

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

<u>Acct. Group</u>	<u>Description</u>	<u>2025-26 Est. Exp.</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>Net Increase Budget Incr/(Decr)</u>	<u>Pct. Change 2025-26 Budget</u>	<u>Pct. Change 2025-26 Est. Exp.</u>
71100	Regular Instruction	\$ 60,726,241	\$ 62,379,025	\$ 59,853,185	\$ (2,525,840)	-4.05%	-1.44%
71200	Special Educ. Instruction	14,913,193	13,959,246	15,391,860	1,432,614	10.26%	3.21%
72110	Student Support - Attendance	179,455	192,705	447,981	255,276	132.47%	149.63%
72120	Student support - Health	1,132,085	1,192,870	1,112,090	(80,780)	-6.77%	-1.77%
72130	Other Student Support	3,683,214	3,711,291	4,082,235	370,943	9.99%	10.83%
72210	Support Staff - Reg. Instruction	4,181,935	4,243,337	4,244,120	783	0.02%	1.49%
72220	Support Staff - Special Ed. Instr.	3,076,955	3,067,320	3,158,070	90,749	2.96%	2.64%
72250	Support Services - Technology	2,853,286	2,826,855	2,738,020	(88,835)	-3.14%	-4.04%
72310	Admin. Support - Board of Educ.	2,080,150	2,150,885	2,310,529	159,644	7.42%	11.08%
72320	Support Services - Director Office	466,920	475,310	467,485	(7,825)	-1.65%	0.12%
72410	Support Services - Principal Office	5,972,388	6,201,205	6,403,251	202,046	3.26%	7.21%
72510	Support Services - Fiscal Services	954,975	972,675	1,005,405	32,727	3.36%	5.28%
72520	Support Services - Personnel	659,495	663,990	708,100	44,110	6.64%	7.37%
72610	Support Services - Oper. Of Plant	6,334,942	6,272,020	6,782,461	510,441	8.14%	7.06%
72620	Support Services - Maint. Of Plant	3,211,277	3,363,837	3,234,941	(128,896)	-3.83%	0.74%
72710	Support Services - Transportation	4,616,330	4,784,870	4,551,649	(233,219)	-4.87%	-1.40%
73300	Community Service	471,700	468,005	512,205	44,198	9.44%	8.59%
73400	Early Childhood Education	1,096,655	1,173,395	1,085,684	(87,712)	-7.48%	0.00%
82130	Issuance Costs/Capital Outlay-Bonds	-	-	-	-	NA	NA
76100	Regular Capital Outlay	202,365	202,365	152,500	(49,865)	-24.64%	-24.64%
99100	Other Uses/Transfers	217,590	217,590	217,612	22	0.01%	0.01%
GRAND TOTAL EXPENDITURES		\$ 117,031,151	\$ 118,518,796	\$ 118,459,383	\$ (59,419)	-0.05%	1.22%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

71100--REGULAR INSTRUCTION							
Acct. No.	Description/Explanation	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
116	Teachers <i>571 positions including steps and degree changes.</i>	\$ 39,350,000	\$ 39,914,200	\$ 39,412,600	\$ (501,600)	-1.26%	0.16%
117	Career Ladder Program <i>State flow-thru.</i>	21,000	24,000	22,000	(2,000)	-8.33%	4.76%
127	Career Ladder Extended Contracts <i>State flow-thru.</i>	-	-	-	-	NA	NA
163	Educational Assistants <i>132 positions including steps.</i>	3,595,000	3,577,955	3,721,015	143,060	4.00%	3.51%
172	Instructional Coach <i>13 positions</i>	-	-	-	-	NA	NA
188	Bonus Payments	1,188,000	1,228,000	-	(1,228,000)	-100.00%	-100.00%
189	Other Salaries and Wages	-	-	-	-	NA	NA
195	Substitute Teachers (Certified)	117,340	92,250	115,000	22,750	24.66%	-1.99%
198	Substitute Teachers (Non-Certified)	671,300	522,750	537,750	15,000	2.87%	-19.89%
201	Social Security <i>6.2% matching.</i>	2,744,825	2,812,270	2,716,120	(96,150)	-3.42%	-1.05%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	3,240,000	3,320,240	3,400,880	80,639	2.43%	4.97%
206	Life Insurance <i>Annual life coverage.</i>	100,000	111,365	109,500	(1,865)	-1.67%	9.50%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	6,700,000	6,956,985	6,732,200	(224,785)	-3.23%	0.48%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	155,000	176,345	157,815	(18,530)	-10.51%	1.82%
212	Medicare <i>1.45% matching.</i>	641,935	657,381	635,225	(22,155)	-3.37%	-1.05%
217	Retirement-Hybrid Stabilization	235,000	250,655	225,000	(25,655)	-10.24%	-4.26%
299	Other Fringe Benefits	-	-	-	-	NA	NA
336	Maint. and Repair - Equipment <i>Instructional Equipment.</i>	2,000	5,000	5,000	-	0.00%	150.00%
399	Other Contracted Services <i>Copier Lease, etc. (Software moved to 429)</i>	27,500	27,500	27,500	-	0.00%	0.00%
429	Inst. Supplies and Materials <i>\$14.50/pupil; \$200/tchr; Art @ \$2/pupil, Software, etc.</i>	1,045,745	1,799,646	1,414,515	(385,131)	-21.40%	35.26%
449	Textbooks <i>Science, Social Studies, etc.</i>	312,000	312,040	79,785	(232,255)	-74.43%	-74.43%
499	Other Supplies and Materials <i>\$20/student (Equipment).</i>	177,635	188,400	181,340	(7,060)	-3.75%	2.09%
595	Tisa On-Behalf Payments	-	-	-	-	NA	NA
599	Other Charges <i>Attendance certificates, band, etc.</i>	79,200	79,275	43,000	(36,275)	-45.76%	-45.71%
722	Regular Instruction Equipment <i>Misc. Tech. Equip, Instructional Equip.</i>	322,760	322,768	316,940	(5,828)	-1.81%	-1.80%
TOTAL REG. INSTR.		\$ 60,726,241	\$ 62,379,025	\$ 59,853,185	\$ (2,525,840)	-4.05%	-1.44%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

71200--SPECIAL EDUCATION INSTRUCTION							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
116	Teachers <i>81 positions including steps & degree changes.</i>	\$5,387,400	\$5,240,250	\$5,632,300	\$ 392,050	7.48%	4.55%
117	Career Ladder Program <i>State flow-thru.</i>	3,000	5,000	3,000	(2,000)	-40.00%	0.00%
127	Career Ladder Extended Contracts <i>State flow-thru.</i>	-	-	-	-	NA	NA
163	Educational Assistants <i>150.33 positions including steps.</i>	3,638,700	3,220,400	3,957,135	736,735	22.88%	8.75%
171	Speech Teachers <i>14 positions including steps.</i>	981,700	952,480	1,013,625	61,145	6.42%	3.25%
188	Bonus Payments	188,000	194,000	-	(194,000)	-100.00%	-100.00%
189	Other Salaries & Wages	-	-	-	-	NA	NA
195	Substitute Teachers (Certified)	27,450	27,450	27,450	-	0.00%	0.00%
198	Substitute Teachers (Non-Certified)	220,000	155,550	185,550	30,000	19.29%	-15.66%
201	Social Security <i>6.2% matching.</i>	634,032	607,300	670,785	63,485	10.45%	5.80%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	868,750	851,075	978,185	127,110	14.94%	12.60%
206	Life Insurance <i>Annual life coverage.</i>	28,340	25,000	27,000	2,000	8.00%	-4.73%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	2,022,465	1,907,100	2,150,000	242,900	12.74%	6.31%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	47,395	50,695	49,500	(1,195)	-2.36%	4.44%
212	Medicare <i>1.45% matching.</i>	148,285	142,030	156,880	14,850	10.46%	5.80%
217	Retirement-Hybrid Stabilization	37,000	41,940	41,940	-	0.00%	13.35%
299	Other Fringe Benefits	-	-	-	-	NA	NA
311	Contracts w/Other School Systems	5,000	12,000	12,000	-	0.00%	140.00%
312	Contracts w/Private Agencies <i>Genesis Learning Centers.</i>	335,000	186,290	186,290	-	0.00%	-44.39%
399	Other Contracted Services <i>Speech and hearing contracts.</i>	5,000	5,000	5,000	-	0.00%	0.00%
429	Inst. Supplies and Materials <i>Curriculum and assistive technology.</i>	83,000	83,000	95,500	12,500	15.06%	15.06%
499	Other Supplies and Materials <i>Workbooks, gloves, etc.</i>	15,000	15,000	20,000	5,000	33.33%	33.33%
595	Tisa On-Behalf Payments	30,000	30,000	30,000	-	0.00%	0.00%
599	Other Charges	3,976	3,976	-	(3,976)	-100.00%	-100.00%
725	Special Education Equipment <i>Assistive technology devices & laptops.</i>	203,700	203,710	149,720	(53,990)	-26.50%	-26.50%
TOTAL SPECIAL ED INSTR.		\$14,913,193	\$13,959,246	\$15,391,860	\$1,432,614	10.26%	3.21%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72110--STUDENT SERVICES - ATTENDANCE							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
189	Other Salaries & Wages <i>3 positions.</i>	\$116,000	\$115,675	\$188,000	\$ 72,325	62.52%	62.07%
201	Social Security <i>6.2% matching.</i>	7,195	7,175	11,660	4,485	62.51%	62.06%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	14,120	13,905	22,880	8,974	64.54%	62.03%
206	Life Insurance <i>Annual life coverage.</i>	200	300	475	175	58.33%	137.50%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	24,800	37,715	47,600	9,885	26.21%	91.94%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	405	460	960	500	108.70%	137.04%
212	Medicare <i>1.45% matching.</i>	1,685	1,860	2,730	870	46.77%	62.02%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication <i>Monthly cell phone charges.</i>	-	-	-	-	NA	NA
355	Travel <i>Mileage reimbursement.</i>	500	765	1,500	735	96.08%	200.00%
399	Other Contracted Services <i>Skyward</i>	9,000	9,300	156,075	146,775	1578.23%	1634.17%
499	Other Supplies and Materials <i>Attendance supplies - Plotter paper, registration cards, etc.</i>	1,000	1,000	1,000	-	0.00%	0.00%
524	In-Service/Staff Development	2,300	2,300	2,600	300	13.04%	13.04%
599	Other Charges <i>Miscellaneous supplies and contingency.</i>	250	250	250	-	0.00%	0.00%
704	Attendance Equipment	2,000	2,000	12,250	10,250	512.50%	512.50%
TOTAL ATTENDANCE		\$179,455	\$192,705	\$447,981	\$255,276	132.47%	149.63%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72120--STUDENT SUPPORT SERVICES - HEALTH							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
105	Supervisor/Director	\$ 26,170	\$ 26,170	\$ -	\$ (26,170)	-100.00%	-100.00%
131	Medical Personnel <i>11 LPN's & 5 RN's including steps.</i>	735,000	759,460	771,115	11,655	1.53%	4.91%
161	Secretary	-	-	-	-	NA	NA
189	Other Salaries and Wages <i>Sub Nurses</i>	27,200	27,200	20,000	(7,200)	-26.47%	-26.47%
201	Social Security <i>6.2% matching.</i>	48,880	50,395	49,050	(1,344)	-2.67%	0.35%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	66,500	74,255	62,850	(11,405)	-15.36%	-5.49%
206	Life Insurance <i>Annual life coverage.</i>	1,800	2,000	2,000	-	0.00%	11.11%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	135,000	160,000	130,500	(29,500)	-18.44%	-3.33%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	3,000	4,000	3,500	(500)	-12.50%	16.67%
212	Medicare <i>1.45% matching.</i>	11,435	11,790	11,475	(315)	-2.67%	0.35%
217	Retirement-Hybrid Stabilization	7,000	6,500	6,500	-	0.00%	-7.14%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication <i>Cell phones for nurses.</i>	600	600	600	-	0.00%	0.00%
355	Travel <i>Mileage reimbursement.</i>	1,000	1,500	1,500	-	0.00%	50.00%
399	Other Contracted Services <i>SNAP, Stericycle, Etc.</i>	20,000	20,000	21,000	1,000	5.00%	5.00%
413	Drugs and Medical Supplies <i>First aid kits, hepatitis shots, etc.</i>	7,000	7,000	7,000	-	0.00%	0.00%
499	Other Supplies and Materials <i>Supplies for schools.</i>	7,000	7,000	7,000	-	0.00%	0.00%
524	In-Service/Staff Development	3,500	3,500	3,500	-	0.00%	0.00%
599	Other Charges <i>CSH matching.</i>	25,000	25,500	8,500	(17,000)	-66.67%	-66.00%
790	Equipment	6,000	6,000	6,000	-	0.00%	0.00%
TOTAL HEALTH		\$ 1,132,085	\$ 1,192,870	\$1,112,090	(\$80,780)	-6.77%	-1.77%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72130--STUDENT SUPPORT SERVICES - OTHER							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
105	Supervisor/Director <i>.5 position.</i>	\$ 70,210	\$ 70,210	\$ 75,835	\$ 5,625	8.01%	8.01%
117	Career Ladder Program <i>State flow-thru.</i>	2,000	2,000	2,000	-	0.00%	0.00%
123	Guidance Personnel <i>20 positions including steps.</i>	1,517,435	1,494,945	1,500,900	5,955	0.40%	-1.09%
127	Career Ladder Extended Contracts <i>State flow-thru.</i>	-	-	-	-	NA	NA
130	Social Workers <i>5 including steps.</i>	351,785	351,785	363,400	11,615	3.30%	3.30%
188	Bonus Payments	40,000	40,000	-	(40,000)	-100.00%	-100.00%
189	Other Salaries & Wages <i>2 Behavior Coordinator including step, 4 Mental Health, 14 EAs & .5 Adm.</i>	700,000	703,850	918,915	215,065	30.56%	31.27%
201	Social Security <i>6.2% matching.</i>	166,250	165,095	177,385	12,290	7.44%	6.70%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	227,950	227,950	249,560	21,609	9.48%	9.48%
206	Life Insurance <i>Annual coverage.</i>	6,000	7,000	7,500	500	7.14%	25.00%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	387,000	426,755	483,000	56,245	13.18%	24.81%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	9,000	10,500	10,500	-	0.00%	16.67%
212	Medicare <i>1.45% matching.</i>	38,885	38,610	41,485	2,875	7.45%	6.69%
217	Retirement-Hybrid Stabilization	15,200	16,400	15,000	(1,400)	-8.54%	-1.32%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication	6,000	6,900	6,900	-	0.00%	15.00%
322	Evaluation and Testing <i>System-wide benchmark testing</i>	80,000	83,000	144,500	61,500	74.10%	80.63%
355	Travel <i>Mileage reimbursement.</i>	3,500	3,500	4,500	1,000	28.57%	28.57%
399	Other Contracted Services <i>Propio, Translator, (originally budgeted under 72210) & etc.</i>	15,000	15,000	25,000	10,000	66.67%	66.67%
499	Other Supplies and Materials <i>School allocation - \$300 per position, etc.</i>	17,000	17,100	22,600	5,500	32.16%	32.94%
524	In-Service/Staff Development	15,000	15,500	26,255	10,755	69.39%	75.03%
599	Other Charges	13,000	13,191	5,000	(8,191)	-62.10%	-61.54%
790	Equipment	2,000	2,000	2,000	-	0.00%	0.00%
TOTAL OTHER SUPPORT		\$3,683,214	\$3,711,291	\$ 4,082,235	\$ 370,943	9.99%	10.83%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72210--STUDENT SUPPORT SERVICES - REGULAR INSTRUCTION							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
105	Supervisor/Director .6 position.	\$82,625	\$82,625	\$84,810	2,185	2.64%	2.64%
117	Career Ladder Program State flow-thru.	4,000	5,000	4,000	(1,000)	-20.00%	0.00%
127	Career Ladder Extended Contracts State flow-thru.	-	-	-	-	NA	NA
129	Librarians/Media Specialists 13 positions including steps.	988,000	1,000,655	1,032,610	31,955	3.19%	4.52%
138	Instr. Support Personnel 6.5 positions.	585,000	603,300	603,000	(300)	-0.05%	3.08%
161	Secretaries 2 positions.	70,000	70,335	74,725	4,390	6.24%	6.75%
163	Educational Assistants 13 MDAs	102,400	103,560	151,630	48,070	46.42%	48.08%
172	Instructional Coaches 13 positions including steps.	1,094,155	1,071,690	1,154,000	82,310	7.68%	5.47%
188	Bonus Payments	26,000	36,000	-	(36,000)	-100.00%	-100.00%
189	Other Salaries and Wages 1 Interpreter.	40,500	40,055	38,000	(2,055)	-5.13%	-6.17%
201	Social Security 6.2% matching.	185,550	186,826	194,855	8,029	4.30%	5.01%
204	State Retirement 6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).	190,510	197,556	204,520	6,963	3.52%	7.35%
206	Life Insurance Annual cost.	6,200	7,635	7,700	65	0.85%	24.19%
207	Health/Medical Insurance Current with 1% increase effective Jan 2027.	400,000	413,575	403,000	(10,575)	-2.56%	0.75%
208	Dental Insurance Current with 3% increase effective Jan 2027.	8,500	10,155	10,000	(155)	-1.53%	17.65%
212	Medicare 1.45% matching.	43,395	44,025	45,570	1,545	3.51%	5.01%
217	Retirement-Hybrid Stabilization	5,100	4,985	5,500	515	10.33%	7.84%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication Monthly phone service.	1,200	1,200	1,200	-	0.00%	0.00%
355	Travel Mileage reimbursement.	9,300	10,000	12,000	2,000	20.00%	29.03%
399	Other Contracted Services Digital records, 504, etc.	115,000	122,660	50,000	(72,660)	-59.24%	-56.52%
432	Library Books 9062 x \$6.00 & Destiny.	70,000	75,000	75,500	500	0.67%	7.86%
499	Other Supplies and Materials	4,000	6,000	11,500	5,500	91.67%	187.50%
524	In-Service/Staff Development	137,400	137,400	75,000	(62,400)	-45.41%	-45.41%
599	Other Charges	-	-	-	-	NA	NA
790	Equipment Scanners for Digital records, etc.	13,100	13,100	5,000	(8,100)	-61.83%	-61.83%
TOTAL INSTR. SUPPORT		\$4,181,935	\$4,243,337	\$4,244,120	\$783	0.02%	1.49%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72220--STUDENT SUPPORT SERVICES - SPECIAL EDUCATION INSTRUCTION							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
105	Supervisor/Director <i>1 position.</i>	\$120,415	\$120,415	\$123,770	\$ 3,355	2.79%	2.79%
117	Career Ladder Program <i>State flow-thru.</i>	1,000	1,000	1,000	-	0.00%	0.00%
124	Psychological Personnel <i>9 positions including steps.</i>	715,500	737,805	749,275	11,470	1.55%	4.72%
131	Medical Personnel <i>1 OT & 3 COTA including steps.</i>	201,680	197,865	206,880	9,015	4.56%	2.58%
161	Secretary	-	-	-	-	NA	NA
188	Bonus Payments	22,000	26,000	-	(26,000)	-100.00%	-100.00%
189	Other Salaries and Wages <i>11.5 Positions-4 Gifted including steps.</i>	938,390	916,945	994,655	77,710	8.47%	6.00%
201	Social Security <i>6.2% matching.</i>	123,940	124,005	128,690	4,684	3.78%	3.83%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	144,595	142,065	157,240	15,175	10.68%	8.75%
206	Life Insurance <i>Annual cost.</i>	5,000	5,300	6,000	700	13.21%	20.00%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	275,000	288,760	273,000	(15,760)	-5.46%	-0.73%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	6,000	6,695	6,000	(695)	-10.38%	0.00%
212	Medicare <i>1.45% matching.</i>	28,985	29,005	30,100	1,095	3.77%	3.85%
217	Retirement-Hybrid Stabilization	14,500	15,260	15,260	-	0.00%	5.24%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication <i>Monthly cell phone charges.</i>	2,000	3,000	3,000	-	0.00%	50.00%
312	Contracts with Private Agencies <i>PCG</i>	40,000	40,000	40,000	-	0.00%	0.00%
322	Evaluation and Testing <i>Gifted Testing</i>	-	-	-	-	NA	NA
355	Travel <i>Mileage reimbursement.</i>	8,000	5,000	8,000	3,000	60.00%	0.00%
399	Other Contracted Services <i>Project Play</i>	299,950	299,950	299,950	-	0.00%	0.00%
499	Other Supplies and Materials <i>New Psych. Protocols & Instructional supplies.</i>	60,000	60,000	60,000	-	0.00%	0.00%
524	In-Service/Staff Development	40,000	45,250	45,250	-	0.00%	13.13%
599	Other Charges	-	-	-	-	NA	NA
790	Equipment	30,000	3,000	10,000	7,000	233.33%	-66.67%
TOTAL SP. ED. SUPPORT		\$3,076,955	\$3,067,320	\$3,158,070	\$ 90,749	2.96%	2.64%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72250--SUPPORT SERVICE - TECHNOLOGY							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
105	Supervisor/Director <i>1 position.</i>	\$106,975	\$106,975	\$108,975	\$ 2,000	1.87%	1.87%
121	Data Processing Personnel <i>1 network engineer, 1 security/systems adm, 1 network adm, 2 network support tech, 1 cabling tech, Webmaster .15 (73300 & Nutrition) & 7 technicians including steps.</i>	811,500	813,295	910,250	96,955	11.92%	12.17%
162	Clerical Personnel <i>1 position.</i>	20,000	36,745	-	(36,745)	-100.00%	-100.00%
201	Social Security <i>6.2% matching.</i>	58,185	59,335	63,195	3,859	6.50%	8.61%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	114,215	116,470	124,040	7,569	6.50%	8.60%
206	Life Insurance <i>Annual cost.</i>	2,300	2,500	2,700	200	8.00%	17.39%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	145,000	157,155	160,000	2,845	1.81%	10.34%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	38,000	4,000	4,000	-	0.00%	-89.47%
212	Medicare <i>1.45% matching.</i>	13,610	13,880	14,780	900	6.48%	8.60%
217	Retirement-Hybrid Stabilization	-	-	-	-	NA	NA
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication <i>Monthly phone charges.</i>	8,500	9,500	10,080	580	6.11%	18.59%
317	Data Processing Services <i>Cisco Smartnet, Webex, Etc.</i>	80,000	82,000	132,000	50,000	60.98%	65.00%
350	Internet Connectivity <i>Internet Services.</i>	375,000	377,000	202,000	(175,000)	-46.42%	-46.13%
355	Travel <i>Mileage reimbursement.</i>	4,000	4,500	4,500	-	0.00%	12.50%
399	Other Contracted Services <i>Skyward, FMX, Etc.</i>	90,000	94,000	100,000	6,000	6.38%	11.11%
435	Office Supplies	4,000	4,000	4,000	-	0.00%	0.00%
470	Cabling	65,000	25,000	25,000	-	0.00%	-61.54%
471	Software <i>Dell License Renewal, VEEAM, Barracuda, Malware, Etc.</i>	580,000	580,000	532,000	(48,000)	-8.28%	-8.28%
524	In-Service/Staff Development	24,000	25,500	25,500	-	0.00%	6.25%
599	Other Charges	13,000	15,000	15,000	-	0.00%	15.38%
709	Technology Equipment <i>Firewall & Network equipment.</i>	300,000	300,000	300,000	-	0.00%	0.00%
TOTAL OTHER SUPPORT		\$2,853,286	\$2,826,855	\$2,738,020	(\$88,835)	-3.14%	-4.04%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72310--ADMINISTRATIVE SUPPORT - BOARD OF EDUCATION							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
189	Other Salaries & Wages <i>Legal & Secretary to the Board (10%).</i>	\$136,500	\$136,280	\$139,240	\$ 2,960	2.17%	2.01%
191	Board Members Fees <i>6 @ \$800 per month & 1 @ \$900 per month.</i>	68,400	68,400	68,400	-	0.00%	0.00%
196	In-Service Training <i>Board Member training expenses.</i>	15,000	18,010	18,010	-	0.00%	20.07%
201	Social Security <i>6.2% matching.</i>	12,705	12,690	12,875	184	1.45%	1.34%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	16,615	16,585	16,950	364	2.19%	2.01%
206	Life Insurance <i>Annual Cost.</i>	250	350	375	25	7.14%	50.00%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	25,000	42,700	42,500	(200)	-0.47%	70.00%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	320	350	350	-	0.00%	9.38%
210	Unemployment Compensation <i>Unemployment benefits paid.</i>	30,000	40,000	40,000	-	0.00%	33.33%
212	Medicare <i>1.45% of Board Member fees.</i>	2,975	2,970	3,015	45	1.51%	1.34%
299	Other Fringe Benefits <i>65+ supplements. (2)</i>	1,600	1,600	1,600	-	0.00%	0.00%
305	Audit Services <i>Annual contract.</i>	58,350	58,350	62,000	3,650	6.26%	6.26%
307	Communication	4,000	4,200	4,200	-	0.00%	5.00%
320	Dues and Memberships <i>TSBA, Chamber of Commerce, etc.</i>	14,000	15,000	12,000	(3,000)	-20.00%	-14.29%
331	Legal Services <i>Schools' portion for City Legal Department.</i>	17,000	35,000	35,000	-	0.00%	105.88%
355	Travel <i>Travel portion of Board In-Service expenses.</i>	1,000	2,000	2,000	-	0.00%	100.00%
399	Other Contracted Services <i>Consultants, Public Relations, School Messenger, and contingency.</i>	25,000	22,000	25,000	3,000	13.64%	0.00%
506	Liability Insurance	550,000	550,000	630,000	80,000	14.55%	14.55%
508	Premiums on Corporate Surety Bonds <i>State Bond for fiscal agent, notary bonds and bonded employees.</i>	3,000	5,000	5,000	-	0.00%	66.67%
510	Trustees Commission <i>Based upon County revenue. 1% on Sales and 2% on Property Taxes.</i>	467,990	456,400	502,015	45,615	9.99%	7.27%
513	Workers Compensation Insurance <i>Workers comp insurance for General, Federal and Nutrition employees.</i>	577,445	600,000	625,000	25,000	4.17%	8.24%
533	Criminal Investigation of Applicants <i>Background checks.</i>	40,000	50,000	50,000	-	0.00%	25.00%
599	Other Charges <i>Retirement gifts, memorials and contingency.</i>	13,000	13,000	15,000	2,000	15.38%	15.38%
TOTAL BOARD OF EDUC.		\$2,080,150	\$2,150,885	\$2,310,529	\$159,644	7.42%	11.08%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72320--ADMINISTRATIVE SUPPORT - OFFICE OF DIRECTOR							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
101	Administrative Officer <i>Contract amount.</i>	\$184,500	\$184,500	\$188,190	\$ 3,690	2.00%	2.00%
117	Career Ladder Program <i>State flow-thru.</i>	-	-	-	-	NA	NA
161	Secretaries <i>1 position (90%).</i>	56,000	54,260	55,765	1,505	2.77%	-0.42%
162	Clerical Personnel <i>1 position.</i>	34,000	32,935	34,095	1,160	3.52%	0.28%
189	Other Salaries & Wages <i>1 position.</i>	28,000	35,940	23,720	(12,220)	-34.00%	-15.29%
196	In-Service Training <i>State flow-thru.</i>	-	-	-	-	NA	NA
201	Social Security <i>6.2% matching.</i>	18,755	19,075	18,710	(365)	-1.91%	-0.24%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	26,925	25,635	25,775	140	0.55%	-4.27%
206	Life Insurance <i>Annual cost.</i>	500	800	800	-	0.00%	60.00%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	37,500	33,600	26,500	(7,100)	-21.13%	-29.33%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	850	1,000	550	(450)	-45.00%	-35.29%
212	Medicare <i>1.45% matching.</i>	4,390	4,465	4,380	(85)	-1.90%	-0.24%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication <i>C.O. phone bills.</i>	10,000	15,000	15,000	-	0.00%	50.00%
320	Dues and Memberships <i>TOSS</i>	5,000	5,600	8,000	2,400	42.86%	60.00%
348	Postal Charges <i>Postage, supplies and meter rental.</i>	10,000	14,000	14,000	-	0.00%	40.00%
355	Travel <i>Mileage reimbursement</i>	3,000	3,000	4,000	1,000	33.33%	33.33%
399	Other Contracted Services <i>Office machine usage and repair contracts.</i>	15,000	15,000	15,000	-	0.00%	0.00%
435	Office Supplies <i>C.O. supplies only.</i>	8,000	8,000	8,000	-	0.00%	0.00%
524	In-Service/Staff Development	7,500	5,500	8,000	2,500	45.45%	6.67%
599	Other Charges <i>Miscellaneous.</i>	12,000	12,000	12,000	-	0.00%	0.00%
701	Administration Equipment	5,000	5,000	5,000	-	0.00%	0.00%
TOTAL OFFICE OF SUPT.		\$466,920	\$475,310	\$467,485	(\$7,825)	-1.65%	0.12%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72410--ADMINISTRATIVE SUPPORT - OFFICE OF PRINCIPAL							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
104	Principals <i>14 positions including steps.</i>	\$1,607,720	\$1,649,205	\$1,674,795	\$ 25,590	1.55%	4.17%
117	Career Ladder Program <i>State flow-thru.</i>	3,000	3,000	1,000	(2,000)	-66.67%	-66.67%
139	Assistant Principals <i>17 at 10.5 months including steps.</i>	1,595,500	1,609,380	1,666,040	56,660	3.52%	4.42%
161	Secretary/Bookkeepers <i>13 positions including steps.</i>	532,100	544,565	556,375	11,810	2.17%	4.56%
162	Clerical	-	-	-	-	NA	NA
189	Other Salaries and Wages <i>15 Office E.A.'s and 13 Technical Secretaries (plus \$2,500 for sub) including steps.</i>	780,000	838,160	894,500	56,340	6.72%	14.68%
201	Social Security <i>6.2% matching.</i>	280,140	287,950	297,150	9,200	3.19%	6.07%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	370,848	362,300	389,625	27,325	7.54%	5.06%
206	Life Insurance <i>Annual cost.</i>	10,000	12,000	12,000	-	0.00%	20.00%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	590,860	683,620	702,000	18,380	2.69%	18.81%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	16,200	17,500	17,500	-	0.00%	8.02%
212	Medicare <i>1.45% matching.</i>	65,520	67,345	69,495	2,150	3.19%	6.07%
217	Retirement-Hybrid Stabilization	4,000	8,500	6,500	(2,000)	-23.53%	62.50%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication <i>School phone bills.</i>	75,000	75,000	75,000	-	0.00%	0.00%
348	Postal Charges <i>Mailing student records.</i>	-	-	-	-	NA	NA
355	Mileage <i>Bookkeeper Mileage.</i>	3,500	5,000	5,000	-	0.00%	42.86%
524	In-Service/Staff Development	-	-	-	-	NA	NA
599	Other Charges <i>Administrative Discretion Allocations \$4.00 @ 9062</i>	38,000	37,680	36,270	(1,410)	-3.74%	-4.55%
TOTAL PRINCIPAL OFFICE		\$5,972,388	\$6,201,205	\$6,403,251	\$202,046	3.26%	7.21%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72510--ADMINISTRATIVE SUPPORT - FISCAL SERVICES							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
105	Supervisor/Director <i>2 positions.</i>	\$213,120	\$213,120	\$217,240	\$ 4,120	1.93%	1.93%
119	Accountants/Bookkeepers <i>6 positions.</i>	297,515	297,515	311,100	13,585	4.57%	4.57%
122	Purchasing Personnel <i>1 position.</i>	39,880	53,800	50,480	(3,320)	-6.17%	26.58%
161	Secretaries <i>1 position.</i>	51,500	51,500	54,480	2,980	5.79%	5.79%
189	Other Salaries and Wages	-	-	-	-	NA	NA
201	Social Security <i>6.2% matching.</i>	37,325	38,190	39,265	1,074	2.81%	5.20%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	73,265	74,960	77,075	2,114	2.82%	5.20%
206	Life Insurance <i>Annual cost.</i>	1,200	1,650	1,600	(50)	-3.03%	33.33%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	135,500	135,525	140,000	4,475	3.30%	3.32%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	2,800	3,300	2,800	(500)	-15.15%	0.00%
212	Medicare <i>1.45% matching.</i>	8,730	8,935	9,185	249	2.79%	5.21%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication <i>Cell phone.</i>	1,000	1,200	1,200	-	0.00%	20.00%
355	Travel <i>Mileage reimbursement.</i>	1,000	1,180	1,180	-	0.00%	18.00%
399	Other Contracted Services <i>Skyward.</i>	72,340	72,000	76,000	4,000	5.56%	5.06%
411	Data Processing Supplies <i>Checks, printer cartridges, etc.</i>	5,800	5,800	5,800	-	0.00%	0.00%
524	In-Service/Staff Development	7,500	7,500	8,500	1,000	13.33%	13.33%
599	Other Charges <i>Contingency.</i>	3,500	3,500	3,500	-	0.00%	0.00%
701	Administration Equipment <i>Finance department equipment.</i>	3,000	3,000	6,000	3,000	100.00%	100.00%
TOTAL FISCAL SERVICES		\$954,975	\$972,675	\$1,005,405	\$ 32,727	3.36%	5.28%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72520--SUPPORT SERVICE - PERSONNEL							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
105	Supervisor/Director <i>2 Positions.</i>	\$266,155	\$266,200	\$275,135	\$ 8,935	3.36%	3.37%
121	Data Processing Personnel <i>1 position.</i>	53,500	53,500	60,000	6,500	12.15%	12.15%
189	Other Salaries & Wages <i>3 positions.</i>	128,700	128,740	130,820	2,080	1.62%	1.65%
201	Social Security <i>6.2% matching.</i>	27,800	27,805	28,890	1,085	3.90%	3.92%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	37,535	37,540	40,695	3,154	8.40%	8.42%
206	Life Insurance <i>Annual cost.</i>	1,000	1,200	1,200	-	0.00%	20.00%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	50,000	50,700	67,000	16,300	32.15%	34.00%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	1,100	1,600	1,400	(200)	-12.50%	27.27%
212	Medicare <i>1.45% matching.</i>	6,505	6,505	6,760	255	3.92%	3.92%
217	Retirement-Hybrid Stabilization	-	-	-	-	NA	NA
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication	1,200	1,200	1,200	-	0.00%	0.00%
355	Travel <i>Mileage reimbursement.</i>	2,500	3,000	3,500	500	16.67%	40.00%
399	Other Contracted Services <i>Skyward, Subfinder(Frontline), Online app contract(My Smart Hire), etc.</i>	60,000	61,000	65,000	4,000	6.56%	8.33%
435	Office Supplies <i>Personnel supplies.</i>	1,500	2,000	2,000	-	0.00%	33.33%
524	In-Service/Staff Development <i>Workshops, meetings, recruitment, etc.</i>	13,000	13,500	13,500	-	0.00%	3.85%
599	Other Charges	6,000	6,500	6,500	-	0.00%	8.33%
701	Data Processing Equipment <i>Equipment used in personnel department.</i>	3,000	3,000	3,000	-	0.00%	0.00%
790	Other Equipment <i>ADA Equipment</i>	-	-	1,500	1,500	NA	NA
TOTAL PERSONNEL		\$659,495	\$663,990	\$708,100	\$44,110	6.64%	7.37%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72610--SUPPORT SERVICE - OPERATION OF PLANT							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
141	Foreman <i>Grounds crew leader including steps.</i>	\$45,000	\$48,300	\$96,125	\$ 47,825	99.02%	113.61%
166	Custodial Personnel	-	-	-	-	NA	NA
168	Temporary Personnel <i>Grass cutters. Seasonal employees.</i>	-	-	-	-	NA	NA
189	Other Salaries and Wages <i>4 full-time yard positions including steps & .5 Warehouse.</i>	155,000	170,000	181,830	11,830	6.96%	17.31%
198	Substitute Custodians <i>Provided through janitorial service.</i>	-	-	-	-	NA	NA
201	Social Security <i>6.2% matching.</i>	12,400	13,535	17,235	3,700	27.34%	38.99%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	24,340	26,570	31,395	4,825	18.16%	28.99%
206	Life Insurance <i>Annual cost.</i>	450	500	650	150	30.00%	44.44%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	30,000	39,500	50,500	11,000	27.85%	68.33%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	1,400	1,500	1,500	-	0.00%	7.14%
212	Medicare <i>1.45% matching.</i>	2,902	3,165	4,030	865	27.34%	38.88%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication	-	-	3,600	3,600	NA	NA
328	Janitorial Service	2,895,450	2,895,450	3,162,095	266,645	9.21%	9.21%
336	Maint. and Repair - Equipment	-	-	-	-	NA	NA
355	Travel	-	-	-	-	NA	NA
399	Other Contracted Services <i>Pest control, grass cutting, etc.</i>	210,000	210,000	210,000	-	0.00%	0.00%
410	Custodial Supplies <i>Cleaning supplies, light bulbs, trash bags, etc.</i>	-	-	-	-	NA	NA
415	Electricity	2,200,000	2,050,000	2,200,000	150,000	7.32%	0.00%
434	Natural Gas	400,000	450,000	450,000	-	0.00%	12.50%
451	Uniforms	-	-	-	-	NA	NA
454	Water and Sewer	350,000	355,000	365,000	10,000	2.82%	4.29%
501	Boiler Insurance <i>Insurance and certificates.</i>	8,000	8,500	8,500	-	0.00%	6.25%
502	Building and Content Insurance	-	-	-	-	NA	NA
524	In-Service/Staff Development	-	-	-	-	NA	NA
599	Other Charges <i>Miscellaneous supplies and contingency.</i>	-	-	-	-	NA	NA
718	Motor Vehicles	-	-	-	-	NA	NA
720	Plant Operation Equipment	-	-	-	-	NA	NA
790	Equipment	-	-	-	-	NA	NA
TOTAL PLANT OPER.		\$6,334,942	\$6,272,020	\$6,782,461	\$510,441	8.14%	7.06%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72620--SUPPORT SERVICE - MAINTENANCE OF PLANT							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
105	Supervisor/Director <i>1 position.</i>	\$100,675	\$100,675	\$102,550	\$ 1,875	1.86%	1.86%
161	Clerical Personnel <i>1 position.</i>	48,000	49,810	50,700	890	1.79%	5.63%
167	Maintenance Personnel <i>14 Technicians, 2 movers, 1 painter, 1 Safety and 1 assistant supervisor including steps.</i>	1,040,000	1,111,920	1,142,645	30,725	2.76%	9.87%
201	Social Security <i>6.2% matching.</i>	73,701	78,270	80,345	2,075	2.65%	9.02%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	144,663	153,635	157,710	4,075	2.65%	9.02%
206	Life Insurance <i>Annual cost.</i>	2,500	3,200	3,200	-	0.00%	28.00%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	170,000	218,100	175,000	(43,100)	-19.76%	2.94%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	5,500	5,800	5,500	(300)	-5.17%	0.00%
212	Medicare <i>1.45% matching.</i>	17,239	18,305	18,790	485	2.65%	9.00%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication <i>Shop phone bill and cell phone bill.</i>	10,000	13,000	10,000	(3,000)	-23.08%	0.00%
335	Maint. and Repair - Buildings <i>Locks, door glass, floor tiles, plumbing supplies, paint, etc.</i>	550,000	550,000	550,000	-	0.00%	0.00%
336	Maint. and Repair - Equipment <i>Two-way radios, PA systems, compressors & parts.</i>	450,000	450,000	410,000	(40,000)	-8.89%	-8.89%
338	Maint. and Repair - Vehicles	-	-	40,000	40,000	NA	NA
355	Travel	1,500	2,000	2,000	-	0.00%	33.33%
399	Other Contracted Services <i>School Gate Guardian, FMX, Vestis, etc. Fire Monitoring, Inspections, Etc.</i>	140,000	140,000	140,000	-	0.00%	0.00%
425	Gasoline	-	-	25,000	25,000	NA	NA
451	Uniforms	1,500	2,500	2,500	-	0.00%	66.67%
499	Other Supplies and Materials <i>Tools, parts, lumber, paint, mower supplies, etc.</i>	100,000	125,000	125,000	-	0.00%	25.00%
524	In-Service/Staff Development <i>Educational courses and seminars.</i>	8,000	8,000	7,000	(1,000)	-12.50%	-12.50%
599	Other Charges <i>Office supplies, contingency.</i>	40,000	50,000	50,000	-	0.00%	25.00%
701	Equipment	5,000	5,000	5,000	-	0.00%	0.00%
717	Maintenance Equipment	85,000	60,000	60,000	-	0.00%	-29.41%
790	Other Equipment	218,000	218,622	72,000	(146,622)	NA	NA
TOTAL PLANT MAINT.		\$3,211,277	\$3,363,837	\$3,234,941	(\$128,896)	-3.83%	0.74%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

72710--SUPPORT SERVICE - PUPIL TRANSPORTATION							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
105	Supervisor/Director <i>2 positions.</i>	\$138,305	\$138,305	\$142,970	\$ 4,665	3.37%	3.37%
142	Mechanics <i>3 positions.</i>	187,500	184,280	187,760	3,480	1.89%	0.14%
146	Bus Drivers <i>43 full-time equivalent routes plus field trips including steps.</i>	1,700,000	1,680,260	1,728,475	48,215	2.87%	1.68%
162	Clerical Personnel <i>3 positions.</i>	155,000	150,950	165,490	14,540	9.63%	6.77%
189	Other Salaries and Wages <i>18 Bus Aides plus contingency including steps.</i>	560,000	600,000	491,775	(108,225)	-18.04%	-12.18%
201	Social Security <i>6.2% matching.</i>	169,930	170,735	168,425	(2,309)	-1.35%	-0.89%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	333,600	327,660	330,595	2,935	0.90%	-0.90%
206	Life Insurance <i>Annual cost.</i>	5,500	7,200	6,800	(400)	-5.56%	23.64%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	550,000	642,000	532,500	(109,500)	-17.06%	-3.18%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	15,000	17,700	14,620	(3,080)	-17.40%	-2.53%
212	Medicare <i>1.45% matching.</i>	39,745	39,930	39,390	(540)	-1.35%	-0.89%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication	3,000	3,000	3,000	-	0.00%	0.00%
311	Contracts with Other School Systems	25,000	31,500	31,500	-	0.00%	26.00%
312	Contracts with Private Agencies	35,000	40,000	40,000	-	0.00%	14.29%
314	Contracts w/Public Carriers	-	-	-	-	NA	NA
338	Maint. and Repair - Vehicles <i>Labor for repair. Contingency.</i>	50,000	55,000	55,000	-	0.00%	10.00%
355	Travel <i>Mileage reimbursement.</i>	250	250	250	-	0.00%	0.00%
399	Other Contracted Services <i>Bus driver physicals and drug screening.</i>	66,000	66,500	81,500	15,000	22.56%	23.48%
412	Diesel Fuel	-	-	210,000	210,000	NA	NA
418	Equipment & Machinery Parts	-	-	10,000	10,000	NA	NA
424	Garage Supplies	-	-	10,000	10,000	NA	NA
425	Gasoline	215,000	230,000	20,000	(210,000)	-91.30%	-90.70%
433	Lubricants <i>Oil for vehicles.</i>	18,000	20,000	20,000	-	0.00%	11.11%
450	Tires and Tubes <i>Flat repair, new tires, etc.</i>	60,000	60,000	60,000	-	0.00%	0.00%
451	Uniforms	4,500	4,600	4,600	-	0.00%	2.22%
453	Vehicle Parts <i>Parts for repair.</i>	150,000	175,000	155,000	(20,000)	-11.43%	3.33%
511	Vehicle and Equipment Insurance	-	-	-	-	NA	NA
524	In-Service/Staff Development	10,000	10,000	7,000	(3,000)	-30.00%	-30.00%
599	Other Charges <i>Bus & office supplies.</i>	25,000	30,000	25,000	(5,000)	-16.67%	0.00%
729	Transportation Equipment <i>Camera replacements, Radios, and contingency.</i>	100,000	100,000	10,000	(90,000)	-90.00%	-90.00%
TOTAL TRANSPORTATION		\$4,616,330	\$4,784,870	\$4,551,649	\$ (233,219)	-4.87%	-1.40%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

73300--NON-INSTRUCTIONAL SERVICE - COMMUNITY SERVICE								
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.	
105	Supervisor/Director <i>Director of Communications.</i>	\$ 101,455	\$ 101,455	\$ 105,385	\$ 3,930	3.87%	3.87%	
117	Career Ladder	-	-	-	-	NA	NA	
161	Secretary	-	-	-	-	NA	NA	
162	Clerical Personnel <i>Webmaster shared with 72250 & Nutrition.</i>	64,420	64,420	65,590	1,170	1.82%	1.82%	
189	Other Salaries and Wages <i>2 positions-Com Assistant & Family Resource/Outreach Coordinator.</i>	98,000	98,565	104,395	5,830	5.91%	6.53%	
201	Social Security <i>6.2% matching.</i>	16,360	16,395	17,075	679	4.14%	4.37%	
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	32,115	32,185	33,515	1,329	4.13%	4.36%	
206	Life Insurance <i>Annual cost.</i>	600	700	700	-	0.00%	16.67%	
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	49,925	44,000	55,800	11,800	26.82%	11.77%	
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	820	950	850	(100)	-10.53%	3.66%	
212	Medicare <i>1.45% matching.</i>	3,830	3,835	3,995	160	4.17%	4.30%	
217	Retirement-Hybrid Stabilization	175	200	200	-	0.00%	14.29%	
299	Other Fringe Benefits	-	-	-	-	NA	NA	
307	Communication <i>Monthly phone charges.</i>	1,500	1,800	1,800	-	0.00%	20.00%	
355	Travel <i>Mileage reimbursement.</i>	2,500	3,000	3,200	200	6.67%	28.00%	
399	Other Contracted Services <i>Smore, School Web Sites, etc.</i>	42,500	42,500	54,000	11,500	27.06%	27.06%	
499	Other Supplies and Materials <i>Public relations supplies (brochures, ad specialties, etc.)</i>	5,000	5,000	5,000	-	0.00%	0.00%	
524	In-Service/Staff Development	7,500	7,500	9,200	1,700	22.67%	22.67%	
599	Other Charges <i>Miscellaneous supplies and contingency.</i>	40,000	40,500	46,500	6,000	14.81%	16.25%	
790	Other Equipment	5,000	5,000	5,000	-	0.00%	0.00%	
TOTAL COMMUNITY SVC.		\$471,700	\$468,005	\$512,205	\$ 44,198	9.44%	8.59%	

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

73400--NON-INSTRUCTIONAL SERVICE - EARLY CHILDHOOD EDUCATION							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
103	Assistant Principal	\$ -	\$ -	\$ -	\$ -	NA	NA
105	Supervisor/Director	-	-	-	-	NA	NA
116	Teachers <i>12 Positions including steps.</i>	800,000	841,840	834,513	(7,327)	-0.87%	4.31%
117	Career Ladder Program <i>State flow-thru.</i>	-	-	-	-	NA	NA
161	Secretary	-	-	-	-	NA	NA
163	Educational Assistants	-	-	-	-	NA	NA
188	Bonus Payments	10,000	24,000	-	(24,000)	-100.00%	-100.00%
189	Other Salaries & Wages	-	-	-	-	NA	NA
195	Substitute Teachers	3,000	3,000	-	(3,000)	-100.00%	-100.00%
201	Social Security <i>6.2% matching.</i>	50,410	53,870	51,740	(2,130)	-3.95%	2.64%
204	State Retirement <i>6.35% (includes .58% annual increase) for licensed and 12.17% non-licensed (no increase).</i>	59,280	55,705	54,791	(914)	-1.64%	-7.57%
206	Life Insurance <i>Annual cost.</i>	1,825	2,200	2,000	(200)	-9.09%	9.59%
207	Health/Medical Insurance <i>Current with 1% increase effective Jan 2027.</i>	135,200	152,800	124,098	(28,702)	-18.78%	-8.21%
208	Dental Insurance <i>Current with 3% increase effective Jan 2027.</i>	3,350	4,000	3,420	(580)	-14.50%	2.09%
212	Medicare <i>1.45% matching.</i>	11,790	12,600	12,100	(500)	-3.96%	2.64%
217	Retirement-Hybrid Stabilization	2,300	2,740	3,021	281	10.26%	31.35%
299	Other Fringe Benefits	-	-	-	-	NA	NA
307	Communication <i>Monthly phone charges.</i>	-	-	-	-	NA	NA
399	Other Contracted Services	-	-	-	-	NA	NA
429	Inst. Supplies and Materials <i>Manipulatives, Handwriting, etc.</i>	15,000	17,540	-	(17,540)	-100.00%	-100.00%
432	Library Books	-	-	-	-	NA	NA
499	Other Supplies and Materials	1,000	100	-	(100)	-100.00%	-100.00%
524	In-Service/Staff Development	3,500	3,000	-	(3,000)	-100.00%	-100.00%
599	Other Charges	-	-	-	-	NA	NA
790	Equipment	-	-	-	-	NA	NA
TOTAL EARLY CHILDHOOD EDUCATION		\$1,096,655	\$1,173,395	\$1,085,684	\$ (87,712)	-7.48%	-1.00%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

76100--CAPITAL OUTLAY							
<u>Acct. No.</u>	<u>Description</u>	<u>2025-26 Est. Exp.</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>Net Increase Budget Incr/(Decr)</u>	<u>Pct. Change 2025-26 Budget</u>	<u>Pct. Change 2025-26 Est. Exp.</u>
304	Architects	\$ -	\$ -	\$ -	\$ -	NA	NA
308	Consultants	-	-	-	-	NA	NA
321	Engineering Services	-	-	-	-	NA	NA
706	Building Construction	-	-	-	-	NA	NA
707	Building Improvements	17,500	17,500	17,500	-	0.00%	0.00%
711	Furniture & Fixtures	30,000	30,000	50,000	20,000	66.67%	66.67%
715	Land	-	-	-	-	NA	NA
724	Site Development	85,000	85,000	85,000	-	0.00%	0.00%
799	Other Capital Outlay	69,865	69,865	-	(69,865)	-100.00%	-100.00%
TOTAL CAPITAL OUTLAY		\$202,365	\$202,365	\$152,500	\$ (49,865)	-24.64%	-24.64%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

82130--EDUCATION DEBT SERVICE								
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.	
601	Capital Outlay-Bonds	\$ -	\$ -	\$ -	\$ -		NA	NA
606	Issuance Costs	-	-	-	-		NA	NA
TOTAL OTHER USES/TRANSFERS		\$0	\$0	\$0	\$ -		NA	NA

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

99100--OTHER USES/TRANSFERS							
Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
590	Transfers to Other Funds-Energy Loan	\$217,590	\$217,590	\$217,612	\$ 22	0.01%	0.01%
600	Transfers to Other Funds-Technology	-	-	-	-	NA	NA
TOTAL OTHER USES/TRANSFERS		\$217,590	\$217,590	\$217,612	\$ 22	0.01%	0.01%

MURFREESBORO CITY SCHOOLS 2026-2027 BUDGET

Acct. No.	Description	2025-26 Est. Exp.	2025-26 Budget	2026-27 Budget	Net Increase Budget Incr/(Decr)	Pct. Change 2025-26 Budget	Pct. Change 2025-26 Est. Exp.
GRAND TOTAL		\$ 117,031,151	\$ 118,518,796	\$ 118,459,383	\$ (59,419)	-0.05%	1.22%