel	1,692,915	2,738,065	3,078,715	12.44 %
161 Administrative Assistant	31,265	36,842	38,275	3.89 %
162 Clerical Personnel	64,929	67,658	70,384	4.03 %
172 Instructional Coaches	242,183	319,014	386,169	21.05 %
188 Teacher State Bonus Payments	-	2,000	-	(100.00)%
189 Therapists / Job Coaches / Consulting Teachers	2,340,769	2,623,874	2,785,872	6.17 %
201 Social Security	283,660	413,273	428,783	3.75 %
204 Retirement	346,672	492,029	525,249	6.75 %
206 Life Insurance	2,193	2,940	3,221	9.55 %
207 Medical Insurance	601,776	815,716	957,502	17.38 %
212 Medicare	66,340	96,572	100,280	3.84 %
217 Retirement - Stabilization	25,574	39,180	37,651	(3.90)%
312 Contracts with Private Agencies	113,568	-	-	- %
320 Dues & Membership	220	1,800	1,800	- %
355 Travel	36,486	64,821	64,821	- %
399 Contracted Services	135,618	232,200	191,000	(17.74)%
435 Office Supplies	3,964	9,500	9,500	- %
463 Testing Supplies	-	35,000	35,000	- %
499 Testing Supplies & Materials	128,597	210,861	210,861	- %
524 In-Service/Staff Development	14,898	18,000	18,000	- %
Total 72220 - Special Education Support	6,527,216	8,754,160	9,499,300	8.51 %
<i>Number of Employees (FTE)</i>	55.53	71.63	75.63	

General Purpose School Fund**72230 - Vocational Education Support**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
105 Program Administrator	139,880	145,332	150,998	3.90 %
119 Accounting Personnel	25,905	26,957	-	(100.00)%
140 Salary Supplements/Stipends	-	-	7,500	100.00 %
161 Administrative Assistant	43,156	44,845	56,104	25.11 %
172 Instructional Coaches	62,901	86,760	88,852	2.41 %
189 Other Salaries and Wages	37,807	-	94,308	100.00 %
201 Social Security	18,241	18,841	24,661	30.89 %
204 Retirement	23,607	27,534	30,058	9.17 %
206 Life Insurance	133	134	161	20.15 %
207 Medical Insurance	47,504	66,934	37,893	(43.39)%
212 Medicare	4,266	4,407	5,768	30.88 %
217 Retirement - Stabilization	87	-	119	100.00 %
355 Travel	5,160	9,900	10,000	1.01 %
399 Other Contracted Services	95,953	210,000	34,650	(83.50)%
425 Gasoline	423	1,500	1,500	- %
433 Lubricants	-	250	250	- %
435 Office Supplies	600	2,000	2,000	- %
453 Vehicle Parts	152	500	500	- %
499 Other Supplies and Materials	17,745	-	-	- %
524 In-Service/Staff Development	4,032	2,600	5,000	92.31 %
706 Building Construction	-	1,100,000	888,139	(19.26)%
707 Building Improvements	119,713	4,336,661	2,115,556	(51.22)%
Total 72230 - Vocational Education Support	647,265	6,085,155	3,554,017	(41.60) %
<i>Number of Employees (FTE)</i>	3.50	4.00	4.00	

General Purpose School Fund**72250 - Technology - Administration**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisors	999,446	1,050,385	1,085,923	3.38 %
120 Computer Programmers	518,816	542,357	564,270	4.04 %
161 Administrative Assistant	50,835	52,361	54,441	3.97 %
168 Temporary Personnel	23,648	50,500	61,200	21.19 %
187 Overtime	17	1,000	1,000	- %
189 Computer Repair Technicians	407,735	422,213	412,864	(2.21)%
201 Social Security	119,801	137,907	135,141	(2.01)%
204 Retirement	242,611	266,450	268,842	0.90 %
206 Life Insurance	823	824	824	- %
207 Medical Insurance	210,834	240,089	268,358	11.77 %
212 Medicare	28,234	30,362	31,606	4.10 %
217 Retirement - Stabilization	5,555	6,413	7,003	9.20 %
320 Dues & Membership	5,185	5,220	5,320	1.92 %
355 Travel Expense	7,752	13,170	13,170	- %
399 Data Processing Services	1,968,863	1,464,720	1,685,000	15.04 %
411 Operational Technology Supplies	316,383	343,638	343,658	0.01 %
422 Employee Recognition Supplies	3,379	6,550	6,550	- %
524 In-Service/Staff Development	-	2,500	2,500	- %
709 Operational Technology Equipment	462,333	485,000	524,000	8.04 %
Total 72250 - Technology - Administration	5,372,251	5,121,659	5,471,670	6.83 %
<i>Number of Employees (FTE)</i>	21.00	21.00	21.00	

General Purpose School Fund**72250 - Technology Classroom Instruction**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
320 Dues & Membership	-	215	215	- %
350 Internet Connectivity	474,027	194,800	694,800	256.67 %
355 Travel Expense	45,909	59,561	59,561	- %
399 Data Processing Services	404,892	755,000	405,000	(46.36)%
411 Instructional Technology Supplies	505,278	305,585	155,585	(49.09)%
418 Equipment/Machinery Parts	273,973	282,000	282,000	- %
435 Office Supplies	589	1,500	1,500	- %
470 Cabling	185,108	250,000	250,000	- %
471 Software	1,747,920	2,180,000	2,782,000	27.61 %
499 AV Supplies & Materials	46,801	53,000	53,000	- %
524 In-Service/Staff Development	10,642	20,000	15,000	(25.00)%
790 Instructional Technology Equipment	39,948	40,000	40,000	- %
Total 72250 - Technology Classroom Instruction	3,735,087	4,141,661	4,738,661	14.41 %

General Purpose School Fund**72260 - Adult Education Support**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisor (ABE)	110,357	114,816	117,112	2.00 %
123 Guidance, Literacy-Hourly	18,323	3,175	-	(100.00)%
189 Adult Education Personnel	84,258	87,058	89,911	3.28 %
201 Social Security	13,009	12,712	12,835	0.97 %
204 Retirement	12,295	11,648	13,147	12.87 %
206 Life Insurance	86	87	87	- %
207 Medical Insurance	7,583	8,273	9,182	10.99 %
212 Medicare	3,042	2,974	3,002	0.94 %
Total 72260 - Adult Education Support	248,953	240,743	245,276	1.88 %
<i>Number of Employees (FTE)</i>	2.00	2.00	2.00	

General Purpose School Fund

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
72310 - Board of Education				
118 Secretary to Board	35,173	36,571	38,063	4.08 %
191 Board of Education	36,500	44,000	44,000	- %
201 Social Security	3,943	4,995	5,088	1.86 %
204 Retirement	4,798	7,823	8,295	6.03 %
206 Life Insurance	16	16	16	- %
207 Medical Insurance	3,792	4,137	4,591	10.97 %
209 Disability Insurance	741,400	825,000	825,000	- %
210 Unemployment Insurance	35,840	70,000	70,000	- %
212 Medicare	1,024	1,168	1,190	1.88 %
299 Retiree Insurance	781,158	860,000	860,000	- %
305 Audit Services	102,400	115,000	115,000	- %
320 Dues & Membership	20,809	23,003	23,003	- %
331 Legal Services	304,530	325,000	325,000	- %
399 Consulting Svcs.	7,500	10,500	10,500	- %
506 Liability Insurance	373,296	401,322	501,653	25.00 %
508 Premiums on Corporate Surety Bonds	4,720	4,720	5,900	25.00 %
510 Trustee's Commission	1,733,596	2,228,500	2,228,500	- %
513 On-The-Job Injury Program	473,194	600,000	600,000	- %
515 Liability Cost	1,075,367	1,000,000	780,000	(22.00)%
516 Property Claims	80,233	150,000	150,000	- %
524 In-Service/Staff Development	26,135	33,533	33,533	- %
533 Background Investigations	179,389	196,730	196,730	- %
599 Community Relations Expense	410	500	500	- %
599 Uninsured Losses	386,846	400,000	450,000	12.50 %
Total 72310 - Board of Education	6,412,068	7,342,518	7,276,562	(0.90) %
Number of Employees (FTE)	0.50	0.50	0.50	

* District-wide accounts for "72310 - Board of Education" are indicated with ***bold italic text***

General Purpose School Fund**72320 - Director of Schools**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
101 Director's Salary	248,063	253,025	258,086	2.00 %
101 Vacation Buyback Option	9,541	9,732	9,927	2.00 %
101 Vehicle Allowance, Contract Items	17,972	25,858	25,858	- %
103 Chief	207,114	183,171	190,366	3.93 %
161 Administrative Assistant	109,803	114,217	118,874	4.08 %
189 Communications Personnel	1,000	-	1,000	100.00 %
189 General Counsel, Director of Continuous Improvement	415,220	431,595	448,620	3.94 %
201 Social Security	54,993	63,090	65,269	3.45 %
204 Retirement	84,218	93,968	100,358	6.80 %
206 Life Insurance	258	263	263	- %
207 Medical Insurance	65,357	88,610	98,322	10.96 %
212 Medicare	14,327	14,756	15,265	3.45 %
217 Retirement - Stabilization	1,655	1,903	1,914	0.58 %
320 Dues & Membership	19,144	21,600	22,000	1.85 %
348 Postage - Systemwide	32,142	54,919	55,000	0.15 %
355 Travel Expense	983	4,853	4,853	- %
399 Cont. Services - Continuous Improvement	7,975	15,000	15,000	- %
435 Office Supplies	1,628	5,200	5,200	- %
524 In-Service/Staff Development	28,093	51,358	51,358	- %
701 Administrative Equipment	-	1,500	1,500	- %
Total 72320 - Director of Schools	1,319,487	1,434,618	1,489,033	3.79 %
<i>Number of Employees (FTE)</i>	6.50	6.50	6.50	

General Purpose School Fund**72320 - Printing and Communications**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
137 Media Personnel	184,321	191,796	199,495	4.01 %
162 Clerical Personnel	274,498	292,091	305,571	4.62 %
187 Overtime	399	2,200	2,200	- %
189 Communications Personnel	399,870	424,718	440,306	3.67 %
201 Social Security	50,666	56,470	58,750	4.04 %
204 Retirement	77,669	83,161	91,036	9.47 %
206 Life Insurance	382	428	397	(7.24)%
207 Medical Insurance	134,769	149,602	165,719	10.77 %
212 Medicare	11,849	13,208	13,740	4.03 %
217 Retirement - Stabilization	5,503	5,964	5,442	(8.75)%
320 Dues & Membership	1,595	2,445	2,445	- %
355 Travel Expense	1,839	5,983	5,983	- %
399 Community Relations	149,020	185,000	190,000	2.70 %
414 Supplies & Materials - Central Printing	55,144	70,000	75,000	7.14 %
422 Employee Recognition Supplies	6,039	25,120	25,120	- %
422 Partners in Education Supplies	5,555	7,000	7,000	- %
435 Office Supplies	1,798	4,000	4,000	- %
437 Subscriptions	-	516	516	- %
499 Community Relations Supplies	3,153	15,000	15,000	- %
524 In-Service/Staff Development	19,859	43,276	43,276	- %
790 Equipment	26,101	33,057	35,000	5.88 %
Total 72320 - Printing and Communications	1,410,028	1,611,035	1,685,996	4.65 %
<i>Number of Employees (FTE)</i>	11.56	11.56	11.56	

General Purpose School Fund**72410 - Office of the Principal**

		2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
104	Principals	5,481,359	5,712,902	5,924,065	3.70 %
117	Career Ladder	7,000	7,000	7,000	- %
119	Accts/Bookkeepers	2,662,882	2,805,473	2,928,173	4.37 %
139	Asst. Principals	9,332,174	9,983,680	10,504,249	5.21 %
162	Clerical Personnel	4,297,800	4,530,035	4,739,757	4.63 %
187	Overtime	1,602	10,000	10,000	- %
201	Social Security	1,288,566	1,429,044	1,495,021	4.62 %
204	Retirement	1,729,842	1,780,543	1,945,454	9.26 %
206	Life Insurance	11,335	11,731	11,946	1.83 %
207	Medical Insurance	3,579,913	3,931,321	4,310,871	9.65 %
212	Medicare	301,955	334,214	349,642	4.62 %
217	Retirement - Stabilization	53,094	62,138	69,565	11.95 %
320	Dues & Membership	2,860	9,750	10,125	3.85 %
399	ISA Technical Support	48,719	110,100	117,700	6.90 %
524	In-Service/Staff Development	13,352	45,000	47,000	4.44 %
701	Administrative Equipment	40,001	40,000	40,000	- %
Total 72410 - Office of the Principal		28,852,453	30,802,931	32,510,568	5.54 %
	<i>Number of Employees (FTE)</i>	320.30	322.77	328.26	

General Purpose School Fund**72510 - Business Affairs**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisors	598,643	629,399	781,499	24.17 %
119 Accounting Personnel	1,814,792	1,917,292	1,906,936	(0.54)%
122 Purchasing Personnel	117,342	132,792	138,182	4.06 %
187 Overtime	1,661	10,000	10,000	- %
189 Property & Procurement Officer	121,285	126,194	131,286	4.04 %
201 Social Security	158,017	174,572	184,010	5.41 %
204 Retirement	297,991	328,031	341,125	3.99 %
206 Life Insurance	1,114	1,169	1,181	1.03 %
207 Medical Insurance	347,808	379,647	406,233	7.00 %
212 Medicare	36,955	40,828	43,034	5.40 %
217 Retirement - Stabilization	12,750	15,204	16,478	8.38 %
302 Advertising	261	350	350	- %
306 Bank Charges	23,031	65,000	65,000	- %
320 Dues & Membership	2,842	3,305	3,334	0.88 %
336 Maintenance & Repair Service	-	2,000	2,500	25.00 %
355 Travel	2,461	5,984	5,984	- %
399 Other Contracted Services	76,757	157,050	157,050	- %
422 Employee Recognition Supplies	-	620	620	- %
435 Office Supplies	23,182	35,000	35,000	- %
524 In-Service/Staff Development	89,355	105,877	105,877	- %
701 Administrative Equipment	4,268	14,240	14,240	- %
Total 72510 - Business Affairs	3,730,515	4,144,554	4,349,919	4.96 %
<i>Number of Employees (FTE)</i>	35.50	35.50	35.50	

General Purpose School Fund**72510 - Textbook Processing**

		2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
189	Textbook Personnel	230,714	238,850	247,190	3.49 %
201	Social Security	13,603	14,809	15,325	3.48 %
204	Retirement	28,908	31,447	32,531	3.45 %
206	Life Insurance	125	125	125	- %
207	Medical Insurance	40,254	43,910	48,741	11.00 %
212	Medicare	3,181	3,463	3,584	3.49 %
217	Retirement - Stabilization	523	577	599	3.81 %
355	Travel	-	60	150	150.00 %
435	Office Supplies	2,999	3,200	3,200	- %
451	Uniforms	647	700	700	- %
524	In-Service/Staff Development	-	112	200	78.57 %
790	Equipment	669	1,000	1,000	- %
Total 72510 - Textbook Processing		321,623	338,253	353,345	4.46 %
	<i>Number of Employees (FTE)</i>	4.00	4.00	4.00	

General Purpose School Fund**72520 - Human Resources**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisors	797,451	840,326	871,342	3.69 %
161 Administrative Assistant	1,163,238	1,207,632	1,212,542	0.41 %
187 Overtime	-	6,000	6,000	- %
189 Personal Leave Reimbursement	136,213	150,000	200,000	33.33 %
199 Bonus Pay	46,250	-	-	- %
199 Differentiated Pay Plan	2,189,009	2,507,350	2,537,350	1.20 %
201 Social Security	260,630	292,102	299,290	2.46 %
204 Retirement	382,357	414,104	425,355	2.72 %
206 Life Insurance	878	880	849	(3.52)%
207 Medical Insurance	302,122	327,714	332,755	1.54 %
212 Medicare	61,175	68,314	69,996	2.46 %
217 Retirement - Stabilization	22,115	25,857	22,956	(11.22)%
302 Advertising	13,575	15,000	15,000	- %
320 Dues & Membership	2,962	5,755	5,755	- %
355 Travel Expense	8,130	20,846	18,880	(9.43)%
399 403(b) Service Fee	5,000	5,000	5,000	- %
399 FSA Administration	8,285	9,000	9,000	- %
399 Personnel Consultant	152,061	291,415	291,415	- %
399 Personnel Office - Recruitment	32,616	98,000	98,000	- %
399 Retirement Reception	288	500	500	- %
399 Sub-Nursing Software Implementation Fee	-	-	4,000	100.00 %
422 Employee Recognition Supplies	472	1,800	1,800	- %
435 Office Supplies	8,248	12,000	12,000	- %
499 Employee Award Program	898	1,000	1,000	- %
499 Employee ID Supplies	1,890	4,500	4,500	- %
499 Recruitment Supplies	6,115	18,000	18,000	- %
499 Retirement Reception	1,187	1,300	1,300	- %
499 Safety Materials	9,965	10,000	10,000	- %
524 In-Service/Staff Development	27,569	194,250	194,250	- %
599 Recruitment Expense	3,706	4,000	4,000	- %
701 Administrative Equipment	1,515	2,200	2,200	- %
790 Equipment	179,999	180,000	180,000	- %
Total 72520 - Human Resources	5,825,918	6,714,845	6,855,035	2.09 %
<i>Number of Employees (FTE)</i>	25.50	25.50	24.50	

General Purpose School Fund**72610 - Operation of Plant**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisors	568,039	600,171	620,432	3.38 %
140 Salary Supplements/Stipends	39,310	60,000	100,000	66.67 %
141 Foreman	158,104	164,500	189,765	15.36 %
161 Administrative Assistant	51,642	53,389	55,586	4.12 %
166 Custodial Staff	7,790,704	8,592,542	8,973,777	4.44 %
168 Temps	-	10,200	10,404	2.00 %
187 Overtime	25,613	45,000	45,000	- %
189 Warehouse Personnel	275,421	289,682	299,700	3.46 %
201 Social Security	522,470	608,559	638,269	4.88 %
204 Retirement	880,838	1,000,585	1,019,834	1.92 %
206 Life Insurance	6,691	7,412	7,518	1.43 %
207 Medical Insurance	1,778,936	1,934,868	2,091,034	8.07 %
212 Medicare	122,483	142,323	149,273	4.88 %
217 Retirement - Stabilization	64,803	77,307	86,317	11.65 %
321 Engineering Services	-	-	75,000	100.00 %
322 Evaluation and Testing	13,162	20,700	30,000	44.93 %
329 Custodial Uniforms	10,897	-	-	- %
333 Licenses	8,376	13,500	24,000	77.78 %
355 Travel	22	1,000	1,000	- %
359 Dumpster Tipping Fees	97,005	105,000	110,000	4.76 %
399 Alarm Systems	48,190	71,060	71,060	- %
399 Architect Fees	234,404	180,500	125,000	(30.75)%
399 Facilities Mgmt. - Copier Services	4,856	11,250	11,250	- %
399 Fire Protection	765	19,800	19,800	- %
399 Indoor Air Quality Testing	3,027	5,000	5,000	- %
399 Other Contracted Services	37,917	89,500	175,000	95.53 %
399 Recycle Lamps/Balast	1,241	1,500	1,500	- %
399 Relocate Portables	15,777	453,025	250,000	(44.82)%
399 Testing (Fire Extinguishers)	-	27,400	27,400	- %
399 Whse Contr. Training and Temp. Personnel	2,094	2,500	6,700	168.00 %
410 Custodial Supplies	644,870	913,834	841,742	(7.89)%
415 Electricity	7,022,166	8,000,000	8,400,000	5.00 %
420 Fertilizer and Seed - Athletic Fields	156,353	206,260	206,260	- %
422 Employee Recognition Supplies	336	2,000	2,000	- %
423 Propane	7,918	15,000	17,500	16.67 %
425 Gasoline	21,225	31,000	26,000	(16.13)%
433 Lubricants	-	5,000	2,500	(50.00)%
434 Natural Gas	489,515	675,000	700,000	3.70 %
435 Office Supplies	5,563	7,000	7,000	- %
450 Tires and Tubes	-	6,800	4,300	(36.76)%
451 Uniforms	72,901	77,000	77,000	- %
453 Vehicle Parts	2,467	5,000	5,000	- %
454 Water and Sewer	1,225,526	1,300,000	1,400,000	7.69 %
456 Mulch (Playgrounds)	65,200	65,250	78,300	20.00 %

04/05/2026

General Purpose School Fund

		2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
499	Lamp Replacements	17,269	19,000	19,000	- %
499	Portables	348,564	250,000	250,000	- %
499	Warehouse Supplies	804	1,500	1,500	- %
502	Buildings and Ground Insurance	1,866,336	2,095,691	2,619,614	25.00 %
524	Staff Development - Plant Facilities	5,452	10,809	10,000	(7.48)%
711	Furniture	640,436	951,900	857,000	(9.97)%
720	Plant Operation Equipment	515,648	62,374	144,000	130.87 %
790	Equipment	174,224	50,000	248,500	397.00 %
Total 72610 - Operation of Plant		26,045,558	29,338,691	31,136,835	6.13 %
	<i>Number of Employees (FTE)</i>	236.63	234.88	238.63	

General Purpose School Fund**72620 - Maintenance of Plant**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisor	207,382	215,761	219,565	1.76 %
141 Foreman	102,185	106,313	90,736	(14.65)%
161 Administrative Assistant	122,637	127,573	132,728	4.04 %
167 Maintenance Workers	3,857,861	4,329,586	4,635,493	7.07 %
168 Temporary Personnel	4,000	10,000	10,000	- %
187 Overtime	-	4,000	4,000	- %
201 Social Security	253,898	297,180	315,736	6.24 %
204 Retirement	470,651	531,487	531,273	(0.04)%
206 Life Insurance	2,297	2,532	2,626	3.71 %
207 Medical Insurance	768,113	853,436	909,073	6.52 %
212 Medicare	59,379	69,502	73,842	6.24 %
217 Retirement - Stabilization	22,864	31,045	38,150	22.89 %
307 Communication	583,534	657,500	657,500	- %
320 Dues & Membership	-	500	500	- %
329 Maintenance Uniforms	8,834	-	-	- %
335 Building Repair - Bleachers	100,000	100,000	100,000	- %
336 Service Contracts, Microscopes	7,000	7,500	7,500	- %
336 Service Contracts, Printing & Duplicating	294,243	328,623	328,623	- %
338 Maintenance/Repair Vehicles	2,844	10,000	10,000	- %
351 Rentals	6,715	7,374	8,111	9.99 %
399 Capital Projects Contracted Services	1,805,038	3,000,000	3,000,000	- %
399 Elevator Svc, Recycling Svc, Sprinkler Testing	428,795	426,860	609,060	42.68 %
422 Employee Recognition Supplies	401	710	1,500	111.27 %
425 Gasoline	144,109	200,000	200,000	- %
433 Lubricants	4,516	3,500	3,500	- %
435 Office Supplies	3,384	3,500	3,500	- %
450 Tires and Tubes	17,097	18,000	18,000	- %
451 Uniforms	23,208	30,000	30,000	- %
453 Vehicle Parts	91,668	80,000	80,000	- %
468 Chemicals	77,059	85,000	157,750	85.59 %
499 Anti-Freeze	2,568	4,500	5,000	11.11 %
499 Building Maintenance Supplies and Materials	1,365,458	1,630,564	1,670,148	2.43 %
499 Capital Projects Supplies	211,186	279,235	321,120	15.00 %
499 Filters	146,989	200,000	210,000	5.00 %
511 Vehicle and Equipment Insurance	124,724	136,358	170,448	25.00 %
524 In-Service/Staff Development	4,118	25,500	24,500	(3.92)%
708 Communication Equipment	700	3,000	3,000	- %
717 Maintenance Equipment	335,473	421,000	689,000	63.66 %
Total 72620 - Maintenance of Plant	11,660,928	14,237,639	15,271,982	7.26 %
<i>Number of Employees (FTE)</i>	<i>77.00</i>	<i>80.00</i>	<i>83.00</i>	

General Purpose School Fund**73400 - Early Childhood Education**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
116 Teachers	1,448,563	1,601,452	1,606,672	0.33 %
117 Career Ladder	500	1,000	1,000	- %
140 Salary Supplements/Stipends	-	11,000	-	(100.00)%
163 Educational Assistants	690,371	774,027	612,855	(20.82)%
172 Instructional Coaches	208,064	185,237	134,065	(27.63)%
187 Overtime	-	200	200	- %
188 Teacher State Bonus Payments	-	46,000	-	(100.00)%
189 Other Salaries and Wages	118,483	186,794	180,870	(3.17)%
195 Substitute Teachers - Certified	2,504	12,867	12,867	- %
198 Substitute Teachers - Non-Certified	39,915	74,965	75,987	1.36 %
201 Social Security	149,565	172,756	162,720	(5.81)%
204 Retirement	187,711	206,004	190,390	(7.58)%
206 Life Insurance	1,635	1,800	1,800	- %
207 Medical Insurance	384,344	415,822	392,446	(5.62)%
212 Medicare	35,021	40,403	38,056	(5.81)%
217 Retirement - Stabilization	14,552	16,855	16,672	(1.09)%
355 Travel	2,729	7,179	7,179	- %
399 Temp Services	-	1,500	1,500	- %
422 Employee Recognition Supplies	4,998	5,000	5,000	- %
429 Instructional Supplies & Materials	22,500	32,500	32,500	- %
499 Other Supplies and Materials	4,852	5,000	5,000	- %
524 In-Service/Staff Development	4,222	17,000	11,000	(35.29)%
Total 73400 - Early Childhood Education	3,320,528	3,815,361	3,488,779	(8.56) %
<i>Number of Employees (FTE)</i>	51.00	47.50	47.50	

04/05/2026

General Purpose School Fund

82130 - Debt Service

610 Principal Payment - Computer Lease

Total 82130 - Debt Service

**2024-2025
Actual**

1,057,384

1,057,384

**2025-2026
With Amendments**

1,107,505

1,107,505

**2026-2027
Proposed**

-

-

**Percent Change
Over/(Under)
Amended Budget**

(100.00)%

(100.00) %

04/05/2026

General Purpose School Fund

82230 - Debt Service

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
611 Interest Payment - Computer Lease	102,616	52,496	-	(100.00)%
Total 82230 - Debt Service	102,616	52,496	-	(100.00) %

04/05/2026

General Purpose School Fund

99100 - Interfund Transfers

	<u>2024-2025 Actual</u>	<u>2025-2026 With Amendments</u>	<u>2026-2027 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
590 Transfers to Other funds	1,000,000	-	-	- %
Total 99100 - Interfund Transfers	1,000,000	-	-	0.00 %

Federal Projects

Federal Projects Fund**Estimated Revenues****State Revenues**

	<u>2024-2025 Actual</u>	<u>2025-2026 With Amendments</u>	<u>2026-2027 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
46596 TN Paid Parental Leave	20,694	-	-	- %
Total State Revenues	20,694	-	-	(100.00) %

Federal Revenues

47131 Career Technical Education	662,152	713,732	680,000	(4.73) %
47141 Title I	10,208,079	13,688,947	11,630,049	(15.04) %
47143 Individuals w/ Disabilities Education Act (IDEA)	8,470,503	10,338,338	8,400,000	(18.75) %
47145 Preschool (IDEA)	196,674	406,289	260,000	(36.01) %
47146 English Language Acquisition (Title III)	197,496	247,521	184,796	(25.34) %
47149 Homeless (Title IX)	168,030	316,200	316,200	- %
47189 Title II-A	1,593,923	2,356,937	1,449,544	(38.50) %
47309 HQIM Literacy	73,000	74,500	-	(100.00) %
47401 Elem & Secondary Sch Emergency Relief 3.0	5,958,702	-	-	- %
47404 ARP Homeless 1.0	198,691	-	-	- %
47590 Title IV, Read to be Ready, CARES act	642,933	1,200,963	821,343	(31.61) %
47990 Other Direct Federal	1,250,000	1,250,000	300,000	(76.00) %
Total Federal Revenues	29,620,181	30,593,427	24,041,932	(21.41) %

Total Revenues	29,640,875	30,593,427	24,041,932	(21.41) %
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Beginning Fund Balance	8,267,861	8,671,167	3,000,000	(65.40) %
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Total Available Funds	37,908,736	39,264,594	27,041,932	(31.13) %
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Federal Projects Fund**Expenditures (Appropriations)****71100 - Regular Instruction**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
Salaries	3,659,855	4,920,491	3,246,150	(34.03) %
Employee Benefits	902,236	1,363,584	1,006,597	(26.18) %
Supplies and Materials	736,146	772,262	540,000	(30.08) %
Contracted Services	6,704	75,220	1,000	(98.67) %
Other Charges	1,139	-	-	- %
Equipment	85,479	197,114	150,000	(23.90) %
Total 71100 - Regular Instruction	5,391,560	7,296,478	4,943,747	(32.24) %

71200 - Special Education

Salaries	2,524,774	2,767,434	2,785,073	0.64 %
Employee Benefits	870,539	949,127	1,073,221	13.07 %
Supplies and Materials	111,939	623,895	531,986	(14.73) %
Contracted Services	215,088	635,000	774,557	21.98 %
Other Charges	8,700	-	82,100	100.00 %
Equipment	139,688	243,918	153,494	(37.07) %
Total 71200 - Special Education	3,870,728	5,219,374	5,400,431	3.47 %

71300 - Vocational Education

Salaries	30,286	51,875	52,000	0.24 %
Employee Benefits	2,796	6,132	6,180	0.79 %
Supplies and Materials	198,725	182,125	181,777	(0.19) %
Contracted Services	5,116	1,000	1,000	- %
Equipment	67,596	72,905	78,901	8.22 %
Total 71300 - Vocational Education	304,519	314,037	319,858	1.85 %

72120 - Health Services

Salaries	19,674	100,000	100,000	- %
Employee Benefits	3,191	16,650	16,650	- %
Total 72120 - Health Services	22,865	116,650	116,650	- %

Federal Projects Fund

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
72130 - Other Student Support				
Salaries	651,952	656,157	582,417	(11.24) %
Employee Benefits	179,801	203,820	220,237	8.05 %
Supplies and Materials	180,908	248,953	210,000	(15.65) %
Contracted Services	114,093	246,356	193,759	(21.35) %
Other Charges	136,742	459,492	227,000	(50.60) %
Total 72130 - Other Student Support	1,263,497	1,814,778	1,433,413	(21.01) %
72210 - Regular Instruction Support				
Salaries	5,389,971	6,493,849	5,411,016	(16.67) %
Employee Benefits	1,458,455	1,784,252	1,573,253	(11.83) %
Supplies and Materials	491,274	566,282	409,000	(27.77) %
Contracted Services	261,949	314,875	33,000	(89.52) %
Other Charges	656,079	1,131,554	534,839	(52.73) %
Equipment	2,434	3,128	1,000	(68.03) %
Total 72210 - Regular Instruction Support	8,260,162	10,293,940	7,962,108	(22.65) %
72220 - Special Education Support				
Salaries	1,565,361	1,621,750	619,000	(61.83) %
Employee Benefits	454,995	431,059	506,682	17.54 %
Supplies and Materials	43,672	170,500	159,500	(6.45) %
Contracted Services	134,992	259,500	256,690	(1.08) %
Other Charges	30,307	44,000	37,000	(15.91) %
Equipment	13,998	10,000	-	(100.00) %
Total 72220 - Special Education Support	2,243,325	2,536,809	1,578,872	(37.76) %
72230 - Vocation Education Support				
Contracted Services	1,327	1,750	1,750	- %
Other Charges	9,222	13,000	13,000	- %
Total 72230 - Vocation Education Support	10,549	14,750	14,750	- %

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Federal Projects Fund

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
72250 - Technology				
Salaries	30,152	-	-	- %
Employee Benefits	2,521	-	-	- %
Supplies and Materials	36,861	-	-	- %
Contracted Services	44,222	-	-	- %
Equipment	3,431,279	-	-	- %
Total 72250 - Technology	3,545,036	-	-	(100.00) %
72410 - Office of the Principal				
Salaries	25,099	46,960	48,857	4.04 %
Employee Benefits	3,898	15,937	17,250	8.24 %
Total 72410 - Office of the Principal	28,996	62,896	66,107	5.10 %
72510 - Business Affairs				
Supplies and Materials	432	-	-	- %
Other Charges	4,083	-	-	- %
Equipment	685	-	-	- %
Total 72510 - Business Affairs	5,200	-	-	(100.00) %
72520 - Human Resources				
Salaries	2,380	-	-	- %
Employee Benefits	368	-	-	- %
Total 72520 - Human Resources	2,748	-	-	(100.00) %
72610 - Operation of Plant				
Salaries	23,517	-	-	- %
Employee Benefits	4,378	-	-	- %
Total 72610 - Operation of Plant	27,896	-	-	(100.00) %

Federal Projects Fund

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
72710 - Transportation				
Salaries	1,183,157	1,201,547	1,200,487	(0.09) %
Employee Benefits	123,155	135,045	131,417	(2.69) %
Supplies and Materials	105,155	53,355	51,718	(3.07) %
Contracted Services	14,004	27,363	2,000	(92.69) %
Other Charges	11,795	17,500	12,500	(28.57) %
Equipment	2,220	-	-	- %
Total 72710 - Transportation	1,439,486	1,434,811	1,398,123	(2.56) %
73100 - Child Nutrition				
Salaries	24,530	-	-	- %
Employee Benefits	4,403	-	-	- %
Supplies and Materials	2,310	-	-	- %
Total 73100 - Child Nutrition	31,243	-	-	(100.00) %
73400 - Early Childhood Education				
Salaries	720	85,310	145,090	70.07 %
Employee Benefits	118	34,216	41,578	21.52 %
Contracted Services	-	1,000	500	(50.00) %
Total 73400 - Early Childhood Education	838	120,526	187,168	55.29 %
76100 - Capital Outlay				
Equipment	1,151,717	-	-	- %
Total 76100 - Capital Outlay	1,151,717	-	-	(100.00) %
99100 - Interfund Transfers				
Interfund Transfers	1,637,205	7,007,352	620,705	(91.14) %
Total 99100 - Interfund Transfers	1,637,205	7,007,352	620,705	(91.14) %

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Federal Projects Fund

	<u>2024-2025 Actual</u>	<u>2025-2026 With Amendments</u>	<u>2026-2027 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
Total Expenditures	29,237,569	36,264,595	24,041,932	(33.70) %
Ending Fund Balance	8,671,167	3,000,000	3,000,000	- %
Total Expenditures and Fund Balance	37,908,736	39,264,594	27,041,932	(31.13) %
Number of Employees (FTE)	240.80	242.67	263.44	

Child Nutrition

Child Nutrition Fund**Estimated Revenues****Local Revenues**

	2024-2025 Actual	2025-2026 With amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
43521 Lunch Payments - Children	3,331,416	3,336,771	3,615,521	8.35 %
43522 Lunch Payments - Adults	138,224	131,055	170,960	30.45 %
43523 Income from Breakfast	536,961	552,773	632,680	14.46 %
43525 Ala Carte Sales	1,235,161	1,178,330	1,257,355	6.71 %
43990 Contract Services	95,756	84,667	60,000	(29.13) %
44110 Interest Earned	726,862	712,333	700,000	(1.73) %
44130 Sale of Materials & Supplies	11,873	11,872	30,039	153.02 %
44170 Miscellaneous Refunds	10,446	581	509	(12.39) %
44530 Sale of Equipment	13,995	10,000	10,000	- %
44570 Contributions and Gifts	21	-	-	- %
Total Local Revenues	6,100,716	6,018,382	6,477,064	7.62 %
State Revenues				
46520 School Food Service	170,978	157,834	157,834	- %
Total State Revenues	170,978	157,834	157,834	- %
Federal Revenues				
47111 Section 4 - Lunch Funds	11,760,891	11,914,964	12,100,000	1.55 %
47112 USDA - Commodities	1,570,727	1,642,292	1,642,292	- %
47113 Breakfast Reimbursement	4,180,320	4,427,943	4,000,000	(9.66) %
Total Federal Revenues	17,511,939	17,985,199	17,742,292	(1.35) %
Total Revenues	23,783,633	24,161,415	24,377,190	0.89 %

Estimated Fund Balance

Beginning Fund Balance	13,609,227	14,143,334	14,354,230	1.49 %
Total Available Funds	37,392,860	38,304,749	38,731,420	1.11 %

Child Nutrition Fund**Expenditures (Appropriations)****73100 - Child Nutrition**

	2024-2025 Actual	2025-2026 With amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget	
105	Supervisor	240,652	247,281	254,105	2.76 %
147	Warehouse Personnel	90,746	122,776	125,854	2.51 %
161	Administrative Assistant(s)	199,700	207,356	215,755	4.05 %
165	Cafeteria Personnel	5,451,331	7,066,986	7,090,985	0.34 %
166	Custodial Staff	630,262	696,200	716,499	2.92 %
187	Overtime	21,933	80,000	45,000	(43.75) %
189	Field Supervisor/Maintenance Workers	715,339	758,937	920,042	21.23 %
201	Social Security	432,022	569,130	580,832	2.06 %
204	Retirement	772,480	951,628	944,444	(0.75) %
206	Life Insurance	7,197	10,484	10,203	(2.68) %
207	Medical Insurance	1,481,590	1,610,228	1,794,079	11.42 %
212	Medicare	101,038	133,106	135,841	2.05 %
217	Retirement Stabilization	47,116	70,325	76,856	9.29 %
305	Audit Services	4,000	11,000	11,000	- %
306	Bank Charges	-	1,197	1,197	- %
307	Communication	4,902	5,611	5,611	- %
320	Dues & Membership	636	636	1,000	57.23 %
329	Laundry Services	(5)	35,000	35,000	- %
333	Licenses	3,282	3,360	3,360	- %
338	Maintenance/Repair Vehicles	398	1,000	1,000	- %
355	Travel	20,353	27,500	27,500	- %
359	Garbage Disposal Fees	16,992	47,000	47,000	- %
399	Maintenance Contracts	120,972	145,000	145,000	- %
399	Online Auction Fee	1,512	2,000	2,000	- %
399	Substitute Cafeteria Workers	631,335	720,000	794,467	10.34 %
418	Equipment & Machinery Parts	101,620	120,000	120,000	- %
422	Food Purchases	9,034,446	9,594,443	10,094,443	5.21 %
425	Gasoline	14,703	21,000	21,000	- %
433	Lubricants	592	800	800	- %
435	Office Supplies	21,822	25,000	25,000	- %
450	Tires and Tubes	-	1,800	1,800	- %
451	Uniforms/Pins	3,632	45,000	45,000	- %
452	Utilities	579,304	685,457	703,891	2.69 %
453	Vehicle Parts	8,884	10,000	10,000	- %
469	USDA - Commodities	1,570,727	1,642,292	1,642,292	- %

Child Nutrition Fund

		2024-2025 Actual	2025-2026 With amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
471	Software	41,155	47,914	47,914	- %
499	Non-Food Supplies and Materials	749,824	821,438	962,500	17.17 %
513	On-The-Job Injury Program	921	8,500	8,500	- %
524	In-Service/Staff Development	15,403	35,464	35,464	- %
599	Warehouse Inventory Losses	367	100,000	100,000	- %
701	Administrative Equipment	9,310	12,000	12,000	- %
710	Food Service Equipment	101,033	1,300,000	1,300,000	- %
Total 73100 - Child Nutrition		23,249,525	27,994,849	29,115,234	4.00 %
Total Expenditures		23,249,525	27,994,849	29,115,234	4.00 %

Estimated Fund Balance

Fund Balance		14,143,334	10,309,900	9,616,186	(6.73) %
Total Expenditures and Fund Balance		37,392,860	38,304,749	38,731,420	1.11 %
Number of Employees		335.25	333.00	326.25	

Transportation

Transportation Fund**Estimated Revenues****Local Revenues**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
40110 Current Property Tax	2,696,661	2,799,300	2,827,200	1.00 %
40120 Trustees Collection - Prior Years	45,046	45,000	45,000	- %
40125 Trustees Collection - Bankruptcy	517	1,000	1,000	- %
40130 Circuit Clerk/Clerk & Master Collection	21,595	23,000	23,000	- %
40140 Interest & Penalties	14,268	15,000	15,000	- %
40162 Payments in Lieu of Taxes (Utility)	41,463	46,480	46,480	- %
40320 Bank Excise Tax	11,861	12,000	12,000	- %
44130 Sale of Materials & Supplies	141	2,000	2,000	- %
44145 Sale of Recycled Materials	58	500	500	- %
44170 Miscellaneous Refunds	17,122	21,000	22,000	4.76 %
44530 Sale of Equipment	-	40,000	10,000	(75.00) %
44560 Damages from Individuals	783	1,000	1,000	- %

Total Local Revenues**2,849,516****3,006,280****3,005,180****(0.04) %****State Revenues**

46510 Tennessee Investment in Student Achievement	19,400,000	19,900,000	20,400,000	2.51 %
46980 Other State Grants	-	1,500,000	-	(100.00) %

Total State Revenues**19,400,000****21,400,000****20,400,000****(4.67) %****Federal Revenues**

47143 Special Education - Grants to States	1,454,111	1,490,466	1,291,137	(13.37) %
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Total Federal Revenues**1,454,111****1,490,466****1,291,137****(13.37) %****Total Revenues****23,703,627****25,896,746****24,696,317****(4.64) %****Estimated Fund Balance**

Beginning Fund Balance	7,680,974	8,595,453	7,809,650	(9.14) %
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Total Available Funds**31,384,601****34,492,199****32,505,967****(5.76) %**

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Transportation Fund**Expenditures (Appropriations)**

		2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget	
72310 - Board of Education						
510	Trustee's Commission	56,872	86,000	86,000	-	%
Total 72310 - Board of Education		56,872	86,000	86,000	-	%
72710 - Transportation						
105	Supervisors	274,025	285,099	296,615	4.04	%
140	Salary Supplements - Training	399,338	570,000	570,000	-	%
142	Mechanics	1,093,237	1,184,963	1,243,302	4.92	%
146	Bus Drivers	6,486,428	7,968,130	8,230,831	3.30	%
148	Dispatcher/Radio Operator	300,084	462,068	484,894	4.94	%
161	Administrative Assistant(s)	263,296	259,444	268,657	3.55	%
187	Overtime	612,884	761,500	761,500	-	%
189	Bus Aides	2,958,350	4,249,346	4,289,276	0.94	%
201	Social Security	727,856	973,771	1,000,994	2.80	%
204	Retirement	1,221,992	1,527,996	1,567,996	2.62	%
206	Life Insurance	10,425	14,034	14,022	(0.09)	%
207	Medical Insurance	2,327,776	2,558,478	2,600,499	1.64	%
212	Medicare	170,925	227,738	234,107	2.80	%
217	Retirement - Stabilization	84,724	116,929	123,362	5.50	%
307	Communication	163,501	205,000	183,307	(10.58)	%
320	Dues and Membership	2,791	5,250	3,725	(29.05)	%
329	Laundry Services	8,237	18,500	18,500	-	%
333	Licenses	1,315	4,000	4,000	-	%
336	Repair Services	22,323	35,000	35,000	-	%
338	Maintenance/Repair Vehicles	2,530	15,000	15,000	-	%
340	Medical Services	48,664	75,000	85,000	13.33	%
354	Athletic/Special Trips	273,140	484,200	484,900	0.14	%
399	Other Contracted Services	77,048	91,000	172,800	89.89	%
412	Diesel Fuel	611,874	1,100,000	550,175	(49.98)	%
422	Employee Recognition Supplies	5,625	8,004	8,004	-	%
423	Propane	220,024	430,000	887,825	106.47	%
424	Garage Supplies	12,544	15,000	15,000	-	%
425	Gasoline	47,845	200,000	205,043	2.52	%
433	Lubricants	32,509	50,000	50,000	-	%

Transportation Fund		2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
435	Office Supplies	21,106	22,000	22,000	- %
450	Tires and Tubes	135,139	145,000	145,000	- %
453	Vehicle Parts	435,563	600,000	640,000	6.67 %
471	Software	63,107	70,312	207,900	195.68 %
499	Other Materials	31,912	61,202	38,000	(37.91) %
511	Vehicle and Equipment Insurance	221,733	250,714	313,393	25.00 %
524	Staff Development	25,605	37,900	37,900	- %
708	Communication Equipment	1,087,180	1,073,361	432,468	(59.71) %
729	Transportation Equipment	2,249,619	4,251,000	2,751,000	(35.29) %
Total 72710 - Transportation		22,732,276	30,406,939	28,991,995	(4.65) %
Total Expenditures		22,789,148	30,492,939	29,077,995	(4.64) %
Estimated Fund Balance					
Fund Balance		8,595,453	3,999,260	3,427,972	(14.28) %
Total Expenditures and Fund Balance		31,384,601	34,492,199	32,505,967	(5.76) %
Number of Employees		447.50	447.50	447.50	

Extended School Programs

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Extended School Program Fund**Estimated Revenues****Local Revenues****State Revenues**

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
46590 Other State Education Funds	4,501,138	4,532,644	-	(100.00) %
Total State Revenues	4,501,138	4,532,644	-	(100.00) %

Federal Revenues

47590 Other Federal Funds	552,573	611,658	-	(100.00) %
Total Federal Revenues	552,573	611,658	-	(100.00) %

Non-Revenue Sources

49800 Operating Transfers	1,000,000	-	-	- %
Total Non-Revenue Sources	1,000,000	-	-	100.00 %

Total Revenues	6,053,711	5,144,302	-	(100.00) %
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Estimated Fund Balance

Beginning Fund Balance	2,940,211	3,939,590	3,939,590	- %
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Total Available Funds	8,993,921	9,083,892	3,939,590	(56.63) %
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Extended School Program Fund**Expenditures (Appropriations)****71100 - Regular Instruction**

		2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
116	Teachers	3,283,513	2,849,864	-	(100.00) %
163	Aides	379,175	394,694	-	(100.00) %
201	Social Security	227,087	204,271	-	(100.00) %
204	Retirement	273,854	297,023	-	(100.00) %
212	Medicare	53,023	47,773	-	(100.00) %
217	Retirement Stabilization	25,716	21,000	-	(100.00) %
429	Instructional Supplies and Materials	7,747	50,263	-	(100.00) %

Total 71100 - Regular Instruction		4,250,114	3,864,888	-	(100.00) %
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72120 - Health Services

189	189	82,697	90,000	-	(100.00) %
201	Social Security	5,127	5,600	-	(100.00) %
204	Retirement	6,831	11,500	-	(100.00) %
212	Medicare	1,199	1,400	-	(100.00) %
217	Retirement Stabilization	712	1,000	-	(100.00) %

Total 72120 - Health Services		96,567	109,500	-	(100.00) %
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72130 - Other Student Support

399	Other Contracted Services	76,850	50,000	-	(100.00) %
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Total 72130 - Other Student Support		76,850	50,000	-	(100.00) %
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72610 - Operation of Plant

166	Custodial Staff	31,734	50,000	-	(100.00) %
201	Social Security	1,967	3,100	-	(100.00) %
204	Retirement	3,371	6,300	-	(100.00) %
212	Medicare	460	725	-	(100.00) %
217	Retirement Stabilization	211	500	-	(100.00) %
410	Custodial Supplies	170	7,500	-	(100.00) %

Total 72610 - Operation of Plant		37,913	68,125	-	(100.00) %
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Extended School Program Fund

		2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
72710 - Transportation					
146	Bus Drivers	229,873	370,000	-	(100.00) %
189	Other Salaries	68,956	190,000	-	(100.00) %
201	Social Security	18,273	34,720	-	(100.00) %
204	Retirement	28,446	75,813	-	(100.00) %
212	Medicare	4,333	8,120	-	(100.00) %
217	Retirement Stabilization	2,395	2,000	-	(100.00) %
338	Maintenance/Repair Vehicles	25,095	64,136	-	(100.00) %
412	Diesel Fuel	28,967	45,000	-	(100.00) %
Total 72710 - Transportation		406,339	789,789	-	(100.00) %
73100 - Child Nutrition					
189	Field Supervisor/Maintenance Workers	144,760	175,000	-	(100.00) %
201	Social Security	8,975	11,000	-	(100.00) %
204	Retirement	14,561	22,500	-	(100.00) %
212	Medicare	2,099	2,500	-	(100.00) %
217	Retirement Stabilization	1,111	1,000	-	(100.00) %
422	Food Purchases	15,042	50,000	-	(100.00) %
Total 73100 - Child Nutrition		186,548	262,000	-	(100.00) %
Total Expenditures		5,054,331	5,144,302	-	(100.00) %
Estimated Fund Balance					
Fund Balance		3,939,590	3,939,590	3,939,590	- %
Total Expenditures and Fund Balance		8,993,921	9,083,892	3,939,590	(56.63)%

Capital Projects

04/05/2026

CMCSS

Capital Projects Fund

	<u>2024-2025 Actual</u>	<u>2025-2026 With Amendments</u>	<u>2026-2027 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
<i>Estimated Revenues</i>				
<i>Non-Revenue Sources</i>				
48130 County Contributions	16,362,940	51,873,941	7,500,000	(85.54) %
Total Non-Revenue Sources	16,362,940	51,873,941	7,500,000	(85.54) %
Total Revenues	16,362,940	51,873,941	7,500,000	(85.54) %
Beginning Fund Balance	4,440,646	2,716,397	-	(100.00) %
Total Available Funds	20,803,586	54,590,338	7,500,000	(86.26) %

04/05/2026

CMCSS

Capital Projects Fund

	2024-2025 Actual	2025-2026 With Amendments	2026-2027 Proposed	Percent Change Over/(Under) Amended Budget
<u>Expenditures (Appropriations)</u>				
91300 - Capital Projects				
Contracted Services	1,412,436	989,825	-	(100.00) %
Building Construction	6,881,610	38,011,603	-	(100.00) %
Building Improvements	5,511,604	14,400,180	4,500,000	(68.75) %
Land	3,116,337	-	-	- %
Site Development	1,165,202	1,188,730	3,000,000	152.37 %
Total 91300 - Capital Projects	18,087,189	54,590,338	7,500,000	(86.26) %
Total Expenditures	18,087,189	54,590,338	7,500,000	(86.26) %
Ending Fund Balance	2,716,397	-	-	(100.00) %
Total Expenditures and Fund Balance	20,803,586	54,590,338	7,500,000	(86.26) %