

Budget Work Session
April 2, 2026 4:00 PM
Central Services Board Room

1. Call to Order/Moment of Silence/Pledge of Allegiance
2. Community Comments
3. Open Meetings
4. '26-'27 Budget
5. Pay Scales
6. Resolution Options Discussion
7. Memorandum Discussion
8. Policy Review
9. Pay Scale Supplements
10. Adjournment

(* Indicates Board Approval Required)

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
40000	LOCAL TAXES				
40100	County Property Taxes				
40110	Current Property Taxes	2,026,748	1,890,277		
40120	Trustee's Collection - Prior Year	66,150	52,999		
40130	Cir Clk/Clk & Master Coll-Pr Yr	5,359	18,765		
40140	Interest & Penalty	9,253	21,342		
Total	County Property Taxes	2,107,510	1,983,383		
40200	County Local Option Taxes				
40210	Local Option Sales Tax	16,620,915	16,953,333		
40270	Business Tax	4,153	3,561		
40275	Mixed Drink Sales	66,279	57,360		
Total	County Local Option Taxes	16,691,347	17,014,254		
TOTAL	LOCAL TAXES	18,798,857	18,997,637	18,403,420	Per March Estimate
43000	CHARGES FOR CURRENT SERVICES				
43500	Education Charges				
43517	Tuition - Other	189,894	150,246	179,598	Kids Club
43570	Receipts from Individual Schools	111,591	66,000	66,000	
43990	Other Charges for Services	32,237	15,000	24,623	Dual Credit
Total	Education Charges	333,722	231,246	270,221	
TOTAL	CHARGES FOR CURRENT SERVICES	333,722	231,246	270,221	
44000	OTHER LOCAL REVENUES				
44100	Recurring Items				
44110	Investment Income	95,377	-	-	This is an audit adjustment each year made by the state auditor
44120	Lease/Rentals	7,140	4,240	13,821	Crossroads Academy
44145	Sale of Recycled Materials	3,093	2,500	2,500	Scrap Metal Recycling
44170	Miscellaneous Refunds	166,463	110,000	110,000	
Total	Recurring Items	272,073	116,740	126,321	
44500	Nonrecurring Items				
44530	Sale of Equipment	534	-	-	
44560	Damages Recovered from Individuals	1,629	500	500	Books/Bus Seats, etc.
44570	Contributions & Gifts	17,300	16,000	16,000	
Total	Nonrecurring Items	19,464	16,500	16,500	

Fund 141		2024-2025	2025-2026	2026-2027	
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	Notes
44900	Other Local Revenues				
44990	Other Local Revenues	18,882	14,000	14,000	District Solution Bus Advertising
Total	Other Local Revenues	37,764	14,000	14,000	
TOTAL	OTHER LOCAL REVENUES	310,418	147,240	156,821	
46000	STATE OF TENNESSEE				
46100	General Government Grants				
46175	On-behalf Contributions for OPEB	197,599			This is an audit adjustment each year made by the state auditor.
Total	General Government Grants	197,599	-	-	
46500	State Education Funds				
46510	TISA	50,209,282	51,834,178	53,690,093	Per March Estimate
46513	TISA - On-behalf Payments	149,737	-	-	
46515	Early Childhood Education	1,167,132	973,987	973,987	
46590	Other State Education	910,731	597,026	597,026	Salary Equity/Strategic Compensation
46591	Healthy Students Stronger Learners	127,847	113,000	113,000	3rd yr of 5 yr grant
46610	Career Ladder Program	49,730	80,000	75,000	
46790	Other Vocational	2,029,776	3,000,000		
Total	Regular Education Funds	54,644,235	56,598,191	55,449,106	
46800	Other State Revenue				
46980	Other State Grants	142,496	-	-	
46981	Safe Schools - ARRA	198,314	-	-	
46990	Other State Revenues	194,935	106,000	-	Parental Leave from State
Total	Other State Revenues	535,744	106,000	-	
TOTAL	STATE OF TENNESSEE	55,377,579	56,704,191	55,449,106	
47000	FEDERAL GOVERNMENT				
47100	Federal Through State				
47590	Other Federal Through State	290,646	271,000	326,115	Gear Up Grant
Total	Federal Government	290,646	271,000	326,115	
TOTAL	FEDERAL GOVERNMENT	290,646	271,000	326,115	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
48000	OTHER GOVT AND CITIZENS GROUPS				
48100	Other Governments				
48130	Contributions	705,472			
Total	Other Governments	705,472	813,000	-	
48600	Citizens Groups				
48610	Donations	27,800	3,250	-	
48990	Other	5,500			
Total	Citizens Groups	33,300	816,250	-	
TOTAL	OTHER GOVT AND CITIZENS GROUPS	738,772	816,250	-	
49000	OTHER SOURCES (NON-REVENUE)				
49600	Proceeds from Sale of Capital Assets	4,500	-		
49700	Insurance Recovery	-	-		
49800	Transfers In	10,000			
Total		14,500	-		
TOTAL	OTHER SOURCES (NON-REVENUE)	14,500	-		
TOTAL	REVENUES FUND 141	75,864,494	77,167,564	74,605,684	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
71000	INSTRUCTION				
71100	REGULAR INSTRUCTION PROGRAM				
					372 Teaching positions. Avg Pay (\$57,780) + \$115,560 for 2 extra teachers if needed, +10,000 Classroom overage expense, Summer School (0), HS Summer School - \$50,000 + Strategic Comp \$100,000. + 8 Interventionists (120 Day) + 1(80 day) = \$45,000 x 8 = \$360,000 + 30,000 = \$390,000
116	Teachers	20,016,822	20,202,256	21,154,200	
117	Career Ladder Program	38,875	37,875	30,000	
128	Homebound Teachers	59,385	64,564	65,880	(2) 1/2 time positions
163	Aides	1,011,324	1,119,482	1,108,500	57 Teaching Assistants
188	Bonus Payments	298,501		-	
189	Other Salaries & Wages	78,465		-	
195	Certified Substitute Teachers	59,262	60,000	72,900	\$135 per day
198	Non-Certified Substitute Teachers	220,920	200,000	240,000	\$100 per day
201	Social Security	1,567,679	1,658,840	1,734,368	7.65%
204	State Retirement	1,489,583	1,597,456	1,746,553	6.35% Legacy; 7.15% Hybrid; 10% Classified
206	Life Insurance	24,636	29,172	29,172	
207	Medical Insurance	4,886,459	5,002,138	11,800,000	
208	Dental Insurance	128,004	133,600	145,695	\$28.17*431*12
217	Ret-Hybrid Stabilization	-	85,228	87,000	.85% Hybrid
399	Other Contracted Services	31,092	35,000	35,000	Residential facility fees for students; \$24,000x3 students, 504 Student Therapy \$11,000
429	Instructional Supplies	307,521	300,000	300,000	Record Books \$3,200 (Art, Instr. Supplies \$254,000 includes paper), \$5,000 district paper, \$200 Gifted, w/cushion for enrollment change & price increase, handwriting program.
449	Textbooks - Bound	28,905	738,500	738,500	Science, Social Studies, ELA
471	Software	4,945	22,352	20,000	Aimsweb 4-8
499	Other Supplies & Materials	64,197	67,983	67,983	Dual Credit \$30,000, (\$23,751 Band, Choir, Music, Library supply) Kindergarten supply \$2,900
535	Fee Waivers	4,687	11,000	10,000	Caps/Gowns, Jostens
595	TISA - On-behalf Payments	149,737	-	-	Parental Leave Reimbursement
599	Other Charges	-	-	-	
790	Other Equipment	4,139	-	-	
71100	Total	30,475,138	31,365,446	39,385,752	

Fund 141		2024-2025	2025-2026	2026-2027	
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	Notes
71150	ALTERNATIVE INSTRUCTION PROGRAM				
116	Teachers	238,279	250,464	263,520	4 Alt School Teacher FT
117	Career Ladder Program	3,000	3,000	3,000	
163	Aides	19,699	22,360	23,894	\$1/Hr Pay increase plus step
188	Bonus Payments	3,020	-	-	
201	Social Security	19,522	21,101	22,217	7.65%
204	State Retirement	18,086	20,675	21,540	6.35% Legacy; 7.15% Hybrid; 10% Classified
206	Life Insurance	275	275	275	
207	Medical Insurance	52,880	68,429		
208	Dental Insurance	1,633	1,650	1,690	\$28.17*5*12
217	Ret-Hybrid Stabilization	-	488	530	.85% Hybrid
399	Other Contracted Services	1,000	1,000	1,000	TISA (Copier)
429	Instructional Supplies	5,000	8,300	8,300	Edmentum Annual Licenses Curriculum Seat Software for MS & HS
499	Other Supplies & Materials	1,000	2,000	2,000	TISA + Day Care Supplies
790	Other Equipment	1,000	1,000	1,000	TISA
71150	Total	364,394	400,742	348,966	
71200	SPECIAL EDUCATION PROGRAM				
116	Teachers	3,142,392	3,374,332	3,268,088	59 teachers
117	Career Ladder Program	6,000	6,000	5,000	
128	Homebound Teachers	67,145	64,564	65,880	(2) 1/2 time positions
163	Aides	833,908	742,158	895,919	37 assistants; \$1/Hr Pay Increase
188	Bonus Payments	57,078	-	-	
189	Other Salaries & Wages	-	-	-	
195	Certified Substitute Teachers	3,985	10,000	10,000	\$135 Per Day
198	Non-Certified Substitute Teachers	39,792	41,562	71,562	\$100 Per Day
201	Social Security	306,866	324,254	323,969	7.65%
204	State Retirement	305,044	319,344	292,581	6.35% Legacy; 7.15% Hybrid; 10% Classified
206	Life Insurance	4,967	5,336	5,336	59 Cert, 37 Class
207	Medical Insurance	1,058,098	1,113,151		
208	Dental Insurance	29,234	32,110	32,452	\$28.17x12x96
210	Unemployment Compensation	315	315	315	
217	Ret-Hybrid Stabilization	-	16,725	18,038	0.85%
336	Maint & Repair Serv. - Equipment	-	200	200	Copier repair & re-calibration of audiometers
429	Instructional Supplies	9,734	11,600	12,000	TISA money for teachers x 60
499	Other Supplies & Materials	81,972	1,000	1,000	Non-instr. Supplies (protocols, testing materials), cleaning supplies, diaper wipes, etc. + PreK expenses based on funding
725	Special Education Equipment	13,633	15,000	15,000	Specialized equip., wheelchairs, hearing systems, etc.

71200	Total	SPECIAL EDUCATION PROGRAM	5,960,163	6,077,651	5,017,340	
Fund 141			2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I		
71300	CAREER & TECHNICAL EDUCATION PROGRAM					
116	Teachers	3,498,341	4,788,570	3,638,275	62 Teachers, not including 2 GEAR UP	
117	Career Ladder Program	4,000	3,000	4,000		
162	Clerical Personnel	7,749	-	-		
163	Inventory Clerk					
188	Bonus Payments	28,199	-	-		
189	Other Salaries & Wages	6,200	6,200	-		
195	Certified Substitute Teachers	12,500	13,000	15,795	Assumes increase to \$135 per day	
198	Non-Certified Substitute Teachers	53,138	38,000	45,600	Assumes increase to \$100 per day	
201	Social Security	266,381	367,029	278,634	7.65%	
204	State Retirement	246,072	354,315	285,722	6.35% Legacy; 7.15% Hybrid; 10% Classified	
206	Life Insurance	4,108	4,027	4,108		
207	Medical Insurance	769,996	971,418			
208	Dental Insurance	19,027	20,578	20,958	\$28.17*62*12	
210	Unemployment Compensation	1,190	-	1,190		
217	Ret-Hybrid Stabilization	-	12,896	12,896	0.85%	
299	Other Fringe Benefits	2,619	1,684	-		
336	Maint & Repair Serv. - Equipment	38,474	40,000	50,000	buildings & equipment as well as floors, electrical work, and plumbing in CTE classrooms.	
355	Travel	3,428	5,000	5,000	In county travel for CTE teachers & work based learning coordinators.	
399	Other Contracted Services	150,295	122,350	125,000	TCAT fees, registration fees, buses for state & national competitions, bus transportation for career & job fairs, and college visits.	
429	Instructional Supplies	211,121	108,250	90,000	TISA \$12,400 (\$200 per CTE teacher), CTE program consumables (lab supplies for all programs)	
449	Textbooks - Bound	71,743	50,000	50,000	Supplemental texts, ICEV online textbook/curriculum for teachers, not included in regular textbook rotation.	
471	Software	3,591	-	5,000	Adobe, Solid Works, Industry Certs; increase due to loss of ISM Grant.	
499	Other Supplies & Materials	4,000	4,000	4,000	Teacher supplies	
599	Other Charges	6,573	7,000	7,000	Advisory meetings, student awards, Career fairs	
706	Building Construction	23,612	50,000	50,000	General Building materials for construction classes.	
730	Vocational Instruction Equipment	414,359	76,000	70,000	Teacher Computers, any equipment for CTE programs.	
71300	Total CAREER & TECHNICAL EDUCATION PROGRAM	5,846,716	7,043,317	4,763,178		

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
71400	STUDENT BODY EDUCATION PROGRAM				
	188 Bonus Payments				
	189 Other Salaries & Wages	536,772	515,989	646,772	HS AD, all supplements (approx 254) for sports & extracurricular clubs, w/coaching longevity schedule added.
	201 Social Security	31,839	39,473	49,478	7.65%
	204 State Retirement	30,189	46,439	50,400	6.35% Legacy; 7.15% Hybrid; 10% Classified
	217 Ret-Hybrid Stabilization	-	2,000	2,000	0.85%
	399 Other Contracted Services			20,000	Athletic Trainers
	499 Other Supplies & Materials	25,500	27,250	27,250	ADA money extracurricular \$500 per elem and \$10,000 for CCHS & SMHS, \$1,000 PHNX + \$1,750 for AD travel and TIAAA & NIAAA dues
	599 Other Charges	5,300	7,500	7,500	National Competitions \$7,500, 5 teams * \$1,500
71400	Total	629,600	638,651	803,400	
72000	SUPPORT SERVICES				
72110	ATTENDANCE				
	105 Supervisor/Director	74,297	76,560	81,252	SIS 220 Days
	161 Secretary	45,635	47,486	50,516	Secretary
	188 Bonus Payments	1,208		-	
	201 Social Security	8,753	9,490	10,080	7.65%
	204 State Retirement	10,038	11,045	11,467	6.35% Legacy; 7.15% Hybrid; 10% Classified
	206 Life Insurance	102	105	105	
	207 Medical Insurance	27,086	28,032	-	
	208 Dental Insurance	653	655	677	\$28.17*2*12
	217 Ret-Hybrid Stabilization	749	745	802	0.85%
	471 Software	59,270	65,750	98,317	Skyward (yearly increase), Loom(Training Videos), End of State Hosting. Added SIS Hosting & Migration, Critical Response (CRG) Software for 12 sites & Qmalativ conversion. (Skyward required upgrade)
	499 Other Supplies & Materials	2,949	3,250	3,250	Cumulative folders, inserts, withdraw forms, perfect attendance, office supplies
	524 Staff Development	5,001	5,500	5,500	
72110	Total	235,741	248,618	261,966	

Fund 141		2024-2025	2025-2026	2026-2027	
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	Notes
72120	HEALTH SERVICES				
105	Supervisor/Director	74,404	76,730	81,041	Nursing Supervisor
131	Medical Personnel	442,073	476,269	495,320	12 positions 184 days (180 student days + 3 staff development + 1 CPR)
169	Part-time Personnel	23,595	27,500	28,500	Substitute nurse pay (summer school pay for nursing services)
188	Bonus Payments	8,456	-	-	
189	Other Salaries and Wages	41,613	58,047	59,888	CSH Assistant + \$12K for School Team Leaders
201	Social Security	41,974	48,849	50,853	7.65%
204	State Retirement	47,566	51,180	54,854	6.35% Legacy; 7.15% Hybrid; 10% Classified
206	Life Insurance	500	500	500	
207	Medical Insurance	128,754	133,260	-	
208	Dental Insurance	4,573	4,573	4,733	\$28.17*14*12
355	Travel	2,000	1,600	1,600	In County travel; CSH events
399	Other Contracted Services	13,617	14,000	14,000	Medical waste disposal; Hep. Shots; random bus driver drug screens, student drug screens, work.comp. drug screens
413	Medical Supplies	9,970	10,000	10,000	Consumable supplies, band aids, thermometers, probe covers, lysol, feminine products, general medical supplies; \$200 per school for purchase of med supplies
499	Other Supplies & Materials	22,446	32,847	32,900	CSH mini grants, incentives, student involvement promotion, staff wellness incentives
524	Staff Development	5,800	8,600	8,600	Nursing trainings, TAPHERD conference, SPARK conference, required CSH trainings
599	Other Charges	17,842	20,333	20,500	
735	Health Equipment	37,375	36,000	36,000	Automatic vital sign monitors for 12 clinics, wheelchairs, scales, CPR manequins
72120	Total	922,558	1,000,288	899,289	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
72130	OTHER STUDENT SUPPORT				
	117 Career Ladder Program	1,500	1,500	1,500	
	123 Guidance Personnel	871,231	809,529	877,956	15 FT for each school+(1)100-day @ PV+(5) extra days for HS guidance personnel=30 extra days;215 days for HS
	124 Psychological Personnel	383,300	391,123	419,767	7 Mental Health Counselors+1 Social Worker
	170 Security Coordinator	91,908	98,931	101,070	
	188 Bonus Payments	13,342	-	-	
	189 Other Salaries & Wages	32,429	-	-	
	201 Social Security	96,211	91965	107,122	7.65%
	204 State Retirement	96,533	113,845	125,421	6.35% Legacy; 7.15% Hybrid; 10% Classified
	206 Life Insurance	1,320	-	1,320	
	207 Medical Insurance	263,462	266,388	-	
	208 Dental Insurance	6,887	7,186	8,451	\$28.17*25*12
	217 Ret-Hybrid Stabilization	-	6,833	6,833	0.85%
	322 Evaluation & Testing	19,106	39,700	38,380	Pre ACT \$22,260+\$10,920 for Edmentum+\$5,200 Courseware
	355 Travel	465	600	600	In County Travel
	471 Software	8,246	8,340	9,000	Raptor
	499 Other Supplies and Materials	3,760	4,500	4,500	Supplies for mental health professionals, WeatherTap pro, meeting supplies, subscriptions
	524 Staff Development	28,836	14,500	14,500	\$4,500 Mental Health Counselors, SRO Conference
	599 Other Charges	3,313	5,500	5,500	Equipment
72130	Total	1,921,849	1,860,440	1,721,920	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
72210	REGULAR INSTRUCTIONAL SUPPORT				
105	Supervisor/Director	309,590	366,302	223,740	Academic Supvrs (PreK-8 & 9-12)
117	Career Ladder Program	4,000	4,000	4,000	
129	Librarians	555,676	600,781	600,781	10 FT, (1) 80 day
188	Bonus Payments	7,248		-	
201	Social Security	63,960	74,288	63,382	7.65%
204	State Retirement	55,631	71,375	68,981	6.35% Legacy; 7.15% Hybrid; 10% Classified
206	Life Insurance	874	828	874	
207	Medical Insurance	167,407	169,270	-	
208	Dental Insurance	4,110	4,246	4,395	\$28.17*13*12
217	Ret-Hybrid Stabilization	-	528	528	0.85%
308	Consultants-Speakers	2,570	3,000	3,000	Convocation Speaker
355	Travel	8,234	8,600	8,600	In County Travel; ESL, Homebound, Gifted
399	Other Contracted Services	51,000	11,000	11,000	Interquest canines
432	Library Books/Media - All Schools	121,415	120,750	117,250	\$17.50 X 6,700 students
471	Software	13,960	13,960	15,356	Follett Library
499	Other Supplies & Materials - Office	-	2,500	2,500	Supplies, toner for printers
524	Staff Development	81,505	82,000	82,000	Includes \$1,000 for Gifted and Alt
72210	Total	1,447,180	1,533,428	1,206,386	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT				
105	Supervisor/Director	100,174	100,174	101,170	Director, 12 months
117	Career Ladder Program	1,600	2,000	1,000	
124	Psychological Personnel	208,705	203,103	137,360	(2) FT
161	Secretary(s)	56,452	58,728	62,361	260 days+Longevity
162	Clerical Personnel	30,562	34,230	33,240	200 days+Longevity
188	Bonus Payments	6,040		-	
189	Other Salaries & Wages	230,776	232,130	287,599	(4) FT, (1) 110-day
201	Social Security	46,315	48,223	47,639	7.65%
204	State Retirement	46,371	56,067	60,554	6.35% Legacy; 7.15% Hybrid; 10% Classified
206	Life Insurance	588	582	714	
207	Medical Insurance	124,567	126,903	-	
208	Dental Insurance	3,267	3,266	3,380	\$28.17*10*12
210	Unemployment Compensation			1,050	
217	Ret-Hybrid Stabilization	-	1,736	1,238	0.85%
336	Maintenance & Repair Services	-	1,000	1,000	Copier & Office Equipment Repair
355	Travel - All SPED Personnel	12000	15000	15,000	
399	Other Contracted Services	342,148	330,000	550,000	Contract w/Sidekick for addtl Speech Pathologist services, Growing as 2nd speech pathologist can not be found, 10% increase Other Therapy Contracts
429	Instructional Supplies & Materials			20,000	Adopting CDDC Curriculum
499	Other Supplies & Materials	1,200	2,500	2,500	Protocols for psychologists (testing supplies), Non-instr. Supplies
72220	Total SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	1,210,765	1,215,642	1,325,805	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
72230	CAREER & TECHNICAL EDUCATION				
105	Supervisor/Director	101,069	109,366	112,146	CTE Director; 5% is reimbursement from Perkins (not included)
162	Clerical Personnel	79,699	95,142	98,948	(1) Bookkeeper; (1) Inventory Clerk (190 days)
188	Bonus Payments	3,020		-	
189	Other Salaries & Wages	216,068	214,467	229,835	CTE Coach (205 days), CTE Counselor (210 days), Computer Science/Steam Coordinator (220 days); Stipends
201	Social Security	29,157	32,052	33,731	7.65%
204	State Retirement	28,377	32,240	39,436	6.35% Legacy; 7.15% Hybrid; 10% Classified
206	Life Insurance	332	360	360	
207	Medical Insurance	83,003	85,908	-	
208	Dental Insurance	1,858	1,959	2,028	\$28.17*6*12
210	Unemployment	79			
217	Ret-Hybrid Stabilization	-	690		0.85%
299	Other Fringe Benefits	91	-		
355	Travel	2,805	5,000	6,000	Spvr + 5 CTE Staff
499	Other Supplies & Materials	1,500	2,000	2,500	Admin. Office, postage, paper, school counselor meetings, banquets CTE teacher & staff prof development, staff travel to regional, state, &
524	Staff Development	83,356	65,000	70,000	national competitions
599	Other Charges	1,770	2,200	2,500	Advisory meetings, career fairs, etc.
72230	Total	632,184	646,384	597,484	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
72250	TECHNOLOGY				
105	Supervisor/Director	80,399	82,007	85,287	Supervisor
138	Computer Technical Personnel	437,887	452,884	470,999	(8) 12 month Techs
188	Bonus Payments	5,436	-	-	
201	Social Security	39,351	40,919	42,556	7.65%
204	State Retirement	45,825	52,774	48,675	6.35% Legacy; 7.15% Hybrid; 10% Classified
206	Life Insurance	295	298	298	
207	Medical Insurance	84,534	87,441	-	
208	Dental Insurance	2,940	2,940	3,042	\$28.17*9*12
320	Dues & Memberships	-	360	-	Free
336	Maintenance & Repair Services	46,530	55,000	55,000	Technology, Computer parts, wiring repairs/non e-rate projects Internet services annual w/5% est. increase, (this is our 20% after e-rate) If e-
350	Internet Connectivity	797,007	100,222	102,255	rate continues
399	Other Contracted Services	10,300	15,000	15,000	Contracted services e-rate consultant, \$9,500 e-rate
470	Cabling	84,560	-	-	District wide wireless internet upgrade, e-rate
471	Software	62,935	139,826	145,000	School Insites, Dyknow for all schools, Parent Square, Class link, Scinary Security, Securely
524	Staff Development	4,330	7,000	10,000	TETC, Summer Institute
722	Regular Instruction Equipment	959,212	565,200	519,225	1:1 Initiative for Chromebooks for all 5th & 9th graders (1,200)/Teacher Laptops @ Martin, Phnx, & nurses on rotation schedule, Google License increase on new Chromebooks (approx \$12,000)
72250	Total	2,661,541	1,601,871	1,497,337	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
72310	BOARD OF EDUCATION				
191	Board Fees	28,550	28,800	28,800	9 Board Members
201	Social Security	2,526	2,203	2,203	7.65%
204	State Retirement	1,722	2,304	1,895	
207	Medical Insurance	276,326	267,705	300,000	Cert or Class Retirees after 30 years of service until they reach 65
208	Dental Insurance	-	-	-	
210	Unemployment Compensation	12,031	15,000	15,500	
305	Audit Services - CPA	16,000	16,000	16,000	School Funds Audit, Matlock Clements, PC
320	Dues & Memberships - TSBA	20,083	21,500	21,500	TSBA \$8,180, Online Policy \$8,750, TSSA, TSSE \$4,500
331	Legal Services - Attorney	48,595	65,000	65,000	
355	Travel	28,544	31,000	31,000	Board & Board Sec. Professional Dev
399	Other Contracted Services	15,364	7,500	7,500	Recorder \$5,000, Emeeting \$2,500
499	Other Supplies & Materials	1,303	1,400	1,400	Board Recognition \$500, Required Annual Notices
508	Premium on Corporate Surety Bonds		350	350	
510	Trustee's Commission	273,335	280,000	280,000	
513	Workman's Compensation	409,667	395,084	414,838	Workman's Comp Insurance, 5% Increase
599	Other Charges	499	1,500	1,500	Supplies for Board
72310	Total	1,134,545	1,135,346	1,187,486	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
72320	OFFICE OF THE SUPERINTENDENT				
101	Director	118,560	130,000	144,300	Farley 12 mth (\$2,100 Bonues, \$7,200 Car Allowance)
161	Secretary(s)	94,952	98,779	102,730	Board Sec.; Front Desk
188	Bonus Payments	1,812	-	-	
201	Social Security	16,375	17,502	18,898	7.65%
204	State Retirement	15,993	16,144	19,846	6.35% Legacy; 10% Classified
206	Life Insurance	135	135	135	
207	Medical Insurance	33,030	34,186	-	
208	Dental Insurance	980	980	1,014	\$28.17*3*12
320	Dues & Memberships	5,318	10,000	10,000	TOSS, TSBA, TSSA, Chamber \$150, AASa \$441, etc.
348	Postal Charges - Central Office	1,627	2,500	2,500	
355	Travel	9,265	10,000	10,000	
399	Other Contracted Services	4,105	15,500	15,500	Copier maintenance/additional PD
435	Office Suppllies	1,922	3,000	3,000	
					Student appreciation \$250, bereavement \$250, Community Advisory luncheon \$1,500, Student & employee advisory events \$500; Teacher of the Year Banquet \$3,500 from HR 599 & Service Awards \$2,000 from HR 499)
499	Other Supplies & Materials	9,034	12,500	12,500	Branding \$5,000/Kitchen Supplies \$1,500
701	Administration Equipment	-	500	500	
72320	Total	313,108	351,726	340,923	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
72410	OFFICE OF THE PRINCIPAL				
104	Principals	1,149,136	1,182,338	1,231,442	12 FT (CCHS & SMHS 12 MTH, Elem 11 MTH, Phnx 11 MTH)
117	Career Ladder Program	6,000	6,000	6,000	
139	Assistant Principals	1,136,122	1,195,997	1,257,377	15 FT (10 MTH)- Over 200 Students = FT AP, below 200=1/2 Time AP, > 600 earns 120 day AP; 3 Elem has 120 day APs
161	Secretaries	875,167	978,571	1,030,864	(28) Secretaries & Attendance clerks + 10 extra days for Elem & Phnx at the request of the principals
162	Clerical Personnel	375,035	387,168	436,841	(12) Bookkeepers
188	Bonus Payments	39,958	-	-	
201	Social Security	267,137	286,881	303,133	7.65%
204	State Retirement	259,893	262,562	352,958	6.35% Legacy; 7.15% Hybrid; 10% Classified
206	Life Insurance	3,122	3,145	3,145	
207	Medical Insurance	699,602	727,872	-	
208	Dental Insurance	20,606	22,864	22,649	\$28.17*67*12
217	Ret-Hybrid Stabilization	-	1,356	1,356	0.85%
499	Other Supplies & Materials	7,769	7,920	8,826	Postage = 6,700 students * \$.78; BK Acct Supplies \$3,600
524	Staff Development	9,662	12,000	12,000	\$1,000 per school
72410	Total	4,849,209	5,074,674	4,666,591	
72510	FISCAL SERVICES				
105	Supervisor/Director	96,803	171,803	174,684	COO & Finance Director
162	Clerical Personnel	96,626	98,555	102,497	Textbook Coordinator/Control Specialist/Receiving Coordinator (Column N,260 days,20 yrs + longevity), Financial Asst 260 day
188	Bonus Payments	1,812	-	-	
201	Social Security	14,894	20,682	21,204	7.65%
204	State Retirement	17,084	23,656	27,718	10.00%
206	Life Insurance	88	117	121	
207	Medical Insurance	26,346	36,268	-	
208	Dental Insurance	980	1,306	1,352	\$28.17*4*12
320	Dues & Memberships	303	450	450	AMEX \$90*5
435	Office Supplies	692	700	800	1099 Forms and Postage
471	Software	33,899	31,363	34,000	Inventory software, Paperless Pay, Bookkeeper EPES, 1099 Software
499	Other Supplies & Materials	187	300	300	Copier
524	Staff Development	255	1,000	1,000	TASBO, Spring Fiscal Workshop, Bookkeeper Training
72510	Total	289,969	386,200	364,127	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
72520	HUMAN RESOURCES/PERSONNEL				
105	Supervisor/Director	65,073	67,675	70,382	Supervisor
161	Secretary	48,485	50,440	52,458	HR Exec Asst
188	Bonus Payments	1,208	-	-	
201	Social Security	8,742	9,036	9,397	7.65%
204	State Retirement	10,042	10,335	10,748	10.00%
206	Life Insurance	55	60	60	
207	Medical Insurance	18,516	19,164	-	
208	Dental Insurance	653	655	676	\$28.17*2*12
320	Dues & Memberships	-	300	-	
355	Travel	772	1,500	1,000	TASBO Conference, job fairs
399	Other Contracted Services	1,003	9,500	13,073	Employee fingerprints 150*\$37.15; Rap Back 150*\$50
435	Office Supplies	373	1,000	1,000	
471	Software	43,836	69,524	91,758	AOD -Time & Attendance, MyBenefits, Ready Sub, Siesta
499	Other Supplies & Materials	2,946	1,200	700	
524	Staff Development	-	3,000	3,000	Summer meeting for Principals/New Teachers
599	Other Charges	133	900	900	
72520	Total	201,837	244,289	255,152	

Fund 141 Revenue	Description	2024-2025 Audited Actual	2025-2026 Original Budget	2026-2027 Proposed Draft I	Notes
72610	OPERATION OF PLANT				
166	Custodial Personnel	1,532,011	1,642,191	1,707,878	58 Custodians
188	Bonus Payments	31,710	-	-	
189	Other Salaries & Wages	7,632	25,000	25,000	Summer cleaning/painting/mowing
201	Social Security	118,924	127,540	132,565	7.65%
204	State Retirement	135,259	145,879	170,788	10.00%
206	Life Insurance	1,676	1,670	1,737	
207	Medical Insurance	462,990	468,532	-	
208	Dental Insurance	16,849	18,620	19,606	\$28.17*58*12
307	Communication - Phones - All Schools	85,744	94,600	92,800	Phone service, iPad service & 6 hot spots
328	Janitorial Services	34,343	35,000	36,750	Dust mops, rugs/mats, twice per month
347	Pest Control	29,340	30,000	30,000	rotate schools for termite and insect control
359	Disposal	43,178	42,000	44,100	
399	Other Contracted Services	98,903	137,500	145,500	Security Systems, lead water testing, Pelican, Orkin
410	Custodial Supplies	257,249	221,496	243,646	Increase in supplies usage and various price increases
415	Electricity	1,550,449	1,510,707	1,556,242	
434	Natural Gas	177,969	230,000	195,345	
451	Uniforms	2,093	5,000	5,000	PPE & uniforms
454	Water & Sewer	275,704	276,000	265,800	
502	Building & Contents Insurance	707,472	803,027	783,000	
524	Staff Development	1,138	2,000	2,000	Electrician classes/licensing/HVAC license, safety
720	Plant Operation Equipment	28,660	30,000	30,000	Increase for replacement cost of buffers,scrubbers,vacuum cleaners,small school equipment
72610	Total	5,599,293	5,846,762	5,487,757	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
72620	MAINTENANCE OF PLANT				
105	Supervisor/Director	76,891	78,830	81,983	Supervisor + longevity
161	Secretary	55,617	73,089	76,013	(1) FT Bookkeeper, (1) 10 MTH PT Maintenance Clerk
167	Maintenance Personnel	517,282	545,710	601,175	(12) + longevity
169	Part-Time Personnel	-	25,000	25,000	(1) Part time grounds
188	Bonus Payments	7,852			
201	Social Security	49,884	55,281	59,989	7.65%
204	State Retirement	57,499	63,230	74,496	10.00%
206	Life Insurance	408	400	424	
207	Medical Insurance	110,411	116,993	-	
208	Dental Insurance	4,029	4,575	4,733	\$28.17*14*12
307	Communications (Cell Phones)	5,905	6,500	10,000	Cell service for Maint Dept, data & internet mobile devices, Summit Tracer, Flashing zone light programming
334	Maintenance Agreement (Septic)	10,800	10,800	10,800	State septic inspections/price increase; \$900/month to inspect 4 schools
335	Maintenance & Repair Services	1,267,188	805,000	915,000	\$715,000 Maint projects+\$200K "as needed" repairs
399	Other Contracted Services	28,174	7,500	28,500	Elevator, boiler permits, maint. & inspections, tests, lead water testing & ASHREA
418	Equipment & Machinery Parts	25,959	20,000	28,000	Materials, parts, mower, trailer, backhoe, tractor parts, maint for all schools
420	Lawn Care Supplies	14,790	20,500	55,000	Fertilizer, seed, sand, maintain school grounds, clay dirt for playing fields
459	Drainage & Septic Materials	26,135	51,000	55,000	All plumbingcosts + replacement boilers, water heaters & sewer pumps w/maintenance
468	Chemicals	2,937	3,850	4,000	Weed killer, court marshal, all schools
471	Software	8,356	293,006	30,000	newe CMMS system
499	Other Supplies & Materials	51,631	55,000	55,000	Parts, bulbs, lumber, paint, wire, all materials used for maint at the schools
524	Staff Development	4,067	5,000	5,000	Conferences and training, OSHA, ABESTOS, Safety, etc
599	Other Charges	93,735	100,000	95,000	Bleacher parts, other items as needed for replacement
701	Administrative Equipment	198,314	-	-	
712	HVAC Equipment	288,305	330,000	300,000	HVAC Units, parts, filters, motors, supplies, scheduled PV
717	Maintenance Equipment	75,685	30,000	85,000	Lawn mower
790	Other Equipment	169,144			
72620	Total	3,150,998	2,701,264	2,600,113	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
72710	TRANSPORTATION				
105	Supervisor/Director	69,651	71,385	74,240	Supervisor
142	Mechanics	260,718	275,502	286,522	(2) Column 11; (2) Column 10; 3 Hrs per day OT for 180 days
146	Bus Drivers	1,386,251	1,460,719	1,519,148	63
162	Clerical Personnel	68,650	45,354	47,168	
188	Bonus Payments	56,220	30,000	30,000	Safety/Attendance Bonus
189	Other Salaries & Wages	103,381	113,410	117,946	(10) Bus Attendants
201	Social Security	140,986	152,722	158,739	7.65%
204	State Retirement	152,834	174,682	204,158	10%
206	Life Insurance	1,492	1,527	1,527	
207	Medical Insurance	426,621	444,715	-	
208	Dental Insurance	15,939	21,884	26,705	\$28.17*79*12
338	Maintenance & Repairs Vehicles	10,933	10,000	10,000	
355	Travel	-	-	1,500	
399	Other Contracted Services	29,285	30,000	30,000	Extended life of buses per state law, requires twice per year inspections on buses over 15 years old, wrecker bills, TDOT physicals
418	Equipment & Machinery Parts	10,000	10,000	10,000	Hard drive cameras
425	Fuel	283,694	420,000	420,000	Journal entries will affect, modest est. avg = \$4/gallon, 525 gallons daily for regular routes (Rogers Petroleum)
433	Lubricants	19,906	22,000	22,000	
435	Office Supplies	1,198	1,200	1,500	
450	Tires & Tubes	39,925	52,000	47,910	
453	Vehicle Parts	108,154	147,000	118,429	
471	Software	10,150	12,000	15,002	Trip Direct Software, Mapping Software, Cummings, Norwegian
499	Other Supplies & Materials	8,588	8,000	8,500	Fire Ext., cleaning supplies, appreciation, awards, items for in-service
524	Staff Development	4,490	5,000	5,000	PD & CDL Reimbursement
599	Other Charges	1,995	2,000	2,000	
729	Transportation Equipment - Buses	1,560,315	775,780	919,210	(1) SPED, (2) 78-Passenger, (1) 90-Passenger
72710	Total	4,771,376	4,286,880	4,077,204	

Fund 141		2024-2025	2025-2026	2026-2027	
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	Notes
73300	COMMUNITY SERVICES				
105	Supervisor/Director	50,797	57,037	59,318	Coordinator, Family Resource Center Pay July in June [(1) FT + 25% of second employee]
188	Bonus Payments	1,812	-	-	
189	Other Salaries & Wages	72,094	73,674	77,977	Kid's Club, Pay July in June, (2) assistants, (1) Supvr on scale
201	Social Security	9,515	9,999	10,503	7.65%
204	State Retirement	8,486	11,437	12,013	10%
206	Life Insurance	75	75	75	x2
207	Medical Insurance	18,749	19,404	-	
208	Dental Insurance	735	735	676	\$28.17*2*12
355	Travel	-	1,500	-	
422	Food Supplies	337	2,000	2,000	Snacks for Kid's Club
499	Other Supplies & Materials	454	1,500	1,500	Games, puzzles, crafts for Kid's Club
535	Fee Waivers (Clothing, Shoes, School Supplies)	4,878	15,000	15,000	Donation - Clothing & School Supplies for at-risk students
599	Other Charges	49,202	500	500	Kid's Club Certifications/Child Care
73300	Total	217,134	192,861	179,562	
73400	EARLY CHILDHOOD EDUCATION PROGRAM				
116	Teachers	722,748	705,176	753,160	(11) FT
117	Career Ladder Program	1,000	1,000	1,000	
163	Educational Assistants	216,118	240,818	250,451	(11) FT + 2 extra days for required trainings
188	Bonus Payments	13,892	-	-	
195	Substitute Teachers - Certified	462	1,000	1,000	\$135 per day
198	Substitute Teachers - Non-certified	10,125	10,000	10,000	\$100 per day
201	Social Security	70,928	73,287	77,694	7.65%
204	State Retirement	69,276	73,297	75,000	6.35% Legacy; 7.15% Hybrid; 10% Classified
206	Life Insurance	1,242	1,237	1,242	
207	Medical Insurance	261,007	269,941	-	
208	Dental Insurance	7,268	7,267	22,595	\$28.17*22*12
217	Ret-Hybrid Stabilization	2,011		2,259	0.85%
429	Instructional Supplies & Materials	369	5,000	5,000	
499	Other Supplies & Materials	1,200	1,200	1,200	
73400	Total	1,377,646	1,389,223	1,200,602	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Description		Audited Actual	Original Budget	Proposed Draft I	
76000	CAPITAL OUTLAY				
76100	REGULAR CAPITAL OUTLAY				
	321 Engineering Services	104,500	115,000	120,000	District engineering on all major projects
	706 Building Construction	208,154	166,000	50,000	CTE Construction projects
	707 Building Improvements	90,216	313,407	50,000	CTE Improvements
	799 Other Capital Outlay	235,405	150,000	150,000	School & Dept needs; \$10,000 per School, \$30,000 district use
76100	Total REGULAR CAPITAL OUTLAY	638,275	744,407	370,000	
82130	DEBT SERVICE				
	620 Principal on Debt	-	222,924	222,924	
82130	Total DEBT SERVICE	-	222,924	222,924	
82230	DEBT SERVICE				
	620 Interest on Debt	-	30,132	30,132	
82230	Total DEBT SERVICE	-	30,132	30,132	
TOTAL	EDUCATION - DEBT SERVICE CONTRIBUTION TO PRIMARY GOVERNMENT	-	253,056	253,056	
	91300 EDUCATIONAL CAPITAL PROJECTS		3,110,000	1,250,000	
91300	Total EDUCATIONAL CAPITAL PROJECTS		3,110,000	1,250,000	
TOTAL ESTIMATED EXPENDITURES		74,851,219	79,349,166	80,061,396	

Fund 141		2024-2025	2025-2026	2026-2027	Notes
Revenue	Description	Audited Actual	Original Budget	Proposed Draft I	
39000	EXCESS OF ESTIMATED REVENUE AND OTHER SOURCES OVER (UNDER) ESTIMATED	1,013,275	(2,181,602)	(5,455,712)	

Beginning Balance As of 06/30/24	17,780,522
Net Change in Fund Balance per Audit 06/30/25	766,695
Actual Audit Report Beginning Balance as of 07/01/25	\$ 18,547,217
Estimated Revenues 2025-2026	77,167,564
Estimated Expenditures 2025-2026	79,349,166
Estimated Ending Balance as of 06/30/26	\$ 16,365,615
Estimated Revenues 2026-2027	74,605,684
Estimated Expenditures 2026-2027	80,061,396
Estimated Ending Balance as of 06/30/27	\$ 10,909,903

Actual Audit Report Beginning Balance as of 07/01/25	\$ 18,547,217
Less: PO Encumbrances Per Audit As of 6/30/25	3,310,090
Less: Restricted for Hybrid Retirement Stabilization Funds	1,100,043
Actual Audit Report <u>Unassigned Fund Balance</u> as of 06/30/25	\$ 14,137,084

**Exhibit I-2 FY25 Annual Financial Report, Comptroller's Office

Option A \$4,000 between degrees; \$600 between steps

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	48,288	51,380		3,092	256,900
1	23	48,888	51,980	3,692	3,092	1,195,540
2	14	49,488	52,580	3,692	3,092	736,120
3	23	50,088	53,180	3,692	3,092	1,223,140
4	15	50,688	53,780	3,692	3,092	806,700
5	11	51,288	54,380	3,692	3,092	598,180
6	10	51,888	54,980	3,692	3,092	549,800
7	7	52,488	55,580	3,692	3,092	389,060
8	9	53,088	56,180	3,692	3,092	505,620
9	9	53,688	56,780	3,692	3,092	511,020
10	10	54,288	57,380	3,692	3,092	573,800
11	10	54,888	57,980	3,692	3,092	579,800
12	12	55,488	58,580	3,692	3,092	702,960
13	7	56,088	59,180	3,692	3,092	414,260
14	9	56,688	59,780	3,692	3,092	538,020
15	8	57,288	60,380	3,692	3,092	483,040
16	10	57,888	60,980	3,692	3,092	609,800
17	6	58,488	61,580	3,692	3,092	369,480
18	7	59,088	62,180	3,692	3,092	435,260
19	12	59,688	62,780	3,692	3,092	753,360
20	9	60,288	63,380	3,692	3,092	570,420
21	7	60,888	63,980	3,692	3,092	447,860
22	1	61,488	64,580	3,692	3,092	64,580
23	6	62,088	65,180	3,692	3,092	391,080
24	4	62,688	65,780	3,692	3,092	263,120
25	2	63,288	66,380	3,692	3,092	132,760
26	1	63,888	66,980	3,692	3,092	66,980
27	4	64,488	67,580	3,692	3,092	270,320
28	3	65,088	68,180	3,692	3,092	204,540
29	23	65,688	68,780	3,692	3,092	1,581,940

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	51,288	55,380		4,092	-
4,000	1	4	51,888	55,980	4,692	4,092	223,920
4,000	2	7	52,488	56,580	4,692	4,092	396,060
4,000	3	7	53,088	57,180	4,692	4,092	400,260
4,000	4	10	53,688	57,780	4,692	4,092	577,800
4,000	5	10	54,288	58,380	4,692	4,092	583,800
4,000	6	4	54,888	58,980	4,692	4,092	235,920
4,000	7	6	55,488	59,580	4,692	4,092	357,480
4,000	8	3	56,088	60,180	4,692	4,092	180,540
4,000	9	8	56,688	60,780	4,692	4,092	486,240
4,000	10	6	57,288	61,380	4,692	4,092	368,280
4,000	11	6	58,380	61,980	4,692	3,600	371,880
4,000	12	11	59,029	62,580	4,200	3,551	688,380
4,000	13	6	59,088	63,180	4,151	4,092	379,080
4,000	14	12	60,080	63,780	4,692	3,700	765,360
4,000	15	8	60,288	64,380	4,300	4,092	515,040
4,000	16	8	61,311	64,980	4,692	3,669	519,840
4,000	17	8	61,488	65,580	4,269	4,092	524,640
4,000	18	3	62,340	66,180	4,692	3,840	198,540
4,000	19	15	62,688	66,780	4,440	4,092	1,001,700
4,000	20	10	63,677	67,380	4,692	3,703	673,800
4,000	21	6	63,888	67,980	4,303	4,092	407,880
4,000	22	13	64,488	68,580	4,692	4,092	891,540
4,000	23	2	65,088	69,180	4,692	4,092	138,360
4,000	24	10	65,688	69,780	4,692	4,092	697,800
4,000	25	9	66,288	70,380	4,692	4,092	633,420
4,000	26	5	66,888	70,980	4,692	4,092	354,900
4,000	27	8	67,488	71,580	4,692	4,092	572,640
4,000	28	3	68,088	72,180	4,692	4,092	216,540
4,000	29	31	68,688	72,780	4,692	4,092	2,256,180

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	\$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	54,288	59,380		5,092	-
4,000	1	0	54,888	59,980	5,692	5,092	-
4,000	2	0	55,488	60,580	5,692	5,092	-
4,000	3	0	56,088	61,180	5,692	5,092	-
4,000	4	1	56,688	61,780	5,692	5,092	61,780
4,000	5	0	57,288	62,380	5,692	5,092	-
4,000	6	1	57,888	62,980	5,692	5,092	62,980
4,000	7	0	58,488	63,580	5,692	5,092	-
4,000	8	0	59,678	64,180	5,692	4,502	-
4,000	9	1	61,399	64,780	5,102	3,381	64,780
4,000	10	1	62,663	65,380	3,981	2,717	65,380
4,000	11	1	62,917	65,980	3,317	3,063	65,980
4,000	12	0	64,201	66,580	3,663	2,379	-
4,000	13	1	64,474	67,180	2,979	2,706	67,180
4,000	14	2	65,786	67,780	3,306	1,994	135,560
4,000	15	0	66,042	68,380	2,594	2,338	-
4,000	16	2	67,401	68,980	2,938	1,579	137,960
4,000	17	2	67,414	69,580	2,179	2,166	139,160
4,000	18	2	68,550	70,180	2,766	1,630	140,360
4,000	19	4	68,564	70,780	2,230	2,216	283,120
4,000	20	3	69,734	71,380	2,816	1,646	214,140
4,000	21	3	70,067	71,980	2,246	1,913	215,940
4,000	22	0	70,403	72,580	2,513	2,177	-
4,000	23	0	70,740	73,180	2,777	2,440	-
4,000	24	1	71,078	73,780	3,040	2,702	73,780
4,000	25	1	71,419	74,380	3,302	2,961	74,380
4,000	26	0	71,761	74,980	3,561	3,219	-
4,000	27	3	71,838	75,580	3,819	3,742	226,740
4,000	28	2	72,488	76,180	4,342	3,692	152,360
4,000	29	20	73,138	76,780	4,292	3,642	1,535,600

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	\$Raise	\$ INCREASE	TOTAL BUDGET AMOUNT
4,000	0	0	57,288	63,380		6,092	-
4,000	1	0	57,888	63,980	6,692	6,092	-
4,000	2	0	58,488	64,580	6,692	6,092	-
4,000	3	0	59,088	65,180	6,692	6,092	-
4,000	4	2	59,688	65,780	6,692	6,092	131,560
4,000	5	0	60,497	66,380	6,692	5,883	-
4,000	6	0	61,687	66,980	6,483	5,293	-
4,000	7	0	63,293	67,580	5,893	4,287	-
4,000	8	1	64,571	68,180	4,887	3,609	68,180
4,000	9	1	66,471	68,780	4,209	2,309	68,780
4,000	10	0	67,841	69,380	2,909	1,539	-
4,000	11	0	68,096	69,980	2,139	1,884	-
4,000	12	0	69,483	70,580	2,484	1,097	-
4,000	13	0	69,776	71,180	1,697	1,404	-
4,000	14	0	71,208	71,780	2,004	572	-
4,000	15	2	71,454	72,380	1,172	926	144,760
4,000	16	1	72,928	72,980	1,526	52	72,980
4,000	17	1	72,941	73,580	652	639	73,580
4,000	18	0	74,198	74,180	1,239	(18)	-
4,000	19	0	74,211	74,780	582	569	-
4,000	20	0	75,529	75,380	1,169	(149)	-
4,000	21	0	75,892	75,980	451	88	-
4,000	22	2	76,256	76,580	688	324	153,160
4,000	23	1	76,622	77,180	924	558	77,180
4,000	24	1	76,991	77,780	1,158	789	77,780
4,000	25	0	77,361	78,380	1,389	1,019	-
4,000	26	0	77,961	78,980	1,619	1,019	-
4,000	27	1	78,561	79,580	1,619	1,019	79,580
4,000	28	2	79,161	80,180	1,619	1,019	160,360
4,000	29	5	79,761	80,780	1,619	1,019	403,900

Option A \$4,000 between degrees; \$600 between steps

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	51,380	53,380		2,000	266,900
1	5	51,980	53,980	2,600	2,000	269,900
2	23	52,580	54,580	2,600	2,000	1,255,340
3	14	53,180	55,180	2,600	2,000	772,520
4	23	53,780	55,780	2,600	2,000	1,282,940
5	15	54,380	56,380	2,600	2,000	845,700
6	11	54,980	56,980	2,600	2,000	626,780
7	10	55,580	57,580	2,600	2,000	575,800
8	7	56,180	58,180	2,600	2,000	407,260
9	9	56,780	58,780	2,600	2,000	529,020
10	9	57,380	59,380	2,600	2,000	534,420
11	10	57,980	59,980	2,600	2,000	599,800
12	10	58,580	60,580	2,600	2,000	605,800
13	12	59,180	61,180	2,600	2,000	734,160
14	7	59,780	61,780	2,600	2,000	432,460
15	9	60,380	62,380	2,600	2,000	561,420
16	8	60,980	62,980	2,600	2,000	503,840
17	10	61,580	63,580	2,600	2,000	635,800
18	6	62,180	64,180	2,600	2,000	385,080
19	7	62,780	64,780	2,600	2,000	453,460
20	12	63,380	65,380	2,600	2,000	784,560
21	9	63,980	65,980	2,600	2,000	593,820
22	7	64,580	66,580	2,600	2,000	466,060
23	1	65,180	67,180	2,600	2,000	67,180
24	6	65,780	67,780	2,600	2,000	406,680
25	4	66,380	68,380	2,600	2,000	273,520
26	2	66,980	68,980	2,600	2,000	137,960
27	1	67,580	69,580	2,600	2,000	69,580
28	4	68,180	70,180	2,600	2,000	280,720
29	26	68,780	70,780	2,600	2,000	1,840,280

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	55,380	57,380		2,000	-
4,000	1	2	55,980	57,980	2,600	2,000	115,960
4,000	2	4	56,580	58,580	2,600	2,000	234,320
4,000	3	7	57,180	59,180	2,600	2,000	414,260
4,000	4	7	57,780	59,780	2,600	2,000	418,460
4,000	5	10	58,380	60,380	2,600	2,000	603,800
4,000	6	10	58,980	60,980	2,600	2,000	609,800
4,000	7	4	59,580	61,580	2,600	2,000	246,320
4,000	8	6	60,180	62,180	2,600	2,000	373,080
4,000	9	3	60,780	62,780	2,600	2,000	188,340
4,000	10	8	61,380	63,380	2,600	2,000	507,040
4,000	11	6	61,980	63,980	2,600	2,000	383,880
4,000	12	6	62,580	64,580	2,600	2,000	387,480
4,000	13	11	63,180	65,180	2,600	2,000	716,980
4,000	14	6	63,780	65,780	2,600	2,000	394,680
4,000	15	12	64,380	66,380	2,600	2,000	796,560
4,000	16	8	64,980	66,980	2,600	2,000	535,840
4,000	17	8	65,580	67,580	2,600	2,000	540,640
4,000	18	8	66,180	68,180	2,600	2,000	545,440
4,000	19	3	66,780	68,780	2,600	2,000	206,340
4,000	20	15	67,380	69,380	2,600	2,000	1,040,700
4,000	21	10	67,980	69,980	2,600	2,000	699,800
4,000	22	6	68,580	70,580	2,600	2,000	423,480
4,000	23	13	69,180	71,180	2,600	2,000	925,340
4,000	24	2	69,780	71,780	2,600	2,000	143,560
4,000	25	10	70,380	72,380	2,600	2,000	723,800
4,000	26	9	70,980	72,980	2,600	2,000	656,820
4,000	27	5	71,580	73,580	2,600	2,000	367,900
4,000	28	8	72,180	74,180	2,600	2,000	593,440
4,000	29	34	72,780	74,780	2,600	2,000	2,542,520

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	\$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	59,380	61,380		2,000	-
4,000	1	0	59,980	61,980	2,600	2,000	-
4,000	2	0	60,580	62,580	2,600	2,000	-
4,000	3	0	61,180	63,180	2,600	2,000	-
4,000	4	0	61,780	63,780	2,600	2,000	-
4,000	5	1	62,380	64,380	2,600	2,000	64,380
4,000	6	0	62,980	64,980	2,600	2,000	-
4,000	7	1	63,580	65,580	2,600	2,000	65,580
4,000	8	0	64,180	66,180	2,600	2,000	-
4,000	9	0	64,780	66,780	2,600	2,000	-
4,000	10	1	65,380	67,380	2,600	2,000	67,380
4,000	11	1	65,980	67,980	2,600	2,000	67,980
4,000	12	1	66,580	68,580	2,600	2,000	68,580
4,000	13	0	67,180	69,180	2,600	2,000	-
4,000	14	1	67,780	69,780	2,600	2,000	69,780
4,000	15	2	68,380	70,380	2,600	2,000	140,760
4,000	16	0	68,980	70,980	2,600	2,000	-
4,000	17	2	69,580	71,580	2,600	2,000	143,160
4,000	18	2	70,180	72,180	2,600	2,000	144,360
4,000	19	2	70,780	72,780	2,600	2,000	145,560
4,000	20	4	71,380	73,380	2,600	2,000	293,520
4,000	21	3	71,980	73,980	2,600	2,000	221,940
4,000	22	3	72,580	74,580	2,600	2,000	223,740
4,000	23	0	73,180	75,180	2,600	2,000	-
4,000	24	0	73,780	75,780	2,600	2,000	-
4,000	25	1	74,380	76,380	2,600	2,000	76,380
4,000	26	1	74,980	76,980	2,600	2,000	76,980
4,000	27	0	75,580	77,580	2,600	2,000	-
4,000	28	3	76,180	78,180	2,600	2,000	234,540
4,000	29	22	76,780	78,780	2,600	2,000	1,733,160

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	\$Raise	\$ INCREASE	TOTAL BUDGET AMOUNT
4,000	0	0	63,380	65,380		2,000	-
4,000	1	0	63,980	65,980	2,600	2,000	-
4,000	2	0	64,580	66,580	2,600	2,000	-
4,000	3	0	65,180	67,180	2,600	2,000	-
4,000	4	0	65,780	67,780	2,600	2,000	-
4,000	5	2	66,380	68,380	2,600	2,000	136,760
4,000	6	0	66,980	68,980	2,600	2,000	-
4,000	7	0	67,580	69,580	2,600	2,000	-
4,000	8	0	68,180	70,180	2,600	2,000	-
4,000	9	1	68,780	70,780	2,600	2,000	70,780
4,000	10	1	69,380	71,380	2,600	2,000	71,380
4,000	11	0	69,980	71,980	2,600	2,000	-
4,000	12	0	70,580	72,580	2,600	2,000	-
4,000	13	0	71,180	73,180	2,600	2,000	-
4,000	14	0	71,780	73,780	2,600	2,000	-
4,000	15	0	72,380	74,380	2,600	2,000	-
4,000	16	2	72,980	74,980	2,600	2,000	149,960
4,000	17	1	73,580	75,580	2,600	2,000	75,580
4,000	18	1	74,180	76,180	2,600	2,000	76,180
4,000	19	0	74,780	76,780	2,600	2,000	-
4,000	20	0	75,380	77,380	2,600	2,000	-
4,000	21	0	75,980	77,980	2,600	2,000	-
4,000	22	0	76,580	78,580	2,600	2,000	-
4,000	23	2	77,180	79,180	2,600	2,000	158,360
4,000	24	1	77,780	79,780	2,600	2,000	79,780
4,000	25	1	78,380	80,380	2,600	2,000	80,380
4,000	26	0	78,980	80,980	2,600	2,000	-
4,000	27	0	79,580	81,580	2,600	2,000	-
4,000	28	1	80,180	82,180	2,600	2,000	82,180
4,000	29	7	80,780	82,780	2,600	2,000	579,460

Option A

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	53,380	55,380		2,000	276,900
1	5	53,980	55,980	2,600	2,000	279,900
2	5	54,580	56,580	2,600	2,000	282,900
3	23	55,180	57,180	2,600	2,000	1,315,140
4	14	55,780	57,780	2,600	2,000	808,920
5	23	56,380	58,380	2,600	2,000	1,342,740
6	15	56,980	58,980	2,600	2,000	884,700
7	11	57,580	59,580	2,600	2,000	655,380
8	10	58,180	60,180	2,600	2,000	601,800
9	7	58,780	60,780	2,600	2,000	425,460
10	9	59,380	61,380	2,600	2,000	552,420
11	9	59,980	61,980	2,600	2,000	557,820
12	10	60,580	62,580	2,600	2,000	625,800
13	10	61,180	63,180	2,600	2,000	631,800
14	12	61,780	63,780	2,600	2,000	765,360
15	7	62,380	64,380	2,600	2,000	450,660
16	9	62,980	64,980	2,600	2,000	584,820
17	8	63,580	65,580	2,600	2,000	524,640
18	10	64,180	66,180	2,600	2,000	661,800
19	6	64,780	66,780	2,600	2,000	400,680
20	7	65,380	67,380	2,600	2,000	471,660
21	12	65,980	67,980	2,600	2,000	815,760
22	9	66,580	68,580	2,600	2,000	617,220
23	7	67,180	69,180	2,600	2,000	484,260
24	1	67,780	69,780	2,600	2,000	69,780
25	6	68,380	70,380	2,600	2,000	422,280
26	4	68,980	70,980	2,600	2,000	283,920
27	2	69,580	71,580	2,600	2,000	143,160
28	1	70,180	72,180	2,600	2,000	72,180
29	30	70,780	72,780	2,600	2,000	2,183,400

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	57,380	59,380		2,000	-
4,000	1	0	57,980	59,980	2,600	2,000	-
4,000	2	2	58,580	60,580	2,600	2,000	121,160
4,000	3	4	59,180	61,180	2,600	2,000	244,720
4,000	4	7	59,780	61,780	2,600	2,000	432,460
4,000	5	7	60,380	62,380	2,600	2,000	436,660
4,000	6	10	60,980	62,980	2,600	2,000	629,800
4,000	7	10	61,580	63,580	2,600	2,000	635,800
4,000	8	4	62,180	64,180	2,600	2,000	256,720
4,000	9	6	62,780	64,780	2,600	2,000	388,680
4,000	10	3	63,380	65,380	2,600	2,000	196,140
4,000	11	8	63,980	65,980	2,600	2,000	527,840
4,000	12	6	64,580	66,580	2,600	2,000	399,480
4,000	13	6	65,180	67,180	2,600	2,000	403,080
4,000	14	11	65,780	67,780	2,600	2,000	745,580
4,000	15	6	66,380	68,380	2,600	2,000	410,280
4,000	16	12	66,980	68,980	2,600	2,000	827,760
4,000	17	8	67,580	69,580	2,600	2,000	556,640
4,000	18	8	68,180	70,180	2,600	2,000	561,440
4,000	19	8	68,780	70,780	2,600	2,000	566,240
4,000	20	3	69,380	71,380	2,600	2,000	214,140
4,000	21	15	69,980	71,980	2,600	2,000	1,079,700
4,000	22	10	70,580	72,580	2,600	2,000	725,800
4,000	23	6	71,180	73,180	2,600	2,000	439,080
4,000	24	13	71,780	73,780	2,600	2,000	959,140
4,000	25	2	72,380	74,380	2,600	2,000	148,760
4,000	26	10	72,980	74,980	2,600	2,000	749,800
4,000	27	9	73,580	75,580	2,600	2,000	680,220
4,000	28	5	74,180	76,180	2,600	2,000	380,900
4,000	29	42	74,780	76,780	2,600	2,000	3,224,760

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	\$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	61,380	63,380		2,000	-
4,000	1	0	61,980	63,980	2,600	2,000	-
4,000	2	0	62,580	64,580	2,600	2,000	-
4,000	3	0	63,180	65,180	2,600	2,000	-
4,000	4	0	63,780	65,780	2,600	2,000	-
4,000	5	0	64,380	66,380	2,600	2,000	-
4,000	6	1	64,980	66,980	2,600	2,000	66,980
4,000	7	0	65,580	67,580	2,600	2,000	-
4,000	8	1	66,180	68,180	2,600	2,000	68,180
4,000	9	0	66,780	68,780	2,600	2,000	-
4,000	10	0	67,380	69,380	2,600	2,000	-
4,000	11	1	67,980	69,980	2,600	2,000	69,980
4,000	12	1	68,580	70,580	2,600	2,000	70,580
4,000	13	1	69,180	71,180	2,600	2,000	71,180
4,000	14	0	69,780	71,780	2,600	2,000	-
4,000	15	1	70,380	72,380	2,600	2,000	72,380
4,000	16	2	70,980	72,980	2,600	2,000	145,960
4,000	17	0	71,580	73,580	2,600	2,000	-
4,000	18	2	72,180	74,180	2,600	2,000	148,360
4,000	19	2	72,780	74,780	2,600	2,000	149,560
4,000	20	2	73,380	75,380	2,600	2,000	150,760
4,000	21	4	73,980	75,980	2,600	2,000	303,920
4,000	22	3	74,580	76,580	2,600	2,000	229,740
4,000	23	3	75,180	77,180	2,600	2,000	231,540
4,000	24	0	75,780	77,780	2,600	2,000	-
4,000	25	0	76,380	78,380	2,600	2,000	-
4,000	26	1	76,980	78,980	2,600	2,000	78,980
4,000	27	1	77,580	79,580	2,600	2,000	79,580
4,000	28	0	78,180	80,180	2,600	2,000	-
4,000	29	25	78,780	80,780	2,600	2,000	2,019,500

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	\$Raise	\$ INCREASE	TOTAL BUDGET AMOUNT
4,000	0	0	65,380	67,380		2,000	-
4,000	1	0	65,980	67,980	2,600	2,000	-
4,000	2	0	66,580	68,580	2,600	2,000	-
4,000	3	0	67,180	69,180	2,600	2,000	-
4,000	4	0	67,780	69,780	2,600	2,000	-
4,000	5	0	68,380	70,380	2,600	2,000	-
4,000	6	2	68,980	70,980	2,600	2,000	141,960
4,000	7	0	69,580	71,580	2,600	2,000	-
4,000	8	0	70,180	72,180	2,600	2,000	-
4,000	9	0	70,780	72,780	2,600	2,000	-
4,000	10	1	71,380	73,380	2,600	2,000	73,380
4,000	11	1	71,980	73,980	2,600	2,000	73,980
4,000	12	0	72,580	74,580	2,600	2,000	-
4,000	13	0	73,180	75,180	2,600	2,000	-
4,000	14	0	73,780	75,780	2,600	2,000	-
4,000	15	0	74,380	76,380	2,600	2,000	-
4,000	16	0	74,980	76,980	2,600	2,000	-
4,000	17	2	75,580	77,580	2,600	2,000	155,160
4,000	18	1	76,180	78,180	2,600	2,000	78,180
4,000	19	1	76,780	78,780	2,600	2,000	78,780
4,000	20	0	77,380	79,380	2,600	2,000	-
4,000	21	0	77,980	79,980	2,600	2,000	-
4,000	22	0	78,580	80,580	2,600	2,000	-
4,000	23	0	79,180	81,180	2,600	2,000	-
4,000	24	2	79,780	81,780	2,600	2,000	163,560
4,000	25	1	80,380	82,380	2,600	2,000	82,380
4,000	26	1	80,980	82,980	2,600	2,000	82,980
4,000	27	0	81,580	83,580	2,600	2,000	-
4,000	28	0	82,180	84,180	2,600	2,000	-
4,000	29	8	82,780	84,780	2,600	2,000	678,240

Option B \$4,000 between degrees; \$600 between steps

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	48,288	50,780		2,492	253,900
1	23	48,888	51,380	3,092	2,492	1,181,740
2	14	49,488	51,980	3,092	2,492	727,720
3	23	50,088	52,580	3,092	2,492	1,209,340
4	15	50,688	53,180	3,092	2,492	797,700
5	11	51,288	53,780	3,092	2,492	591,580
6	10	51,888	54,380	3,092	2,492	543,800
7	7	52,488	54,980	3,092	2,492	384,860
8	9	53,088	55,580	3,092	2,492	500,220
9	9	53,688	56,180	3,092	2,492	505,620
10	10	54,288	56,780	3,092	2,492	567,800
11	10	54,888	57,380	3,092	2,492	573,800
12	12	55,488	57,980	3,092	2,492	695,760
13	7	56,088	58,580	3,092	2,492	410,060
14	9	56,688	59,180	3,092	2,492	532,620
15	8	57,288	59,780	3,092	2,492	478,240
16	10	57,888	60,380	3,092	2,492	603,800
17	6	58,488	60,980	3,092	2,492	365,880
18	7	59,088	61,580	3,092	2,492	431,060
19	12	59,688	62,180	3,092	2,492	746,160
20	9	60,288	62,780	3,092	2,492	565,020
21	7	60,888	63,380	3,092	2,492	443,660
22	1	61,488	63,980	3,092	2,492	63,980
23	6	62,088	64,580	3,092	2,492	387,480
24	4	62,688	65,180	3,092	2,492	260,720
25	2	63,288	65,780	3,092	2,492	131,560
26	1	63,888	66,380	3,092	2,492	66,380
27	4	64,488	66,980	3,092	2,492	267,920
28	3	65,088	67,580	3,092	2,492	202,740
29	23	65,688	68,180	3,092	2,492	1,568,140

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	51,288	54,780		3,492	-
4,000	1	4	51,888	55,380	4,092	3,492	221,520
4,000	2	7	52,488	55,980	4,092	3,492	391,860
4,000	3	7	53,088	56,580	4,092	3,492	396,060
4,000	4	10	53,688	57,180	4,092	3,492	571,800
4,000	5	10	54,288	57,780	4,092	3,492	577,800
4,000	6	4	54,888	58,380	4,092	3,492	233,520
4,000	7	6	55,488	58,980	4,092	3,492	353,880
4,000	8	3	56,088	59,580	4,092	3,492	178,740
4,000	9	8	56,688	60,180	4,092	3,492	481,440
4,000	10	6	57,288	60,780	4,092	3,492	364,680
4,000	11	6	58,380	61,380	4,092	3,000	368,280
4,000	12	11	59,029	61,980	3,600	2,951	681,780
4,000	13	6	59,088	62,580	3,551	3,492	375,480
4,000	14	12	60,080	63,180	4,092	3,100	758,160
4,000	15	8	60,288	63,780	3,700	3,492	510,240
4,000	16	8	61,311	64,380	4,092	3,069	515,040
4,000	17	8	61,488	64,980	3,669	3,492	519,840
4,000	18	3	62,340	65,580	4,092	3,240	196,740
4,000	19	15	62,688	66,180	3,840	3,492	992,700
4,000	20	10	63,677	66,780	4,092	3,103	667,800
4,000	21	6	63,888	67,380	3,703	3,492	404,280
4,000	22	13	64,488	67,980	4,092	3,492	883,740
4,000	23	2	65,088	68,580	4,092	3,492	137,160
4,000	24	10	65,688	69,180	4,092	3,492	691,800
4,000	25	9	66,288	69,780	4,092	3,492	628,020
4,000	26	5	66,888	70,380	4,092	3,492	351,900
4,000	27	8	67,488	70,980	4,092	3,492	567,840
4,000	28	3	68,088	71,580	4,092	3,492	214,740
4,000	29	31	68,688	72,180	4,092	3,492	2,237,580

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	\$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	54,288	58,780		4,492	-
4,000	1	0	54,888	59,380	5,092	4,492	-
4,000	2	0	55,488	59,980	5,092	4,492	-
4,000	3	0	56,088	60,580	5,092	4,492	-
4,000	4	1	56,688	61,180	5,092	4,492	61,180
4,000	5	0	57,288	61,780	5,092	4,492	-
4,000	6	1	57,888	62,380	5,092	4,492	62,380
4,000	7	0	58,488	62,980	5,092	4,492	-
4,000	8	0	59,678	63,580	5,092	3,902	-
4,000	9	1	61,399	64,180	4,502	2,781	64,180
4,000	10	1	62,663	64,780	3,381	2,117	64,780
4,000	11	1	62,917	65,380	2,717	2,463	65,380
4,000	12	0	64,201	65,980	3,063	1,779	-
4,000	13	1	64,474	66,580	2,379	2,106	66,580
4,000	14	2	65,786	67,180	2,706	1,394	134,360
4,000	15	0	66,042	67,780	1,994	1,738	-
4,000	16	2	67,401	68,380	2,338	979	136,760
4,000	17	2	67,414	68,980	1,579	1,566	137,960
4,000	18	2	68,550	69,580	2,166	1,030	139,160
4,000	19	4	68,564	70,180	1,630	1,616	280,720
4,000	20	3	69,734	70,780	2,216	1,046	212,340
4,000	21	3	70,067	71,380	1,646	1,313	214,140
4,000	22	0	70,403	71,980	1,913	1,577	-
4,000	23	0	70,740	72,580	2,177	1,840	-
4,000	24	1	71,078	73,180	2,440	2,102	73,180
4,000	25	1	71,419	73,780	2,702	2,361	73,780
4,000	26	0	71,761	74,380	2,961	2,619	-
4,000	27	3	71,838	74,980	3,219	3,142	224,940
4,000	28	2	72,488	75,580	3,742	3,092	151,160
4,000	29	20	73,138	76,180	3,692	3,042	1,523,600

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	\$Raise	\$ INCREASE	TOTAL BUDGET AMOUNT
4,000	0	0	57,288	62,780		5,492	-
4,000	1	0	57,888	63,380	6,092	5,492	-
4,000	2	0	58,488	63,980	6,092	5,492	-
4,000	3	0	59,088	64,580	6,092	5,492	-
4,000	4	2	59,688	65,180	6,092	5,492	130,360
4,000	5	0	60,497	65,780	6,092	5,283	-
4,000	6	0	61,687	66,380	5,883	4,693	-
4,000	7	0	63,293	66,980	5,293	3,687	-
4,000	8	1	64,571	67,580	4,287	3,009	67,580
4,000	9	1	66,471	68,180	3,609	1,709	68,180
4,000	10	0	67,841	68,780	2,309	939	-
4,000	11	0	68,096	69,380	1,539	1,284	-
4,000	12	0	69,483	69,980	1,884	497	-
4,000	13	0	69,776	70,580	1,097	804	-
4,000	14	0	71,208	71,180	1,404	(28)	-
4,000	15	2	71,454	71,780	572	326	143,560
4,000	16	1	72,928	72,380	926	(548)	72,380
4,000	17	1	72,941	72,980	52	39	72,980
4,000	18	0	74,198	73,580	639	(618)	-
4,000	19	0	74,211	74,180	(18)	(31)	-
4,000	20	0	75,529	74,780	569	(749)	-
4,000	21	0	75,892	75,380	(149)	(512)	-
4,000	22	2	76,256	75,980	88	(276)	151,960
4,000	23	1	76,622	76,580	324	(42)	76,580
4,000	24	1	76,991	77,180	558	189	77,180
4,000	25	0	77,361	77,780	789	419	-
4,000	26	0	77,961	78,380	1,019	419	-
4,000	27	1	78,561	78,980	1,019	419	78,980
4,000	28	2	79,161	79,580	1,019	419	159,160
4,000	29	5	79,761	80,180	1,019	419	400,900

Option B

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	50,780	52,780		2,000	263,900
1	5	51,380	53,380	2,600	2,000	266,900
2	23	51,980	53,980	2,600	2,000	1,241,540
3	14	52,580	54,580	2,600	2,000	764,120
4	23	53,180	55,180	2,600	2,000	1,269,140
5	15	53,780	55,780	2,600	2,000	836,700
6	11	54,380	56,380	2,600	2,000	620,180
7	10	54,980	56,980	2,600	2,000	569,800
8	7	55,580	57,580	2,600	2,000	403,060
9	9	56,180	58,180	2,600	2,000	523,620
10	9	56,780	58,780	2,600	2,000	529,020
11	10	57,380	59,380	2,600	2,000	593,800
12	10	57,980	59,980	2,600	2,000	599,800
13	12	58,580	60,580	2,600	2,000	726,960
14	7	59,180	61,180	2,600	2,000	428,260
15	9	59,780	61,780	2,600	2,000	556,020
16	8	60,380	62,380	2,600	2,000	499,040
17	10	60,980	62,980	2,600	2,000	629,800
18	6	61,580	63,580	2,600	2,000	381,480
19	7	62,180	64,180	2,600	2,000	449,260
20	12	62,780	64,780	2,600	2,000	777,360
21	9	63,380	65,380	2,600	2,000	588,420
22	7	63,980	65,980	2,600	2,000	461,860
23	1	64,580	66,580	2,600	2,000	66,580
24	6	65,180	67,180	2,600	2,000	403,080
25	4	65,780	67,780	2,600	2,000	271,120
26	2	66,380	68,380	2,600	2,000	136,760
27	1	66,980	68,980	2,600	2,000	68,980
28	4	67,580	69,580	2,600	2,000	278,320
29	26	68,180	70,180	2,600	2,000	1,824,680

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	54,780	56,780		2,000	-
4,000	1	2	55,380	57,380	2,600	2,000	114,760
4,000	2	4	55,980	57,980	2,600	2,000	231,920
4,000	3	7	56,580	58,580	2,600	2,000	410,060
4,000	4	7	57,180	59,180	2,600	2,000	414,260
4,000	5	10	57,780	59,780	2,600	2,000	597,800
4,000	6	10	58,380	60,380	2,600	2,000	603,800
4,000	7	4	58,980	60,980	2,600	2,000	243,920
4,000	8	6	59,580	61,580	2,600	2,000	369,480
4,000	9	3	60,180	62,180	2,600	2,000	186,540
4,000	10	8	60,780	62,780	2,600	2,000	502,240
4,000	11	6	61,380	63,380	2,600	2,000	380,280
4,000	12	6	61,980	63,980	2,600	2,000	383,880
4,000	13	11	62,580	64,580	2,600	2,000	710,380
4,000	14	6	63,180	65,180	2,600	2,000	391,080
4,000	15	12	63,780	65,780	2,600	2,000	789,360
4,000	16	8	64,380	66,380	2,600	2,000	531,040
4,000	17	8	64,980	66,980	2,600	2,000	535,840
4,000	18	8	65,580	67,580	2,600	2,000	540,640
4,000	19	3	66,180	68,180	2,600	2,000	204,540
4,000	20	15	66,780	68,780	2,600	2,000	1,031,700
4,000	21	10	67,380	69,380	2,600	2,000	693,800
4,000	22	6	67,980	69,980	2,600	2,000	419,880
4,000	23	13	68,580	70,580	2,600	2,000	917,540
4,000	24	2	69,180	71,180	2,600	2,000	142,360
4,000	25	10	69,780	71,780	2,600	2,000	717,800
4,000	26	9	70,380	72,380	2,600	2,000	651,420
4,000	27	5	70,980	72,980	2,600	2,000	364,900
4,000	28	8	71,580	73,580	2,600	2,000	588,640
4,000	29	34	72,180	74,180	2,600	2,000	2,522,120

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	\$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	58,780	60,780		2,000	-
4,000	1	0	59,380	61,380	2,600	2,000	-
4,000	2	0	59,980	61,980	2,600	2,000	-
4,000	3	0	60,580	62,580	2,600	2,000	-
4,000	4	0	61,180	63,180	2,600	2,000	-
4,000	5	1	61,780	63,780	2,600	2,000	63,780
4,000	6	0	62,380	64,380	2,600	2,000	-
4,000	7	1	62,980	64,980	2,600	2,000	64,980
4,000	8	0	63,580	65,580	2,600	2,000	-
4,000	9	0	64,180	66,180	2,600	2,000	-
4,000	10	1	64,780	66,780	2,600	2,000	66,780
4,000	11	1	65,380	67,380	2,600	2,000	67,380
4,000	12	1	65,980	67,980	2,600	2,000	67,980
4,000	13	0	66,580	68,580	2,600	2,000	-
4,000	14	1	67,180	69,180	2,600	2,000	69,180
4,000	15	2	67,780	69,780	2,600	2,000	139,560
4,000	16	0	68,380	70,380	2,600	2,000	-
4,000	17	2	68,980	70,980	2,600	2,000	141,960
4,000	18	2	69,580	71,580	2,600	2,000	143,160
4,000	19	2	70,180	72,180	2,600	2,000	144,360
4,000	20	4	70,780	72,780	2,600	2,000	291,120
4,000	21	3	71,380	73,380	2,600	2,000	220,140
4,000	22	3	71,980	73,980	2,600	2,000	221,940
4,000	23	0	72,580	74,580	2,600	2,000	-
4,000	24	0	73,180	75,180	2,600	2,000	-
4,000	25	1	73,780	75,780	2,600	2,000	75,780
4,000	26	1	74,380	76,380	2,600	2,000	76,380
4,000	27	0	74,980	76,980	2,600	2,000	-
4,000	28	3	75,580	77,580	2,600	2,000	232,740
4,000	29	22	76,180	78,180	2,600	2,000	1,719,960

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	\$Raise	\$ INCREASE	TOTAL BUDGET AMOUNT
4,000	0	0	62,780	64,780		2,000	-
4,000	1	0	63,380	65,380	2,600	2,000	-
4,000	2	0	63,980	65,980	2,600	2,000	-
4,000	3	0	64,580	66,580	2,600	2,000	-
4,000	4	0	65,180	67,180	2,600	2,000	-
4,000	5	2	65,780	67,780	2,600	2,000	135,560
4,000	6	0	66,380	68,380	2,600	2,000	-
4,000	7	0	66,980	68,980	2,600	2,000	-
4,000	8	0	67,580	69,580	2,600	2,000	-
4,000	9	1	68,180	70,180	2,600	2,000	70,180
4,000	10	1	68,780	70,780	2,600	2,000	70,780
4,000	11	0	69,380	71,380	2,600	2,000	-
4,000	12	0	69,980	71,980	2,600	2,000	-
4,000	13	0	70,580	72,580	2,600	2,000	-
4,000	14	0	71,180	73,180	2,600	2,000	-
4,000	15	0	71,780	73,780	2,600	2,000	-
4,000	16	2	72,380	74,380	2,600	2,000	148,760
4,000	17	1	72,980	74,980	2,600	2,000	74,980
4,000	18	1	73,580	75,580	2,600	2,000	75,580
4,000	19	0	74,180	76,180	2,600	2,000	-
4,000	20	0	74,780	76,780	2,600	2,000	-
4,000	21	0	75,380	77,380	2,600	2,000	-
4,000	22	0	75,980	77,980	2,600	2,000	-
4,000	23	2	76,580	78,580	2,600	2,000	157,160
4,000	24	1	77,180	79,180	2,600	2,000	79,180
4,000	25	1	77,780	79,780	2,600	2,000	79,780
4,000	26	0	78,380	80,380	2,600	2,000	-
4,000	27	0	78,980	80,980	2,600	2,000	-
4,000	28	1	79,580	81,580	2,600	2,000	81,580
4,000	29	7	80,180	82,180	2,600	2,000	575,260

Option B

Bachelor

YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
0	5	52,780	54,780		2,000	273,900
1	5	53,380	55,380	2,600	2,000	276,900
2	5	53,980	55,980	2,600	2,000	279,900
3	23	54,580	56,580	2,600	2,000	1,301,340
4	14	55,180	57,180	2,600	2,000	800,520
5	23	55,780	57,780	2,600	2,000	1,328,940
6	15	56,380	58,380	2,600	2,000	875,700
7	11	56,980	58,980	2,600	2,000	648,780
8	10	57,580	59,580	2,600	2,000	595,800
9	7	58,180	60,180	2,600	2,000	421,260
10	9	58,780	60,780	2,600	2,000	547,020
11	9	59,380	61,380	2,600	2,000	552,420
12	10	59,980	61,980	2,600	2,000	619,800
13	10	60,580	62,580	2,600	2,000	625,800
14	12	61,180	63,180	2,600	2,000	758,160
15	7	61,780	63,780	2,600	2,000	446,460
16	9	62,380	64,380	2,600	2,000	579,420
17	8	62,980	64,980	2,600	2,000	519,840
18	10	63,580	65,580	2,600	2,000	655,800
19	6	64,180	66,180	2,600	2,000	397,080
20	7	64,780	66,780	2,600	2,000	467,460
21	12	65,380	67,380	2,600	2,000	808,560
22	9	65,980	67,980	2,600	2,000	611,820
23	7	66,580	68,580	2,600	2,000	480,060
24	1	67,180	69,180	2,600	2,000	69,180
25	6	67,780	69,780	2,600	2,000	418,680
26	4	68,380	70,380	2,600	2,000	281,520
27	2	68,980	70,980	2,600	2,000	141,960
28	1	69,580	71,580	2,600	2,000	71,580
29	30	70,180	72,180	2,600	2,000	2,165,400

Master

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	\$Raise	Scale Step Change	TOTAL BUDGET AMOUNT
4,000	0	0	56,780	58,780		2,000	-
4,000	1	0	57,380	59,380	2,600	2,000	-
4,000	2	2	57,980	59,980	2,600	2,000	119,960
4,000	3	4	58,580	60,580	2,600	2,000	242,320
4,000	4	7	59,180	61,180	2,600	2,000	428,260
4,000	5	7	59,780	61,780	2,600	2,000	432,460
4,000	6	10	60,380	62,380	2,600	2,000	623,800
4,000	7	10	60,980	62,980	2,600	2,000	629,800
4,000	8	4	61,580	63,580	2,600	2,000	254,320
4,000	9	6	62,180	64,180	2,600	2,000	385,080
4,000	10	3	62,780	64,780	2,600	2,000	194,340
4,000	11	8	63,380	65,380	2,600	2,000	523,040
4,000	12	6	63,980	65,980	2,600	2,000	395,880
4,000	13	6	64,580	66,580	2,600	2,000	399,480
4,000	14	11	65,180	67,180	2,600	2,000	738,980
4,000	15	6	65,780	67,780	2,600	2,000	406,680
4,000	16	12	66,380	68,380	2,600	2,000	820,560
4,000	17	8	66,980	68,980	2,600	2,000	551,840
4,000	18	8	67,580	69,580	2,600	2,000	556,640
4,000	19	8	68,180	70,180	2,600	2,000	561,440
4,000	20	3	68,780	70,780	2,600	2,000	212,340
4,000	21	15	69,380	71,380	2,600	2,000	1,070,700
4,000	22	10	69,980	71,980	2,600	2,000	719,800
4,000	23	6	70,580	72,580	2,600	2,000	435,480
4,000	24	13	71,180	73,180	2,600	2,000	951,340
4,000	25	2	71,780	73,780	2,600	2,000	147,560
4,000	26	10	72,380	74,380	2,600	2,000	743,800
4,000	27	9	72,980	74,980	2,600	2,000	674,820
4,000	28	5	73,580	75,580	2,600	2,000	377,900
4,000	29	42	74,180	76,180	2,600	2,000	3,199,560

EDS

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	\$Raise	Scale Step Increase	TOTAL BUDGET AMOUNT
4,000	0	0	60,780	62,780		2,000	-
4,000	1	0	61,380	63,380	2,600	2,000	-
4,000	2	0	61,980	63,980	2,600	2,000	-
4,000	3	0	62,580	64,580	2,600	2,000	-
4,000	4	0	63,180	65,180	2,600	2,000	-
4,000	5	0	63,780	65,780	2,600	2,000	-
4,000	6	1	64,380	66,380	2,600	2,000	66,380
4,000	7	0	64,980	66,980	2,600	2,000	-
4,000	8	1	65,580	67,580	2,600	2,000	67,580
4,000	9	0	66,180	68,180	2,600	2,000	-
4,000	10	0	66,780	68,780	2,600	2,000	-
4,000	11	1	67,380	69,380	2,600	2,000	69,380
4,000	12	1	67,980	69,980	2,600	2,000	69,980
4,000	13	1	68,580	70,580	2,600	2,000	70,580
4,000	14	0	69,180	71,180	2,600	2,000	-
4,000	15	1	69,780	71,780	2,600	2,000	71,780
4,000	16	2	70,380	72,380	2,600	2,000	144,760
4,000	17	0	70,980	72,980	2,600	2,000	-
4,000	18	2	71,580	73,580	2,600	2,000	147,160
4,000	19	2	72,180	74,180	2,600	2,000	148,360
4,000	20	2	72,780	74,780	2,600	2,000	149,560
4,000	21	4	73,380	75,380	2,600	2,000	301,520
4,000	22	3	73,980	75,980	2,600	2,000	227,940
4,000	23	3	74,580	76,580	2,600	2,000	229,740
4,000	24	0	75,180	77,180	2,600	2,000	-
4,000	25	0	75,780	77,780	2,600	2,000	-
4,000	26	1	76,380	78,380	2,600	2,000	78,380
4,000	27	1	76,980	78,980	2,600	2,000	78,980
4,000	28	0	77,580	79,580	2,600	2,000	-
4,000	29	25	78,180	80,180	2,600	2,000	2,004,500

Doctorate

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	\$Raise	\$ INCREASE	TOTAL COST INCREASE BY # EMPLOYEES	TOTAL BUDGET AMOUNT
4,000	0	0	64,780	66,780		2,000	-	-
4,000	1	0	65,380	67,380	2,600	2,000	-	-
4,000	2	0	65,980	67,980	2,600	2,000	-	-
4,000	3	0	66,580	68,580	2,600	2,000	-	-
4,000	4	0	67,180	69,180	2,600	2,000	-	-
4,000	5	0	67,780	69,780	2,600	2,000	-	-
4,000	6	2	68,380	70,380	2,600	2,000	5,200	140,760
4,000	7	0	68,980	70,980	2,600	2,000	-	-
4,000	8	0	69,580	71,580	2,600	2,000	-	-
4,000	9	0	70,180	72,180	2,600	2,000	-	-
4,000	10	1	70,780	72,780	2,600	2,000	2,600	72,780
4,000	11	1	71,380	73,380	2,600	2,000	2,600	73,380
4,000	12	0	71,980	73,980	2,600	2,000	-	-
4,000	13	0	72,580	74,580	2,600	2,000	-	-
4,000	14	0	73,180	75,180	2,600	2,000	-	-
4,000	15	0	73,780	75,780	2,600	2,000	-	-
4,000	16	0	74,380	76,380	2,600	2,000	-	-
4,000	17	2	74,980	76,980	2,600	2,000	5,200	153,960
4,000	18	1	75,580	77,580	2,600	2,000	2,600	77,580
4,000	19	1	76,180	78,180	2,600	2,000	2,600	78,180
4,000	20	0	76,780	78,780	2,600	2,000	-	-
4,000	21	0	77,380	79,380	2,600	2,000	-	-
4,000	22	0	77,980	79,980	2,600	2,000	-	-
4,000	23	0	78,580	80,580	2,600	2,000	-	-
4,000	24	2	79,180	81,180	2,600	2,000	5,200	162,360
4,000	25	1	79,780	81,780	2,600	2,000	2,600	81,780
4,000	26	1	80,380	82,380	2,600	2,000	2,600	82,380
4,000	27	0	80,980	82,980	2,600	2,000	-	-
4,000	28	0	81,580	83,580	2,600	2,000	-	-
4,000	29	8	82,180	84,180	2,600	2,000	20,800	673,440

Bachelor

	YEARS OF EXPERIENCE	# Employees	25-26	26-27	\$raise	Raise Cap 26-27	Difference M/N	Actual with CAP 26-27	Scale Step Change	TOTAL BUDGET AMOUNT
Estimate	0	5	48,288	50,400	0	0	0	50,400	2,112	252,000
	1	23	48,888	51,125	2,837	2,837	0	51,125	2,237	1,175,875
	2	14	49,488	51,850	2,962	2,962	0	51,850	2,362	725,900
	3	23	50,088	52,575	3,087	3,087	0	52,575	2,487	1,209,225
	4	15	50,688	53,300	3,212	3,212	0	53,300	2,612	799,500
	5	11	51,288	54,025	3,337	3,337	0	54,025	2,737	594,275
	6	10	51,888	54,750	3,462	3,462	0	54,750	2,862	547,500
	7	7	52,488	55,550	3,662	3,662	0	55,550	3,062	388,850
	8	9	53,088	56,450	3,962	3,962	0	56,450	3,362	508,050
	9	9	53,688	57,175	4,087	4,000	87	57,088	3,487	513,792
	10	10	54,288	57,900	4,212	4,000	212	57,688	3,612	576,880
	11	10	54,888	58,625	4,337	4,000	337	58,288	3,737	582,880
	12	12	55,488	59,350	4,462	4,000	462	58,888	3,862	706,656
	13	7	56,088	60,075	4,587	4,000	587	59,488	3,987	416,416
	14	9	56,688	60,800	4,712	4,000	712	60,088	4,112	540,792
	15	8	57,288	61,525	4,837	4,000	837	60,688	4,237	485,504
	16	10	57,888	62,250	4,962	4,000	962	61,288	4,362	612,880
	17	6	58,488	62,975	5,087	4,000	1,087	61,888	4,487	371,328
	18	7	59,088	63,700	5,212	4,000	1,212	62,488	4,612	437,416
	19	12	59,688	64,425	5,337	4,000	1,337	63,088	4,737	757,056
	20	9	60,288	65,150	5,462	4,000	1,462	63,688	4,862	573,192
	21	7	60,888	65,875	5,587	4,000	1,587	64,288	4,987	450,016
	22	1	61,488	66,600	5,712	4,000	1,712	64,888	5,112	64,888
	23	6	62,088	67,325	5,837	4,000	1,837	65,488	5,237	392,928
	24	4	62,688	68,050	5,962	4,000	1,962	66,088	5,362	264,352
	25	2	63,288	68,775	6,087	4,000	2,087	66,688	5,487	133,376
	26	1	63,888	69,500	6,212	4,000	2,212	67,288	5,612	67,288
	27	4	64,488	70,225	6,337	4,000	2,337	67,888	5,737	271,552
	28	3	65,088	70,950	6,462	4,000	2,462	68,488	5,862	205,464
	29	23	65,688	71,675	6,587	4,000	2,587	69,088	5,987	1,589,024

Masters

	YEARS OF EXPERIENCE	# OF EMPLOYEES	25-26	26-27	\$raise	Raise Cap 26-27	Difference M/N	Actual with CAP 26-27	Scale Step Change	TOTAL BUDGET AMOUNT
3,500	0	0	51,288	53,900				53,900	2,612	-
3,500	1	4	51,888	54,625	3,337	3,337	0	54,625	2,737	218,500
3,500	2	7	52,488	55,350	3,462	3,462	0	55,350	2,862	387,450
3,500	3	7	53,088	56,075	3,587	3,587	0	56,075	2,987	392,525
3,500	4	10	53,688	56,800	3,712	3,712	0	56,800	3,112	568,000
3,500	5	10	54,288	57,525	3,837	3,837	0	57,525	3,237	575,250
3,500	6	4	54,888	58,250	3,962	3,962	0	58,250	3,362	233,000
3,500	7	6	55,488	59,050	4,162	4,000	162	58,888	3,562	353,328
3,500	8	3	56,088	59,950	4,462	4,000	462	59,488	3,862	178,464
3,500	9	8	56,688	60,675	4,587	4,000	587	60,088	3,987	480,704
3,500	10	6	57,288	61,400	4,712	4,700	12	61,388	4,112	368,328
3,500	11	6	57,888	62,125	4,837	4,300	537	61,588	4,237	369,528
3,500	12	11	58,488	62,850	4,962	4,000	962	61,888	4,362	680,768
3,500	13	6	59,088	63,575	5,087	4,000	1,087	62,488	4,487	374,928
3,500	14	12	59,688	64,300	5,212	4,000	1,212	63,088	4,612	757,056
3,500	15	8	60,288	65,025	5,337	4,000	1,337	63,688	4,737	509,504
3,500	16	8	60,888	65,750	5,462	4,000	1,462	64,288	4,862	514,304
3,500	17	8	61,488	66,475	5,587	4,000	1,587	64,888	4,987	519,104
3,500	18	3	62,088	67,200	5,712	4,000	1,712	65,488	5,112	196,464
3,500	19	15	62,688	67,925	5,837	4,000	1,837	66,088	5,237	991,320
3,500	20	10	63,288	68,650	5,962	4,000	1,962	66,688	5,362	666,880
3,500	21	6	63,888	69,375	6,087	4,000	2,087	67,288	5,487	403,728
3,500	22	13	64,488	70,100	6,212	4,000	2,212	67,888	5,612	882,544
3,500	23	2	65,088	70,825	6,337	4,000	2,337	68,488	5,737	136,976
3,500	24	10	65,688	71,550	6,462	4,000	2,462	69,088	5,862	690,880
3,500	25	9	66,288	72,275	6,587	4,000	2,587	69,688	5,987	627,192
3,500	26	5	66,888	73,000	6,712	4,000	2,712	70,288	6,112	351,440
3,500	27	8	67,488	73,725	6,837	4,000	2,837	70,888	6,237	567,104
3,500	28	3	68,088	74,450	6,962	4,000	2,962	71,488	6,362	214,464
3,500	29	31	68,688	75,175	7,087	4,000	3,087	72,088	6,487	2,234,728

EDS

	YEARS OF EXPERIENCE	# EMPLOYEES	25-26	26-27	\$raise	Raise Cap 26-27		Actual with CAP 26-27	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	54,288	57,400	0			57,400	3,112	-
3,500	1	0	54,888	58,125	3,837	3,837	0	58,125	3,237	-
3,500	2	0	55,488	58,850	3,962	3,962	0	58,850	3,362	-
3,500	3	0	56,088	59,575	4,087	4,000	87	59,488	3,487	-
3,500	4	1	56,688	60,300	4,212	4,000	212	60,088	3,612	60,088
3,500	5	0	57,288	61,025	4,337	4,000	337	60,688	3,737	-
3,500	6	1	57,888	61,750	4,462	4,000	462	61,288	3,862	61,288
3,500	7	0	58,488	62,500	4,662	4,000	662	61,888	4,062	-
3,500	8	0	59,678	63,450	4,962	4,000	962	62,488	3,772	-
3,500	9	1	61,399	64,175	4,497	4,000	497	63,678	2,776	63,678
3,500	10	1	62,663	64,900	3,501	3,501	0	64,900	2,237	64,900
3,500	11	1	62,917	65,625	2,962	2,962	0	65,625	2,708	65,625
3,500	12	0	64,201	66,350	3,433	3,433	0	66,350	2,149	-
3,500	13	1	64,474	67,075	2,874	2,874	0	67,075	2,601	67,075
3,500	14	2	65,786	67,800	3,326	3,326	0	67,800	2,014	135,600
3,500	15	0	66,042	68,525	2,739	2,739	0	68,525	2,483	-
3,500	16	2	67,401	69,250	3,208	3,208	0	69,250	1,849	138,500
3,500	17	2	67,414	69,975	2,574	2,574	0	69,975	2,561	139,950
3,500	18	2	68,550	70,700	3,286	3,286	0	70,700	2,150	141,400
3,500	19	4	68,564	71,425	2,875	2,875	0	71,425	2,861	285,700
3,500	20	3	69,734	72,150	3,586	3,586	0	72,150	2,416	216,450
3,500	21	3	70,067	72,875	3,141	3,141	0	72,875	2,808	218,625
3,500	22	0	70,403	73,600	3,533	3,533	0	73,600	3,197	-
3,500	23	0	70,740	74,325	3,922	3,922	0	74,325	3,585	-
3,500	24	1	71,078	75,050	4,310	4,000	310	74,740	3,972	74,740
3,500	25	1	71,419	75,775	4,697	4,000	697	75,078	4,356	75,078
3,500	26	0	71,761	76,500	5,081	4,000	1,081	75,419	4,739	-
3,500	27	3	71,838	77,225	5,464	4,000	1,464	75,761	5,387	227,283
3,500	28	2	72,488	77,950	6,112	4,000	2,112	75,838	5,462	151,676
3,500	29	20	73,138	78,675	6,187	4,000	2,187	76,488	5,537	1,529,760

Doctorate

	TEARS OF EXPERIENCE	# EMPLOYEES	25-26	26-27	\$raise	Raise Cap 26-27	Difference M/N	Actual with CAP 26-27	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	57,288	60,900				60,900	3,612	-
3,500	1	0	57,888	61,625	4,337	4,000	337	61,288	3,737	-
3,500	2	0	58,488	62,350	4,462	4,000	462	61,888	3,862	-
3,500	3	0	59,088	63,075	4,587	4,000	587	62,488	3,987	-
3,500	4	2	59,688	63,800	4,712	4,000	712	63,088	4,112	126,176
3,500	5	0	60,497	64,525	4,837	4,000	837	63,688	4,028	-
3,500	6	0	61,687	65,250	4,753	4,000	753	64,497	3,563	-
3,500	7	0	63,293	66,050	4,363	4,000	363	65,687	2,757	-
3,500	8	1	64,571	66,950	3,657	3,657	0	66,950	2,379	66,950
3,500	9	1	66,471	67,675	3,104	3,104	0	67,675	1,204	67,675
3,500	10	0	67,841	68,400	1,929	1,929	0	68,400	559	-
3,500	11	0	68,096	69,125	1,284	1,284	0	69,125	1,029	-
3,500	12	0	69,483	69,850	1,754	1,754	0	69,850	367	-
3,500	13	0	69,776	70,575	1,092	1,092	0	70,575	799	-
3,500	14	0	71,208	71,300	1,524	1,524	0	71,300	92	-
3,500	15	2	71,454	72,025	817	817	0	72,025	571	144,050
3,500	16	1	72,928	72,750	1,296	1,296	0	72,750	-178	72,750
3,500	17	1	72,941	73,475	547	547	0	73,475	534	73,475
3,500	18	0	74,198	74,200	1,259	1,259	0	74,200	2	-
3,500	19	0	74,211	74,925	727	727	0	74,925	714	-
3,500	20	0	75,529	75,650	1,439	1,439	0	75,650	121	-
3,500	21	0	75,892	76,375	846	846	0	76,375	483	-
3,500	22	2	76,256	77,100	1,208	1,208	0	77,100	844	154,200
3,500	23	1	76,622	77,825	1,569	1,569	0	77,825	1,203	77,825
3,500	24	1	76,991	78,550	1,928	1,928	0	78,550	1,559	78,550
3,500	25	0	77,361	79,275	2,284	2,284	0	79,275	1,914	-
3,500	26	0	77,961	80,000	2,639	2,639	0	80,000	2,039	-
3,500	27	1	78,561	80,725	2,764	2,764	0	80,725	2,164	80,725
3,500	28	2	79,161	81,450	2,889	2,889	0	81,450	2,289	162,900
3,500	29	5	79,761	82,175	3,014	3,014	0	82,175	2,414	410,875

Bachelor

	YEARS OF EXPERIENCE	# Employees	26-27	27-28	\$raise	Raise Cap 27-28	Difference M/N	Actual with CAP 27-28	Scale Step Change	TOTAL BUDGET AMOUNT
Estimate	0	5	50,400	52,400	0	0	0	52,400	2,000	262,000
Estimate	1	5	51,125	53,125	2,725	2,725	0	53,125	2,000	265,625
	2	23	51,850	53,850	2,725	2,725	0	53,850	2,000	1,238,550
	3	14	52,575	54,575	2,725	2,725	0	54,575	2,000	764,050
	4	23	53,300	55,300	2,725	2,725	0	55,300	2,000	1,271,900
	5	15	54,025	56,025	2,725	2,725	0	56,025	2,000	840,375
	6	11	54,750	56,750	2,725	2,725	0	56,750	2,000	624,250
	7	10	55,550	57,550	2,800	2,800	0	57,550	2,000	575,500
	8	7	56,450	58,450	2,900	2,900	0	58,450	2,000	409,150
	9	9	57,088	59,175	2,725	2,725	0	59,175	2,087	532,575
	10	9	57,688	59,900	2,812	2,812	0	59,900	2,212	539,100
	11	10	58,288	60,625	2,937	2,937	0	60,625	2,337	606,250
	12	10	58,888	61,350	3,062	3,062	0	61,350	2,462	613,500
	13	12	59,488	62,075	3,187	3,187	0	62,075	2,587	744,900
	14	7	60,088	62,800	3,312	3,312	0	62,800	2,712	439,600
	15	9	60,688	63,525	3,437	3,437	0	63,525	2,837	571,725
	16	8	61,288	64,250	3,562	3,562	0	64,250	2,962	514,000
	17	10	61,888	64,975	3,687	3,687	0	64,975	3,087	649,750
	18	6	62,488	65,700	3,812	3,812	0	65,700	3,212	394,200
	19	7	63,088	66,425	3,937	3,937	0	66,425	3,337	464,975
	20	12	63,688	67,150	4,062	4,000	62	67,088	3,462	805,056
	21	9	64,288	67,875	4,187	4,000	187	67,688	3,587	609,192
	22	7	64,888	68,600	4,312	4,000	312	68,288	3,712	478,016
	23	1	65,488	69,325	4,437	4,000	437	68,888	3,837	68,888
	24	6	66,088	70,050	4,562	4,000	562	69,488	3,962	416,928
	25	4	66,688	70,775	4,687	4,000	687	70,088	4,087	280,352
	26	2	67,288	71,500	4,812	4,000	812	70,688	4,212	141,376
	27	1	67,888	72,225	4,937	4,000	937	71,288	4,337	71,288
	28	4	68,488	72,950	5,062	4,000	1,062	71,888	4,462	287,552
	29	26	69,088	73,675	5,187	4,000	1,187	72,488	4,587	1,884,688

Masters

	YEARS OF EXPERIENCE	# OF EMPLOYEES	26-27	27-28	\$raise	Raise Cap 26-27	Difference M/N	Actual with CAP 27-28	Scale Step Change	TOTAL BUDGET AMOUNT
3,500	0	0	53,900	55,900				55,900	2,000	-
3,500	1	2	54,625	56,625	2,725	2,725	0	56,625	2,000	113,250
3,500	2	4	55,350	57,350	2,725	2,725	0	57,350	2,000	229,400
3,500	3	7	56,075	58,075	2,725	2,725	0	58,075	2,000	406,525
3,500	4	7	56,800	58,800	2,725	2,725	0	58,800	2,000	411,600
3,500	5	10	57,525	59,525	2,725	2,725	0	59,525	2,000	595,250
3,500	6	10	58,250	60,250	2,725	2,725	0	60,250	2,000	602,500
3,500	7	4	58,888	61,050	2,800	2,800	0	61,050	2,162	244,200
3,500	8	6	59,488	61,950	3,062	3,062	0	61,950	2,462	371,700
3,500	9	3	60,088	62,675	3,187	3,187	0	62,675	2,587	188,025
3,500	10	8	61,388	63,400	3,312	3,312	0	63,400	2,012	507,200
3,500	11	6	61,588	64,125	2,737	2,737	0	64,125	2,537	384,750
3,500	12	6	61,888	64,850	3,262	3,262	0	64,850	2,962	389,100
3,500	13	11	62,488	65,575	3,687	3,687	0	65,575	3,087	721,325
3,500	14	6	63,088	66,300	3,812	3,812	0	66,300	3,212	397,800
3,500	15	12	63,688	67,025	3,937	3,937	0	67,025	3,337	804,300
3,500	16	8	64,288	67,750	4,062	4,000	62	67,688	3,462	541,504
3,500	17	8	64,888	68,475	4,187	4,000	187	68,288	3,587	546,304
3,500	18	8	65,488	69,200	4,312	4,000	312	68,888	3,712	551,104
3,500	19	3	66,088	69,925	4,437	4,000	437	69,488	3,837	208,464
3,500	20	15	66,688	70,650	4,562	4,000	562	70,088	3,962	1,051,320
3,500	21	10	67,288	71,375	4,687	4,000	687	70,688	4,087	706,880
3,500	22	6	67,888	72,100	4,812	4,000	812	71,288	4,212	427,728
3,500	23	13	68,488	72,825	4,937	4,000	937	71,888	4,337	934,544
3,500	24	2	69,088	73,550	5,062	4,000	1,062	72,488	4,462	144,976
3,500	25	10	69,688	74,275	5,187	4,000	1,187	73,088	4,587	730,880
3,500	26	9	70,288	75,000	5,312	4,000	1,312	73,688	4,712	663,192
3,500	27	5	70,888	75,725	5,437	4,000	1,437	74,288	4,837	371,440
3,500	28	8	71,488	76,450	5,562	4,000	1,562	74,888	4,962	599,104
3,500	29	34	72,088	77,175	5,687	4,000	1,687	75,488	5,087	2,566,592

EDS

	YEARS OF EXPERIENCE	# EMPLOYEES	26-27	27-28	\$raise	Raise Cap 26-27		Actual with CAP 27-28	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	57,400	59,400	0	0		59,400	2,000	-
3,500	1	0	58,125	60,125	2,725	2,725	0	60,125	2,000	-
3,500	2	0	58,850	60,850	2,725	2,725	0	60,850	2,000	-
3,500	3	0	59,488	61,575	2,725	2,725	0	61,575	2,087	-
3,500	4	0	60,088	62,300	2,812	2,812	0	62,300	2,212	-
3,500	5	1	60,688	63,025	2,937	2,937	0	63,025	2,337	63,025
3,500	6	0	61,288	63,750	3,062	3,062	0	63,750	2,462	-
3,500	7	1	61,888	64,550	3,262	3,262	0	64,550	2,662	64,550
3,500	8	0	62,488	65,450	3,562	3,562	0	65,450	2,962	-
3,500	9	0	63,678	66,175	3,687	3,687	0	66,175	2,497	-
3,500	10	1	64,900	66,900	3,222	3,222	0	66,900	2,000	66,900
3,500	11	1	65,625	67,625	2,725	2,725	0	67,625	2,000	67,625
3,500	12	1	66,350	68,350	2,725	2,725	0	68,350	2,000	68,350
3,500	13	0	67,075	69,075	2,725	2,725	0	69,075	2,000	-
3,500	14	1	67,800	69,800	2,725	2,725	0	69,800	2,000	69,800
3,500	15	2	68,525	70,525	2,725	2,725	0	70,525	2,000	141,050
3,500	16	0	69,250	71,250	2,725	2,725	0	71,250	2,000	-
3,500	17	2	69,975	71,975	2,725	2,725	0	71,975	2,000	143,950
3,500	18	2	70,700	72,700	2,725	2,725	0	72,700	2,000	145,400
3,500	19	2	71,425	73,425	2,725	2,725	0	73,425	2,000	146,850
3,500	20	4	72,150	74,150	2,725	2,725	0	74,150	2,000	296,600
3,500	21	3	72,875	74,875	2,725	2,725	0	74,875	2,000	224,625
3,500	22	3	73,600	75,600	2,725	2,725	0	75,600	2,000	226,800
3,500	23	0	74,325	76,325	2,725	2,725	0	76,325	2,000	-
3,500	24	0	74,740	77,050	2,725	2,725	0	77,050	2,310	-
3,500	25	1	75,078	77,775	3,035	3,035	0	77,775	2,697	77,775
3,500	26	1	75,419	78,500	3,422	3,422	0	78,500	3,081	78,500
3,500	27	0	75,761	79,225	3,806	3,806	0	79,225	3,464	-
3,500	28	3	75,838	79,950	4,189	4,000	189	79,761	4,112	239,283
3,500	29	22	76,488	80,675	4,837	4,000	837	79,838	4,187	1,756,436

Doctorate

	TEARS OF EXPERIENCE	# EMPLOYEES	26-27	27-28	\$raise	Raise Cap 27-28	Difference M/N	Actual with CAP 27-28	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	60,900	62,900				62,900	2,000	-
3,500	1	0	61,625	63,625	2,725	2,725	0	63,625	2,000	-
3,500	2	0	62,350	64,350	2,725	2,725	0	64,350	2,000	-
3,500	3	0	63,075	65,075	2,725	2,725	0	65,075	2,000	-
3,500	4	0	63,800	65,800	2,725	2,725	0	65,800	2,000	-
3,500	5	2	64,525	66,525	2,725	2,725	0	66,525	2,000	133,050
3,500	6	0	65,250	67,250	2,725	2,725	0	67,250	2,000	-
3,500	7	0	66,050	68,050	2,800	2,800	0	68,050	2,000	-
3,500	8	0	66,950	68,950	2,900	2,900	0	68,950	2,000	-
3,500	9	1	67,675	69,675	2,725	2,725	0	69,675	2,000	69,675
3,500	10	1	68,400	70,400	2,725	2,725	0	70,400	2,000	70,400
3,500	11	0	69,125	71,125	2,725	2,725	0	71,125	2,000	-
3,500	12	0	69,850	71,850	2,725	2,725	0	71,850	2,000	-
3,500	13	0	70,575	72,575	2,725	2,725	0	72,575	2,000	-
3,500	14	0	71,300	73,300	2,725	2,725	0	73,300	2,000	-
3,500	15	0	72,025	74,025	2,725	2,725	0	74,025	2,000	-
3,500	16	2	72,750	74,750	2,725	2,725	0	74,750	2,000	149,500
3,500	17	1	73,475	75,475	2,725	2,725	0	75,475	2,000	75,475
3,500	18	1	74,200	76,200	2,725	2,725	0	76,200	2,000	76,200
3,500	19	0	74,925	76,925	2,725	2,725	0	76,925	2,000	-
3,500	20	0	75,650	77,650	2,725	2,725	0	77,650	2,000	-
3,500	21	0	76,375	78,375	2,725	2,725	0	78,375	2,000	-
3,500	22	0	77,100	79,100	2,725	2,725	0	79,100	2,000	-
3,500	23	2	77,825	79,825	2,725	2,725	0	79,825	2,000	159,650
3,500	24	1	78,550	80,550	2,725	2,725	0	80,550	2,000	80,550
3,500	25	1	79,275	81,275	2,725	2,725	0	81,275	2,000	81,275
3,500	26	0	80,000	82,000	2,725	2,725	0	82,000	2,000	-
3,500	27	0	80,725	82,725	2,725	2,725	0	82,725	2,000	-
3,500	28	1	81,450	83,450	2,725	2,725	0	83,450	2,000	83,450
3,500	29	7	82,175	84,175	2,725	2,725	0	84,175	2,000	589,225

Bachelor

	TEARS OF EXPERIENCE	# Employees	27-28	28-29	\$raise	Raise Cap 28-29	Difference M/N	Actual with CAP 28-29	Scale Step Change	TOTAL BUDGET AMOUNT
Estimate	0	5	52,400	54,400	0	0	0	54,400	2,000	272,000
Estimate	1	5	53,125	55,125	2,725	2,725	0	55,125	2,000	275,625
Estimate	2	5	53,850	55,850	2,725	2,725	0	55,850	2,000	279,250
	3	23	54,575	56,575	2,725	2,725	0	56,575	2,000	1,301,225
	4	14	55,300	57,300	2,725	2,725	0	57,300	2,000	802,200
	5	23	56,025	58,025	2,725	2,725	0	58,025	2,000	1,334,575
	6	15	56,750	58,750	2,725	2,725	0	58,750	2,000	881,250
	7	11	57,475	59,550	2,800	2,800	0	59,550	2,075	655,050
	8	10	58,200	60,450	2,975	2,975	0	60,450	2,250	604,500
	9	7	59,155	61,175	2,975	2,975	0	61,175	2,020	428,225
	10	9	59,880	61,900	2,745	2,745	0	61,900	2,020	557,100
	11	9	60,605	62,625	2,745	2,745	0	62,625	2,020	563,625
	12	10	61,330	63,350	2,745	2,745	0	63,350	2,020	633,500
	13	10	62,055	64,075	2,745	2,745	0	64,075	2,020	640,750
	14	12	62,780	64,800	2,745	2,745	0	64,800	2,020	777,600
	15	7	63,505	65,525	2,745	2,745	0	65,525	2,020	458,675
	16	9	64,230	66,250	2,745	2,745	0	66,250	2,020	596,250
	17	8	64,955	66,975	2,745	2,745	0	66,975	2,020	535,800
	18	10	65,680	67,700	2,745	2,745	0	67,700	2,020	677,000
	19	6	66,405	68,425	2,745	2,745	0	68,425	2,020	410,550
	20	7	67,088	69,150	2,745	2,745	0	69,150	2,062	484,050
	21	12	67,688	69,875	2,787	2,787	0	69,875	2,187	838,500
	22	9	68,288	70,600	2,912	2,912	0	70,600	2,312	635,400
	23	7	68,888	71,325	3,037	3,037	0	71,325	2,437	499,275
	24	1	69,488	72,050	3,162	3,162	0	72,050	2,562	72,050
	25	6	70,088	72,775	3,287	3,287	0	72,775	2,687	436,650
	26	4	70,688	73,500	3,412	3,412	0	73,500	2,812	294,000
	27	2	71,288	74,225	3,537	3,537	0	74,225	2,937	148,450
	28	1	71,888	74,950	3,662	3,662	0	74,950	3,062	74,950
	29	30	72,488	75,675	3,787	3,787	0	75,675	3,187	2,270,250

Masters

	YEARS OF EXPERIENCE	# OF EMPLOYEES	27-28	28-29	\$raise	Raise Cap 28-29	Difference M/N	Actual with CAP 28-29	Scale Step Change	TOTAL BUDGET AMOUNT
3,500	0	0	55,900	57,900				57,900	2,000	-
3,500	1	0	56,625	58,625	2,725	2,725	0	58,625	2,000	-
3,500	2	2	57,350	59,350	2,725	2,725	0	59,350	2,000	118,700
3,500	3	4	58,075	60,075	2,725	2,725	0	60,075	2,000	240,300
3,500	4	7	58,800	60,800	2,725	2,725	0	60,800	2,000	425,600
3,500	5	7	59,525	61,525	2,725	2,725	0	61,525	2,000	430,675
3,500	6	10	60,250	62,250	2,725	2,725	0	62,250	2,000	622,500
3,500	7	10	60,975	63,050	2,800	2,800	0	63,050	2,075	630,500
3,500	8	4	61,700	63,950	2,975	2,975	0	63,950	2,250	255,800
3,500	9	6	62,655	64,675	2,975	2,975	0	64,675	2,020	388,050
3,500	10	3	63,380	65,400	2,745	2,745	0	65,400	2,020	196,200
3,500	11	8	64,105	66,125	2,745	2,745	0	66,125	2,020	529,000
3,500	12	6	64,830	66,850	2,745	2,745	0	66,850	2,020	401,100
3,500	13	6	65,555	67,575	2,745	2,745	0	67,575	2,020	405,450
3,500	14	11	66,280	68,300	2,745	2,745	0	68,300	2,020	751,300
3,500	15	6	67,005	69,025	2,745	2,745	0	69,025	2,020	414,150
3,500	16	12	67,688	69,750	2,745	2,745	0	69,750	2,062	837,000
3,500	17	8	68,288	70,475	2,787	2,787	0	70,475	2,187	563,800
3,500	18	8	68,888	71,200	2,912	2,912	0	71,200	2,312	569,600
3,500	19	8	69,488	71,925	3,037	3,037	0	71,925	2,437	575,400
3,500	20	3	70,088	72,650	3,162	3,162	0	72,650	2,562	217,950
3,500	21	15	70,688	73,375	3,287	3,287	0	73,375	2,687	1,100,625
3,500	22	10	71,288	74,100	3,412	3,412	0	74,100	2,812	741,000
3,500	23	6	71,888	74,825	3,537	3,537	0	74,825	2,937	448,950
3,500	24	13	72,488	75,550	3,662	3,662	0	75,550	3,062	982,150
3,500	25	2	73,088	76,275	3,787	3,787	0	76,275	3,187	152,550
3,500	26	10	73,688	77,000	3,912	3,912	0	77,000	3,312	770,000
3,500	27	9	74,288	77,725	4,037	4,000	37	77,688	3,437	699,192
3,500	28	5	74,888	78,450	4,162	4,000	162	78,288	3,562	391,440
3,500	29	42	75,488	79,175	4,287	4,000	287	78,888	3,687	3,313,296

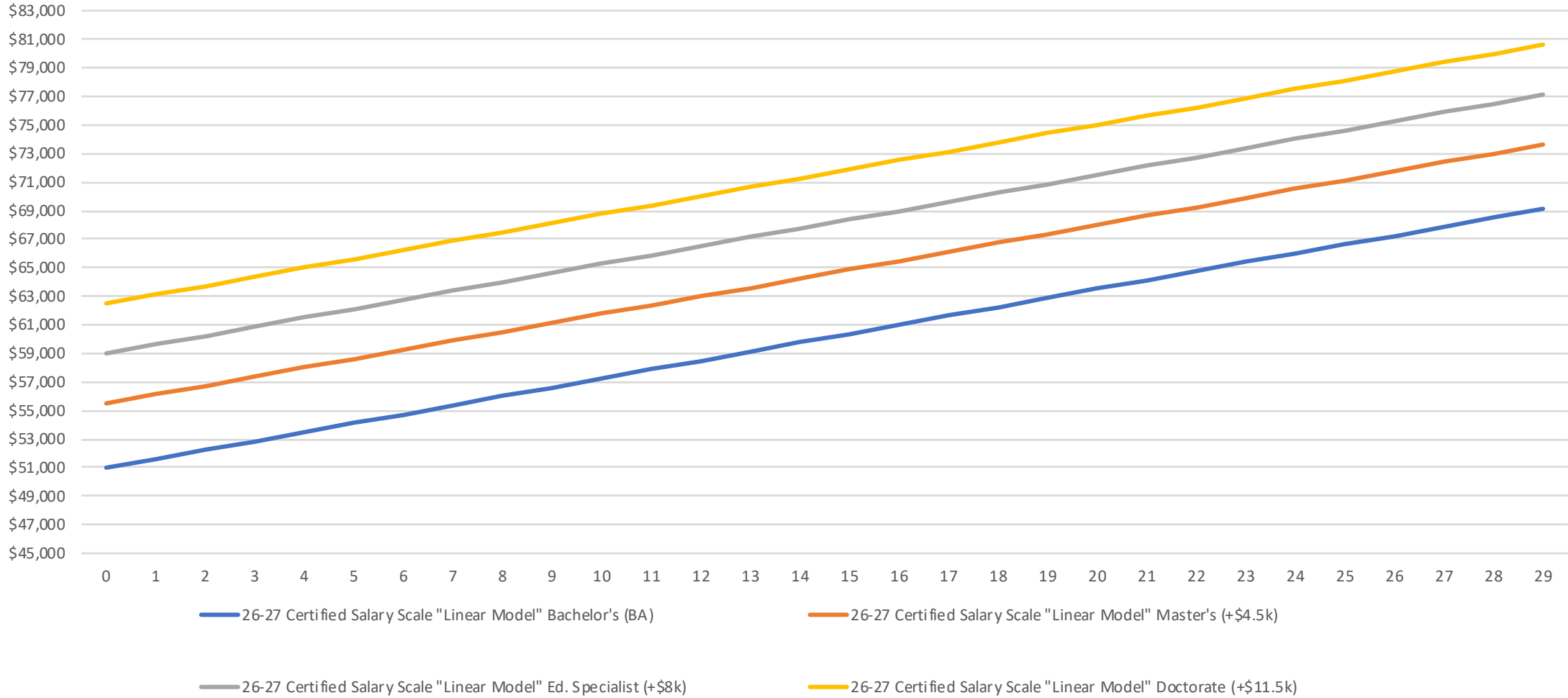
EDS

	YEARS OF EXPERIENCE	# EMPLOYEES	27-28	28-29	\$raise	Raise Cap 28-29		Actual with CAP 28-29	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	59,400	61,400	0	0		61,400	2,000	-
3,500	1	0	60,125	62,125	2,725	2,725	0	62,125	2,000	-
3,500	2	0	60,850	62,850	2,725	2,725	0	62,850	2,000	-
3,500	3	0	61,575	63,575	2,725	2,725	0	63,575	2,000	-
3,500	4	0	62,300	64,300	2,725	2,725	0	64,300	2,000	-
3,500	5	0	63,025	65,025	2,725	2,725	0	65,025	2,000	-
3,500	6	1	63,750	65,750	2,725	2,725	0	65,750	2,000	65,750
3,500	7	0	64,475	66,550	2,800	2,800	0	66,550	2,075	-
3,500	8	1	65,200	67,450	2,975	2,975	0	67,450	2,250	67,450
3,500	9	0	66,155	68,175	2,975	2,975	0	68,175	2,020	-
3,500	10	0	66,880	68,900	2,745	2,745	0	68,900	2,020	-
3,500	11	1	67,605	69,625	2,745	2,745	0	69,625	2,020	69,625
3,500	12	1	68,330	70,350	2,745	2,745	0	70,350	2,020	70,350
3,500	13	1	69,055	71,075	2,745	2,745	0	71,075	2,020	71,075
3,500	14	0	69,780	71,800	2,745	2,745	0	71,800	2,020	-
3,500	15	1	70,505	72,525	2,745	2,745	0	72,525	2,020	72,525
3,500	16	2	71,230	73,250	2,745	2,745	0	73,250	2,020	146,500
3,500	17	0	71,955	73,975	2,745	2,745	0	73,975	2,020	-
3,500	18	2	72,680	74,700	2,745	2,745	0	74,700	2,020	149,400
3,500	19	2	73,405	75,425	2,745	2,745	0	75,425	2,020	150,850
3,500	20	2	74,130	76,150	2,745	2,745	0	76,150	2,020	152,300
3,500	21	4	74,855	76,875	2,745	2,745	0	76,875	2,020	307,500
3,500	22	3	75,580	77,600	2,745	2,745	0	77,600	2,020	232,800
3,500	23	3	76,305	78,325	2,745	2,745	0	78,325	2,020	234,975
3,500	24	0	77,030	79,050	2,745	2,745	0	79,050	2,020	-
3,500	25	0	77,755	79,775	2,745	2,745	0	79,775	2,020	-
3,500	26	1	78,480	80,500	2,745	2,745	0	80,500	2,020	80,500
3,500	27	1	79,205	81,225	2,745	2,745	0	81,225	2,020	81,225
3,500	28	0	79,761	81,950	2,745	2,745	0	81,950	2,189	-
3,500	29	25	79,838	82,675	2,914	2,914	0	82,675	2,837	2,066,875

Doctorate

	TERMS OF EXPERIENCE	# EMPLOYEES	27-28	28-29	\$raise	Raise Cap 28-29	Difference M/N	Actual with CAP 28-29	Scale step change	TOTAL BUDGET AMOUNT
3,500	0	0	62,900	64,900				64,900	2,000	-
3,500	1	0	63,625	65,625	2,725	2,725	0	65,625	2,000	-
3,500	2	0	64,350	66,350	2,725	2,725	0	66,350	2,000	-
3,500	3	0	65,075	67,075	2,725	2,725	0	67,075	2,000	-
3,500	4	0	65,800	67,800	2,725	2,725	0	67,800	2,000	-
3,500	5	0	66,525	68,525	2,725	2,725	0	68,525	2,000	-
3,500	6	2	67,250	69,250	2,725	2,725	0	69,250	2,000	138,500
3,500	7	0	67,975	70,050	2,800	2,800	0	70,050	2,075	-
3,500	8	0	68,700	70,950	2,975	2,975	0	70,950	2,250	-
3,500	9	0	69,655	71,675	2,975	2,975	0	71,675	2,020	-
3,500	10	1	70,380	72,400	2,745	2,745	0	72,400	2,020	72,400
3,500	11	1	71,105	73,125	2,745	2,745	0	73,125	2,020	73,125
3,500	12	0	71,830	73,850	2,745	2,745	0	73,850	2,020	-
3,500	13	0	72,555	74,575	2,745	2,745	0	74,575	2,020	-
3,500	14	0	73,280	75,300	2,745	2,745	0	75,300	2,020	-
3,500	15	0	74,005	76,025	2,745	2,745	0	76,025	2,020	-
3,500	16	0	74,730	76,750	2,745	2,745	0	76,750	2,020	-
3,500	17	2	75,455	77,475	2,745	2,745	0	77,475	2,020	154,950
3,500	18	1	76,180	78,200	2,745	2,745	0	78,200	2,020	78,200
3,500	19	1	76,905	78,925	2,745	2,745	0	78,925	2,020	78,925
3,500	20	0	77,630	79,650	2,745	2,745	0	79,650	2,020	-
3,500	21	0	78,355	80,375	2,745	2,745	0	80,375	2,020	-
3,500	22	0	79,080	81,100	2,745	2,745	0	81,100	2,020	-
3,500	23	0	79,805	81,825	2,745	2,745	0	81,825	2,020	-
3,500	24	2	80,530	82,550	2,745	2,745	0	82,550	2,020	165,100
3,500	25	1	81,255	83,275	2,745	2,745	0	83,275	2,020	83,275
3,500	26	1	81,980	84,000	2,745	2,745	0	84,000	2,020	84,000
3,500	27	0	82,705	84,725	2,745	2,745	0	84,725	2,020	-
3,500	28	0	83,430	85,450	2,745	2,745	0	85,450	2,020	-
3,500	29	8	84,155	86,175	2,745	2,745	0	86,175	2,020	689,400

Linear Model



Projected increase is based on the staffing provided on previous scale information from CFO		Salary Totals (no cap)
	Projected 26-27	\$37,026,875
	25-26	\$34,592,532
	Increase	\$2,434,343

26-27 Certified Salary Scale "Linear Model"				
Years Exp	Bachelor's (BA)	Master's (+\$4.5k)	Ed. Specialist (+\$8k)	Doctorate (+\$11.5k)
0	\$51,000	\$55,500	\$59,000	\$62,500
1	\$51,625	\$56,125	\$59,625	\$63,125
2	\$52,250	\$56,750	\$60,250	\$63,750
3	\$52,875	\$57,375	\$60,875	\$64,375
4	\$53,500	\$58,000	\$61,500	\$65,000
5	\$54,125	\$58,625	\$62,125	\$65,625
6	\$54,750	\$59,250	\$62,750	\$66,250
7	\$55,375	\$59,875	\$63,375	\$66,875
8	\$56,000	\$60,500	\$64,000	\$67,500
9	\$56,625	\$61,125	\$64,625	\$68,125
10	\$57,250	\$61,750	\$65,250	\$68,750
11	\$57,875	\$62,375	\$65,875	\$69,375
12	\$58,500	\$63,000	\$66,500	\$70,000
13	\$59,125	\$63,625	\$67,125	\$70,625
14	\$59,750	\$64,250	\$67,750	\$71,250
15	\$60,375	\$64,875	\$68,375	\$71,875
16	\$61,000	\$65,500	\$69,000	\$72,500
17	\$61,625	\$66,125	\$69,625	\$73,125
18	\$62,250	\$66,750	\$70,250	\$73,750
19	\$62,875	\$67,375	\$70,875	\$74,375
20	\$63,500	\$68,000	\$71,500	\$75,000
21	\$64,125	\$68,625	\$72,125	\$75,625
22	\$64,750	\$69,250	\$72,750	\$76,250
23	\$65,375	\$69,875	\$73,375	\$76,875
24	\$66,000	\$70,500	\$74,000	\$77,500
25	\$66,625	\$71,125	\$74,625	\$78,125
26	\$67,250	\$71,750	\$75,250	\$78,750
27	\$67,875	\$72,375	\$75,875	\$79,375
28	\$68,500	\$73,000	\$76,500	\$80,000
29	\$69,125	\$73,625	\$77,125	\$80,625

- Linear Model Scale
 - 51,000 Base for starting BA
 - \$625 step for every year of experience
 - MA 4.5K above BA each step
 - ED.S 8K above BA each step
 - EDD 11.5K above BA each step
- This scale would make us the regional leader

BOARD OF EDUCATION OF CUMBERLAND COUNTY RESOLUTION NO. 2026-04

A RESOLUTION TO RECONSTRUCT THE CERTIFIED SALARY SCHEDULE, ESTABLISH A **\$51,000.00** STARTING BASE, AND IMPLEMENT A LINEAR COMPENSATION MODEL THROUGH **FISCAL YEAR 2029**.

WHEREAS, the State of Tennessee has established a \$50,000.00 minimum starting teacher salary mandate; and **WHEREAS**, the Cumberland County Board of Education seeks to maintain a competitive advantage in recruitment and retention by exceeding state minimums; and **WHEREAS**, the Board desires to eliminate salary compression and "frozen steps" by ensuring every year of professional service is recognized with a consistent, linear financial increase;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF CUMBERLAND COUNTY:

SECTION 1. Adoption of the \$51,000 Base. The Board hereby adopts the **2026-2027 Linear Salary Schedule** anchored by a Bachelor's Step 0 (Base) of **\$51,000.00**.

SECTION 2. The Vertical Experience Increment. The Board establishes a fixed annual vertical experience step of **\$625.00** for all certified experience steps ranging from **Step 0 through Step 29 (30 years of service)**.

SECTION 3. Career Cap. For the purposes of this schedule, Step 29 shall serve as the maximum experience step. Personnel exceeding 30 years of service shall remain at the Step 29 salary level plus any applicable future "Base Lifts" approved by the Board.

SECTION 4. Funding Request. The Board requests a total salary investment of **\$2,500,000.00** for the 2026-2027 fiscal year to fund this **Salary Schedule** transition, inclusive of all restricted TISA Salary Improvement funds for 26-27

ADOPTED this 2nd day of April, 2026.

BOARD OF EDUCATION OF CUMBERLAND COUNTY RESOLUTION NO. 2026-04

A RESOLUTION TO RECONSTRUCT THE CERTIFIED SALARY SCHEDULE, ESTABLISH A **\$51,000.00** STARTING BASE, AND IMPLEMENT A LINEAR COMPENSATION MODEL THROUGH **FISCAL YEAR 2029**.

WHEREAS, the State of Tennessee has established a \$50,000.00 minimum starting teacher salary mandate; and **WHEREAS**, the Cumberland County Board of Education seeks to maintain a competitive advantage in recruitment and retention by exceeding state minimums; and **WHEREAS**, the Board desires to eliminate salary compression and "frozen steps" by ensuring every year of professional service is recognized with a consistent, linear financial increase;

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SECTION 4. Funding Request. The Board requests a total salary investment of **\$2,500,000.00** for the 2026-2027 fiscal year to fund this **Salary Schedule** transition. This amount shall be inclusive of all restricted TISA Salary Improvement funds "**FY27 TISA - Funds for Existing Educator Salary Increases**"- (Amount preliminary) and "**FY26 TISA Outcomes _District Total**"- (Amount = \$779,835.50)

ADOPTED this 2nd day of April, 2026.

Between the Cumberland County Board of Education and the CCEA

ARTICLE VII: COMPENSATION STRUCTURE

Section 7.1: The Linear Salary Model. Effective July 1, 2026, the District shall utilize a Linear Salary Model. The schedule shall be anchored by a Bachelor's Step 0 (Base) of \$51,000.00 with a consistent annual vertical step of \$625.00 from Step 0 through Step 29.

Section 7.2: Fixed Horizontal Differentials. Advanced degree compensation is established as a fixed dollar amount added to the corresponding Bachelor's Step:

- Master's Degree (MA): Bachelor's Step + \$4,500.00
- Education Specialist (Ed.S.): Bachelor's Step + \$8,000.00
- Doctorate (Ed.D./Ph.D.): Bachelor's Step + \$11,500.00

Section 7.3: TISA Pass-Through Formula. All future recurring TISA restricted "Salary Improvement" funds (\$A\$) shall be distributed as an equal "Base Lift" (\$L\$) to the Step 0 Base, calculated as:

- $(\$L\$) = (\$A\$) / (\$E\$)$
- *(Where \$E\$ is the number of eligible certified FTEs).*
- *(Where \$L\$ is the calculated base lift and is rounded to the nearest ten).*

Section 7.4: Non-Supplanting Clause. The annual Base Lift (\$L\$) shall be considered a permanent adjustment to the salary schedule (pensionable) and shall be applied **in addition to** the locally funded \$625.00 vertical experience increment. District restricted funds for existing educator salary increases shall not be used to satisfy the District's obligation to fund the annual \$625.00 experience step.

3. APPENDIX A: IMPLEMENTATION EXAMPLES

To be attached to the MOU for Audit Clarity

Scenario: Example Calculation of 2027-2028 Raises

- Projected State Funding (\$A\$): \$876,000
- Eligible Staff (\$E\$): 584
- Calculated Base Lift (\$L\$): \$1,500.00

The Result from the example for an Individual Teacher:

1. Experience Step: Teacher moves up one step (+\$625).
 2. Base Lift: The entire scale moves up by the TISA amount (+\$1,500).
 3. Total Salary Increase within the Salary Schedule: \$2,125.00.
 4. Teachers with 30 years or more experience would receive the base lift (\$L\$)
-

Cumberland County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Appeals to and Appearances Before the Board	Descriptor Code: 1.404	Issued Date: 03/21/24
		Rescinds: 1.404	Issued: 06/28/23

1 APPEALS TO THE BOARD

2 Any matter relating to the operation of the school system may be appealed to the Board. However, the
3 parties shall attempt to settle all matters at the lowest level of responsibility, and the Board shall not
4 hear complaints or concerns which have not advanced through the proper administrative procedure.

5 If all steps of the administrative procedure have been pursued and there is still a desire to appeal to
6 the Board, the matter shall be referred in writing to the office of the Director of Schools, and the
7 Board shall determine whether to hear the appeal.

8 APPEARING BEFORE THE BOARD

9 Individuals speaking to the Board shall address remarks to the Chair and may direct questions to
10 individual board members or staff members only upon approval of the Chair. Each person speaking
11 shall state his/her name and subject of presentation. Individuals desiring to appear before the Board
12 shall submit a written request with descriptive materials to the office of the Director of Schools 8
13 working days before the meeting. If the request is approved by the executive committee, the item will
14 be placed on the agenda. Individuals placed on the agenda will be recognized at the beginning of the
15 meeting and given no more than 5 minutes to speak when their item is addressed on the agenda. All
16 requests submitted will be included in the board packet.

17 The Chair shall have the authority to terminate the remarks of any individual who violates state law or
18 does not adhere to board rules.¹

19 *Public Comment Period*²

20 There shall be a public comment period for each meeting with actionable items on the agenda, with the
21 exception of teacher disciplinary hearings. Comments shall be limited to topics listed on the agenda
22 **and matters that are germane (relevant) to the school board's jurisdiction.** The total public comment
23 period shall be for no more than 30 minutes, **and you must be signed up no later than 15 minutes prior**
24 **to meeting start time.** If an individual wishes to address the Board, he/she shall sign up on the form
25 provided before the beginning of the board meeting to request time to speak. Each speaker shall be
26 given no more than 3 minutes. Delegations shall select only one (1) individual to speak on their behalf
27 unless otherwise determined by the Board.

Legal References

1. [TCA 39-17-306](#)
2. [TCA 8-44-112](#)

Cross References

School Board Meetings 1.400
Public Hearings 1.401
Agendas 1.403
Discrimination/Harassment of Employees 5.500
Complaints and Grievances 5.501
Student Discrimination, Harassment, Bullying, Cyber-
bullying, and Intimidation 6.304
Student Concerns 6.305

PROPOSED BOARD POLICY: 5.1101
SECTION: PERSONNEL
TITLE: CERTIFIED COMPENSATION AND LINEAR SALARY MAINTENANCE

I. PURPOSE

The Cumberland County Board of Education recognizes that professional compensation is a primary factor in the recruitment and retention of high-quality educators. To ensure equity, transparency, and fiscal predictability, the District shall maintain a "Linear Salary Model" for all certified instructional personnel.

II. THE LINEAR SALARY STRUCTURE

The Certified Salary Schedule shall be constructed and maintained based on the following structural requirements:

1. **Uniform Vertical Increments (Steps):** The schedule shall provide a fixed, equal dollar increment for every year of verified professional experience (Step 0 through Step 29). This increment shall be uniform across all degree lanes.
2. **Fixed Degree Differentials:** Compensation for advanced academic degrees (Master's, Education Specialist, and Doctorate) shall be established as a fixed dollar amount added to the corresponding Bachelor's Step. These differentials shall remain constant across all steps of the salary schedule to ensure the value of advanced education is protected throughout a teacher's career.
3. **The Base Anchor:** The Bachelor's Step 0 shall serve as the anchor point for the entire schedule. Any adjustment to the Bachelor's Step 0 shall result in a mathematically equivalent adjustment to every cell within the linear scale.

III. MAINTENANCE AND INFLATIONARY ADJUSTMENTS (TISA)

To ensure the salary schedule remains competitive and compliant with state law (T.C.A. § 49-3-306):

1. **State Raise Pass-Through:** 100% of recurring state funds restricted for "Salary Improvements" (TISA Salary Earmarks) shall be utilized to increase the Bachelor's Step 0 Base.
2. **The Maintenance Formula:** The annual base lift (\$L\$) shall be calculated by dividing the total recurring state salary improvement allocation (\$A\$) by the total number of eligible certified full-time equivalent employees (\$E\$):
$$(\$L\$) = (\$A\$)/(\$E\$)$$
3. **Non-Supplanting Requirement:** The application of state-funded base lifts shall be in addition to, and independent of, the locally funded annual vertical experience increment.

IV. COMPLIANCE REVIEW

During the annual budget process, the Director of Schools shall present a compliance report to the Board certifying that the current Linear Salary Schedule exceeds the State of Tennessee's minimum salary benchmarks.

Reasoning for BOE POLICY 5.1101

This policy acts as a **firewall** for the district. Historically, salary schedules "break" because of two things: **compression** (new teachers making nearly the same as veterans) and **non-compliance** (falling below state minimums in specific "experience factor" cells).

By codifying these specific rules into **Policy 5.1101**, the Director and CFO transition from a "defensive" posture to a "predictable" one. Here is how this protects the system long-term:

1. Elimination of "Compression" through Uniformity

The policy mandates **Uniform Vertical Increments** (Section II.1).

- **The Protection:** In many districts, when a new state mandate comes down, they only raise the "bottom" of the scale because they can't afford to move the whole thing. This creates a "clump" where a 1st-year teacher and a 10-year teacher earn the same.
- **The Fix:** Because this policy requires the scale to be mathematically equivalent across all cells, any lift to the "Base Anchor" (Section II.3) must move the entire 0–29 range. You are legally ensuring that a veteran teacher's experience is never "erased" by a new mandate.

2. Automated Inflation Protection (TISA Pass-Through)

Section III.1 and III.2 of the policy create a **self-adjusting mechanism** for state funding.

- **The Protection:** It removes the political friction of "negotiating" state raises. The policy explicitly defines the **Maintenance Formula**:

$$(\$L\$) = (\$A\$) / (\$E\$)$$

- **The Fix:** When the State Legislature sends "Salary Improvement" funds via TISA, the CFO has a pre-approved formula to divide those funds by the number of employees and lift the base. This ensures state money goes exactly where it was intended without becoming a local budget battle.

3. Integrity of Advanced Degrees

Section II.2 establishes **Fixed Degree Differentials**.

- **The Protection:** Without this, districts often "shrink" the gap between a Bachelor's and a Master's degree to save money over time.
- **The Fix:** This policy protects the *value* of the Master's, Ed.S., and Doctorate. It ensures that the thousands of dollars and years of effort your teachers spent on their education maintain a constant, protected "premium" relative to the base.

4. Legal Compliance by Default

Section IV (Compliance Review) creates a **Mandatory Annual Audit**.

- **The Protection:** Districts often realize too late that they have fallen below the State Minimum Salary Schedule for specific years (like the Year 11 or Year 21 benchmarks).
- **The Fix:** It forces the Director to certify compliance *before* the budget is passed. This protects the Board from lawsuits and protects the CFO from "unfunded mandate" surprises during a state audit.

Summary of Systemic Protection

Potential Risk	Policy Defense
New \$52k State Mandate	The " Base Anchor " rule ensures the entire scale lifts, preventing compression.
Budget Cuts	" Non-Supplanting Requirement " ensures local steps aren't traded for state raises.
Veteran Attrition	" Linear Maintenance " proves to veterans their 20th year is as valued as their 1st.
Financial Blindspots	" The Maintenance Formula " provides the CFO a predictable math model for 5-year outlooks.

The "Bottom Line" for the Board:

This policy takes the "math" out of politics. It ensures that as long as this policy is in place, Cumberland County can never accidentally return to a broken, compressed, or potentially non-compliant pay scale.

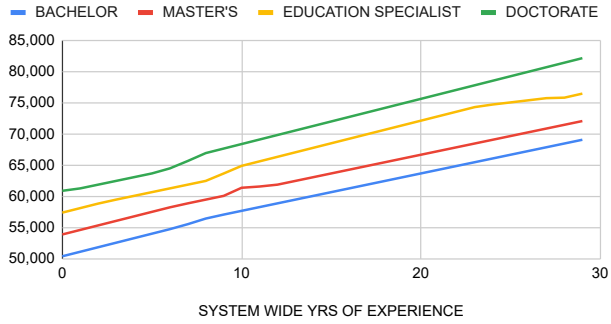
2026-2027	
OPTION A	
Total	<u>\$37,072,260</u>
OPTION B	
Total	<u>\$36,720,060</u>
OPTION F	
Total	<u>\$ 36,892,883</u>

2027-2028	
OPTION A	
Total	<u>\$ 38,933,920</u>
OPTION B	
Total	<u>\$ 38,577,520</u>
OPTION F	
Total	<u>\$ 39,222,237</u>

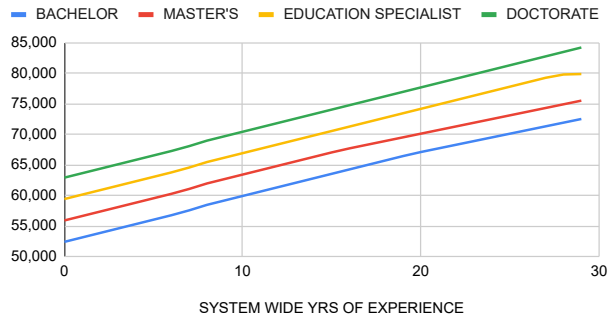
2028-2029	
OPTION A	
Total	<u>\$ 40,701,820</u>
OPTION B	
Total	<u>\$ 40,342,420</u>
OPTION F	
Total	<u>\$ 41,248,178</u>

Total Cost Over 3 Years	
Option A	\$116,708,000
Option B	\$115,640,000
Option F	\$117,363,298

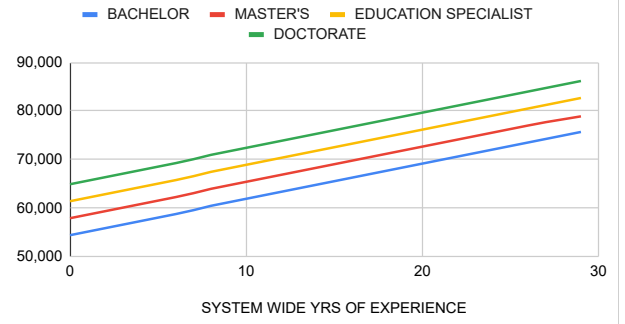
Option F 2026-2027



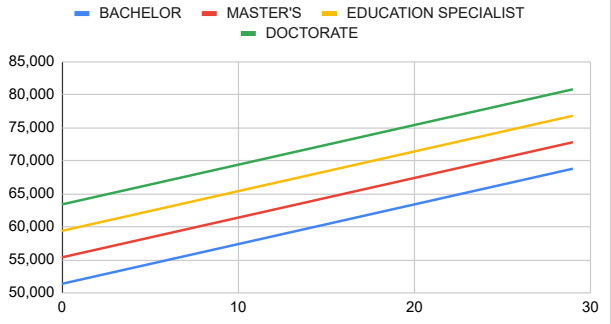
Option F 2027-2028



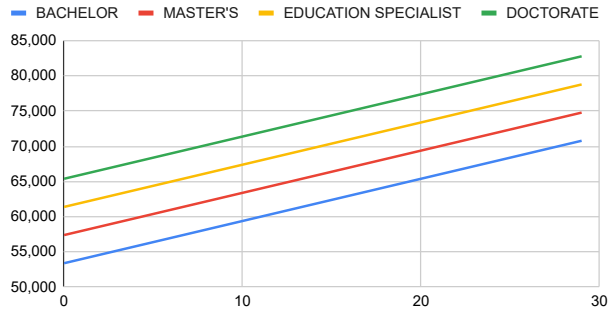
Option F 2028-2029



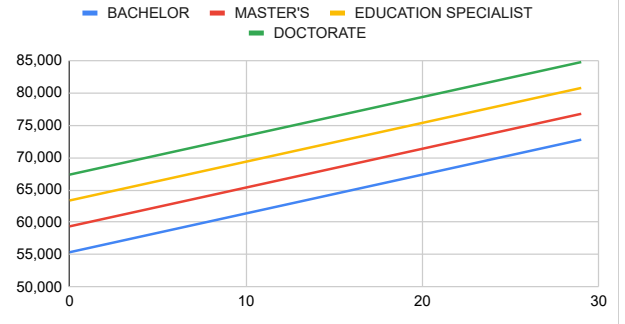
Option A 2026-2027



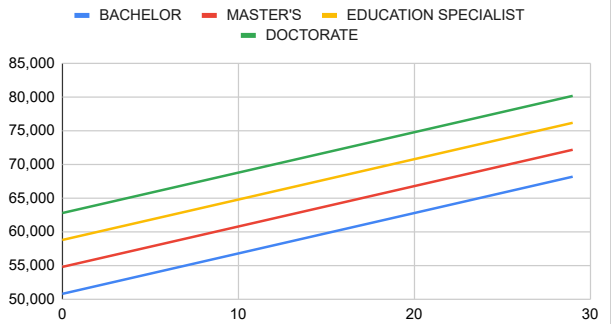
Option A 2027-2028



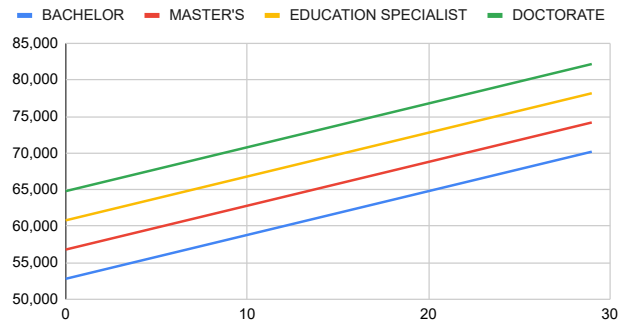
Option A 2028-2029



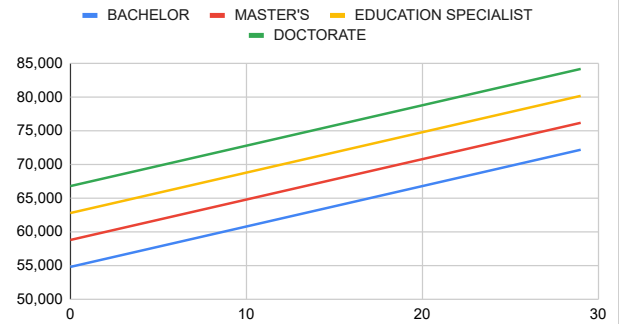
Option B 2026-2027



Option B 2027-2028



Option B 2028-2029



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FACT SHEET: 2026-2027 Certified Compensation Restructuring

Cumberland County Schools | "The Linear Growth Plan"

1. THE FINANCIALS

- **Total Investment: \$2.44 Million** (Inclusive of base salary increases)
- **The "Base Anchor": \$51,000** for Step 0 (Bachelor's).
- **The Vertical Step: \$625** fixed annual increase for all certified staff (Steps 0–29).
- **Funding Source:** Supported by the **TISA formula** (\$7,530 per-pupil base) and 11 years of consistent state "Salary Improvement" earmarks.

LEGISLATIVE ALERT: HB 2458 / SB 2674

- **The Pending Bill:** The 114th General Assembly is currently moving to raise the state minimum teacher salary to **\$50,290**.
- **Future-Proofing:** Our **\$51,000 base** clears this pending hurdle by **\$710**. This ensures Cumberland County remains in full compliance even if the bill passes late in the session, avoiding emergency mid-summer budget amendments.

2. REGIONAL COMPARISON (THE COMPETITIVE EDGE)

Cumberland County must compete with neighboring districts that have already moved to linear scales to meet the state's \$50,000 mandate.

- **Cumberland Base: \$51,000** (Linear)
- **White County Base: \$50,250** (Linear)
- **State Minimum: \$50,000** (Mandated)
- **The "Mid-Career Firewall":** At Year 15, a Cumberland teacher earns approximately **\$1,800 more per year** than a teacher in a district only meeting the state minimum.
- **Strategic Leadership:** While other districts struggle to meet the \$50k "floor," we are intentionally leading. A \$51,000 base positions us as the **"Gold Standard"** for recruitment.
- **Professional Prestige:** By adopting a **Linear Model**, we match the professional standards of the state's highest-performing districts.

3. SYSTEMIC PROTECTION (POLICY 5.1101)

This plan is protected by a new Board Policy designed to improve the salary schedules of the past:

- **Anti-Compression:** Any future lift to the \$51,000 "Base Anchor" must mathematically lift the entire scale, ensuring veteran experience is always rewarded.
- **TISA Pass-Through:** Establishes a transparent formula for applying state raises directly to the base, removing political friction from the budget process.

- **Annual Audit:** Mandates a spring compliance review to ensure the district never falls below state legal requirements (T.C.A. § 49-3-306).

4. THE "LIFETIME VALUE" PROMISE

By choosing Cumberland County, a teacher locks in a 30-year career trajectory with a **\$137,500 Lifetime Earnings Advantage** over the state minimum. This is our primary tool for long-term retention.

5. FISCAL SUSTAINABILITY

- **Salary Breakage:** The plan is partially self-funding through "breakage"—the savings captured when a veteran (Step 29) retires and is replaced by a new recruit (Step 0).
- **Scalability:** The total cost of the plan scales with our student population. As TISA revenue shifts based on enrollment, the Board retains the flexibility to adjust staffing levels while keeping the *pay rate* competitive.
- **State-Earmarked Growth:** Policy 5.1101 ensures that future "Base Anchor" raises are tied directly to state-earmarked funds. We only move the scale when the State provides the recurring revenue to support it.
- \$51,000 base is not a temporary 'bonus.' It is anchored to a state funding formula that is legally protected from decreasing. Between the State's 'Funding Floor' and the Board's 'Linear Policy,' your career-long earnings projections are safe in.

We are moving from a system of 'clumped' raises to a system of 'guaranteed growth.' This \$2.44 million investment fulfills our Strategic Plan, beats our regional competitors, and ensures that every one of our teachers has a protected, predictable, and professional career path in Cumberland County.

FY27 TISA - Funds for Existing Educator Salary Increases			
District Base ADMs			6,514.65
Statewide Base ADMs		/	949,142.48
District % of Statewide Base ADMs		=	0.69%
District % of All Statewide Base ADMs			0.69%
Existing Educator Salary Increase Restricted Funds		x	\$125,000,000.00
District Restricted Funds - Existing Educator Salary Increases		=	\$857,965.42
FY27 TISA - Support Provision Projections			
<p>TISA includes three provisions for support funds for LEAs that may experience declines in student population and needs. The funding floor provision, beginning for funding for the 2026-2027 school year, provides support for LEAs that experience a decrease in TISA allocation relative to the immediately preceding school year and experience a decline in non-virtual base ADM. LEAs that qualify for funding floor will receive a TISA allocation for the current school year that is equal to the TISA allocation from the immediately preceding school year. In the initial transition to TISA, a BEP transition funding opportunity ensures that no LEA receives less funding in the first year of TISA compared to the prior fiscal year. The BEP transition funds also provide scaled down support for up to a four-year period as LEAs adjust operations. The safety net provision ensures that no LEA experiences a decline of more than 5% from one fiscal year to the next in virtual excluded TISA allocations.</p> <p>If your LEA is currently projected to qualify for any of the support provisions, below details which support provision and an estimate of state and local funding. As with every year's estimates, districts should expect that data and funding estimates will change throughout the spring as they submit updated and additional data. This is not a final determination of qualification for any support provision.</p>			

STATE SALARY SCHEDULE
LICENSED INSTRUCTIONAL PERSONNEL
Effective July 1, 2025

BASE SALARY (BACHELOR'S DEGREE AND ZERO YEARS OF EXPERIENCE)

= \$47,000

<u>YEARS OF EXPERIENCE</u>	<u>0</u>	<u>1-5</u>	<u>6-10</u>	<u>11-15</u>
BACHELOR'S DEGREE	BASE	BASE + \$645	BASE + \$3,370	BASE + \$6,900
<u>YEARS OF EXPERIENCE</u>	<u>0-5</u>	<u>6-10</u>	<u>11-15</u>	
ADVANCED DEGREE	--	BASE + \$3,605	BASE + \$7,365	BASE + \$11,380

NOTES:

- Figures represent minimum salary requirements. Local education agencies (LEAs) should provide additional compensation increases to the base salary for factors including aiding in staffing hard-to-staff subject areas and schools and in hiring and retaining highly effective teachers [Tenn. Code Ann. § 49-3-306(h)]. In addition, LEAs may provide additional increases for years of experience and educational attainment.
- The adoption of the state salary schedule shall not result in a reduction of pay by an LEA for any teacher employed by the LEA at the time of the schedule's adoption [Tenn. Code Ann. § 49-3-306(a)(1)]. Therefore, the minimum salary required for such personnel may be greater than the figures noted above.



BILL LEE
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
NINTH FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0375

LIZZETTE REYNOLDS
COMMISSIONER

December 10, 2025

Dear Director Farley,

Outcomes funding is a key element of the Tennessee Investment in Student Achievement (TISA) funding formula. The Tennessee Department of Education (the department) allocates student-generated outcomes bonuses to local education agencies (LEAs) based on student achievement in the LEA's public schools, including authorized public charter schools. For fiscal year 2026 (FY26), the Tennessee General Assembly has appropriated \$80 million for student-generated outcomes bonuses.

Outcomes Bonuses: Eligibility and Calculation

A student may generate one outcome bonus in elementary school, one in middle school, and one in high school. Outcomes funding targets are measured as lag indicators, pulling performance data reported for the prior academic year- in this case the 2024-2025 school year. Outcomes bonus funds are 100% state-funded and do not require additional local contributions.

To be reviewed in combination with the tables on the following pages, the department has uploaded an associated file to your TNShare EIS Supervisors folder. This letter and associated data file reflect the FY26 TISA outcomes bonuses generated by students in your district.

FY26 TISA Outcomes District File:

- *District Calculator* - reflects district level bonus information, mirrors the tables below
- *School Summary* - provides school level bonus information
- *Elementary_Student Level* - student level data for elementary bonuses
- *MiddleSchool_Student Level* - student level data for middle school bonuses
- *HS_G1_Student Level* - student level data for high school, goal 1 bonuses
- *HS_G2_Student Level* - student level data for high school, goal 2 bonuses

For more detailed information about outcomes funding, please navigate to the [TISA webpage](#).

Sincerely,

Lizzette Reynolds
Commissioner

TISA FY26 Outcomes Allocations

District Name	Cumberland County
District Number	180

Elementary School		
Member of a Subpopulation: Economically Disadvantaged, English Learner and/or Student with Disability		
		Other Students
Total Students who met Elementary School Outcome ¹	167	102
Base Funding Amount	\$7,295.00	\$7,295.00
Multiplier	20%	10%
Value	\$243,653.00	\$74,409.00
Total		\$318,062.00

Middle School		
Member of a Subpopulation: Economically Disadvantaged, English Learner and/or Student with Disability		
		Other Students
Total Students who met Middle School Outcome ²	69	75
Base Funding Amount	\$7,295.00	\$7,295.00
Multiplier	20%	10%
Value	\$100,671.00	\$54,712.50
Total		\$155,383.50

¹ A student who scored "meets expectations" or "exceeds expectations" on the 3rd grade ELA TCAP OR A student who scored "approaching" or "below" on the 3rd grade ELA TCAP but demonstrated Significant Growth on the 4th grade ELA TCAP

² A student who scored a combination of "meets expectations" or "exceeds expectations" on both the 8th grade ELA and Math TCAP OR A student who demonstrated Significant Growth from both the 7th grade ELA and math TCAP to both the 8th grade ELA and math TCAP

High School — Goal 1		
	Member of a Subpopulation: Economically Disadvantaged, English Learner and/or Student with Disability	Other Students
Total Students who met Goal 1 High School Outcome ³	172	62
Base Funding Amount	\$7,295.00	\$7,295.00
Multiplier	20%	10%
Value	\$250,948.00	\$45,229.00
Total		\$296,177.00

High School — Goal 2	
	Students
Total Students who met Goal 2 High School Outcome ⁴	14
Base Funding Amount	\$7,295.00
Multiplier	10%
Total	\$10,213.00

FY26 TISA Outcomes — District Total	
Elementary	\$318,062.00
Middle School	\$155,383.50
High School- Goal 1	\$296,177.00
High School- Goal 2	\$10,213.00
Total	\$779,835.50

³ A student who earned EPSO Credit in at least two Early Post-Secondary Opportunities (EPSOs) and either scored a composite score of 21 or higher on the ACT, or increased his or her composite ACT score by at least four points between the first 11th grade ACT and a subsequent ACT OR A student who earned EPSO Credit for three EPSOs OR A student who scored 31 or higher on the Armed Services Vocational Aptitude Battery (ASVAB) Armed Forces Qualifying Test (AFQT) and earned EPSO Credit in at least two EPSOs.

⁴ High School Students with Disabilities: A student who did not generate an outcome bonus under High School- Goal 1, who was enrolled in an LEA that meets Indicator 5 of the State Annual Performance Report for students who receive instruction 80% of the day in a general education setting, and who also met at least two of the three State Annual Performance Report Indicators, as required by IDEA—Indicator 1: Graduation with a general education diploma, Indicator 3C: Proficiency on the state's alternate assessment, and Indicator 14: Post-school outcomes.



BILL LEE
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
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710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0375

LIZZETTE REYNOLDS
COMMISSIONER

March 26, 2026

Dear Director Farley,

The Tennessee Investment in Student Achievement (TISA) funding formula allocates funds to local education agencies (LEAs) based on the characteristics of individual students. To support LEAs with budget planning and ensuring accurate data submissions, the Tennessee Department of Education (the department) is providing several resources for your review.

FY27 TISA Estimates

FY27 TISA estimates on the following pages include the **base, weighted funding, and direct funding** generated by student data that has been submitted by your district **averaged over Reporting Periods 1-6**. This information was pulled on March 16, 2026 and reflects a full application of the [TISA Rules](#). In reviewing this information, please be mindful of the data caveats noted above your district's estimated allocation table and in the district data files. **As with every year's estimates, districts should expect data and funding estimates to change throughout the spring, as updated and additional data are submitted.**

FY27 TISA Updates

- **Base Funding:** For 2026-27 TISA allocations, the Governor's proposed budget increases the base funding amount to **\$7,530**. As with the last three years, the increase to the base funding amount includes a \$125 million investment for existing educator salary increases to meet the required minimum teacher salary of \$50,000 by the 2026-27 school year. Pursuant to T.C.A. § 49-3-306, for the 2026-27 school year, the state minimum salary will be \$50,000.
- **Economically Disadvantaged Funding:** Some districts have continued to report a decrease in the number of students identified as economically disadvantaged (ED) for the 2025-26 school year. To mitigate the impact of reduced federal eligibility for SNAP/TANF on district funding, the Governor has proposed a hold harmless provision for Economically Disadvantaged Average Daily Membership (ED ADM) through the appropriations bill. Under this proposal, districts will generate TISA funds to cover 100% of the gap between 2025-26 actual ED ADM and 2024-25 funded ED ADM. If a district's 2025-26 ED ADM exceeds 2024-25 funded ED ADM, funding will be based on the actual ED ADM for the 2025-26 school year. The hold harmless provision is applied to the ED ADM reflected in the pages below. Please see the district data file in TNShare for actual ED ADM without the hold harmless applied. As with all funding elements, please note that this provision must be approved through the General Assembly's appropriations bill before implementation.
- **Tennessee Education Data System (TEDS):** As we transition from the legacy EIS system to TEDS, we remain focused on monitoring the accuracy and completeness of data. Your SIS administrators and data teams have made an incredible lift to get us here, and their continued work is critical to a smooth and successful shift. All data previously pulled from EIS for TISA purposes is now being pulled from TEDS to determine FY27 TISA allocations.
- **Funding Floor:** Beginning with the 2026-2027 fiscal year, if a district's TISA allocation for the current school year is less than their TISA allocation for the immediately preceding school year, and if the district experienced a decline in non-virtual base ADM, then the department will allocate additional funds to equal the district's immediately preceding school year TISA allocation. For more information on the funding floor and other support funding provisions, see [TISA Quick Guide: Support Funding](#).

District FY27 Projection Data File

To be reviewed alongside the tables on the following pages, the department has uploaded the *FY27 TISA District Projection File* to your TNShare EIS Supervisors folder. This file provides FY27 TISA estimates for your district. Please verify the data and make any necessary adjustments to the local system. The section below outlines the information contained in each tab of the file.

- **TISA Calculator**
 - **FY27 Projected Allocation Calculator:** Summary of student characteristics that determine the TISA allocation.
 - **Local Contribution Calculator:** A tool for districts to use in projecting local contribution. The calculator includes the following:
 - Transparent math, aligned with law and the TISA rules, to estimate local share, local contribution, and multi-system county calculations.
 - Current estimates for all funding fields; values will change throughout the spring as new data is submitted.
 - **Final fiscal capacity values from CBER and TACIR have not been received for FY27. FY26 fiscal capacity values have been included as an estimate until final values are received.**
 - **Estimated Funds for Existing Educator Salary Increases:**
 - Pursuant to T.C.A. § 49-3-105(e) and the appropriations act, \$125M of the base funds statewide has been designated for existing educator salary increases.
 - For the 2026-27 school year, the minimum salary will be \$50,000.
 - The table on the far-right of the TISA Calculator tab projects your district's share of these funds to be used for existing educators.
 - **Support Provisions Projection:**
 - TISA includes three provisions for support funds for LEAs that may experience declines in student population and needs: Funding Floor, BEP Transition, and Safety Net.
 - If a district is currently projected to be eligible for one of the support provisions, the estimated TISA allocation is shown with state and local breakouts.
- **CTE Calculator**
 - A tool for districts to view CTE differentiated funding, based on the program level and student progression through the program coursework.
- **Reporting Period Summary:** Average Daily Membership (ADM) by funding line and reporting period.
- **School Calculation:** Projected funding amounts by school.
- **School Counts:** Average ADM by funding line and school.
- **District-submitted and state level input data:**
 - Base ADM (Base ADM is also used for Small, Sparse, Concentrated Poverty, Post-Secondary Test, K-3 Literacy, and Charter)
 - Economically Disadvantaged ADM (by student and school)
 - Special Education ADM (by student and school)
 - English Learner ADM (by student and school with English Learner Tier)
 - Characteristics of Dyslexia ADM (by student and school)
 - Career and Technical Education (CTE) ADM (by student and course, with indicators for program level, course year, and additional funding indicator)
 - 2024-25 3rd Grade ELA TCAP results (by student by school, used as placeholder until 2026 TCAP)
 - CTE Crosswalk (CTE course code and funding tier mapping)

The department will continue to release updated estimates monthly throughout the spring. The next data pull will occur following the April 15, 2026, reporting deadline. We encourage districts to continue verifying data in your local student information systems (SIS) to ensure the submissions align with the students you are serving.

Sincerely,

Lizzette Reynolds
Commissioner

FY27 TISA Preliminary Estimate

The table below includes your district’s FY27 preliminary funding estimate. This data is subject to the following caveats and data notes:

- Students/Services reflect the average of each input as reported by districts across completed reporting periods.
- Funding amounts are reflective of the Governor’s proposed FY27 budget.
- Estimates do not include outcomes funding, fast-growth funding, or other grants that are determined at the end of the school year or in the upcoming year, including determinations for hold harmless or safety net.
- Total allocations represent the combined value of state funds and local funds required under TISA.
- **As with every year’s estimates, districts should expect data and funding estimates to change throughout the spring, as updated and additional data are submitted.**

FY27 TISA Estimate: 180 Cumberland County			
Element	Amount/Weight	Students/Services	Funding
BASE	\$7,530.00	6,514.65	\$49,055,325.00
WEIGHTS			
Economically Disadvantaged (Hold Harmless applied)	25%	3,705.25	\$6,975,129.92
Concentrated Poverty	5%	6,514.65	\$2,452,766.25
Small	5%	0.00	\$0.00
Sparse	5%	6,514.65	\$2,452,766.25
Unique Learning Need 1	15%	589.92	\$666,317.51
Unique Learning Need 2	20%	188.33	\$283,630.45
Unique Learning Need 3	40%	233.66	\$703,774.49
Unique Learning Need 4	60%	56.01	\$253,045.65
Unique Learning Need 5	70%	102.33	\$539,399.00
Unique Learning Need 6	75%	135.55	\$765,531.41
Unique Learning Need 7	80%	38.64	\$232,777.40
Unique Learning Need 8	100%	0.00	\$0.00
Unique Learning Need 9	125%	154.87	\$1,457,726.11
Unique Learning Need 10	150%	3.77	\$42,544.50
DIRECT			
K-3 Literacy	\$500.00	1,949.16	\$974,581.68
4 th Grade Supports	\$500.00	312.00	\$156,000.00
CTE	Varies (see CTE table below)	1,046.08	\$5,040,788.65
Post-Secondary Test	\$43.00 (per test)	963.02	\$41,409.66
Charter	\$475.00 (estimated)	0.00	\$0.00
OUTCOMES			
TBD			
TOTAL			\$72,093,513.93

FY27 CTE TISA Preliminary Estimate

Pursuant to the T.C.A. 49-3-105(c)(2), a direct allocation amount is generated for each student membership in a CTE program based on:

- The level of the program; and
- The student progression in coursework through the program.

The table below includes the district’s breakout of preliminary CTE funding estimate and is subject to the following caveats and data notes:

- Students/Services reflect the average of CTE ADM as reported by districts across completed reporting periods.
- The CTE funding below has already been included in your district’s overall estimate shown on the preceding page.
- The equivalent student and course-level ADM data is included in your district data file via the CTE_ADM tab.

FY27 Career and Technical Education TISA Funding Estimate: 180 Cumberland County			
Element	Amount	Students/Services	Funding
Level 1, Year 1	\$5,000	327.42	\$1,637,104.79
Level 1, Year 2	\$5,050	21.07	\$106,403.67
Level 1, Year 3	\$5,150	23.16	\$119,291.85
Level 1, Year 4	\$5,300	20.04	\$106,232.47
Level 2, Year 1	\$5,200	82.47	\$428,838.01
Level 2, Year 2	\$5,250	30.82	\$161,792.61
Level 2, Year 3	\$5,350	83.58	\$447,169.58
Level 2, Year 4	\$5,500	61.42	\$337,831.14
Level 3, Year 1	\$5,400	198.89	\$1,074,013.17
Level 3, Year 2	\$5,450	31.04	\$169,154.68
Level 3, Year 3	\$5,550	23.05	\$127,937.51
Level 3, Year 4	\$5,700	48.74	\$277,839.48
Additional Funding for High-Cost programs	\$500 (estimate)	94.36	\$47,179.69
TOTAL CTE Funding		1,046.08	\$5,040,788.65

FY27 TISA Preliminary Estimate – Existing Educator Salary Increases

Pursuant to T.C.A. § 49-3-105(e) and the appropriations act, \$125M of the base funds statewide has been designated for existing educator salary increases. For the 2026-27 school year, the minimum salary will be \$50,000. The table below includes the district’s projected share of restricted funds for existing educator salary increases.

FY27 Estimated Funds for Existing Educator Salary Increases: 180 Cumberland County		
District Base ADMs		6,514.65
Statewide Base ADMs	/	949,142.48
District % of Statewide Base ADMs	=	0.69%
District % of Statewide Base ADMs		0.69%
Existing Educator Salary Increase Restricted Funds	x	\$125,000,000.00
District Restricted Funds- Existing Educator Salary Increases	=	\$857,965.42

FY27 TISA Preliminary Estimate – State & Local Contributions

All the fiscal data in the calculator below will continue to change as additional data is submitted by districts. The calculator reflects the math in determining local contribution in alignment with law and rules, and includes the following:

- **Calculation of Statewide Local Share:** This represents the total base and weight funds generated statewide, with 30% of each being the collective total of local funding entities.
- **Application of Fiscal Capacity:** Final fiscal capacity values from CBER and TACIR have not been received for FY27. FY26 fiscal capacity values have been included as an estimate until final values are received.
- **Calculation of Multi-System Contributions:** If your district is in a multi-system county, this step determines the proportional share of funds generated for each the base and weights by a district compared to all systems within the county. If you are a single system county, the percentage will reflect 100%.
- **Final Local Contributions:** The calculator provides a total estimate of local contributions. The bottom, righthand corner will display the total TISA estimate for the district and the respective split between local and state funds.

Maintenance of Effort: In addition to the required local contribution, local governments must maintain at least the same level of local funding for K-12 education from year to year. This total, called maintenance of effort, may be higher than the required local contribution. District obligations under maintenance of effort remain unchanged under the TISA Act, and the currently budgeted funding level is included here for reference.

Pursuant to T.C.A. § 49-3-105(d), please note that funds generated for the post-secondary test* will be maintained and administered at the state level. These funds are reflected in the total state funds as being generated by TISA but will be administered by the department to relieve procurement and administration burden on districts.

As with every year's estimates, districts should expect that data and funding estimates will change throughout the spring as they submit updated and additional data.

FY27 TISA - State & Local Contributions Estimates: 180 Cumberland County				
		BASE		WEIGHTS
<i>1. Calculation of Statewide Local Share</i>				
Statewide Total		\$7,135,259,294.25		\$1,975,489,642.30
Multiply by Local Share %	x	30%	x	30%
Statewide Local Share	=	\$2,140,577,788.28	=	\$592,646,892.69
<i>2. Application of County Fiscal Capacity</i>				
Statewide Local Share		\$2,140,577,788.28		\$592,646,892.69
Cumberland FY26 Fiscal Capacity- FY27 Coming Later in Spring	x	0.67%	x	0.67%
County Local Contribution (All Systems)	=	\$14,412,994.80	=	\$3,990,425.68
<i>3. Multi-System County Calculation</i>				
		Base Funds Generated		Weight Funds Generated
Cumberland County		\$49,055,325.00		\$16,825,408.93
All Systems within County Total	/	\$49,055,325.00	/	\$16,825,408.93
Cumberland County % of County Total Funds	=	100.00%	=	100.00%
Cumberland County % of County Total Funds		100.00%		100.00%
County Local Contribution (All Systems)	x	\$14,412,994.80	x	\$3,990,425.68
Cumberland County Local Contribution	=	\$14,412,994.80	=	\$3,990,425.68
<i>4. Total Local Contribution</i>				
Adding Local Contribution Totals		\$14,412,994.80	+	\$3,990,425.68
			=	\$18,403,420.48
		Total Funding (Base, Weights, Direct)		\$72,093,513.93
		Local	-	\$18,403,420.48
		State	=	\$53,690,093.45

	(State Funding Excluding Post-Secondary Test*)	\$53,648,683.79
Current FY26 District Maintenance of Effort		\$19,001,877.00

FY27 TISA Preliminary Projection – Support Funding

TISA includes three support provisions for LEAs that may experience declines in student population and needs. The three provisions are the **funding floor**, **safety net**, and **BEP transition**. For more information on these funding provisions, see the [2025-26 TISA Support Provisions Quick Guide](#). The table below identifies projected qualifications for the support provisions. These projections are subject to change throughout the year, as your LEA submits additional data.

Support Provision	Projected Qualification
Funding Floor	Not projected to qualify
BEP Transition	Not projected to qualify
Safety Net	Not projected to qualify

The table below shows your LEA's baseline allocation and ADM used to determine funding floor qualification projection. Your LEA is not currently projected to qualify for the funding floor provision.

FY27 TISA – Funding Floor: 180 Cumberland County	
Baseline Allocation (FY26)	\$70,205,124.47
Baseline Base ADM (FY26, Virtual Excluded)	6,631.92
Current Base ADM (FY27, Virtual Excluded)	6,514.65