2026-2027 Brown Technology Endowment Fund Budget

ACCOUNT NO.	ESTIMATED REVENUES	School Endowment Fund 26-27
44000	Other Local Revenues	
44570	Contributions & Gifts	250,000
40000	**TOTAL REVENUES**	**250,000**
	RESERVES AND/OR FUND BALANCE	
34560	RESTRICTED FOR INSTRUCTION	277,309
30000	**TOTAL RESERVES AND/OR FUND BALANCES**	**277,309**

EXPENDITURES

INSTRUCTION - 71000

REGULAR INSTRUCTION PROGRAM (71100)

71100 116	Teachers	0
71100 117	Career Ladder Program	0
71100 127	Career Ladder Extended Contracts	0
71100 128	Homebound Teachers	0
71100 162	Clerical Personnel	0
71100 163	Educational Assistants	0
71100 189	Other Salaries & Wages	0
71100 195	Certified Substitute Teachers	0
71100 198	Non-Certified Substitute Teachers	0
71100 201	Social Security	0
71100 204	State Retirement	0
71100 206	Life Insurance	0
71100 207	Medical Insurance	0
71100 208	Dental Insurance	0
71100 210	Unemployment Compensation	0
71100 212	Employer Medicare	0
71100 299	Other Fringe Benefits	0
71100 336	Maintenance & Repair Services - Equipment	0
71100 356	Tuition	0
71100 399	Other Contracted Services	0
71100 429	Instructional Supplies & Materials	0
71100 449	Textbooks	0
71100 471	Software	0
71100 499	Other Supplies & Materials	277,309
71100 535	Fee Waivers	0
71100 599	Other Charges	0
71100 722	Regular Instruction Equipment	
71100 790	Other Equipment	0
71100	TOTAL EXPENDITURES FOR SPECIAL EDUCATION PROGRAM	**277,309**

2026-2027 Duke Estate Endowment Fund Budget

ACCOUNT NO.	ESTIMATED REVENUES	School Endowment Fund 26-27
44000	Other Local Revenues	
44100	Recurring Items	
44110	Interest Earned	3,073
44170	Miscellaneous Refunds	0
40000	**TOTAL REVENUES**	**3,073**
	RESERVES AND/OR FUND BALANCE	
34555	Restricted for Education	108,648
34560	Restricted for Instruction	21,743
30000	**TOTAL RESERVES AND/OR FUND BALANCES**	**130,391**

EXPENDITURES

	INSTRUCTION - 71000	
	SPECIAL EDUCATION PROGRAM (71200)	
71200 310	Contracts W/Other Public Agencies	0
71200 311	Contracts W/Other School Systems	0
71200 312	Contracts W/Private Agencies	0
71200 336	Maintenance & Repair Services - Equipment	0
71200 356	Tuition	0
71200 399	Other Contracted Services	0
71200 429	Instructional Supplies & Materials	10,872
71200 449	Textbooks	0
71200 499	Other Supplies & Materials	0
71200 535	Fee Waivers	0
71200 599	Other Charges	0
71200 725	Special Education Equipment	10,871
71200	TOTAL EXPENDITURES FOR SPECIAL EDUCATION PROGRAM	**21,743**
	GRAND TOTAL EXPENDITURES	21,743

2026-2027 Federal Projects Budgets

		FY 2026-27 TITLE I Part A 142.101 Proposed Budget	FY 2026-27 TITLE I-A Neglected 142.105 Proposed Budget	FY 2026-27 TITLE II-A 142.201 Proposed Budget	FY 2026-27 TITLE III 142.301 Proposed Budget	FY 2026-27 TITLE IV 142.401 Proposed Budget	FY 2026-27 IDEA, Part B 142.901 Proposed Budget	FY 2026-27 IDEA-Preschool 142.911 Proposed Budget	FY 2026-27 CTE Perkins Basic 142.801 Proposed Budget	FY 2026-27 TOTAL Proposed Budget
ESTIMATED REVENUES AND OTHER SOURCES SUMMARY										
47141	Title I, Title I-A Neglected	5,727,227.60	23,503.38	0	0	0	0	0	0	5,750,730.98
47189	Title II, Part A	0	0	1,038,588.04	0	0	0	0	0	1,038,588.04
47146	Title III, Eng Language Acquisition	0	0	0	202,865.84	0	0	0	0	202,865.84
47590	Title IV	0	0	0	0	336,469.48	0	0	0	336,469.48
47143	IDEA Part B, Special Education Grants to States	0	0	0	0	0	6,703,253.00	0	0	6,703,253.00
47145	IDEA Pre-school, Special Ed Preschool Grants	0	0	0	0	0	0	163,229.00	0	163,229.00
47131	Carl Perkins, Vocational Program Improvement	0	0	0	0	0	0	0	438,187.34	438,187.34
	TOTAL ESTIMATED REVENUES	**5,727,227.60**	**23,503.38**	**1,038,588.04**	**202,865.84**	**336,469.48**	**6,703,253.00**	**163,229.00**	**438,187.34**	**14,633,323.68**
EXPENDITURES SUMMARY (APPROPRIATIONS)										
	Instruction									
71100	Regular Instruction Program	4,528,987.25	21,007.75	0	39,195.84	83,340.00	0	0	0	4,672,530.84
71150	Alternative Instruction Program	0	0	0	0	0	0	0	0	0
71200	Special Education Program	0	0	0	0	0	3,706,628.89	48,831.00	0	3,755,459.89
71300	Career and Technical Education Program	0	0	0	0	0	0	0	326,246.35	326,246.35
	Support Services									
72120	Health Services	0	0	0	0	0	0	0	0	0
72130	Other Student Support	259,142.58	1,500	0	1,000.00	95,000.00	301,076.94	0	107,000.00	764,719.52
72210	Regular Instruction Program	482,090.60	300.00	1,007,848.66	158,612.00	151,404.48	0	0	0	1,800,255.74
72220	Special Education Program	0	0	0	0	0	2,111,100.92	114,398.00	0	2,225,498.92
72260	Technology	0	0	0	0	0	0	0	0	0.00
72230	Career and Technical Education Program	0	0	0	0	0	0	0	0	0
72410	Office of Principal	268,496.80	0	0	0	0	0	0	0	268,496.80
72710	Transportation	19,000.00	0	0	0	0	4,446.25	0	0	23,446.25
	Operation of Non-Instructional Services									
99100	Transfers Out	169,510.37	695.63	30,739.38	4,058.00	6,725.00	580,000.00	0	4,940.99	796,669.37
	TOTAL EXPENDITURES	**5,727,227.60**	**23,503.38**	**1,038,588.04**	**202,865.84**	**336,469.48**	**6,703,253.00**	**163,229.00**	**438,187.34**	**14,633,323.68**

Additional Federal Project funds will be amended as awarded

		FY 2026-27 TITLE I, Part A 142.101 Proposed Budget
EXPENDITURES		
	INSTRUCTION - 71000	
	REGULAR INSTRUCTION PROGRAM (71100)	
71100 116	Teachers	1,674,000.00
71100 117	Career Ladder Program	0
71100 127	Career Ladder Extended Contracts	0
71100 128	Homebound Teachers	0
71100 162	Clerical Personnel	0
71100 163	Educational Assistants	1,047,000.00
71100 189	Other Salaries & Wages	0
71100 195	Certified Substitute Teachers	2,500.00
71100 198	Non-Certified Substitute Teachers	2,500.00
71100 201	Social Security	169,012.00
71100 204	Pension	287,089.80
71100 206	Life Insurance	8,200.00
71100 207	Medical Insurance	810,100.00
71100 208	Dental Insurance	67,600.00
71100 209	Disability Insurance	8,200.00
71100 210	Unemployment Compensation	0
71100 212	Employer Medicare	39,527.00
71100 399	Other Contracted Services	26,050.00
71100 429	Instructional Supplies & Materials	231,087.15
71100 449	Textbooks	0
71100 499	Other Supplies & Materials	124,821.30
71100 535	Fee Waivers	0
71100 599	Other Charges	31,300.00
71100 722	Regular Instruction Equipment	0
71100	**TOTAL EXPEND FOR REGULAR INSTR PROGRAM**	**4,528,987.25**

		FY 2026-27 TITLE I, Part A 142.101 Proposed Budget
	STUDENTS (72100)	
	OTHER STUDENT SUPPORT (72130)	
72130 117	Career Ladder Program	0
72130 123	Guidance Personnel	0
72130 124	Psychological Personnel	0
72130 127	Career Ladder - Extended Contracts	0
72130 130	Social Workers	0
72130 135	Assessment Personnel	0
72130 161	Secretary(s)	0
72130 162	Clerical Personnel	0
72130 164	Attendants	0
72130 189	Other Salaries & Wages	0
72130 201	Social Security	0
72130 204	Pension	0
72130 206	Life Insurance	0
72130 207	Medical Insurance	0
72130 208	Dental Insurance	0
72130 209	Disability Insurance	0
72130 210	Unemployment Compensation	0
72130 212	Employer Medicare	0
72130 322	Evaluation & Testing	0
72130 336	Maintenance & Repair Services - Equipment	0
72130 399	Other Contracted Services	16,950.00
72130 429	Instructional Supplies & Materials	0
72130 499	Other Supplies & Materials	137,046.60
72130 524	In-Service / Staff Development	0
72130 599	Other Charges	105,145.98
72130	**TOTAL EXPEND FOR OTHER STUDENT SUPPORT**	**259,142.58**

		FY 2026-27 TITLE I, Part A 142.101 Proposed Budget
	SUPPORT SERVICES - 72000 **INSTRUCTIONAL STAFF (72200)** **REGULAR INSTRUCTION PROGRAM (72210)**	
72210 105	Supervisor/Director	55,000.00
72210 117	Career Ladder Program	0
72210 137	Education Media Personnel	0
72210 138	Instructional Computer Personnel	0
72210 161	Secretary(s)	25,000.00
72210 162	Clerical Personnel	0
72210 163	Educational Assistants	0
72210 189	Other Salaries & Wages	168,000.00
72210 196	In-Service Training	0
72210 201	Social Security	15,376.00
72210 204	Pension	26,428.60
72210 206	Life Insurance	1,200.00
72210 207	Medical Insurance	75,000.00
72210 208	Dental Insurance	4,810.00
72210 209	Disability Insurance	1,200.00
72210 210	Unemployment Compensation	0
72210 212	Employer Medicare	3,596.00
72210 308	Consultants	0
72210 336	Maintenance & Repair Services - Equipment	1,000.00
72210 355	Travel	5,000.00
72210 399	Other Contracted Services	0
72210 499	Other Supplies & Materials	5,000.00
72210 524	In Service/Staff Development	94,480.00
72210 599	Other Charges	1,000.00
72210 790	Other Equipment	0
72210	**TOTAL EXPEND FOR REGULAR INSTR PROGRAM**	**482,090.60**

		FY 2026-27 TITLE I, Part A 142.101 Proposed Budget
	SUPPORT SERVICES - 72000 **SCHOOL ADMINISTRATION (72400)** **OFFICE OF THE PRINCIPAL (72410)**	
72410 139	Assistant Principal(s)	176,000.00
72410 162	Clerical Personnel	0
72410 189	Other Salaries & Wages	0
72410 196	In-Service Training	0
72410 201	Social Security	12,672.00
72410 204	Pension	21,612.80
72410 206	Life Insurance	700.00
72410 207	Medical Insurance	50,000.00
72410 208	Dental Insurance	2,600.00
72410 209	Disability Insurance	600.00
72410 210	Unemployment Compensation	0
72410 212	Employer Medicare	4,312.00
72410 313	Contracts with Parents	0
72410 338	Maintenance & Repair Service-Vehicles	0
72410 340	Medical and Dental Services	0
72410 355	Travel	0
72410 399	Other Contracted Services	0
72410 418	Equipment & Machinery Parts	0
72410 424	Garage Supplies	0
72410 426	Gasoline	0
72410 433	Lubricants	0
72410 450	Tires & Tubes	0
72410 499	Other Supplies & Materials	0
72410 511	Vehicle & Equipment Insurance	0
72410	**TOTAL EXPEND FOR OFFICE OF THE PRINCIPAL**	**268,496.80**

		FY 2026-27 TITLE I, Part A 142.101 Proposed Budget
	SUPPORT SERVICES - 72000 **STUDENT TRANSPORTATION (72700)** **TRANSPORTATION (72710)**	
72710 146	Bus Drivers	0
72710 162	Clerical Personnel	0
72710 189	Other Salaries & Wages	0
72710 196	In-Service Training	0
72710 201	Social Security	0
72710 204	Pension	0
72710 206	Life Insurance	0
72710 207	Medical Insurance	0
72710 208	Dental Insurance	0
72710 209	Disability Insurance	0
72710 210	Unemployment Compensation	0
72710 212	Employer Medicare	0
72710 313	Contracts with Parents	3,000.00
72710 338	Maintenance & Repair Service-Vehicles	0
72710 340	Medical and Dental Services	0
72710 355	Travel	15,000.00
72710 399	Other Contracted Services	0
72710 418	Equipment & Machinery Parts	0
72710 424	Garage Supplies	0
72710 426	Gasoline	1,000.00
72710 433	Lubricants	0
72710 450	Tires & Tubes	0
72710 499	Other Supplies & Materials	0
72710 511	Vehicle & Equipment Insurance	0
72710	**TOTAL EXPEND FOR TRANSPORTATION**	**19,000.00**

		FY 2026-27 TITLE I, Part A 142.101 Proposed Budget
	OTHER USES (99000) **TRANSFERS OUT (99100)**	
99100 504	Indirect Cost	169,510.37
99000	**TOTAL EXPEND FOR OTHER USES**	**169,510.37**
	TOTAL EXPENDITURES	**5,727,227.60**

		FY 2026-27 TITLE I-A Neglected 142.105 Proposed Budget
EXPENDITURES		
	INSTRUCTION - 71000 **REGULAR INSTRUCTION PROGRAM (71100)**	
71100 116	Teachers	0
71100 163	Educational Assistants	0
71100 189	Other Salaries & Wages	0
71100 195	Certified Substitute Teachers	0
71100 198	Non-Certified Substitute Teachers	0
71100 201	Social Security	0
71100 204	Pension	0
71100 206	Life Insurance	0
71100 207	Medical Insurance	0
71100 208	Dental Insurance	0
71100 209	Disability Insurance	0
71100 210	Unemployment Compensation	0
71100 212	Employer Medicare	0
71100 336	Maintenance & Repair Services - Equipment	0
71100 399	Other Contracted Services	0
71100 429	Instructional Supplies & Materials	11,007.75
71100 449	Textbooks	0
71100 499	Other Supplies & Materials	10,000.00
71100 599	Other Charges	0
71100 722	Regular Instruction Equipment	0
71100 790	Other Equipment	0
		0
71100	**TOTAL EXPEND FOR REGULAR INSTR PROGRAM**	**21,007.75**

		FY 2026-27 TITLE I-A Neglected 142.105 Proposed Budget
	SUPPORT SERVICES - 72000 **OTHER STUDENT SUPPORT (72130)**	
72130 105	Supervisor/Director	0
72130 117	Career Ladder Program	0
72130 127	Career Ladder Evaluators	0
72130 127	Career Ladder Extended Contracts	0
72130 138	Instructional Computer Personnel	0
72130 161	Secretary(s)	0
72130 162	Clerical Personnel	0
72130 163	Educational Assistants	0
72130 189	Other Salaries & Wages	0
72130 196	In-Service Training	0
72130 201	Social Security	0
72130 204	Pension	0
72130 206	Life Insurance	0
72130 207	Medical Insurance	0
72130 208	Dental Insurance	0
72130 209	Disability Insurance	0
72130 432	Library Books/Media	0
72130 435	Office Supplies	0
72130 437	Periodicals	0
72130 499	Other Supplies & Materials	1,000.00
72130 524	In Service/Staff Development	0
72130 599	Other Charges	500.00
72130 790	Other Equipment	0
72130	**TOTAL EXPEND FOR OTHER STUDENT SUPPORT**	**1,500.00**

		FY 2026-27 TITLE I-A Neglected 142.105 Proposed Budget
	SUPPORT SERVICES - 72000 **INSTRUCTIONAL STAFF (72200)** **REGULAR INSTRUCTION PROGRAM (72210)**	
72210 105	Supervisor/Director	0
72210 161	Secretary(s)	0
72210 162	Clerical Personnel	0
72210 163	Educational Assistants	0
72210 189	Other Salaries & Wages	0
72210 196	In-Service Training	0
72210 201	Social Security	0
72210 204	Pension	0
72210 206	Life Insurance	0
72210 207	Medical Insurance	0
72210 208	Dental Insurance	0
72210 209	Disability Insurance	0
72210 210	Unemployment Compensation	0
72210 212	Employer Medicare	0
72210 308	Consultants	0
72210 336	Maintenance & Repair Services - Equipment	0
72210 355	Travel	0
72210 399	Other Contracted Services	0
72210 499	Other Supplies & Materials	0
72210 524	In Service/Staff Development	300.00
72210 599	Other Charges	0
72210 790	Other Equipment	0
72210	**TOTAL EXPEND FOR REGULAR INSTR PROGRAM**	**300.00**

		FY 2026-27 TITLE I-A Neglected 142.105 Proposed Budget
	OTHER USES (99000) **TRANSFERS OUT (99100)**	
99100 504	Indirect Cost	695.63
99000	**TOTAL EXPEND FOR OTHER USES**	**695.63**
	TOTAL EXPENDITURES	**23,503.38**

		FY 2026-27 TITLE II-A 142.201 Proposed Budget
EXPENDITURES		
	SUPPORT SERVICES - 72000 **INSTRUCTIONAL STAFF (72200)** **REGULAR INSTRUCTION PROGRAM (72210)**	
72210 105	Supervisor/Director	0
72210 163	Educational Assistants	0
72210 189	Other Salaries & Wages	360,250.00
72210 196	In-Service Training	0
72210 201	Social Security	24,000.00
72210 204	Pension	41,000.00
72210 206	Life Insurance	150.00
72210 207	Medical Insurance	7,500.00
72210 208	Dental Insurance	450.00
72210 209	Disability Insurance	150.00
72210 210	Unemployment Compensation	0
72210 212	Employer Medicare	5,300.00
72210 308	Consultants	0
72210 355	Travel	0
72210 399	Other Contracted Services	0
72210 435	Office Supplies	0
72210 499	Other Supplies & Materials	0
72210 524	In Service/Staff Development	241,048.66
72210 599	Other Charges	328,000.00
72210 790	Other Equipment	0
72210	**TOTAL EXPEND FOR REGULAR INSTR PROGRAM**	**1,007,848.66**

		FY 2026-27 TITLE II-A 142.201 Proposed Budget
	OTHER USES (99000) **TRANSFERS OUT (99100)**	
99100 504	Indirect Cost	30,739.38
99000	**TOTAL EXPEND FOR OTHER USES**	**30,739.38**
	TOTAL EXPENDITURES	**1,038,588.04**

		FY 2026-27 TITLE III 142.301 Proposed Budget
EXPENDITURES		
	INSTRUCTION - 71000 **REGULAR INSTRUCTION PROGRAM (71100)**	
71100 116	Teachers	0
71100 117	Career Ladder Program	0
71100 127	Career Ladder Extended Contracts	0
71100 128	Homebound Teachers	0
71100 162	Clerical Personnel	0
71100 163	Educational Assistants	0
71100 189	Other Salaries & Wages	0
71100 195	Certified Substitute Teachers	0
71100 198	Non-Certified Substitute Teachers	0
71100 201	Social Security	0
71100 204	Pension	0
71100 206	Life Insurance	0
71100 207	Medical Insurance	0
71100 208	Dental Insurance	0
71100 209	Disability Insurance	0
71100 210	Unemployment Compensation	0
71100 212	Employer Medicare	0
71100 336	Maintenance & Repair Services - Equipment	0
71100 399	Other Contracted Services	0
71100 429	Instructional Supplies & Materials	34,195.84
71100 499	Other Suppies & Materials	5,000.00
71100 722	Regular Instruction Equipment	0
71100	**TOTAL EXPEND FOR REGULAR INSTR PROGRAM**	**39,195.84**

		FY 2026-27 TITLE III 142.301 Proposed Budget
	STUDENTS (72100)	
	OTHER STUDENT SUPPORT (72130)	
72130 116	Teachers	0
72130 117	Career Ladder Program	0
72130 127	Career Ladder Extended Contracts	0
72130 128	Homebound Teachers	0
72130 162	Clerical Personnel	0
72130 163	Educational Assistants	0
72130 189	Other Salaries & Wages	0
72130 195	Certified Substitute Teachers	0
72130 198	Non-Certified Substitute Teachers	0
72130 201	Social Security	0
72130 204	Pension	0
72130 206	Life Insurance	0
72130 207	Medical Insurance	0
72130 208	Dental Insurance	0
72130 209	Disability Insurance	0
72130 210	Unemployment Compensation	0
72130 212	Employer Medicare	0
72130 336	Maintenance & Repair Services - Equipment	0
72130 399	Other Contracted Services	0
72130 499	Other Supplies & Materials	1,000.00
72130 524	Inservice/ Staff Development	0
72130 599	Other Charges	0
72130	**TOTAL EXPEND FOR OTHER STUDENT SUPPORT**	**1,000.00**

		FY 2026-27 TITLE III 142.301 Proposed Budget
	SUPPORT SERVICES - 72000 **INSTRUCTIONAL STAFF (72200)** **REGULAR INSTRUCTION PROGRAM (72210)**	
72210 105	Supervisor/Director	0
72210 117	Career Ladder Program	0
72210 138	Instructional Computer Personnel	0
72210 161	Secretary(s)	0
72210 162	Clerical Personnel	0
72210 172	Instructional Coaches	75,000.00
72210 189	Other Salaries & Wages	35,000.00
72210 196	In-Service Training	0
72210 201	Social Security	6,820.00
72210 204	Pension	11,297.00
72210 206	Life Insurance	250.00
72210 207	Medical Insurance	25,000.00
72210 208	Dental Insurance	1,300.00
72210 209	Disability Insurance	350.00
72210 212	Employer Medicare	1,595.00
72210 355	Travel	0
72210 399	Other Contracted Services	0
72210 435	Office Supplies	0
72210 499	Other Supplies & Materials	0
72210 524	In Service/Staff Development	2,000.00
72210 599	Other Charges	0
72210 790	Other Equipment	0
72210	**TOTAL EXPEND FOR REGULAR INSTRUCTION PROGRAM**	**158,612.00**

		FY 2026-27 TITLE III 142.301 Proposed Budget
	OTHER USES (99000) **TRANSFERS OUT (99100)**	
99100 504	Indirect Cost	4,058.00
99000	**TOTAL EXPEND FOR OTHER USES**	**4,058.00**
	TOTAL EXPENDITURES	**202,865.84**

		FY 2026-27 TITLE IV 142.401 Proposed Budget
EXPENDITURES		
	INSTRUCTION - 71000 **REGULAR INSTRUCTION PROGRAM (71100)**	
71100 116	Teachers	0
71100 127	Career Ladder Extended Contracts	0
71100 128	Homebound Teachers	0
71100 162	Clerical Personnel	0
71100 163	Educational Assistants	0
71100 189	Other Salaries & Wages	0
71100 195	Certified Substitute Teachers	0
71100 198	Non-Certified Substitute Teachers	0
71100 201	Social Security	0
71100 204	Pension	0
71100 206	Life Insurance	0
71100 207	Medical Insurance	0
71100 208	Dental Insurance	0
71100 209	Disability Insurance	0
71100 212	Employer Medicare	0
71100 356	Tuition	0
71100 399	Other Contracted Services	0
71100 429	Instructional Supplies & Materials	75,840.00
71100 499	Other Supplies & Materials	0
71100 535	Fee Waivers	7,500.00
71100 722	Regular Instruction Equipment	0
71100	**TOTAL EXPEND FOR REGULAR INSTR PROGRAM**	**83,340.00**

		FY 2026-27 TITLE IV 142.401 Proposed Budget
	SUPPORT SERVICES - 72000 **STUDENTS (72100)** **OTHER STUDENT SUPPORT (72130)**	
72130 117	Career Ladder Program	0
72130 130	Social Workers	0
72130 135	Assessment Personnel	0
72130 161	Secretary(s)	0
72130 162	Clerical Personnel	0
72130 164	Attendants	0
72130 189	Other Salaries & Wages	0
72130 201	Social Security	0
72130 204	Pension	0
72130 206	Life Insurance	0
72130 207	Medical Insurance	0
72130 208	Dental Insurance	0
72130 209	Disability Insurance	0
72130 210	Unemployment Compensation	0
72130 212	Employer Medicare	0
72130 399	Other Contracted Services	53,000.00
72130 499	Other Supplies & Materials	5,000.00
72130 524	In-Service / Staff Development	27,000.00
72130 599	Other Charges	10,000.00
72130 709	Data Processing Equipment	0
72130 790	Other Equipment	0
72130	**TOTAL EXPEND FOR OTHER STUDENT SUPPORT**	**95,000.00**

		FY 2026-27 TITLE IV 142.401 Proposed Budget
	SUPPORT SERVICES - 72000 **INSTRUCTIONAL STAFF (72200)** **REGULAR INSTRUCTION PROGRAM (72210)**	
72210 105	Supervisor/Director	0
72210 117	Career Ladder Program	0
72210 138	Instructional Computer Personnel	0
72210 161	Secretary(s)	0
72210 162	Clerical Personnel	0
72210 172	Instructional Coaches	95,000.00
72210 189	Other Salaries & Wages	9,062.66
72210 196	In-Service Training	0
72210 201	Social Security	11,000.00
72210 204	Pension	10,000.00
72210 206	Life Insurance	745.00
72210 207	Medical Insurance	5,000.00
72210 208	Dental Insurance	350.00
72210 209	Disability Insurance	475.00
72210 212	Employer Medicare	2,575.00
72210 336	Maintenance & Repair Services - Equipment	0
72210 355	Travel	2,500.00
72210 399	Other Contracted Services	0
72210 499	Other Supplies & Materials	2,000.00
72210 524	In Service/Staff Development	12,696.82
72210 599	Other Charges	0
72210 790	Other Equipment	0
72210	**TOTAL EXPEND FOR REGULAR INSTR PROGRAM**	**151,404.48**

		FY 2026-27 TITLE IV 142.401 Proposed Budget
	OTHER USES (99000) **TRANSFERS OUT (99100)**	
99100 504	Indirect Cost	6,725.00
99000	**TOTAL EXPEND FOR OTHER USES**	**6,725.00**
	TOTAL EXPENDITURES	**336,469.48**

		FY 2026-27 IDEA, Part B 142.901 Proposed Budget
EXPENDITURES		
	INSTRUCTION - 71000 **SPECIAL EDUCATION PROGRAM (71200)**	
71200 116	Teachers	82,914.04
71200 163	Educational Assistants	1,905,433.89
71200 171	Speech Pathologist	0
71200 195	Certified Substitute Teachers	500.00
71200 198	Non-Certified Substitute Teachers	500.00
71200 201	Social Security	159,237.57
71200 204	Pension	313,852.12
71200 206	Life Insurance	5,120.00
71200 207	Medical Insurance	1,012,600.27
71200 208	Dental Insurance	42,471.48
71200 209	Disability Insurance	4,624.00
71200 210	Unemployment Compensation	0
71200 212	Employer Medicare	37,241.04
71200 310	Contracts W/Other Public Agencies	0
71200 311	Contracts W/Other School Systems	0
71200 312	Contracts W/Private Agencies	3,000.00
71200 336	Maintenance & Repair Services - Equipment	1,000.00
71200 399	Other Contracted Services	128,000.00
71200 429	Instructional Supplies & Materials	5,000.00
71200 499	Other Supplies & Materials	3,000.00
71200 599	Other Charges	1,534.48
71200 725	Special Education Equipment	600.00
71200	**TOTAL EXPEND FOR SPECIAL EDUCATION PROGRAM**	**3,706,628.89**

		FY 2026-27 IDEA, Part B 142.901 Proposed Budget
	SUPPORT SERVICES - 72000 **SPECIAL EDUCATION PROGRAM (72130)**	
72130 116	Teachers	0
72130 130	Social Workers	220,000.00
72130 189	Other Salaries & Wages	0
72130 195	Certified Substitute Teachers	0
72130 198	Non-Certified Substitute Teachers	0
72130 201	Social Security	13,640.00
72130 204	Pension	19,800.00
72130 206	Life Insurance	438.00
72130 207	Medical Insurance	41,225.00
72130 208	Dental Insurance	1,850.00
72130 209	Disability Insurance	933.94
72130 210	Unemployment Compensation	0
72130 212	Employer Medicare	3,190.00
72130 310	Contracts W/Other Public Agencies	0
72130 311	Contracts W/Other School Systems	0
72130 312	Contracts W/Private Agencies	0
72130 336	Maintenance & Repair Services - Equipment	0
72130 356	Tuition	0
72130 399	Other Contracted Services	0
72130 429	Instructional Supplies & Materials	0
72130 499	Other Supplies & Materials	0
72130 599	Other Charges	0
72130 725	Special Education Equipment	0
72130	**TOTAL EXPEND FOR OTHER STUDENT SUPPORT**	**301,076.94**

		FY 2026-27 IDEA, Part B 142.901 Proposed Budget
	SUPPORT SERVICES - 72000 **SPECIAL EDUCATION PROGRAM (72220)**	
72220 105	Supervisor/Director	0
72220 124	Psychological Personnel	720,931.46
72220 131	Medical Personnel	243,523.00
72220 163	Educational Assistants	0
72220 171	Speech Pathologist	110,698.04
72220 189	Other Salaries & Wages	371,087.63
72220 196	Inservice Training	500.00
72220 201	Social Security	89,666.89
72220 204	Pension	130,161.61
72220 206	Life Insurance	4,377.47
72220 207	Medical Insurance	334,508.97
72220 208	Dental Insurance	13,438.83
72220 209	Disability Insurance	4,108.00
72220 212	Employer Medicare	20,970.48
72220 307	Communication	1,626.76
72220 312	Contracts W/Private Agencies	17,468.97
72220 336	Maintenance & Repair Services - Equipment	50.00
72220 355	Travel	50.00
72220 399	Other Contracted Services	7,634.39
72220 499	Other Supplies & Materials	20,976.10
72220 524	Inservice /Staff Development	18,213.13
72220 599	Other Charges	267.80
72220 790	Other Equipment	841.39
72220	**TOTAL EXPEND FOR SPECIAL EDUCATION PROGRAM**	**2,111,100.92**

		FY 2026-27 IDEA, Part B 142.901 Proposed Budget
	SUPPORT SERVICES - 72000 **STUDENT TRANSPORTATION (72710)**	
72710 146	Bus Drivers	0
72710 189	Other Salaries & Wages	0
72710 201	Social Security	0
72710 204	Pension	0
72710 206	Life Insurance	0
72710 207	Medical Insurance	0
72710 208	Dental Insurance	0
72710 209	Disability Insurance	0
72710 210	Unemployment Compensation	0
72710 212	Employer Medicare	0
72710 313	Contracts with Parents	3,746.25
72710 314	Contracts with Public Carriers	0
72710 315	Contracts with Vehicle Owners	0
72710 338	Maintenance & Repair Service-Vehicles	0
72710 340	Medical and Dental Services	0
72710 355	Travel	700.00
72710 399	Other Contracted Services	0
72710 412	Diesel Fuel	0
72710 418	Equipment & Machinery Parts	0
72710 424	Garage Supplies	0
72710 425	Gasoline	0
72710 433	Lubricants	0
72710 499	Other Supplies & Materials	0
72710	**TOTAL EXPEND FOR TRANSPORTATION**	**4,446.25**

		FY 2026-27 IDEA, Part B 142.901 Proposed Budget
	OTHER USES (99000) **TRANSFERS OUT (99100)**	
99100 590	Transfers Out	580,000.00
99000	**TOTAL EXPEND FOR OTHER USES**	**580,000.00**
	TOTAL EXPENDITURES	**6,703,253.00**

		FY 2026-27 IDEA - Preschool 142.911 Proposed Budget
EXPENDITURES		
	INSTRUCTION - 71000 **SPECIAL EDUCATION PROGRAM (71200)**	
71200 116	Teachers	0
71200 162	Clerical Personnel	0
71200 163	Educational Assistants	30,000.00
71200 171	Speech Pathologist	0
71200 189	Other Salaries & Wages	0
71200 201	Social Security	1,860.00
71200 204	Pension	3,666.00
71200 206	Life Insurance	50.00
71200 207	Medical Insurance	6,090.76
71200 208	Dental Insurance	1,070.00
71200 209	Disability Insurance	50.00
71200 210	Unemployment Compensation	0
71200 212	Employer Medicare	435.00
71200 310	Contracts W/Other Public Agencies	0
71200 311	Contracts W/Other School Systems	0
71200 312	Contracts W/Private Agencies	0
71200 336	Maintenance & Repair Services - Equipment	0
71200 399	Other Contracted Services	0
71200 429	Instructional Supplies & Materials	0
71200 499	Other Supplies & Materials	5,609.24
71200 599	Other Charges	0
71200 725	Special Education Equipment	0
71200	**TOTAL EXPEND FOR SPECIAL EDUCATION PROGRAM**	**48,831.00**

		FY 2026-27 IDEA - Preschool 142.911 Proposed Budget
	SUPPORT SERVICES - 72000 **INSTRUCTIONAL STAFF (72200)** **SPECIAL EDUCATION PROGRAM (72220)**	
72220 124	Psychological Personnel	0
72220 171	Speech Pathologist	0
72220 189	Other Salaries & Wages	78,567.04
72220 196	In-Service Training	0
72220 201	Social Security	4,871.16
72220 204	Pension	9,600.89
72220 206	Life Insurance	339.76
72220 207	Medical Insurance	18,675.93
72220 208	Dental Insurance	867.36
72220 209	Disability Insurance	336.64
72220 210	Unemployment Compensation	0
72220 212	Employer Medicare	1,139.22
72220 307	Communication	0
72220 308	Consultants	0
72220 355	Travel	0
72220 399	Other Contracted Services	0
72220 499	Other Supplies & Materials	0
72220 524	In Service/Staff Development	0
72220 599	Other Charges	0
72220 790	Other Equipment	0
72220	**TOTAL EXPEND FOR SPECIAL EDUCATION PROGRAM**	**114,398.00**
	TOTAL EXPENDITURES	**163,229.00**

		FY 2026-27 CTE Perkins Basic 142.801 Proposed Budget
EXPENDITURES		
	INSTRUCTION - 71000 **Career and Technical Educaiton Program (71300)**	
71300 116	Teachers	0
71300 163	Educational Assistants	0
71300 189	Other Salaries & Wages	0
71300 195	Certified Substitute Teachers	0
71300 198	Non-Certified Substitute Teachers	0
71300 201	Social Security	0
71300 204	Pension	0
71300 206	Life Insurance	0
71300 207	Medical Insurance	0
71300 208	Dental Insurance	0
71300 209	Disability Insurance	0
71300 210	Unemployment Compensation	0
71300 212	Employer Medicare	0
71300 311	Contracts W/Other School Systems	0
71300 336	Maintenance & Repair Services - Equipment	0
71300 399	Other Contracted Services	0
71300 429	Instructional Supplies & Materials	55,000.00
71300 499	Other Supplies & Materials	0
71300 535	Fee Waivers	0
71300 599	Other Charges	0
71300 730	Vocational Instruction Equipment	271,246.35
71300	**TOTAL EXPEND FOR VOCATIONAL ED PROGRAM**	**326,246.35**

		FY 2026-27 CTE Perkins Basic 142.801 Proposed Budget
	SUPPORT SERVICES - 72000 **STUDENTS (72100)** **OTHER STUDENT SUPPORT (72130)**	
72130 117	Career Ladder Program	
72130 123	Guidance Personnel	0
72130 124	Psychological Personnel	0
72130 127	Career Ladder - Extended Contracts	0
72130 130	Social Workers	0
72130 189	Other Salaries & Wages	0
72130 201	Social Security	0
72130 204	Pension	0
72130 206	Life Insurance	0
72130 207	Medical Insurance	0
72130 208	Dental Insurance	0
72130 209	Disability Insurance	0
72130 212	Employer Medicare	0
72130 322	Evaluation & Testing	0
72130 336	Maintenance & Repair Services - Equipment	0
72130 355	Travel	85,000.00
72130 399	Other Contracted Services	0
72130 499	Other Supplies & Materials	0
72130 524	In-Service / Staff Development	22,000.00
72130 599	Other Charges	0
72130 709	Data Processing Equipment	0
72130 790	Other Equipment	0
72130	**TOTAL EXPEND FOR OTHER STUDENT SUPPORT**	**107,000.00**

		FY 2026-27 CTE Perkins Basic 142.801 Proposed Budget
	OTHER USES (99000)	
	TRANSFERS OUT (99100)	
99100 504	Indirect Cost	4,940.99
99000	**TOTAL EXPEND FOR OTHER USES**	**4,940.99**
	TOTAL EXPENDITURES	**438,187.34**

2026-2027 General Purpose Budget

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
ESTIMATED REVENUES AND OTHER SOURCES SUMMARY					
40000	Local Taxes	139,246,475	139,943,007	145,562,219	5,619,212
41000	Licenses & Permits	7,749	7,551	7,548	(3)
43000	Charges for Current Services	3,836,145	3,200,000	3,885,306	685,306
44000	Other Local Revenues	1,686,151	831,000	1,037,500	206,500
46000	State Of Tennessee	215,430,511	211,491,258	216,613,610	5,122,352
47100	Federal Through State	305,630	0	0	0
47600	Direct Federal Revenues	278,480	220,000	275,000	55,000
49000	Other Sources	543,195	975,000	950,000	(25,000)
					0
	TOTAL ESTIMATED REVENUES & OTHER SOURCES	361,334,335	356,667,816	368,331,183	11,663,367
30000	Reserves and/or Fund Balances for Operating Budget		45,901,866	50,508,749	4,606,883
	TOTAL FUNDS BUDGETED FOR OPERATING BUDGET		**402,569,682**	**418,839,932**	**16,270,250**
	TOTAL FUNDS BUDGETED FOR CAPITAL BUDGET		**8,821,256**	**5,126,511**	**(3,694,745)**
	TOTAL FUNDS BUDGETED		**411,390,938**	**423,966,443**	**12,575,505**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
OPERATING EXPENDITURES SUMMARY (APPROPRIATIONS)					
	Instruction				
71100	Regular Instruction Program	154,763,839	173,832,023	179,274,747	5,442,724
71150	Alternative Instruction Program	2,632,233	3,365,464	3,482,408	116,944
71200	Special Education Program	42,882,532	49,180,825	52,180,052	2,999,227
71300	Career and Technical Education Program	14,536,056	16,026,921	16,319,537	292,616
	Support Services				
72110	Attendance	838,626	1,019,652	1,259,900	240,248
72120	Health Services	6,402,373	7,519,708	7,610,787	91,079
72130	Other Student Support	12,559,160	14,716,668	16,104,293	1,387,625
72210	Regular Instruction Program	13,417,746	16,608,486	17,132,000	523,514
72215	Alternative Instruction Program	769,090	1,145,073	1,309,402	164,329
72220	Special Education Program	4,998,740	6,659,198	7,115,381	456,183
72230	Career and Technical Education Program	350,459	565,915	727,142	161,227
72250	Technology	4,229,183	5,383,801	5,827,456	443,655
72310	Board of Education	7,852,963	9,239,492	9,860,037	620,545
72320	Director of Schools	1,215,345	1,477,903	1,531,273	53,370
72410	Office of Principal	22,946,005	27,671,685	27,360,781	(310,904)
72510	Fiscal Services	2,988,768	3,523,327	3,647,519	124,192
72520	Human Services (Resources)/Personnel	1,325,624	1,566,621	1,618,980	52,359
72610	Operation of Plant	24,081,775	29,822,156	31,322,235	1,500,079
72620	Maintenance of Plant	8,593,648	10,185,435	10,714,444	529,009
72710	Transportation	13,914,552	16,746,579	17,415,505	668,926
	Operation of Non-Instructional Services				
73100	Food Service	167,709	11,987	12,165	178
73300	Community Services	2,562,825	3,004,590	1,853,704	(1,150,886)
73400	Early Childhood Education	1,423,848	1,774,755	1,852,633	77,878
82130	Leases/Debt Service	0	1,515,000	3,307,551	1,792,551
99100	Transfers Out	0	6,418	0	(6,418)
	TOTAL OPERATING EXPENDITURES	**345,453,098**	**402,569,682**	**418,839,932**	**16,270,250**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
CAPITAL EXPENDITURE SUMMARY (APPROPRIATIONS)					
	Instruction				
71100	Regular Instruction Program	0	65,000	65,000	0
71150	Alternative Instruction Program	0	0	0	0
71200	Special Education Program	124,502	9,000	9,000	0
71300	Career and Technical Education Program	1,934,477	50,000	50,000	0
	Support Services				
72110	Attendance	0	0	0	0
72120	Health Services	20,769	25,000	25,000	0
72130	Other Student Support	0	0	900	900
72210	Regular Instruction Program	0	0	0	0
72215	Alternative Instruction Program	0	0	0	0
72220	Special Education Program	0	0	0	0
72230	Career and Technical Education Program	0	0	0	0
72250	Technology	380,254	370,000	370,000	0
72310	Board of Education	0	0	0	0
72320	Director of Schools	0	0	0	0
72410	Office of Principal	0	0	0	0
72510	Fiscal Services	0	0	0	0
72520	Human Services (Resources)/Personnel	0	0	0	0
72610	Operation of Plant	202,653	205,000	205,000	0
72620	Maintenance of Plant	177,585	145,000	159,500	14,500
72710	Transportation	297,854	140,000	527,471	387,471
	Operation of Non-Instructional Services				
73100	Food Service	0	0	0	0
73300	Community Services	58,893	0	0	0
73400	Early Childhood Education	27,189	0	0	0
76100	Regular Capital Outlay	14,006,547	7,812,256	3,714,640	(4,097,616)
99100	Transfers Out	0	0	0	0
	TOTAL CAPITAL EXPENDITURES	**17,230,722**	**8,821,256**	**5,126,511**	**(3,694,745)**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
ESTIMATED REVENUES AND OTHER SOURCES DETAIL					
40000	**Local Taxes**				
40100	County Property Taxes				
40110	Current Property Tax	78,202,587	79,801,237	82,462,147	2,660,910
40120	Trustee's Collections - Prior Year	1,353,628	860,780	877,936	17,156
40130	Circuit Clk/Clk & Master Coll - Prior Yr.	1,288,267	526,919	564,373	37,454
40140	Interest & Penalty	246,537	197,842	208,674	10,832
40161	Payments in Lieu of Taxes - TVA	0	1,785	1,762	(23)
40162	Payments in Lieu of Taxes - Local Utilities	340,215	370,968	331,313	(39,655)
40163	Payments in Lieu of Taxes - Other	255,738	323,215	349,148	25,933
40200	County Local Option Taxes				
40210	Local Option Sales Tax	50,510,601	51,107,383	53,828,255	2,720,872
40240	Wheel Tax	6,425,814	6,210,471	6,316,941	106,470
40275	Mixed Drink Tax	623,089	542,407	621,670	79,263
40000	**Total Local Taxes**	**139,246,475**	**139,943,007**	**145,562,219**	**5,619,212**
41000	**Licenses and Permits**				
41100	Licenses				
41110	Marriage Licenses	6,617	6,333	6,390	57
41590	Other Permits	1,132	1,218	1,158	(60)
41000	**Total Licenses and Permits**	**7,749**	**7,551**	**7,548**	**(3)**
43000	**Charges for Current Services**				
43500	Education Charges				
43511	Tuition - Regular Day Students	0	0	0	0
43517	Tuition - Other	0	0	0	0
43570	Receipts from Individual Schools	904,982	550,000	650,000	100,000
43581	Community Service Fees - Children (Day Care)	2,284,192	2,200,000	2,314,306	114,306
43990	Other Charges for Services	646,970	450,000	921,000	471,000
43000	**Total Charges for Current Services**	**3,836,145**	**3,200,000**	**3,885,306**	**685,306**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
44000	**Other Local Revenues**				
44100	Recurring Items				
44110	Interest Earned	0	0	0	0
44120	Lease/Rentals	45,538	20,000	30,000	10,000
44130	Sale of Materials & Supplies	55,071	425,000	600,000	175,000
44146	E-Rate Funding	0	0	0	0
44160	Retirees' Insurance Payments	0	0	0	0
44170	Miscellaneous Refunds	50,865	20,000	50,000	30,000
44500	Nonrecurring Items				
44510	Accrued Interest on Debt Issues	0	0	0	
44520	Insurance Recovery	0	0	0	
44530	Sale of Equipment	64,869	50,000	50,000	0
44540	Sale of Property	0	0	0	0
44550	Resale of Materials - T & I House	0	0	0	0
44560	Damages Recovered from Individuals	9,877	1,000	2,500	1,500
44570	Contributions & Gifts	1,454,068	300,000	300,000	0
44990	Other Local Revenue	5,863	15,000	5,000	(10,000)
44000	**Total Other Local Revenues**	**1,686,151**	**831,000**	**1,037,500**	**206,500**
46000	**State of Tennessee**				
46500	State Education Funds				
46510	TISA (Formerly *Basic Education Program*)	204,254,070	208,820,270	213,505,614	4,685,344
46513	TISA On-behalf Payments	791,927	0	791,927	791,927
46515	Early Childhood Education	1,645,473	1,323,988	1,315,000	(8,988)
46530	Energy Efficient Schools	0	0	0	0
46570	Literacy Coordination	0	0	0	0
46590	Other State Education Funds	3,381,363	315,000	0	(315,000)
46591	Coordinated School Health - ARRA	0	0	0	0
46594	SFSF Family Resource Centers	0	0	0	0
46595	SSMS - ARRA	0	0	0	0
46596	Paid Parental Leave	917,043	730,000	730,000	0
46610	Career Ladder	124,978	160,000	125,000	(35,000)
46640	Vocational Equipment	0	0	0	0
46760	Adult Vocational	0	0	0	0
46790	Other Vocational	3,440,173	0	0	0
46800	Other State Revenues				
46850	Mixed Drink Tax	0	0	0	0
46851	State Revenue Sharing - TVA	0	0	0	0
46852	State Revenue Sharing - Telecomm	115,729	112,000	110,569	(1,431)
46980	Safe Schools	723,777	0	0	0
46981	Other State Grants	0	0	0	0
46990	Other State Revenues	35,978	30,000	35,500	5,500
46000	**Total State Education Funds**	**215,430,511**	**211,491,258**	**216,613,610**	**5,122,352**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
47000	**Federal Government**				
47100	Federal Through State				
47131	Vocational Education - Basic Grants to States	0	0	0	0
47142	Innovative Education Program Strategies	0	0	0	0
47143	Special Education - Grants to State	121,793	0	0	0
47401	Cares ACT (ESSER 3.0)	0	0	0	0
47590	Other Federal Through State	183,837	0	0	0
47100	**Total Federal Through State**	**305,630**	**0**	**0**	**0**
47600	**Direct Federal Revenues**				
47630	Public Law 874 - Maintenance & Operation	0	0	0	0
47640	ROTC Reimbursement	278,480	220,000	275,000	55,000
47650	Energy Grant	0	0	0	0
47670	Title VII - Bilingual Education	0	0	0	0
47990	Other Direct Federal Revenues	0	0	0	0
47600	**Total Direct Federal Government**	**278,480**	**220,000**	**275,000**	**55,000**
47000	**Total Federal Government**	**584,110**	**220,000**	**275,000**	**55,000**
	TOTAL REVENUES	**360,791,140**	**355,692,816**	**367,381,183**	**11,688,367**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
49000	Other Sources				
49300	Leases Issued	0	0	0	0
49400	Refunding Debt Issued	0	0	0	0
49700	Insurance Recovery	167,511	25,000	0	(25,000)
49800	Transfers In	375,684	950,000	950,000	0
49000	**Total Other Sources**	**543,195**	**975,000**	**950,000**	**(25,000)**
	TOTAL REVENUES AND OTHER SOURCES	**361,334,335**	**356,667,816**	**368,331,183**	**11,663,367**
	RESERVES/FUND BALANCE				
39100	Budgetary Fund Balance Committed for Education		45,901,866	50,508,749	4,606,883
39100	Budgetary Fund Balance Committed for Education - Capital		8,821,256	5,126,511	(3,694,745)
	TOTAL FUNDS FOR BUDGETING		**411,390,938**	**423,966,443**	**12,575,505**
	Restricted & Committed Reserves				
34555	Restricted for Education (estimate)		3,200,000	4,635,000	1,435,000
34560	Restricted for Instruction (estimate)		44,897	7,000	(37,897)
34587	Restricted TCRS Retirement Hybrid Stabilization (estimate)		3,683,430	4,731,900	1,048,470
34655	Committed for Education		0	0	0
39000	Required Reserve		11,918,337	12,280,276	361,938
39000	Budgeted Undesignated Fund Balance		4,352,127	1,823,159	(2,528,968)
30000	**RESTRICTED RESERVES AND/OR FUND BALANCES**		**23,198,791**	**23,477,334**	**278,543**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
EXPENDITURES					
	INSTRUCTION - 71000				
	REGULAR INSTRUCTION PROGRAM (71100)				
71100 116	Teachers	101,603,959	110,064,470	111,718,775	1,654,305
71100 117	Career Ladder Program	89,315	100,000	70,000	(30,000)
71100 128	Homebound Teachers	132,633	159,777	165,173	5,396
71100 162	Clerical Personnel	0	0	0	0
71100 163	Educational Assistants	3,257,111	3,520,518	3,459,538	(60,980)
71100 189	Other Salaries & Wages	4,313,923	4,416,893	4,750,000	333,107
71100 195	Certified Substitute Teachers	1,612,553	1,907,446	2,061,538	154,092
71100 198	Non-Certified Substitute Teachers	743,264	754,216	850,000	95,784
71100 201	Social Security	6,445,353	7,111,492	7,233,482	121,990
71100 204	Pensions	7,769,880	10,209,034	9,950,717	(258,317)
71100 206	Life Insurance	232,239	265,453	266,409	956
71100 207	Medical Insurance	20,041,342	24,887,348	27,192,413	2,305,065
71100 208	Dental Insurance	935,723	1,114,445	1,151,367	36,922
71100 209	Disability Insurance	220,801	242,046	252,980	10,934
71100 210	Unemployment Compensation	0	0	0	0
71100 212	Employer Medicare	1,544,926	1,661,685	1,691,701	30,016
71100 217	Retirement - Hybrid Stabilization	467,649	690,100	700,102	10,002
71100 336	Maintenance & Repair Services - Equipment	1,539	15,000	15,000	0
71100 399	Other Contracted Services	36,823	70,000	70,000	0
71100 429	Instructional Supplies & Materials	3,575,126	4,403,590	4,908,597	505,007
71100 430	Textbooks - Electronic	199,980	567,000	989,563	422,563
71100 449	Textbooks - Bound	7,426	1,000,000	614,000	(386,000)
71100 471	Software	332,008	504,760	569,112	64,352
71100 499	Other Supplies & Materials	671,208	25,650	24,665	(985)
71100 595	TISA On-behalf Payments	428,515	0	428,515	428,515
71100 535	Fee Waivers	96,161	120,000	120,000	0
71100 599	Other Charges	4,383	21,100	21,100	0
71100	**TOTAL EXPEND FOR REGULAR INSTR PROGRAM**	**154,763,839**	**173,832,023**	**179,274,747**	**5,442,724**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	INSTRUCTION - 71000 ALTERNATIVE INSTRUCTION PROGRAM (71150)				
71150 116	Teachers	1,374,438	1,495,932	1,512,487	16,555
71150 117	Career Ladder Program	918	3,000	1,500	(1,500)
71150 123	Guidance Personnel	0	0	0	0
71150 163	Educational Assistants	368,281	466,385	473,844	7,459
71150 189	Other Salaries & Wages	0	0	0	0
71150 195	Certified Substitute Teachers	1,520	6,000	26,000	20,000
71150 198	Non-Certified Substitute Teachers	1,050	6,000	6,000	0
71150 201	Social Security	101,684	114,689	117,169	2,480
71150 204	Pensions	135,188	186,476	187,802	1,326
71150 206	Life Insurance	3,265	4,138	4,138	0
71150 207	Medical Insurance	362,393	520,000	551,850	31,850
71150 208	Dental Insurance	16,992	22,350	22,872	522
71150 209	Disability Insurance	3,108	4,084	4,584	500
71150 210	Unemployment Compensation	0	0	0	0
71150 212	Employer Medicare	23,788	26,650	27,402	752
71150 217	Retirement - Hybrid Stabilization	5,144	5,420	5,420	0
71150 299	Other Fringe Benefits	0	0	0	0
71150 356	Tuition	198,887	416,640	436,640	20,000
71150 399	Other Contracted Services	0	0	1,500	1,500
71150 429	Instructional Supplies & Materials	15,218	33,300	48,800	15,500
71150 449	Textbooks	10,499	39,000	39,000	0
71150 499	Other Supplies & Materials	540	4,400	4,400	0
71150 535	Fee Waivers	0	0	0	0
71150 599	Other Charges	9,322	11,000	11,000	0
71150	**TOTAL EXPEND FOR ALTERNATIVE INSTR PROGRAM**	**2,632,233**	**3,365,464**	**3,482,408**	**116,944**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	INSTRUCTION - 71000 SPECIAL EDUCATION PROGRAM (71200)				
71200 116	Teachers	17,184,533	19,618,856	20,283,524	664,668
71200 117	Career Ladder Program	18,970	18,000	17,000	(1,000)
71200 128	Homebound Teachers	187,690	208,431	210,372	1,941
71200 130	Social Workers	402,798	508,089	595,050	86,961
71200 163	Educational Assistants	8,579,808	9,153,253	9,333,148	179,895
71200 171	Speech Pathologist	3,818,906	4,407,394	4,459,221	51,827
71200 189	Other Salaries & Wages	30,158	31,886	32,383	497
71200 195	Certified Substitute Teachers	219,937	117,200	247,200	130,000
71200 198	Non-Certified Substitute Teachers	238,025	185,333	325,333	140,000
71200 201	Social Security	1,772,951	1,998,887	2,071,004	72,117
71200 204	Pensions	2,590,860	3,198,225	3,315,482	117,257
71200 206	Life Insurance	54,870	69,317	69,318	1
71200 207	Medical Insurance	6,112,782	8,021,339	8,914,221	892,882
71200 208	Dental Insurance	287,442	359,147	381,668	22,521
71200 209	Disability Insurance	52,269	64,926	64,926	0
71200 210	Unemployment Compensation	0	0	0	0
71200 212	Employer Medicare	421,419	463,341	484,349	21,008
71200 217	Retirement - Hybrid Stabilization	122,636	152,397	153,306	909
71200 312	Contracts with Private Agencies	98,158	110,000	133,000	23,000
71200 322	Evaluation & Testing	1,600	0	0	0
71200 336	Maintenance & Repair Services - Equipment	16,377	19,000	19,000	0
71200 399	Other Contracted Services	103,618	115,000	277,417	162,417
71200 429	Instructional Supplies & Materials	193,089	346,654	407,092	60,438
71200 449	Textbooks	0	0	0	0
71200 471	Software	0	0	0	0
71200 499	Other Supplies & Materials	10,130	13,650	22,126	8,476
71200 595	TISA On-behalf Payments	363,412	0	363,412	363,412
71200 599	Other Charges	95	500	500	0
71200	**TOTAL EXPEND FOR SPECIAL EDUCATION PROGRAM**	**42,882,532**	**49,180,825**	**52,180,052**	**2,999,227**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	INSTRUCTION - 71000 CAREER AND TECHNICAL EDUCATION PROGRAM (71300)				
71300 116	Teachers	10,079,413	11,089,756	11,169,506	79,750
71300 117	Career Ladder Program	8,000	14,000	8,000	(6,000)
71300 123	Guidance Personnel	0	0	0	0
71300 189	Other Salaries & Wages	0	0	0	0
71300 195	Certified Substitute Teachers	202,087	210,000	210,000	0
71300 198	Non-Certified Substitute Teachers	65,090	69,333	69,333	0
71300 201	Social Security	600,580	669,530	674,782	5,252
71300 204	Pensions	725,439	929,338	909,210	(20,128)
71300 206	Life Insurance	22,531	24,076	24,130	54
71300 207	Medical Insurance	1,744,995	2,336,890	2,437,466	100,576
71300 208	Dental Insurance	83,285	114,423	113,838	(585)
71300 209	Disability Insurance	21,423	24,191	25,691	1,500
71300 210	Unemployment Compensation	0	0	0	0
71300 212	Employer Medicare	143,911	156,584	157,813	1,229
71300 217	Retirement - Hybrid Stabilization	51,679	70,000	70,000	0
71300 336	Maintenance & Repair Services - Equipment	19,850	30,000	35,000	5,000
71300 399	Other Contracted Services	33,333	0	100,000	100,000
71300 429	Instructional Supplies & Materials	697,765	259,800	285,768	25,968
71300 449	Textbooks	0	1,500	1,500	0
71300 499	Other Supplies & Materials	0	0	0	0
71300 524	In-service and Staff Development	0	0	0	0
71300 535	Fee Waivers	0	2,500	2,500	0
71300 599	Other Charges	36,675	25,000	25,000	0
71300	**TOTAL EXPEND FOR CAREER & TECH EDUCATION**	**14,536,056**	**16,026,921**	**16,319,537**	**292,616**
	TOTAL INSTRUCTIONAL EXPENDITURES	**214,814,660**	**242,405,233**	**251,256,744**	**8,851,511**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 STUDENTS (72100) ATTENDANCE (72110)				
72110 105	Supervisor/Director	90,553	107,341	108,752	1,411
72110 162	Clerical Personnel	72,343	47,032	47,868	836
72110 189	Other Salaries & Wages	265,068	341,933	355,034	13,101
72110 201	Social Security	24,424	29,653	29,917	264
72110 204	Pensions	42,423	57,235	66,206	8,971
72110 206	Life Insurance	1,187	1,543	1,543	0
72110 207	Medical Insurance	113,049	175,331	179,703	4,372
72110 208	Dental Insurance	5,349	7,752	7,933	181
72110 209	Disability Insurance	1,128	1,389	1,389	0
72110 212	Employer Medicare	5,706	6,943	7,055	112
72110 217	Retirement - Hybrid Stabilization	0	0	0	0
72110 307	Communications	2,303	3,400	3,400	0
72110 355	Travel	2,343	3,000	1,500	(1,500)
72110 399	Other Contracted Services	0	1,500	1,500	0
72110 471	Software	204,431	215,000	426,500	211,500
72110 499	Other Supplies & Materials	6,022	12,500	10,000	(2,500)
72110 524	In-service and Staff Development	870	2,000	5,500	3,500
72110 599	Other Charges	1,429	6,100	6,100	0
72110	**TOTAL EXPEND FOR ATTENDANCE**	**838,626**	**1,019,652**	**1,259,900**	**240,248**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 STUDENTS (72100) HEALTH SERVICES (72120)				
72120 105	Supervisor/Director	179,160	125,000	126,689	1,689
72120 131	Medical Personnel	3,505,200	3,789,525	3,907,365	117,840
72120 189	Other Salaries & Wages	715,430	1,076,832	1,093,412	16,580
72120 201	Social Security	263,574	293,414	304,050	10,636
72120 204	Pensions	342,664	394,197	452,621	58,424
72120 206	Life Insurance	7,592	7,979	10,454	2,475
72120 207	Medical Insurance	794,461	1,173,619	1,196,951	23,332
72120 208	Dental Insurance	37,896	52,237	54,551	2,314
72120 209	Disability Insurance	7,219	7,413	8,170	757
72120 212	Employer Medicare	61,742	68,118	71,108	2,990
72120 217	Retirement - Hybrid Stabilization	30,686	39,000	40,000	1,000
72120 307	Communications	0	0	0	0
72120 312	Contracts with Private Agencies	37,640	30,000	30,000	0
72120 336	Maintenance & Repair Services - Equipment	0	0	0	0
72120 348	Postage	0	150	150	0
72120 355	Travel	13,219	16,400	17,400	1,000
72120 399	Other Contracted Services	19,911	43,500	29,500	(14,000)
72120 413	Drugs & Medical Supplies	31,494	58,400	38,400	(20,000)
72120 471	Software	73,850	600	58,350	57,750
72120 499	Other Supplies & Materials	267,650	324,314	151,166	(173,148)
72120 524	In-service and Staff Development	12,676	17,810	19,250	1,440
72120 599	Other Charges	309	1,200	1,200	0
72120	**TOTAL EXPEND FOR HEALTH SERVICES**	**6,402,373**	**7,519,708**	**7,610,787**	**91,079**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 STUDENTS (72100) OTHER STUDENT SUPPORT (72130)				
72130 105	Supervisor/Director	0	294,480	297,305	2,825
72130 117	Career Ladder Program	4,000	7,500	5,000	(2,500)
72130 123	Guidance Personnel	5,954,143	6,227,462	6,587,120	359,658
72130 130	Social Workers	538,926	691,058	698,981	7,923
72130 135	Assessment Personnel	0	0	0	0
72130 162	Clerical Personnel	507,252	573,239	581,718	8,479
72130 189	Other Salaries & Wages	1,042,222	1,182,603	1,437,281	254,678
72130 196	In-Service Training	0	0	0	0
72130 201	Social Security	466,724	526,451	558,239	31,788
72130 204	Pensions	617,017	830,494	848,552	18,058
72130 206	Life Insurance	16,088	14,977	17,408	2,431
72130 207	Medical Insurance	1,473,358	1,931,008	2,247,300	316,292
72130 208	Dental Insurance	67,855	87,986	98,851	10,865
72130 209	Disability Insurance	15,299	15,349	20,547	5,198
72130 212	Employer Medicare	111,646	122,847	130,466	7,619
72130 217	Retirement - Hybrid Stabilization	34,750	42,635	51,197	8,562
72130 307	Communication	5,020	5,700	5,700	0
72130 309	Contracts with Government Agencies	0	0	0	0
72130 312	Contracts with Private Agencies	0	45,000	0	(45,000)
72130 322	Evaluation & Testing	273,648	667,291	667,291	0
72130 333	Licensing	0	0	0	0
72130 336	Maintenance & Repair Services - Equipment	0	0	0	0
72130 355	Travel	57,432	51,400	68,500	17,100
72130 399	Other Contracted Services	591,196	532,210	888,195	355,985
72130 429	Instructional Supplies & Materials	0	0	58,303	58,303
72130 471	Software	325,347	418,170	473,970	55,800
72130 499	Other Supplies & Materials	231,793	271,539	189,000	(82,539)
72130 524	In-service and Staff Development	220,405	109,650	107,550	(2,100)
72130 599	Other Charges	5,037	67,619	65,819	(1,800)
72130	**TOTAL EXPEND FOR OTHER STUDENT SUPPORT**	**12,559,160**	**14,716,668**	**16,104,293**	**1,387,625**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000				
	INSTRUCTIONAL STAFF (72200)				
	REGULAR INSTRUCTION PROGRAM (72210)				
72210 105	Supervisor/Director	1,776,905	2,239,926	2,308,934	69,008
72210 117	Career Ladder Program	6,000	10,000	8,000	(2,000)
72210 126	Career Ladder Evaluators	0	0	0	0
72210 129	Librarian(s)	3,494,868	3,967,433	4,017,241	49,808
72210 138	Instructional Computer Personnel	237,563	246,219	249,421	3,202
72210 161	Secretary(s)	95,626	124,367	125,503	1,136
72210 162	Clerical Personnel	361,114	393,378	374,098	(19,280)
72210 172	Instructional Coaches	2,930,997	3,246,363	3,311,459	65,096
72210 189	Other Salaries & Wages	589,366	1,061,446	1,209,107	147,661
72210 196	In-Service Training	15,668	34,000	34,000	0
72210 201	Social Security	548,884	670,492	685,539	15,047
72210 204	Pensions	654,127	1,020,125	1,024,169	4,044
72210 206	Life Insurance	25,659	27,886	29,386	1,500
72210 207	Medical Insurance	1,531,461	2,233,974	2,472,137	238,163
72210 208	Dental Insurance	76,344	93,854	102,747	8,893
72210 209	Disability Insurance	24,350	26,429	28,189	1,760
72210 212	Employer Medicare	132,524	155,739	160,177	4,438
72210 217	Retirement - Hybrid Stabilization	23,984	28,150	29,500	1,350
72210 307	Communication	0	210	480	270
72210 308	Consultants	0	0	0	0
72210 320	Dues & Memberships	0	0	1,500	1,500
72210 336	Maintenance & Repair Services - Equipment	98	1,150	1,150	0
72210 355	Travel	35,139	50,750	70,750	20,000
72210 399	Other Contracted Services	290,309	193,900	177,900	(16,000)
72210-422	Food Supplies	2,290	0	0	0
72210 432	Library Books/Media	274,743	334,000	334,000	0
72210 435	Office Supplies	1,630	10,000	12,000	2,000
72210 437	Periodicals	0	0	0	0
72210 471	Software	23,476	67,695	62,113	(5,582)
72210 499	Other Supplies & Materials	34,418	96,500	121,500	25,000
72210 524	In Service/Staff Development	224,309	267,250	173,750	(93,500)
72210 599	Other Charges	5,894	7,250	7,250	0
72210	**TOTAL EXPEND FOR REGULAR INSTR PROGRAM**	**13,417,746**	**16,608,486**	**17,132,000**	**523,514**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000				
	INSTRUCTIONAL STAFF (72200)				
	ALTERNATIVE INSTRUCTION PROGRAM (72215)				
72215 105	Supervisor/Director	287,106	452,535	571,161	118,626
72215 117	Career Ladder Program	0	1,000	0	(1,000)
72215 123	Guidance Personnel	158,664	182,430	184,166	1,736
72215 129	Librarian(s)	68,212	86,206	87,048	842
72215 162	Clerical Personnel	58,726	101,308	103,108	1,800
72215 189	Other Salaries & Wages	0	0	0	0
72215 201	Social Security	33,795	48,967	56,376	7,409
72215 204	Pensions	40,337	88,865	96,332	7,467
72215 206	Life Insurance	1,628	1,665	2,535	870
72215 207	Medical Insurance	87,950	134,816	158,249	23,433
72215 208	Dental Insurance	4,970	9,697	10,742	1,045
72215 209	Disability Insurance	1,554	2,305	2,665	360
72215 212	Employer Medicare	7,904	11,429	13,170	1,741
72215 217	Retirement - Hybrid Stabilization	682	2,500	2,500	0
72215 336	Maintenance & Repair Services - Equipment	0	0	0	0
72215 355	Travel	67	2,750	2,750	0
72215 399	Other Contracted Services	600	600	600	0
72215 432	Library Books/Media	5,500	5,500	5,500	0
72215 435	Office Supplies	11,396	12,500	12,500	0
72215 499	Other Supplies & Materials	0	0	0	0
72215 524	In Service/Staff Development	0	0	0	0
72215 599	Other Charges	0	0	0	0
72215	**TOTAL EXPEND FOR ALTERNATIVE INSTRUCTION**	**769,090**	**1,145,073**	**1,309,402**	**164,329**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM (72220)				
72220 105	Supervisor/Director	952,122	1,044,192	1,053,965	9,773
72220 117	Career Ladder Program	2,000	5,000	2,000	(3,000)
72220 124	Psychological Personnel	1,069,462	1,264,289	1,439,777	175,488
72220 131	Medical Personnel	352,824	422,585	428,447	5,862
72220 161	Secretary(s)	111,534	105,716	107,010	1,294
72220 162	Clerical Personnel	65,005	87,322	90,789	3,467
72220 171	Speech Pathologist	125,475	120,568	122,165	1,597
72220 189	Other Salaries & Wages	620,274	1,208,664	1,155,626	(53,038)
72220 201	Social Security	188,023	262,295	258,470	(3,825)
72220 204	Pensions	251,728	442,634	478,689	36,055
72220 206	Life Insurance	7,347	10,747	10,449	(298)
72220 207	Medical Insurance	518,019	885,374	980,202	94,828
72220 208	Dental Insurance	25,228	44,193	46,052	1,859
72220 209	Disability Insurance	6,959	10,923	10,923	0
72220 212	Employer Medicare	45,892	61,346	60,447	(899)
72220 217	Retirement - Hybrid Stabilization	9,773	10,500	13,500	3,000
72220 307	Communication	1,799	610	880	270
72220 312	Contracts with Private Agencies	118,546	113,290	183,290	70,000
72220 336	Maintenance & Repair Services - Equipment	0	500	500	0
72220 348	Postage	0	100	100	0
72220 355	Travel	70,187	83,250	111,700	28,450
72220 399	Other Contracted Services	266,157	388,400	470,150	81,750
72220 471	Software	245	13,000	10,000	(3,000)
72220 499	Other Supplies & Materials	113,510	38,500	41,050	2,550
72220 524	In Service/Staff Development	60,471	29,650	29,650	0
72220 599	Other Charges	16,158	5,550	9,550	4,000
72220	**TOTAL EXPEND FOR SPECIAL ED PROGRAM**	**4,998,740**	**6,659,198**	**7,115,381**	**456,183**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000				
	INSTRUCTIONAL STAFF (72200)				
	CAREER AND TECHNICAL EDUCATION PROGRAM (72230)				
72230 105	Supervisor/Director	108,000	234,977	238,035	3,058
72230 162	Clerical Personnel	0	0	0	0
72230 189	Other Salaries & Wages	148,038	158,542	261,958	103,416
72230 196	In-Service Training	0	0	0	0
72230 201	Social Security	15,232	24,626	29,370	4,744
72230 204	Pensions	19,005	40,386	53,259	12,873
72230 206	Life Insurance	777	2,190	2,190	0
72230 207	Medical Insurance	40,610	82,102	111,539	29,437
72230 208	Dental Insurance	2,314	4,021	5,343	1,322
72230 209	Disability Insurance	739	2,079	2,079	0
72230 212	Employer Medicare	3,562	5,992	6,869	877
72230 217	Retirement - Hybrid Stabilization	0	0	0	0
72230 336	Maintenance & Repair Services - Equipment	0	0	0	0
72230 355	Travel	2,500	0	0	0
72230 399	Other Contracted Services	0	0	1,500	1,500
72230 499	Other Supplies & Materials	6,951	7,000	11,000	4,000
72230 524	In Service/Staff Development	0	0	0	0
72230 599	Other Charges	2,731	4,000	4,000	0
72230	**TOTAL EXPEND FOR CAREER & TECH EDUCATION**	**350,459**	**565,915**	**727,142**	**161,227**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 INSTRUCTIONAL STAFF (72200) TECHNOLOGY (72250)				
72250 105	Supervisor/Director	113,455	125,001	126,689	1,688
72250 120	Computer Programmer	856,546	1,050,312	1,083,156	32,844
72250 121	Data Processing Personnel	580,881	696,895	717,825	20,930
72250 162	Clerical Personnel	0	3,672	0	(3,672)
72250 189	Other Salaries & Wages	338,470	340,190	360,489	20,299
72250 201	Social Security	111,656	128,742	133,212	4,470
72250 204	Pensions	218,684	269,826	320,054	50,228
72250 206	Life Insurance	4,776	5,686	5,686	0
72250 207	Medical Insurance	370,025	558,323	592,520	34,197
72250 208	Dental Insurance	17,166	22,662	23,191	529
72250 209	Disability Insurance	4,523	4,953	5,953	1,000
72250 212	Employer Medicare	26,113	29,700	31,154	1,454
72250 299	Other Fringe Benefits	0	0	0	0
72250 307	Communications	7,133	9,000	9,000	0
72250 336	Maintenance & Repair Service Equipment	5,401	10,000	10,000	0
72250 350	Internet Connectivity	549,438	750,000	750,000	0
72250 355	Travel	218	2,500	2,500	0
72250 399	Other Contracted Services	53,653	69,200	93,200	24,000
72250 425	Gasoline	16,920	30,000	30,000	0
72250 429	Instructional Supplies and Mtl	2,999	0	50,000	50,000
72250 435	Office Supplies	1,202	2,000	2,000	0
72250 471	Software	719,913	1,157,542	1,358,230	200,688
72250 499	Other Supplies & Materials	217,917	89,200	94,200	5,000
72250 524	In Service/Staff Development	9,205	25,397	25,397	0
72250 599	Other Charges	2,890	3,000	3,000	0
72250	**TOTAL EXPEND FOR TECHNOLOGY**	**4,229,183**	**5,383,801**	**5,827,456**	**443,655**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 GENERAL ADMINISTRATION (72300) BOARD OF EDUCATION (72310)				
72310 189	Other Salaries & Wages	11,773	19,896	12,447	(7,449)
72310 191	Board and Committee Member Fees	66,000	66,000	66,000	0
72310 201	Social Security	4,030	5,326	4,864	(462)
72310 210	Unemployment Compensation	20,537	50,000	55,000	5,000
72310 212	Employer Medicare	1,128	1,245	1,137	(108)
72310 299	Other Fringe Benefits	1,713,155	2,080,000	2,190,000	110,000
72310 305	Audit Services	43,556	50,000	50,000	0
72310 320	Dues & Memberships	9,417	15,000	15,000	0
72310 331	Legal Services	1,120,326	950,000	950,000	0
72310 355	Travel	0	13,000	13,000	0
72310 399	Other Contracted Services	14,361	63,000	23,000	(40,000)
72310 471	Software	9,000	18,000	18,000	0
72310 499	Other Supplies and Materials	400	12,000	12,000	0
72310 505	Judgments	0	0	0	0
72310 506	Liability Insurance	947,637	1,251,207	1,358,447	107,240
72310 508	Premium on Corporate Surety Bonds	0	0	0	0
72310 510	Trustee Commissions	2,419,132	2,871,000	2,997,324	126,324
72310 513	Workmen's Compensation Insurance	1,281,374	1,365,000	1,675,000	310,000
72310 524	In Service/Staff Development	1,200	6,000	16,000	10,000
72310 533	Criminal Investigation of Applicants TBI	79,928	152,513	152,513	0
72310 599	Other Charges	110,010	250,305	250,305	0
72310	**TOTAL EXPEND FOR BOARD OF EDUCATION**	**7,852,963**	**9,239,492**	**9,860,037**	**620,545**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 GENERAL ADMINISTRATION (72300) DIRECTOR OF SCHOOLS (72320)				
72320 101	County Official/Administrative Officer	200,000	225,000	225,000	0
72320 117	Career Ladder Program	0	0	0	0
72320 161	Secretary(s)	58,950	61,309	71,137	9,828
72320 162	Clerical Personnel	0	0	0	0
72320 189	Other Salaries & Wages	308,315	352,486	357,897	5,411
72320 201	Social Security	31,092	38,442	39,266	824
72320 204	Pensions	46,858	66,900	79,393	12,493
72320 206	Life Insurance	1,753	1,962	1,962	0
72320 207	Medical Insurance	64,967	85,000	100,819	15,819
72320 208	Dental Insurance	3,283	4,000	4,247	247
72320 209	Disability Insurance	1,415	1,663	1,663	0
72320 212	Employer Medicare	8,043	9,011	9,184	173
72320 307	Communication	402,219	488,000	484,575	(3,425)
72320 320	Dues & Memberships	13,673	15,000	15,000	0
72320 348	Postal Charges	12,378	45,000	45,000	0
72320 355	Travel	1,209	5,000	3,000	(2,000)
72320 399	Other Contracted Services	53,296	48,000	60,000	12,000
72320 435	Office Supplies	1,549	5,630	5,630	0
72320 499	Other Supplies and Materials	3,739	6,000	6,000	0
72320 524	In Service/Staff Development	1,216	5,000	7,000	2,000
72320 599	Other Charges	1,393	14,500	14,500	0
72320	**TOTAL EXPEND DIRECTOR OF SCHOOLS**	**1,215,345**	**1,477,903**	**1,531,273**	**53,370**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 SCHOOL ADMINISTRATION (72400) OFFICE OF THE PRINCIPAL (72410)				
72410 104	Principal(s)	5,569,494	6,035,059	6,100,108	65,049
72410 117	Career Ladder Program	13,988	24,025	14,000	(10,025)
72410 139	Assistant Principal(s)	5,736,494	6,907,928	6,775,783	(132,145)
72410 161	Secretary(s)	1,944,165	2,207,447	2,236,450	29,003
72410 162	Clerical Personnel	2,914,450	3,154,028	3,231,690	77,662
72410 201	Social Security	950,447	1,065,231	1,068,348	3,117
72410 204	Pensions	1,283,589	1,810,204	1,851,201	40,997
72410 206	Life Insurance	46,442	54,815	54,445	(370)
72410 207	Medical Insurance	3,469,797	4,589,452	4,885,997	296,545
72410 208	Dental Insurance	165,495	204,962	201,118	(3,844)
72410 209	Disability Insurance	44,010	49,586	50,086	500
72410 212	Employer Medicare	222,642	247,248	249,855	2,607
72410 217	Retirement - Hybrid Stabilization	9,596	12,000	20,000	8,000
72410 320	Dues & Memberships	0	0	0	0
72410 355	Travel	0	0	0	0
72410 435	Office Supplies	489,456	514,200	514,200	0
72410 471	Software	42,255	44,500	46,500	2,000
72410 499	Other Supplies & Materials	43,684	750,000	60,000	(690,000)
72410 524	In Service/Staff Development	0	0	0	0
72410 599	Other Charges	0	1,000	1,000	0
72410	**TOTAL EXPEND FOR OFFICE OF PRINCIPAL**	**22,946,005**	**27,671,685**	**27,360,781**	**(310,904)**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 BUSINESS ADMINISTRATION (72500) FISCAL SERVICES (72510)				
72510 105	Supervisor/Director	403,850	430,340	461,386	31,046
72510 113	Internal Audit Personnel	173,585	200,121	202,493	2,372
72510 119	Accountants/Bookkeepers	200,635	228,813	231,087	2,274
72510 122	Purchasing Personnel	142,015	147,934	109,385	(38,549)
72510 161	Secretary(s)	45,108	53,827	54,473	646
72510 162	Clerical Personnel	52,331	100,992	149,424	48,432
72510 189	Other Salaries & Wages	847,064	915,103	921,454	6,351
72510 201	Social Security	111,039	122,173	129,780	7,607
72510 204	Pensions	215,172	251,394	292,344	40,950
72510 206	Life Insurance	4,411	5,018	5,018	0
72510 207	Medical Insurance	277,186	346,841	368,085	21,244
72510 208	Dental Insurance	13,036	19,618	20,076	458
72510 209	Disability Insurance	3,987	4,541	4,901	360
72510 212	Employer Medicare	26,091	28,362	29,622	1,260
72510 302	Advertising	1,389	4,000	3,000	(1,000)
72510 307	Communications	1,650	2,500	2,500	0
72510 320	Dues & Memberships	2,702	3,000	3,200	200
72510 336	Maintenance & Repair Services - Equipment	0	5,000	2,500	(2,500)
72510 355	Travel	2,924	5,500	8,000	2,500
72510 399	Other Contracted Services	63,135	128,700	108,700	(20,000)
72510 435	Office Supplies	7,226	8,000	9,000	1,000
72510 471	Software	379,582	462,000	475,891	13,891
72510 499	Other Supplies & Materials	2,887	25,500	30,950	5,450
72510 524	In-Service/Staff Development	11,601	20,250	20,250	0
72510 599	Other Charges	161	3,800	4,000	200
72510	**TOTAL EXPEND FOR FISCAL SERVICES**	**2,988,768**	**3,523,327**	**3,647,519**	**124,192**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000				
	BUSINESS ADMINISTRATION (72500)				
	HUMAN SERVICES (RESOURCES)/PERSONNEL (72520)				
72520 105	Supervisor/Director	132,364	427,198	441,009	13,811
72520 161	Secretary(s)	99,386	106,220	107,643	1,423
72520 162	Clerical Personnel	266,882	286,300	290,174	3,874
72520 189	Other Salaries & Wages	367,314	146,902	148,566	1,664
72520 201	Social Security	51,614	56,785	58,072	1,287
72520 204	Pensions	96,117	117,251	138,145	20,894
72520 206	Life Insurance	1,724	2,321	2,321	0
72520 207	Medical Insurance	145,509	202,924	215,353	12,429
72520 208	Dental Insurance	6,960	9,011	7,686	(1,325)
72520 209	Disability Insurance	1,634	2,106	2,206	100
72520 212	Employer Medicare	12,074	13,128	13,581	453
72520 302	Advertising	1,489	8,000	8,000	0
72520 307	Communications	1,558	3,400	3,400	0
72520 320	Dues & Memberships	1,377	2,500	2,500	0
72520 336	Maintenance & Repair Services - Equipment	0	500	500	0
72520 355	Travel	575	9,000	9,000	0
72520 399	Other Contracted Services	8,849	11,000	9,632	(1,368)
72520 435	Office Supplies	3,271	5,750	5,750	0
72520 471	Software	114,521	135,825	134,942	(883)
72520 499	Other Supplies & Materials	9,124	10,000	10,000	0
72520 524	In-Service/Staff Development	400	7,500	7,500	0
72520 599	Other Charges	2,883	3,000	3,000	0
72520	**TOTAL EXPEND FOR HUMAN RESOURCES**	**1,325,624**	**1,566,621**	**1,618,980**	**52,359**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 OPERATION & MAINTENANCE OF PLANT (72600) OPERATION OF PLANT (72610)				
72610 105	Supervisor/Director	0	0	0	0
72610 161	Secretary(s)	0	0	0	0
72610 166	Custodial Personnel	7,915,542	9,727,490	9,874,917	147,427
72610 189	Other Salaries & Wages	746,926	909,594	874,752	(34,842)
72610 201	Social Security	513,871	633,666	640,647	6,981
72610 204	Pensions	774,903	908,311	962,464	54,153
72610 206	Life Insurance	11,663	18,722	18,722	0
72610 207	Medical Insurance	1,124,890	1,666,610	1,768,690	102,080
72610 208	Dental Insurance	49,010	66,266	62,696	(3,570)
72610 209	Disability Insurance	10,997	18,068	14,068	(4,000)
72610 212	Employer Medicare	121,437	144,219	149,829	5,610
72610 217	Retirement - Hybrid Stabilization	169	500	600	100
72610 304	Architects	0	20,000	170,000	150,000
72610 307	Communications	1,978	4,000	4,000	0
72610 321	Engineering Services	3,261	75,000	75,000	0
72610 322	Evaluation & Testing	0	27,000	30,000	3,000
72610 334	Maintenance Agreements	110,148	155,500	155,500	0
72610 336	Maintenance & Repair Services - Equipment	9,815	10,000	10,000	0
72610 347	Pest Control	108,585	100,000	100,000	0
72610 355	Travel	0	4,000	4,000	0
72610 359	Disposal Fees	488,956	553,000	733,000	180,000
72610 361	Permits	16,674	15,000	17,500	2,500
72610 399	Other Contracted Services	11,457	84,500	84,500	0
72610 410	Custodial Supplies	968,724	1,270,000	1,270,000	0
72610 415	Electricity	7,157,383	8,492,880	8,851,880	359,000
72610 425	Gasoline	16,210	35,000	35,000	0
72610 434	Natural Gas	560,967	690,000	875,000	185,000
72610 454	Water & Sewer	1,947,524	2,461,920	2,499,420	37,500
72610 471	Software	35,009	26,000	45,000	19,000
72610 499	Other Supplies & Materials	54,082	70,300	70,300	0
72610 502	Building & Content Insurance	1,321,593	1,627,860	1,900,000	272,140
72610 599	Other Charges	0	6,750	24,750	18,000
72610	**TOTAL EXPEND FOR OPERATION OF PLANT**	**24,081,775**	**29,822,156**	**31,322,235**	**1,500,079**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 OPERATION & MAINTENANCE OF PLANT (72600) MAINTENANCE OF PLANT (72620)				
72620 105	Supervisor/Director	113,455	125,134	126,822	1,688
72620 161	Secretary(s)	51,075	59,886	60,570	684
72620 167	Maintenance Personnel	4,010,520	4,753,952	4,818,377	64,425
72620 189	Other Salaries & Wages	96,966	140,788	141,955	1,167
72620 201	Social Security	250,880	295,451	307,976	12,525
72620 204	Pensions	492,890	620,747	719,524	98,777
72620 206	Life Insurance	9,994	13,927	13,927	0
72620 207	Medical Insurance	927,508	1,257,748	1,334,785	77,037
72620 208	Dental Insurance	44,242	54,251	55,517	1,266
72620 209	Disability Insurance	9,437	12,669	12,669	0
72620 212	Employer Medicare	58,674	67,402	70,082	2,680
72620 307	Communication	8,545	10,240	10,240	0
72620 335	Maintenance & Repair Services - Building	89,233	350,000	385,000	35,000
72620 336	Maintenance & Repair Services - Equipment	148,973	200,000	220,000	20,000
72620 338	Maintenance & Repair Services - Vehicles	19,872	20,000	20,000	0
72620 355	Travel	8,380	9,000	9,000	0
72620 399	Other Contracted Services	570,741	312,500	324,000	11,500
72620 418	Equipment & Machinery Parts	140,431	232,000	255,200	23,200
72620 425	Gasoline	166,354	215,000	215,000	0
72620 451	Uniforms	29,813	35,000	30,000	(5,000)
72620 471	Software	22,650	27,500	27,500	0
72620 499	Other Supplies & Materials	1,308,697	1,338,940	1,523,000	184,060
72620 524	In-Service/Staff Development	5,004	16,000	16,000	0
72620 599	Other Charges	9,315	17,300	17,300	0
72620	**TOTAL EXPEND FOR MAINTENANCE OF PLANT**	**8,593,648**	**10,185,435**	**10,714,444**	**529,009**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	SUPPORT SERVICES - 72000 STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710)				
72710 105	Supervisor/Director	126,546	125,001	126,689	1,688
72710 142	Mechanic(s)	534,261	626,368	642,147	15,779
72710 146	Bus Drivers	5,608,998	6,253,564	6,330,059	76,495
72710 162	Clerical Personnel	50,531	60,516	61,159	643
72710 189	Other Salaries & Wages	1,277,088	1,425,796	1,463,804	38,008
72710 201	Social Security	428,769	480,359	494,143	13,784
72710 204	Pensions	862,032	1,036,130	1,201,744	165,614
72710 206	Life Insurance	14,461	19,090	19,090	0
72710 207	Medical Insurance	2,327,624	2,974,127	3,182,028	207,901
72710 208	Dental Insurance	114,904	141,485	130,531	(10,954)
72710 209	Disability Insurance	13,580	17,426	17,426	0
72710 212	Employer Medicare	101,710	109,737	114,169	4,432
72710 217	Retirement - Hybrid Stabilization	415	1,500	1,500	0
72710 307	Communication	8,785	14,000	14,000	0
72710 329	Laundry Service	1,469	3,000	3,000	0
72710 338	Maintenance & Repair Service-Vehicles	89,490	90,000	90,000	0
72710 351	Rentals	0	0	0	0
72710 355	Travel	0	1,000	1,000	0
72710 399	Other Contracted Services	146,959	212,200	222,200	10,000
72710 412	Diesel Fuel	785,363	1,355,000	1,355,000	0
72710 418	Equipment & Machinery Parts	0	0	0	0
72710 424	Garage Supplies	11,469	12,000	12,000	0
72710 425	Gasoline	39,270	60,000	60,000	0
72710 433	Lubricants	48,223	62,500	62,500	0
72710 450	Tires & Tubes	204,279	220,000	220,000	0
72710 451	Uniforms	7,690	8,000	8,000	0
72710 453	Vehicle Parts	407,812	600,000	600,000	0
72710 471	Software	47,161	90,000	90,000	0
72710 499	Other Supplies & Materials	21,269	30,000	30,000	0
72710 511	Vehicle & Equipment Insurance	529,396	617,680	763,216	145,536
72710 524	In-Service/Staff Development	16,524	32,000	32,000	0
72710 599	Other Charges	88,473	68,100	68,100	0
72710	**TOTAL EXPEND FOR TRANSPORTATION**	**13,914,552**	**16,746,579**	**17,415,505**	**668,926**
	TOTAL EXPEND FOR SUPPORT SERVICES	**126,484,056**	**153,851,699**	**160,557,135**	**6,705,436**
	TOTAL OPERATING EXPENDITURES	**341,298,716**	**396,256,932**	**411,813,879**	**15,556,947**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	OPERATION OF NON-INSTRUCTIONAL SERV (73000) FOOD SERVICE (73100)				
73100 162	Clerical Personnel	2,963	0	0	0
73100 165	Cafeteria Personnel	66,775	10,000	10,000	0
73100 196	In-Service Training	0	0	0	0
73100 201	Social Security	4,324	620	620	0
73100 204	Pensions	7,977	1,222	1,400	178
73100 212	Employer Medicare	1,011	145	145	0
73100 422	Food Supplies	84,660	0	0	0
73100 499	Other Supplies & Materials	0	0	0	0
73100	**TOTAL EXPEND FOR FOOD SERVICE**	**167,709**	**11,987**	**12,165**	**178**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	OPERATION OF NON-INSTRUCTIONAL SERV (73000) COMMUNITY SERVICES (73300)				
73300 105	Supervisor/Director	612,561	616,551	575,181	(41,370)
73300 162	Clerical Personnel	0	0	0	0
73300 163	Educational Assistants	0	0	0	0
73300 189	Other Salaries & Wages	1,090,846	1,218,508	629,407	(589,101)
73300 201	Social Security	102,525	109,679	71,438	(38,241)
73300 204	Pensions	108,332	121,462	93,922	(27,540)
73300 206	Life Insurance	1,664	3,043	2,345	(698)
73300 207	Medical Insurance	199,878	264,234	222,332	(41,902)
73300 208	Dental Insurance	9,759	12,471	10,457	(2,014)
73300 209	Disability Insurance	1,572	3,864	2,520	(1,344)
73300 212	Employer Medicare	24,091	25,373	16,707	(8,666)
73300 217	Retirement - Hybrid Stabilization	497	2,645	1,795	(850)
73300 307	Communications	4,947	8,000	5,000	(3,000)
73300 336	Maintenance & Repair Services - Equipment	0	12,000	0	(12,000)
73300 355	Travel	2,008	8,100	5,100	(3,000)
73300 399	Other Contracted Services	28,120	50,000	25,000	(25,000)
73300 422	Food Supplies	72,474	113,015	79,000	(34,015)
73300 429	Instructional Supplies & Materials	59,465	5,466	24,500	19,034
73300 471	Software	20,851	10,000	8,000	(2,000)
73300 499	Other Supplies & Materials	76,644	282,561	43,000	(239,561)
73300 509	Refunds	0	1,000	1,000	0
73300 524	In-Service/Staff Development	327	15,218	5,000	(10,218)
73300 599	Other Charges	146,263	121,400	32,000	(89,400)
73300	**TOTAL EXPEND FOR COMMUNITY SERVICES**	**2,562,825**	**3,004,590**	**1,853,704**	**(1,150,886)**

*****FUNDED WITH FEES AND STATE GRANTS*****

Child Care Programs (16) at JAE, BPE, CRE, HBW, HES, GBE, JWE, NBE, NSE, PGE, UES, VSE, WFE, WES, WHE, BHS MHU Unity

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	OPERATION OF NON-INSTRUCTIONAL SERV (73000) EARLY CHILDHOOD EDUCATION (73400)				
73400 105	Supervisor/Director	103,472	207,444	329,961	122,517
73400 116	Teachers	545,405	658,528	556,701	(101,827)
73400 124	Psychological Personnel	2,000	0	0	
73400 162	Clerical Personnel	0	40,000	41,844	1,844
73400 163	Educational Assistants	236,799	199,130	227,306	28,176
73400 171	Speech Pathologist	13,075			
73400 189	Other Salaries & Wages	0	0	0	0
73400 195	Certified Substitute Teachers	380	3,000	3,000	0
73400 198	Non-certified Substitute Teachers	5,878	7,000	7,000	0
73400 201	Social Security	52,782	65,527	67,807	2,280
73400 204	Pensions	79,613	104,331	122,630	18,299
73400 206	Life Insurance	1,611	2,984	3,334	350
73400 207	Medical Insurance	191,296	269,175	306,215	37,040
73400 208	Dental Insurance	8,316	11,569	13,017	1,448
73400 209	Disability Insurance	1,533	2,805	3,005	200
73400 212	Employer Medicare	12,358	15,203	15,858	655
73400 217	Retirement - Hybrid Stabilization	5,646	6,979	5,979	(1,000)
73400 307	Communications	257	2,000	2,300	300
73400 312	Contracts with Private Agencies	0	0	0	0
73400 355	Travel	848	5,000	5,000	0
73400 399	Other Contracted Services	30,080	14,227	65,147	50,920
73400 422	Food Supplies	0	45,458	45,458	0
73400 429	Instructional Supplies & Materials	49,298	56,057	7,162	(48,895)
73400 449	Textbooks	0	0	0	0
73400 499	Other Supplies & Materials	76,523	18,250	15,229	(3,021)
73400 504	Indirect Costs	0	0	0	0
73400 524	In-Service/Staff Development	0	31,408	0	(31,408)
73400 599	Other Charges	6,678	8,680	8,680	0
73400	**TOTAL CHILDHOOD EDUCATION**	**1,423,848**	**1,774,755**	**1,852,633**	**77,878**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	EDUCATION DEBT SERVICE (80000) PRINCIPAL (82130)				
82130 610	Principal on Leases	0	1,515,000	3,307,551	1,792,551
82130	**TOTAL EXPEND FOR DEBT SERVICE**	**0**	**1,515,000**	**3,307,551**	**1,792,551**
	OTHER USES (99000) TRANSFERS OUT (99100)				
99100 504	Indirect Costs	0	6,418	0	(6,418)
99100 590	Transfers to Other Funds	0	0	0	0
99100	**TOTAL EXPEND FOR OTHER USES**	**0**	**6,418**	**0**	**(6,418)**
	TOTAL EXPEND FOR NON-INSTRUCTIONAL SERVICES	4,154,382	6,312,750	7,026,053	(1,079,248)
	TOTAL OPERATING EXPENDITURES	**345,453,098**	**402,569,682**	**418,839,932**	**16,270,250**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
	CAPITAL OUTLAY				
	REGULAR CAPITAL OUTLAY				
71100 722	Regular Instruction Equipment	0	0	0	0
71100 790	Other Equipment	0	65,000	65,000	0
71200 725	Special Education Equipment	124,502	9,000	9,000	0
71300 730	Vocational Instruction Equipment	1,934,477	50,000	50,000	0
72110 704	Attendance Equipment	0	0	0	0
72120 735	Health Equipment	20,769	25,000	25,000	0
72120 790	Other Equipment	0	0	0	0
72130 701	Administration Equipment	0	0	0	0
72130 709	Data Processing Equipment	0	0	0	0
72130 790	Other Equipment	0	0	900	900
72250 709	Data Processing Equipment	380,254	370,000	370,000	0
72610 711	Furniture & Fixtures	148,083	150,000	150,000	0
72610 720	Plant Operation Equipment	54,570	55,000	55,000	0
72620 701	Administration Equipment	15,813	0	0	0
72620 717	Maintenance Equipment	134,968	145,000	159,500	14,500
72620 790	Other Equipment	26,804	0	0	0
72710 701	Administration Equipment	0	0	0	0
72710 729	Transportation Equipment	297,854	140,000	527,471	387,471
73300 709	Data Processing Equipment	652	0	0	0
73300 711	Furniture & Fixtures	0	0	0	0
73300 790	Other Equipment	0	0	0	0
73300 799	Other Capital Outlay	58,241	0	0	0
73400 722	Regular Instruction Equipment	0	0	0	0
73400 790	Other Equipment	27,189	0	0	0
76100 701	Administration Equipment	0	0	0	0
76100 706	Building Construction	586,437	0	0	0
76100 707	Building Improvements	978,713	0	0	0
76100 709	Data Processing Equipment	100,077	1,140,000	950,000	(190,000)
76100 711	Furniture & Fixtures	197,973	150,000	129,640	(20,360)
76100 715	Land	0	0	0	0
76100 724	Site Development	226,933	0	0	0
76100 729	Transportation Equipment	330,812	1,297,256	0	(1,297,256)
76100 790	Other Equipment	803,094	1,225,000	385,000	(840,000)
76100 791	Other Construction	10,782,509	4,000,000	2,250,000	(1,750,000)
76100 799	Other Capital Outlay	0	0	0	0
	TOTAL EXPEND FOR REGULAR CAPITAL OUTLAY	**17,230,722**	**8,821,256**	**5,126,511**	**(3,694,745)**

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26

Budget Notes

Revenue Notes

40000-Local Tax - Local Tax Revenue Budgets are provided by County Finance Director

40110 Property tax rate on certified tax rate per hundred of taxable property, less Trustee's commission.

40210 Local Sales Tax

40240 Wheel Tax is $50 of which $35 (70%) is designated for the GPSF, less Trustee's commission.

40275 Mixed Drink Tax

41590 "Helping Schools" License Plates - Revenue forwarded to Schools.

43000-Charges for Current Services

43517 Credit Recovery

43570 Transportation Charges to Schools for Extracurricular Trips; School-Funded Salary Supplements; Funds from schools for Capital Projects

43581 Child Care Programs (16) at JAE, BPE, CRE, HBW, HES, GBE, NBE, NSE, WHE, PGE, UES, VSE, WES, WFE, JWE, BHS, Merrol Hyde Unity; Pre-Schools for Typical Peers

43990 Steller Medicaid Reimbursement for Nursing Services $85,000 and Sped Services $836,000

44000-Other Local Revenue

44120 Payments received for use of school facilities

44130 Sale of Supplies & Materials

44170 Miscellaneous Refunds

44530 Sale of Equipment

44570 Drug Free Program Donations, PTO-Funded Positions, Donations Funds from Support Organization for Capital Projects

44990 Reimbursement for Copies, Phone Calls, etc.

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
46500-State Education Funds					
46511	TISA Allocation				
46515	Governor's Pre-School Program				
46590	Additional State Grants - to be amended in when received				
46800-46900- Other State Revenues					
46852	State Revenue Sharing - Telecomm				
47100-Federal Funds Received Thru State					
47143	Excess Cost Funds -Amended when received				
47600-Direct Federal Revenues					
47640	JROTC Programs at GHS, HHS, SCH				
49000-Other Sources					
49800	Transfer from Federal Projects Fund - Indirect costs				
RESERVES AND/OR FUND BALANCE					
39100	Reserves used in Budgeting				
34555	Estimated Reserves designated for various school-run Child Care Programs, Unity Reserves, Preschool Reserves, Other Misc. Restricted Projects and Grants. Gallatin Industrial Board Funds Donations Budgeted : $1,000,00 Budgeted. Remaining funds to be Amended Reserves will be budgeted once finalized				
34560	Career Ladder Reserve & TCRS Stabilization Reserve				
34587	Restricted TCRS Hybrid Stabilization (estimate)				
34655	Committed for Education Expenditures and Projects by SCBOE				
39000	3% Required Operating Reserves; Unassigned Fund Balance				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26

Expenditure Notes

General Notes Throughout all Categories in Budget:

FY 26-27: Budget includes 1 step increase for all Classified
Step increase for Certified Employees and starting salary to $50,500
FY 26-27: Medical insurance rates 10.5% projected increase January 2027 and funding for avg. of 80% of costs
FY 26-27: Dental insurance rates 4% projected increase January 2027 and funding avg. of 80% of costs
FY 26-27: Life insurance rates projected .26 per 1K

Note: Additions To This Or Any Other Salary Line (100 Series) Also Obligates 6.2% To Social Security (201), 1.45% To Employer Medicare (212), Appropriate State Retirement (204 or 217) For Certificated & Classified Employees, And May Incur Other Employer Paid Benefits (Life (206), Medical (207), Dental (208), And Occupational Compensation). State Retirement Contribution Rates Effective 7/1/26 For Certificated Employees budgeted at 9%; Classified Employees 14%.

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Regular Education Program - Instruction Dept 710					
71100 116	Regular Education teachers; ELL Teachers; Stipends for additional course loads; PT Reading Interventionists; Teacher Leader EC Work; Academic Differentiated Stipends for District Learning Objectives; School-Funded Academic/Non-Academic Supplements Support Team Stipend				
71100 128	Homebound Teachers - 2 full-time FTE & additional timesheet pay as needed				
71100 163	Elementary Assistants, Middle School ISS Clerks, & HS Lab Assistants				
71100 189	PTO-Funded, School Funded positions at various schools; County Funded & School Funded Athletic Supplements; Academic and Non-Academic Supplements				
71100 195	Bachelor's or Higher College degreed Substitute rate $115 per day; Active Teacher License or Former Retiree/Teacher of Sumner County (Non-Active Teaching License) Substitute rate: $150				
71100 198	Classified Substitute rate $100 per day				
71100 207	Certified and Classified Medical Insurance				
71100 208	Certified and Classified Dental Insurance				
71100 336	Classroom Computer Maintenance & Repair; School network repairs and upgrades				
71100 399	ES and MS fine arts showcase ES: Art and Music, MS: Art, Music, Theatre and Band, HS: Art, Music, Theatre, and Band Services for Children in Residential Mental Health Facilities				
71100 429	Allocated to Schools @ $50 per ADM for General Instruction; Includes $200 funds per teacher; Funds for New Classrooms $20,000; K-12 Instructional Materials 49,900;				
71100 430	Online Access: Social Studies; Science; AP Human Geography				
71100 471	You Science $30,000; School Mint $18,000; Test Hound $30,000; Lexia $10,000; Imagine Learning/Edgenunity $480,352				
71100 499	ELL Materials $5,000; Curriculum Supplies for Schools $11,000 All County Choir, Art, Band, Theatre				
71100 535	Fee Waiver Reimbursements to Schools				
71100 599	AP Scholars Awards($800), ES, MS & HS All Events Printing & Food ($7,000) CO Printing ($10,000) Challenge Coins ($3,300)				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Regular Instruction Program - Finance Dept 702					
71100 429	$ 1.50 per ADM for Guidance Materials; $25 (HS) and $20 (MS) per Marching Band & Orchestra Member;				
Regular Education Program - Health Services Dept 725					
71100 128	Homebound Teachers - 2 full-time FTE & additional timesheet pay as needed				
71100 429	Homebound Instructional Supplies and Materials				
71100 499	Homebound Other Supplies and Materials $650				
Regular Instruction Program - Operations Dept 787					
71100 429	Fundations Consumables (Wilson Language): $656,000 K-8 ELA W & W Consumables: $450,000 ES Math & Equip Consumables $630,000 MS Math Consumables $430,000.00				
71100 430	Electronic Textbooks				
71100 449	Textbooks Growth & Replacement Textbook Adoption				
Regular Education Program - Technology Dept 789					
71100 336	Classroom Computer Maintenance & Repair; School network repairs and upgrades				
71100 429	Instructional Computers and Equipment				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Alternative Instruction Program - Regular Education Program					
RT Fisher					
71150 116	Regular & Special Education Teachers				
71150 163	Alternative Assistants; Enhancement Lab Coordinator				
71150 429	Includes $200 per teacher for Instructional Materials; RT Fisher: Instructional allocation RT $22,600; Guidance allocation $900				
71150 599	$8,000 Copier & Misc. @ R T Fisher				
TCAT					
71150 356	Tuition $63,000				
71150 429	Instructional allocation $5,000				
71150 449	Textbooks $14,000				
71150 499	Other Supplies $4,400				
Middle College (Vol State)					
71150 356	Middle College Tuition $353,640				
71150 449	Textbooks $25,000				
71150 599	Other Charges $3,000				
Pat Brown Virtual Academy (PBVA)					
71150 163	Lab Coordinator				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Special Education Program		**Medicare Reimbursements & Reserves**			
71200 116	Special Education Teachers	*(previously amended when received)*			
71200 163	Special Education Assistants & Behavior Support Trainers	71200 312	$ 33,000		
		71200 336	$ 14,500		
71200 171	Speech Pathologist	71200 399	$ 177,417		
		71200 429	$ 231,083		
71200 189	Interpreters				
71200 195	Bachelor's or Higher College degreed Substitute rate $115 per day; Active Teacher License or Former Retiree/Teacher of Sumner County (Non-Active Teaching License) Substitute rate: $150				
71200 198	Classified Substitute rate $100 per day				
71200 312	Orientation & Mobility Services for visually impaired; Vanderbilt Hearing and Speech; Audiologist; TSB Transport;				
71200 399	Contracts with Agencies				
71200 429	Includes $200 funds per teacher, Funds for Gifted Education				
71200 599	Misc. printing and misc. supplies				
Special Education Program - Homebound					
71200 128	Homebound Teachers - 2 full-time FTE & Part-time Personnel on Timesheets				
71200 429	Homebound Instructional Supplies and Materials				
71200 499	Homebound Other Supplies and Materials $650				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Career and Technical Education Program					
71300 116	Career and Technical Education Teachers CTE Extended Contracts: Approx 123 CTE Teachers receiving pay for extra days.				
71300 123	CTE Career Coaches (9)				
71300 336	Repair/Service of CTE Equipment and Facilities				
71300 429	Includes $200 funds per teacher; CTE Educational Materials; Industry Certifications				
71300 449	CTE textbooks				
71300 535	Fee Waiver Reimbursements to Schools				
71300 599	Printing; Bus Transportation; Cylinder Leases				
Attendance					
72110 105	Attendance Supervisor				
72110 162	Attendance Secretary				
72110 189	Attendance Officers (4); Social Services Counselor (1); Advocacy & Attendance Support Coordinator (1)				
72110 307	Cell Phones				
72210-399	Attendance Kiosk				
72110 471	Skyward Student Information System				
72110 499	Computers and Administrative Equipment, Paper, Office Supplies, Printer Cartridges, Printing of Forms, Tier One Initiatives per state guidelines				
72110 524	Conference/PD				
72110 599	Incentives for All Schools; Perfect Attendance Certificates and Buttons; Recognitions, In-House Printing				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Health Services - Other Student Support - Nursing					
72120 105	Health Services Director				
72120 131	5 Nursing Supervisor-RN, 55 Nurse-RN, 1 Health Services Education Coordinator,				
72120 355	Travel for Nurses: $6,400				
72120 399	Other Contracted Services $11,500				
72120 413	Nursing Medical Supplies: $20,400				
72120 499	Supplies: AED $20,500; AED Supplies; Training Materials $5,000; Technology $19,100;				
72120 524	Training for Nurses: $9,060				
72120 599	Other Charges: $400				
Health Services - Other Student Support - 7CSH					
72120 189	CSH Co Coordinator				
72120 348	Postage $150				
72120 499	Other Supplies & Materials $47,641				
72120 524	In Service Staff Development $3,000				
72120 599	Other Charges: $800				
Health Services - Other Student Support - 7NURS					
72120 312	Contracts with Private Agency $30,000				
72120 471	Software - PSNI $55,000				
Health Services - Other Student Support - Athletic Trainers					
72120 189	Athletic Trainers				
72120 355	Travel for Athletic Trainers: $10,000				
72120 399	Concussion & Electrical Safety Checks: $4,000 Drug Testing $18,000				
72120 413	Athletic Medical Supplies $18,000				
72120 524	Training and Staff Development: $7,190				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Other Student Support - Instruction & Student Support					
72130 123	Guidance Counselors				
72130 130	Crisis Social Worker				
72130 162	Guidance Clerks and Registrars				
72130 189	Guidance Coordinator				
72130 322	Before & After School Supervision (Bus Duty); $4,500 for MHM Screening; ACT/SAT Tests PSTAT, Instructure (Mastery Connect) CourseMojo, Language Testing International				
72130 399	ELL Translators $10,500; Language Line $40,000				
72130 471	Pearson (Aimsweb) ; Scheduling Software (Timely)				
72130 499	Instruction Supplies ($5,500)				
72130 599	Other Misc. Supplies, HS Curriculum Guide				
Other Student Support - Career and Technical Education Program					
72130 355	CTE Teacher Travel not related to State and National CTSO Conferences				
72130 524	Professional Development for CTE Teachers				
Other Student Support - Health Services - 7504					
72130 189	504 Stipends; 504 Supervisor; 504 Specialist (2)				
72130 355	Travel $2,100				
72130 471	Software $260				
72130 499	Other Supplies & Materials $1,000				
72130 524	In Service Staff Development $2,100				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Other Student Support - Safe Schools - 7SS					
72130 105	Safe and Healthy Schools Director; Safe Schools Healthy Student Supervisors (2)				
72130 130	Crisis Social Workers (8)				
72130 162	Safe Schools Secretary				
72130 189	Family Education Coordinator (1); MTSS Program Coordinator (1); Safety Project Supervisor (.5) ; Safety Coordinator (1)				
72130 307	Cell Phones				
72130 355	Staff Mileage				
72130 399	Verkada Vape Sensors; Sumner EMA radio services; Centurion Panic Alarm; STARS Counselors; EMT Associates -Survey processing				
72130 471	Navigate 360 Emergency Management Suite; PBIS Rewards Office Referral system				
72130 499	Prevention Program Supplies $10,000; Safety Supplies $100,000; Computer and Administrative Equipment $50,000, Office Supplies $20,000				
72130 524	SRO Conference; Staff Safety and Security Training				
72130 599	Classroom Education and Support Programs				
Other Student Support - Special Education Program					
72130 130	Social Workers (2)				
72130 312	Contracts with Private Agency				
72130 471	Student Support Software; Scheduling Software				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Regular Instruction Program					
72210 105	Chief Academic Officer; Directors; Supervisors; Federal Programs Supervisor; Instructional Coordinators				
72210 129	Librarian(s)				
72210 138	Student Data Personnel (4)				
72210 161	Instruction Department Bookkeeper/Financial Analyst				
72210 162	Library Clerks				
72210 172	Instructional Coaches with Extended Contract Days				
72210 189	Pace Facilitators; Virtual Coordinator; Reading Interventionist Specialist; Virtual Learning Support Specialist; Grant Administrator				
72210 196	Personnel Salaries for Staff Development Presentations				
72210 355	Instruction Department Travel				
72210 399	Instruction: Copiers; Shredding; Course Mojo Training and Support				
72210 432	Library Allocations for Schools @ $ 7.5 per ADM;				
72210 435	Instruction Office Supplies; Paper; Envelopes & Letter Head				
72210 471	Adobe $1,000; Book Systems $25,000; Connect IO $7,200; Skyward $215,000; Zoom $1800				
72210 499	Instruction Computers & Administrative Equipment ($84,000)				
72210 524	Professional Learning Conferences, Training and Travel TCIS Training Materials $2,000				
72210 599	TOY, Printing, and Memberships				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Educator Prep Program: ***partially funded by Gallatin Industrial Board Grant***					
72210 189	Teach Sumner:.5 Program Supervisor; MS Coordinator/Teacher; MS/HS Administrator; Elem & Sped Administrator; HS Consulting Teacher; MS Consulting Teacher; Elem Consulting Teacher; Sped Consulting Teacher; Operations Supervisor; PT/RT Elem Consulting Teacher				
72210 196	Class Teacher Stipends - HEART, SMART, K-5, Special Education, Spanish, Curriculum				
72210 471	Grow Lab; Canva; Class Screen; Drop Box; 240 Tutoring				
72210 499	Classroom Supplies; Hospitality; Printing; Marketing Items; Graduation & Awards Supplies				
72210 524	Heart SERB; Smart SERB; CTE SERB				
Regular Instruction Program - Homebound Dept 725					
72210 307	Communications $480				
72210 355	Travel				
Alternative Instruction Program					
72215 105	Principal at R.T. Fisher, Middle College High, MTCHS-TCAT				
72215 129	R.T. Fisher 1 Librarian				
72215 162	R.T. Fisher Attendance/Office Clerk; Middle College High Secretary				
72215 432	R.T. Fisher Library Books/Media				
72215 435	Office supplies				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Special Education Program - Support Services Dept 720					
72220 105	Assistant Director for Pupil Services; Instructional Supervisors (7)		**Medicare Reimbursements & Reserves**		
72220 124	School Psychologists (14)		72220 312	$ 115,000	
			72220 399	$ 220,000	
72220 161	Pupil Services Secretary; Department Bookkeeper		72220 499	$ 25,000	
			72220 524	$ 20,000	
72220 162	Special Education Clerks				
72220 171	Speech Language Pathologist Supervisor				
72220 189	Various Support Personnel				
72220 499	Office Supplies				
72220 524	Staff Development Programs and Supplies				
Special Education Program - Homebound Dept 725					
72220 307	Communications $480				
72220 355	Travel				
Career and Technical Education Program - Support Services Dept 713					
72230 105	CTE Director & CTE Supervisor				
72230 189	CTE Instructional Coordinator; CTE Administrative Coordinator				
72230 499	Office Supplies; IT Equipment				
72230 599	Professional Association Dues; Advisory Council Expenses; Printing				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Technology					
72250 105	Director of Technology				
72250 120	Manager of Tech Support (1); Network Administrators (7) System Administrators (4); Content Mgr. (1); Application Specialist (1)				
72250 121	Computer Technicians (11); PC Coordinators (2); Temp Support for Device Deployment				
72250 189	Cabling Tech (4); Supply Chain Manager (1); Inventory Tech (1) Summer Worker(s)				
72250 307	Cell Phones				
72250 336	Technology Department Equipment Repair (non-classroom)				
72250 350	ENA access/consulting - Net of E-rate				
72250 355	Travel for school level support				
72250 399	Network Support				
	ACM and Avigilon Support SI	$ 24,000			
	Apple OS Support Agreement	$ 5,000			
	Blocktime Agreement	$ 10,000			
	E-Rate Consulting	$ 20,200			
	Rackspace Cloud Webhosting; Misc. Domain Registrations	$ 4,000			
	System Implementation Support	$ 30,000			
72250 471	Software Licensing				
	ACM Service plan renewal	$ 2,000	Lobby Guard (Raptor)	$ 39,100	
	Acronis	$ 27,000	Microsoft ESS Licensing	$ 362,000	
	Adobe Cloud, Adobe Stock , License for 2nd domain (department)	$ 1,000	Mosyle District Licenses	$ 110,000	
	Alertbot	$ 500	Navicat & Firewall	$ 100,000	
	Ambit Support	$ 24,000	PDQ deployment software	$ 4,000	
	Aruba Wireless Mgmt. License	$ 7,130	Phone,E11 Failover, Cloud hosting	$ 73,000	
	CDWG EDU MS WIN SVR	$ 300	Recast/Right Click	$ 10,000	
	CIS MS ISAC	$ 1,200	Ruckus Mgmt. License	$ 47,500	
	Clearpass Software Support and license	$ 102,500	Securly	$ 75,000	
	Dacast Silver Annual	$ 4,000	Solar Winds network monitoring	$ 20,000	
	EMWD	$ 200	Tyler Technologies	$ 60,000	
	FS raxo, Dynadot	$ 1,100	VMWare	$ 3,000	
	Google Workspace	$ 216,000			
	Happy Fox service ticketing system	$ 71,200			
72250 499	Cabling Materials, Batteries, Cabling Tools, IT Staff Equipment				
72250 524	Certification & Exams, Apple, New Horizons				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Board of Education Services					
72310 189	Archives positions part-time (1)				
72310 191	Board Members $ 500 per month				
72310 299	Retiree Insurance Premiums & Other Benefits				
72310 305	Contracted Audit Services for School activity Funds and Cafeteria Funds				
72310 320	Dues: TSBA				
72310 355	Travel				
72310 399	TSBA - Policy Maintenance, Employee Drug Screening, Other Misc. Services Long Term Historical Document Imaging & Storage Solution				
72310 471	Diligent Community (Board Docs) Software				
72310 499	Board Retreat Supplies, Computers & Administrative Equipment, Misc. Supplies				
72310 506	Liability Insurance				
72310 510	County Trustee Commission of 2% on Property Tax collections & 1% on other collections				
72310 513	Worker's Comp Insurance				
72310 524	Board Training, Conferences				
72310 533	Background checks on new hires				
72310 599	Arbiterpay Bank Service Charges HIPPA Compliance Matthew Bender Printing Retirement Plaques School Nutrition Bad Debt				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Office of the Director					
72320 101	Director of Schools				
72320 161	Administrative Assistant (1)				
72320 189	Director of Communications & Board Relations; Communications Coordinator; Athletic Director				
72320 307	Tele/Data Communications $ 150,000 Finalsite $125,000 Finalsite 2-Way Chat $ 86,575 Finalsite SMS Plus $24,000				
72320 320	Professional Dues; TOSS, NASS, NSPRA, TIAAA				
72320 399	Leadr Coaching; Copiers; Shredding				
72320 524	Professional Conferences, PD-Travel, PD-Accommodations, PD-per diem				
72320 599	Advertising / United Student Government / SCOPE / Subscriptions / Publications				
Office of the Principal					
72410 104	Principals				
72410 139	Assistant Principals				
72410 161	Secretary/Bookkeeper at each school; CTE Secretaries (8)				
72410 162	Attendance and Office Clerks				
72410 435	Office Supplies Allocation to Schools @ $ 16.00 per ADM				
72410 471	Activity Fund Software Support				
72410 499	Computers & Administrative Equipment				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Fiscal Services					
72510 105	Chief Financial Officer; Finance Directors (2)				
72510 113	Internal Auditors (2); Activity Funds Coordinator (1);				
72510 119	Supervisors (2)				
72510 122	Purchasing Supervisor (1); Purchasing Coordinators (1)				
72510 161	Department Secretary				
72510 162	Finance Specialist (1) Accounts Payable Specialist (3)				
72510 189	Payroll (5) Benefits - Supervisor (1); Coordinators (1) Retirement - Supervisor (1); Retirement and Benefits Coordinator (1) Print Shop (2) Accounts Payable - Coordinator (1) Position Control Supervisor (.5)				
72510 320	Professional Association Dues				
72510 399	Copier expenses: Internal Audit, Finance, Print Shop; Shredding Tyler Training & Implementation;				
72510 471	Tyler Munis/Time & Attendance $458,657; Local Gov $12,120; Adobe $250				
72510 499	Print Shop materials, Report paper, Forms, Requisitions, Checks, Receipts, Computers and Administrative Equipment				
Fiscal Services - Benefits					
72510 320	Professional Association Dues				
72510 399	Benefits Contracted Services $2,000 - Copier expenses				
72510 499	Benefits Printing, Computers and Administrative Equipment				
72510 524	Professional Conferences, PD-Travel, PD-Accommodations, PD-per diem				
72510 599	SHRM/PHR Certification testing				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
72520-Human Services (Resources)/Personnel					
72520 105	Director of Human Resources; Classified Personnel Supervisor; Certificated Personnel Supervisor; Risk Management and Leave Supervisor				
72520 161	Department Secretary; Central Office Receptionist				
72520 162	Coordinator; Specialist; Technician				
72520 189	Leave Coordinator; Position Control Specialist				
72520 302	Ads for Job Fairs, Recruitment Expenses				
72520 320	SHRM, TASPA & MASS				
72520 399	HR Consulting; Copiers; Shred It, Tyler HR Implementation/PACE				
72520 471	Badgepass, eFMLA, Frontline, Filemaker, Journeyed, Tyler, Works International, Adobe, Claris,				
72520 499	Computers and Administrative Equipment				
72520 599	Printing, Job Fair materials;				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
72610- Operation of Plant					
72610 166	Full Time Custodians; Part Time Custodians				
72610 189	Project Manager; Operations Supervisor; Operations Specialists; Secretary; PT Inventory Tech (1); FT Inventory Techs (4) ; Senior Inventory Techs (3); Warehouse Foreman (1); Technical Clerk (2); PT Warehouse Tech; Summer Worker(s)				
72610 304	Architects				
72610 321	Engineering Services				
72610 322	Evaluation & Testing	$	10,000		
	Retention Pond Inspections	$	5,600		
	TDEC Monitoring for LC Campus	$	11,400		
72610 334	Dust Mops	$	40,500		
	Elevator Service	$	20,000		
	Fire Extinguisher Service	$	35,000		
	Generator Service	$	20,000		
	Grease Traps & Septic Cleaning	$	40,000		
72610 359	Recycling -Bulb and E-Waste	$	10,000		
	Waste disposal service	$	723,000		
72610 361	Boiler Inspection and Certification	$	10,000		
	Elevator Inspection and Certification	$	7,500		
72610 399	Copier	$	4,500		
	Other services as needed	$	35,000		
	Rentals (trucks/pods/container)	$	10,000		
	Student Record Maintenance	$	35,000		
72610 471	Book Systems Annual (48) Atrium	$	15,000		
	Onbase Student Records	$	10,000		
	Parchment - Transcript Services	$	10,000		
	Redbeam Asset Software	$	10,000		
72610 499	Computer & Admin Equipment	$	10,000		
	Furniture and Equipment repair parts	$	33,000		
	Office supplies, copy paper, school forms	$	20,000		
	Tools & Equipment	$	2,000		
	Uniforms	$	5,300		
72610-502	Building and Contents Ins				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
72620-Maintenance of Plant					
72620 105	Director of Maintenance				
72620 161	Department Head Secretary				
72620 167	Maintenance Personnel				
72620 189	Admin Secretary (2); Retiree (.25)				
72620 335	Bleacher Inspection Duct Cleaning Egress Windows Floor Maintenance / Restroom Floor Spraying	HVAC (Acid wash, eddy current testing, etc.) Roof Repair (Non-warranty) Service Contract for Glass/Mirror Replacement Service Contract for HVAC and Boiler Repair			
72620 336	Fire Alarm Inspections Electronic Equipment (fire alarms, intercoms, phones, etc.)	Fire Suppression CDC Service Contract for Emergency Generators			
72620 399	Asbestos / Radon / Waster Oil Environ Services Backflow Inspections Consulting Copier Lease	Equipment Rental Landscape Sheet Metal Work Water Chemical Treatment			
72620 418	Equipment and Machinery Parts: HVAC, Pumps, Motors				
72620 471	Maintenance Direct Annual Support; Timekeeping Software				
72620 499	Asphalt, Rock & Concrete Backflow Preventers Ceiling Tile Computers & Admin Equip Doors & Hardware Electronic Consumables Floor Tile/Carpet HVAC Consumables	HVAC Filters HVAC Units Lights Mowing Consumables HVAC Units Mowing Consumables Paint, supplies, etc. Playground Parts & Chips		Plumbing Consumables Restroom Partitions Roofing Consumables Signage Wood for steps, decks, cabinetry Misc. Maint. Supplies	
72620 524	Conferences, Various Skills Training				
72620 599	Safety Programs and materials; Replacement and decon of recovered freon				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
72710-Transportation					
72710 105	Director of Transportation				
72710 142	Mechanics (9); Fleet Operations Manager (1); Shop Foreman (1)				
72710 146	Regular Ed Bus Drivers , Special Ed Drivers, Full-time Swing Drivers				
72710 162	Secretary (1)				
72710 189	Routing Coordinator (1); Routing Techs (3); Driver Trainer Safety Supervisor(1); Operations Worker (1); Area Supervisors (4); Compliance Coordinator (1); Bus Attendants (38)				
72710 329	Uniform Service				
72710 338	Repair of non-school bus vehicles (White Fleet)				
72710 355	Swing Driver Mileage				
72710 399	Drug Testing Program; DOT Physicals; GPS Bus Services; Towing Charges				
72710 471	Bus Conduct	$ 4,500			
	Cummins (bus diagnostic software)	$ 850			
	Fleetvision	$ 7,500			
	Transfinder	$ 47,500			
	Tyler Technology	$ 4,500			
72710 499	Office Supplies; Maps; Zoning Materials; Computers and Administrative Equipment				
72710 511	Vehicle Insurance				
72710-524	National Conference, State Conference, Training				
72710 599	Bus Utilization	$ 36,500		Lic/Titles/MVR	$ 2,150
	Cintas	$ 2,000		Petroleum Equipment	$ 20,000
	Direct TV	$ 1,500		Safety Kleen	$ 4,200

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
73100- Food Service					
73100 165	Banquet personnel				
73300- Community Services					
	Before & After School programs ran by Schools. Merrol Hyde Unity Program Family Resource Center				
73300 105	Site Directors (15), Supervisor of Programs and Bookkeeper				
73300 189	Staff				
73300 307	Phone Bills				
73300 355	Local travel for Site Directors				
73300 399	Copier fees				
73300 422	Food Supplies				
73300 471	OSP Software				
73300 429	Student Supplies- art, science, technology, etc.				
73300 499	Administrative Supplies - Computers and Administrative Equipment, Office supplies				
73300 599	Educational field trips, guest speakers, fuel, printing				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
73400- Early Childhood Education - Voluntary Pre-K, State SpEd Preschool (Grants) & Matching Funds					
73400 116	Integrated Pre-K Teachers				
73400 163	Integrated Pre-K Educational Assistants				
73400 195	Bachelor's or Higher College degreed Substitute rate $115 per day; Active Teacher License or Former Retiree/Techer of Sumner County (Non-Active Teaching License) Substitute rate: $150				
73400 198	Classified Substitute rate $100 per day				
73400 429	Instructional Supplies and Materials				
73400 499	Other Supplies and Materials				
73400- Early Childhood Education - Preschool					
73400 116	Teachers				
73400 422	Food Supplies				
73400 429	Consumables, Curriculum Items				
73400 499	Supplies, Mulch				
73400-599	Postage				

ACCOUNT NO.		FY 2024-25 GENERAL PURPOSE Actuals	FY 2025-26 GENERAL PURPOSE Approved Budget	FY 2026-27 GENERAL PURPOSE Proposed Budget	Comparison GP FY 2026-27 To GP Budget FY 2025-26
Capital Outlay					
71100 790	School Network Equipment				
71200 725	Special Ed Equipment; Medicare Reimbursement funds $9,000				
71300 730	Vocational Instructional Equipment - New, Replacement, Upgrade				
72120-735-7AT	Health Equipment				
72250 709	Firewall & Infrastructure Upgrade $370,000				
72610 711	Furniture & Fixtures - Office/Classroom replacement, Labs, Library				
72610 720	Plant Operation Equipment (System-wide)				
72620 717	Maintenance Equipment				
72710 729	Transportation Equipment and White Fleet replacement				
76100 709	Servers & Computer and Data Equipment Infrastructure				
76100 711	System Wide Furniture				
76100 729	Bus Replacement				
76100 790	Other Equipment				
76100 790-7AT	Athletic Equipment				
76100 791	Other Construction				
Principal & Interest on Capitalized Leases					
82130 610	Apple I-Pad Leases: $2,787,551 *(buyback proceeds included in revenue of $600,000)* Smith Travel Research Building Lease: $520,000				

2026-2027 ISM Grant

ACCOUNT NO.		FY 2025-26 ISM Approved Budget	FY 2026-27 ISM Proposed Budget	Comparison GP FY 2025-26 To ISM Budget FY 2026-27
ESTIMATED ISM GRANT REVENUE				
46000	State Of Tennessee	7,421,710	3,750,000	(3,671,710)
47100	Federal Through State	0	0	0
49000	Other Sources	0	0	0
	TOTAL ESTIMATED REVENUES FOR ISM GRANT	**7,421,710**	**3,750,000**	**(3,671,710)**
	TOTAL FUNDS BUDGETED	**7,421,710**	**3,750,000**	**(3,671,710)**

ACCOUNT NO.		FY 2025-26 ISM Approved Budget	FY 2026-27 ISM Proposed Budget	Comparison GP FY 2025-26 To ISM Budget FY 2026-27
CAPITAL EXPENDITURE SUMMARY (APPROPRIATIONS)				
ISM EXPENDITURES SUMMARY (APPROPRIATIONS)				
	Instruction			
71100	Regular Instruction Program	0	0	0
71150	Alternative Instruction Program	0	0	0
71200	Special Education Program	0	0	0
71300	Career and Technical Education Program	4,600,442	2,694,710	(1,905,732)
	Support Services			
72110	Attendance	0	0	0
72120	Health Services	0	0	0
72130	Other Student Support	1,155,268	202,000	(953,268)
72210	Regular Instruction Program	0	0	0
72215	Alternative Instruction Program	0	0	0
72220	Special Education Program	0	0	0
72230	Career and Technical Education Program	0	0	0
72250	Technology	0	0	0
72310	Board of Education	0	0	0
72320	Director of Schools	0	0	0
72410	Office of Principal	0	0	0
72510	Fiscal Services	0	0	0
72520	Human Services (Resources)/Personnel	0	0	0
72610	Operation of Plant	0	0	0
72620	Maintenance of Plant	0	0	0
72710	Transportation	0	0	0
	Operation of Non-Instructional Services			
73100	Food Service	0	0	0
73300	Community Services	0	0	0
73400	Early Childhood Education	0	0	0
76100	Regular Capital Outlay	1,666,000	853,290	(812,710)
99100	Transfers Out	0	0	0
	TOTAL ISM EXPENDITURES	**7,421,710**	**3,750,000**	**(3,671,710)**

ACCOUNT NO.		FY 2025-26 ISM Approved Budget	FY 2026-27 ISM Proposed Budget	Comparison GP FY 2025-26 To ISM Budget FY 2026-27
	ISM GRANT OUTLAY			
	ISM GRANT OUTLAY			
71300 116	Teachers	296,000	181,000	(115,000)
71300 123	Guidance Personnel	0	0	0
71300 201	Social Security	81,600	13,600	(68,000)
71300 204	Pensions	57,000	18,100	(38,900)
71300 206	Life Insurance	0	0	0
71300 207	Medical Insurance	0	0	0
71300 208	Dental Insurance	0	0	0
71300 209	Disability Insurance	0		0
71300 212	Employer Medicare	29,400	4,550	(24,850)
71300 217	Retirement - Hybrid Stabilization	61,500	18,100	(43,400)
71300 429	Instructional Supplies & Materials	998,498	607,632	(390,866)
71300 524	In-Service/Staff Development	0	0	0
71300 599	Other Charges	54,000	53,000	(1,000)
71300 730	Regular Instruction Equipment	3,019,444	1,798,728	(1,220,716)
72130 123	Guidance Personnel	388,968	0	(388,968)
72130 201	Social Security	38,200	0	(38,200)
72130 204	Pensions	51,000	0	(51,000)
72130 206	Life Insurance	7,600	0	(7,600)
72130 207	Medical Insurance	390,000	0	(390,000)
72130 208	Dental Insurance	29,000	0	(29,000)
72130 209	Disability Insurance	8,200	0	(8,200)
72130 212	Employer Medicare	11,800	0	(11,800)
72130 217	Retirement - Hybrid Stabilization	16,500	0	(16,500)
72130 355	Travel	18,000	18,000	0
72130 499	Other Supplies & Materials	84,000	84,000	0
72130 524	In-Service/Staff Development	115,000	100,000	(15,000)
76100 706	Building Improvements	25,000	50,000	25,000
76100 707	Building Construction	1,641,000	703,290	(937,710)
76100 790	Other Equipment	0	100,000	100,000
76100 791	Other Construction	0	0	0
	TOTAL EXPEND FOR ISM GRANT OUTLAY	**7,421,710**	**3,750,000**	**(3,556,710)**

*Prior year actuals included in General Purpose Budget actuals.

ACCOUNT NO.		FY 2025-26 ISM Approved Budget	FY 2026-27 ISM Proposed Budget	Comparison GP FY 2025-26 To ISM Budget FY 2026-27
Career and Technical Education Program - ISM Grant				
71300 116	Career and Technical Educations Teachers - Stipends			
71300 429	CTE Educational Materials; Industry Certifications			
71300 429C	Consumable Classroom Supplies and Materials			
71300 599	Bus Transportation			
Other Student Support - Career and Technical Education Program - ISM Grant				
72130 355	CTE Teacher Travel for CTSO Conferences and Other Events			
72130 499	Dual Credit Exam Fees; Textbooks and Online Learning			
72130 524	Professional Development for CTE Teachers			

2026-2027 School Nutrition Budget

ACCOUNT NO.		FY 2024-2025 FOOD SERVICE ACTUALS	FY 2025-2026 FOOD SERVICE BUDGET	FY 2026-2027 FOOD SERVICE BUDGET
	ESTIMATED REVENUES AND OTHER SOURCES EXPENDITURES AND OTHER USES			
	ESTIMATED REVENUES AND OTHER SOURCES			
43000	Charges for Current Services	5,360,101	6,735,000	8,192,853
44000	Other Local Revenues	448,236	390,000	159,500
46500	State Education Funds	113,959	113,950	120,000
47000	Federal Revenues	9,415,409	9,210,594	10,668,105
14100	**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**	**15,337,705**	**16,449,544**	**19,140,458**
30000	**Total Reserve Funds Budgeted**		**5,716,365**	**(0)**
	TOTAL AVAILABLE FUNDS	**15,337,705**	**22,165,909**	**19,140,458**
	EXPENDITURES (APPROPRIATIONS)			
	Operation of Non-Instructional Services			
73100	Food Service	20,492,535	22,165,909	19,140,458
	TOTAL EXPENDITURES	**20,492,535**	**22,165,909**	**19,140,458**

ACCOUNT NO.		FY 2024-2025 FOOD SERVICE ACTUALS	FY 2025-2026 FOOD SERVICE BUDGET	FY 2026-2027 FOOD SERVICE BUDGET
	REVENUES			
43000	Charges for Current Services	0	0	0
43521	Lunch Payments - Children	3,262,033	4,650,000	4,864,661
43522	Lunch Payments - Adults	194,597	220,000	343,722
43523	Income from Breakfast	504,230	525,000	644,471
43524	Special Milk Sales	0	0	0
43525	Ala Carte Sales	1,399,241	1,340,000	2,340,000
43570	Receipts from Individual Schools	0		
43581	Community Service Fees - Children (Day Care)	0	0	0
43582	Community Service Fees - Adults	0	0	0
43990	Other Charges for Services	0	0	0
43000	**Total Charges for Current Services**	**5,360,101**	**6,735,000**	**8,192,853**
	REVENUES			
44000	Other Local Revenues			
44110	Interest Earned	385,049	380,000	145,000
44120	Lease/Rentals	0	0	0
44130	Sale of Materials & Supplies	0	0	0
44170	Miscellaneous Refunds	15,972	10,000	14,500
44500	Nonrecurring Items			
44520	Insurance Recovery	0	0	0
44530	Sale of Equipment	0	0	0
44540	Sale of Property	0	0	0
44560	Damages Recovered from Individuals	0	0	0
44570	Contributions & Gifts	0	0	0
44990	Other Local Revenue	47,214.93	0	0
44000	**Total Other Local Revenues**	**448,236**	**390,000**	**159,500**
46000	State of Tennessee			
46500	State Education Funds			
46520	School Food Service	113,959	113,950	120,000
46500	**Total State Education Funds**	**113,959**	**113,950**	**120,000**

ACCOUNT NO.		FY 2024-2025 FOOD SERVICE ACTUALS	FY 2025-2026 FOOD SERVICE BUDGET	FY 2026-2027 FOOD SERVICE BUDGET
47000	Federal Government			
47100	Federal through State			
47111	Section 4 - Lunch	6,544,618	6,250,000	7,300,000
47112	USDA - Commodities	1,003,518	1,150,594	1,189,605
47113	Breakfast	1,825,962	1,750,000	2,050,000
47114	USDA - Other	41,311	60,000	128,500
47115	USDA Equipment	0	0	0
47590	Other Federal Through State (Unity Snacks)	0	0	0
47000	**Total Federal Government**	**9,415,409**	**9,210,594**	**10,668,105**
	TOTAL REVENUES	**15,337,705**	**16,449,544**	**19,140,458**
	RESERVES AND/OR FUND BALANCES			
34570	Restricted for Operations of Non-Instruction		1,514,048	2,263,043
39100	Budgetary Fund Balance		5,716,365	(0)
30000	**TOTAL RESERVES AND/OR FUND BALANCES**		**7,230,413**	**2,263,043**
	TOTAL AVAILABLE FUNDS		**23,679,957**	**21,403,501**

Meal Charges	SY 24-25	SY 25-26	SY 26-27
Elementary Student Lunch	3.00	3.00	3.75
Middle School / High School Student Lunch	3.50	3.50	4.25
Reduced Student Lunch	0.40	0.40	0.40
Student Breakfast	2.00	2.00	2.50
Reduced Student Breakfast	0.30	0.30	0.30
Adult Breakfast	2.50	2.50	3.00
Employee Lunch	4.50	4.50	5.50
Non-Employee Lunch	5.50	5.50	6.50
Special Meal	7.00	7.00	8.50

ACCOUNT NO.		FY 2024-2025 FOOD SERVICE ACTUALS	FY 2025-2026 FOOD SERVICE BUDGET	FY 2026-2027 FOOD SERVICE BUDGET
	EXPENDITURES			
	OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)			
	FOOD SERVICE (73100)			
73100 105	Supervisor/Director	98,000	102,500	101,920
73100 119	Accountants/Bookkeepers	46,002	50,000	52,985
73100 162	Clerical Personnel	78,179	85,000	43,404
73100 165	Cafeteria Personnel	5,582,821	6,246,600	5,760,954
73100 189	Other Salaries & Wages	320,141	498,000	462,493
73100 196	In-Service Training	0	0	0
73100 201	Social Security	353,890	443,000	398,149
73100 204	State Retirement	639,230	865,000	899,046
73100 206	Life Insurance	9,945	18,000	15,000
73100 207	Medical Insurance	1,609,090	2,110,000	2,010,000
73100 208	Dental Insurance	69,666	95,000	90,000
73100 209	Long Term Disability	9,434	14,000	12,600
73100 212	Employer Medicare	83,168	108,000	93,115
73100 307	Communication	2,737	5,500	3,000
73100 336	Maintenance & Repair Service Equipment	105,978	0	0
73100 342	Payments to Schools-Breakfast	0	0	0
73100 343	Payments to Schools-Lunch	0	0	0
73100 344	Payments to Schools-Other	0	0	0
73100 345	Payments to Schools-Other USDA	0	0	0
73100 354	Transportation - Other Than Students	0	0	0
73100 355	Travel	3,248	20,000	0
73100 399	Other Contracted Services	258,130	300,000	275,000
73100 421	Food Preparation Supplies	461,595	800,000	300,000
73100 422	Food Supplies	6,500,555	6,895,250	7,100,000
73100-425	Fuel - Gasoline	1902	4,300	1,500
73100 435	Office Supplies	18,794	30,665	8,500
73100 451	Uniforms	2605	30,000	0
73100 452	Utilities	250,000	0	0
73100 469	USDA - Commodities	1,003,518	1,150,594	1,189,605
73100 471	Software	74,163	80,000	82,687
73100 499	Other Supplies & Materials	70,094	30,000	80,000
73100 506	Insurance - Vehicles	3105	8,500	10,000
73100 513	Workers Comp	124662	145,000	150,000
73100 524	In Service/Staff Development	27,171	30,000	500
73100 599	Other Charges	492	11,000	0
73100 710	Food Service Equipment	2,562,190	1,000,000	0
73100 790	Other Equipment	122,030	240,000	0
99100 504	Indirect Cost		750,000	0
	TOTAL EXPENDITURES FOR FOOD SERVICE	**20,492,535**	**22,165,909**	**19,140,458**

ACCOUNT NO.		FY 2024-2025 FOOD SERVICE ACTUALS	FY 2025-2026 FOOD SERVICE BUDGET	FY 2026-2027 FOOD SERVICE BUDGET

NOTES

43521	Lunch Payment Children
47112	USDA Commodities: Project offset by expense in 73100-469
43990	Catering & Café
30000	Reserve/Fund Balance: USDA requires 3 mth avg. operating balance carry forward funds

73100 162	Clerical Personnel
73100 165	Cafeteria Personnel
73100 189	Other Salaries and Wages
73100 399	Other Contracted Services: Contracted Services for Maintenance & Purchasing and Accounts Payable; Pest control; Range hood Inspection/Servicing; Hardware/Software Support
73100 469	USDA Commodities: Project offset by Revenue in 47112
73100 499	Computers and Administrative Equipment; Other Misc. Supplies