

Special Board of Education Meeting

May 18, 2026 5:00 PM

Robert J. Smallridge School Administration Building

I. Call to Order

II. Pledge of Allegiance

III. Approval of Agenda

IV. Items for Information

A. Line-by-Line Review of FY27 Budget

V. Items for Action

A. Public Hearing & First Reading of FY27 Budget

VI. Adjournment

Oak Ridge Schools FY27 Proposed Budget



Proposed to the Board of Education May 4, 2026

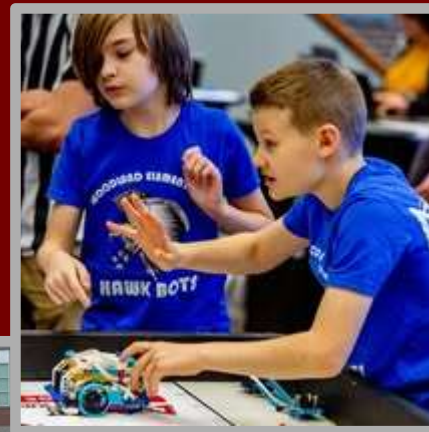


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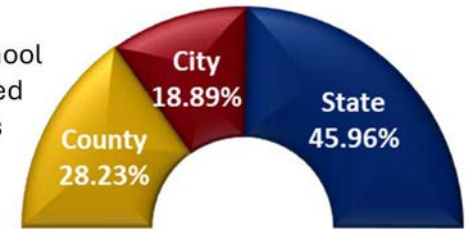
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HIGHLIGHTS OF FY'27 BUDGET

Revenues

The three major sources of revenue for the Oak Ridge Schools are Anderson and Roane Counties, the State of Tennessee, and the City of Oak Ridge.

- **County funds** come from two primary sources, property and sales tax, and are allocated to school systems based on their proportion of students in the County. The FY'27 budget reflects a projected decrease in the County funds of \$179,750 over the FY'26 budgeted amount. County funds represent approximately 28.23% of the Oak Ridge Schools FY'27 Budget.
- **State Funds** represent 45.96% of the total budget revenues for the Oak Ridge Schools FY26 budget. Increases or decreases are dictated primarily by student enrollment and the unique educational needs of those students. In FY24, the student-based TISA funding formula replaced the complex, resource-based BEP 2.0 funding.



The Tennessee Investment in Student Achievement (TISA) portion of the State funds reflects an increase of \$2,205,000 over the prior year budgeted TISA estimates. A \$600,000 placeholder is budgeted under State Revenues for potential state grant funding, unknown at this time.

- Funds from the **City of Oak Ridge** are budgeted with no increase from the FY'27 Budget. Overall, City funding represents approximately 18.89% of total school revenues.

A total of \$4,275,026 is budgeted from general fund balances. This exceeds the 3% fund balance required by the State.

Overall, Federal Projects Revenues are projected to increase for FY'27 by \$60,139 or (1.36%). This includes a budgeted placeholder contingency of \$500,000 for grants that may become available later.

Compensation and Benefits


The proposed budget reflects a “step” for those staff on a salary schedule. This represents a cost increase of \$601,274, including related benefits. The budget includes a 1.5% salary adjustment for all staff, including related benefits, totaling \$2,010,919.

The Board of Education will maintain benefit levels at current levels. There is a projected 10% increase in health insurance premiums for Calendar Year 2027. The Board will continue to pay for employee dental and vision premiums. Additional coverage for spouses, children, or family members will be available through payroll deduction.

Staff and Students

Student Enrollment

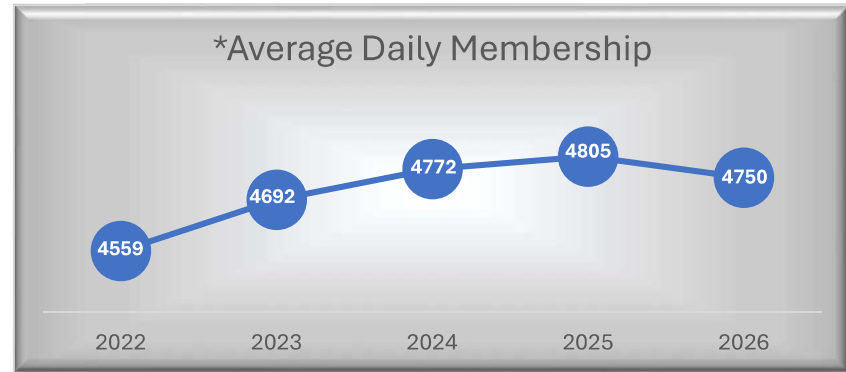
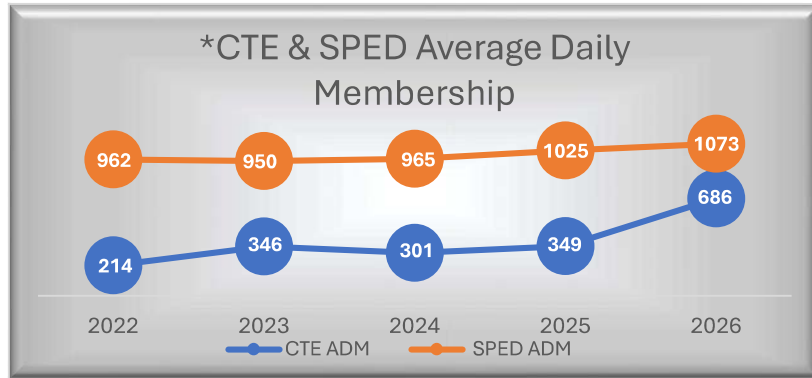
Our current enrollment projections estimate a net decrease of 49 students across The District. The breakdown districtwide is as follows: grades K-4, -48; grades 5-8, +38; and grades 9-12, -39.



2026 - 2027 Enrollment Projections

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total K-12	Current Year (10/1)	Diff
Glenwood	71	73	78	61	81									364	376	-12
Linden	93	102	111	115	107									528	529	-1
Willow Brook	77	76	64	89	79									385	393	-8
Woodland	75	77	75	77	87									391	418	-27
Jefferson						202	183	190	172					747	722	25
Robertsville						192	198	198	195					783	770	13
ORHS										388	365	416	372	1,541	1,580	-39
Projected Enrollment 2026 - 2027	316	328	328	342	354	394	381	388	367	388	365	416	372	4,739	4,788	-49
Current Year (10/1)	324	329	343	343	377	370	392	363	367	374	427	404	375	4,788		
Difference	-8	-1	-15	-1	-23	24	-11	25	0	14	-62	12	-3	-49		

Both State and County Revenues use the previous year's reported Average Daily Membership. (Career Technical Education (CTE) and Special Education (SPED) average daily membership are used for TISA funding only.)



*State Department of Education ADM used for TISA Calculations. This includes funding for middle school CTE enrollment, which is new, as BEP only included funding for HS CTE enrollment.

FY27 Position Changes

General Fund				Federal Funds	
FTE	Position	FTE	Position	FTE	Position
1	SPED TA – WB	1	Dance Coach	-0.4	Teacher - JMS
1	SPED Teacher – WB	1	Asst Dance Coach		
1	Custodian – ORHS	-2	Asst Cheer Coaches		
1	Counselor – LN	-1	Teacher - WL		
1	Teacher (Float) District	-0.75	Family Resources Ctr TA		
3.25 Net General Fund Positions				-0.4 Net Federal Fund Positions	

Human Resources Initiatives

The Oak Ridge Schools Human Resources Department strives to provide the best service for our employees. With this in mind, we continually search for better ways to serve our employees in the most efficient and effective manner possible. With a focus on customer service and continuous improvement, we will make our employees' experience the best it can be.

Staff Development

The Oak Ridge Schools believe that the key to excellence in our school system will continue to be highly qualified and dedicated staff with the encouragement and support to pursue innovative learning strategies. The goal of Oak Ridge Schools' professional development is to improve classroom instruction to increase student achievement, student growth, and system-wide cohesion. The budget provides opportunities at both the building and system levels for staff development aligned with district and school goals.

Student Services

Student Services encompasses special education, nursing services, 504 services, individualized health plans, coordinated school health, truancy support, immigrant support, migrant support, homebound support, homeschool support, cross-boundary, and tuition services. Oak Ridge Schools has approximately 25% of students on specific support plans through student services. Student Services works to remove as many barriers as possible to ensure that each child has the opportunity to reach his/her potential.

Technology Initiatives

The Oak Ridge Schools digital technology plan calls for continued sustainability of the one-to-one device initiative for grades K-12, instructional and administrative software, and staff training. The Technology Department will continue to make technology available, capable, and reliable to students, teachers, administrators, and support staff throughout the District.

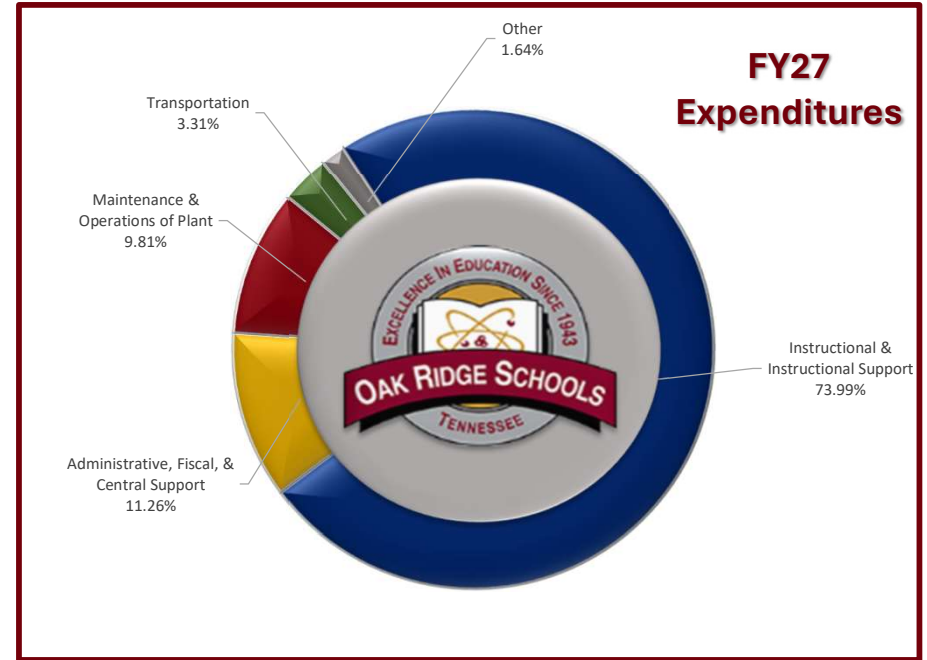
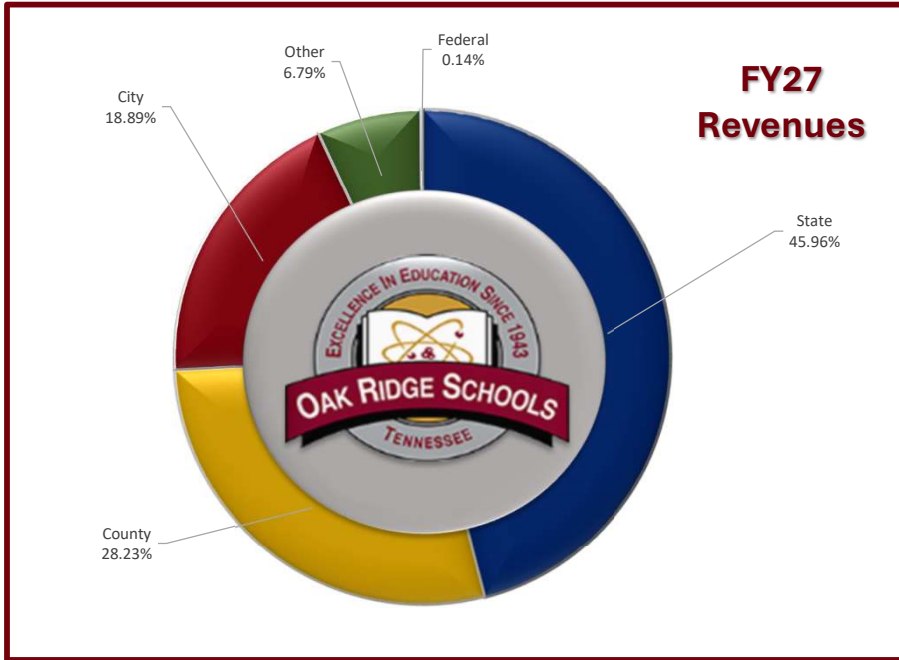
Capital Outlay/Equipment Replacement

The District will focus on repairing and upgrading the JMS elevator and replacing the Glenwood Fire Alarm system over the summer of 2027. Capital funds provided by the City of Oak Ridge will focus on the systematic replacement of HVAC equipment that has reached or exceeded its planned life cycle.

Summary

The FY'27 Proposed General Purpose School Fund Budget totals \$82,018,570, which is a decrease of \$1,675,374 or -2.00% compared to the FY'26 Budget. The overall budget, including the Federal Projects Fund, Central Cafeteria Fund, the Extended School Program, and Special Revenue Fund, totals \$90,421,950, representing a decrease of \$2,100,070, or -2.27%, compared to the FY'26 Budget.

FY27 Percentage Distribution General Purpose Budget



Oak Ridge Schools

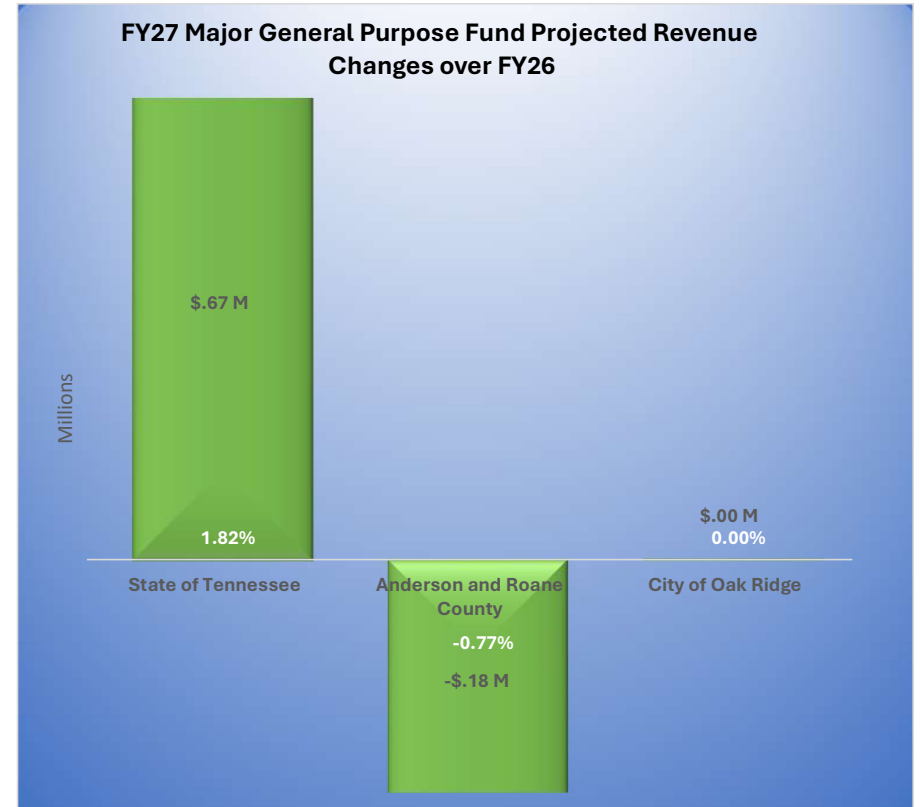
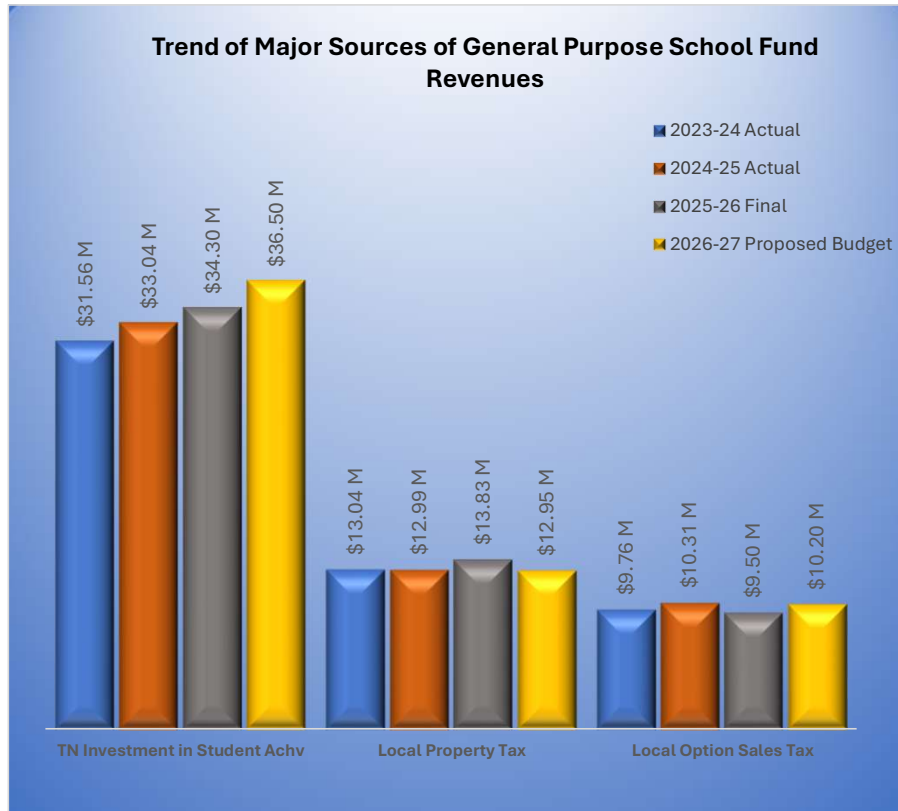
General Purpose School Fund Budgeted Revenues for Fiscal Year 2026-27

May 4, 2026

(dollars in Millions)

Major Revenues by Source	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Final	Proposed Budget
TN Investment in Student Achv	\$31.56 M	\$33.04 M	\$34.30 M	\$36.50 M
Local Property Tax	\$13.04 M	\$12.99 M	\$13.83 M	\$12.95 M
Local Option Sales Tax	\$9.76 M	\$10.31 M	\$9.50 M	\$10.20 M
	\$54.36 M	\$56.34 M	\$57.63 M	\$59.65 M

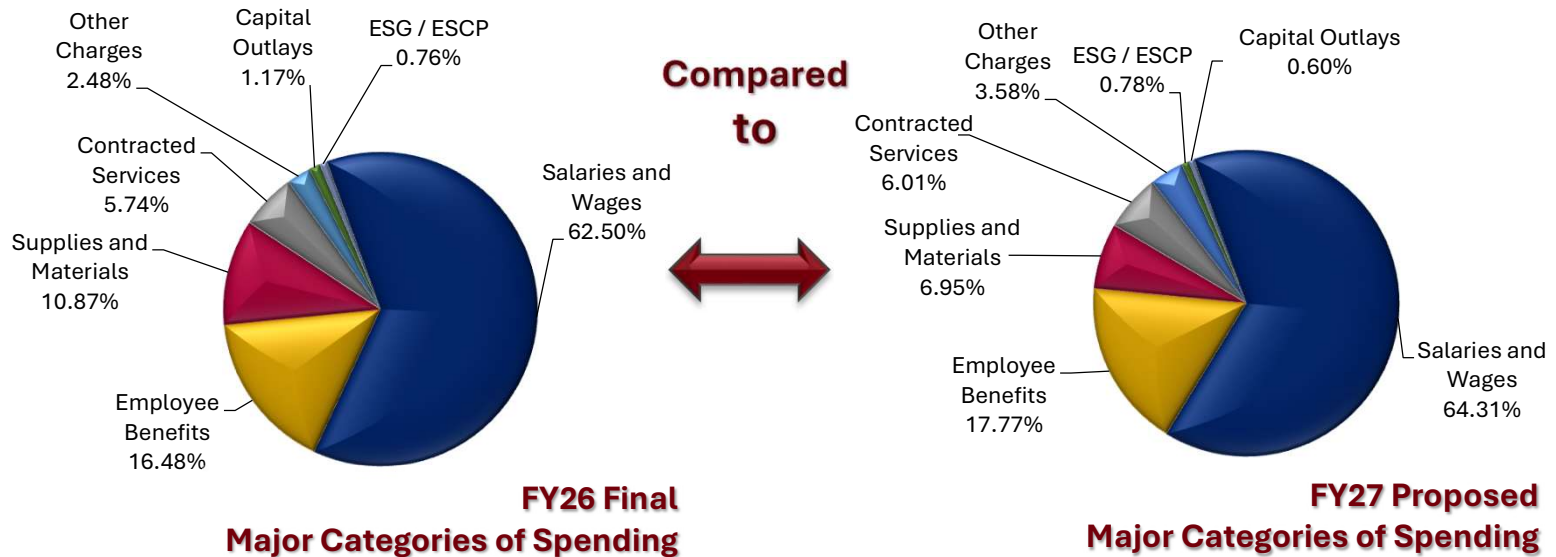
Major Sources of Budget Revenue Increases	2023-24	2024-25	2025-26	2026-27	Increase (Decrease)	Percent +/-
	Actual	Actual	Final Budget	Proposed Budget		
State of Tennessee	\$33.96 M	\$34.59 M	\$37.02 M	\$37.69 M	\$.67 M	1.82%
Anderson and Roane County	\$22.80 M	\$23.29 M	\$23.33 M	\$23.15 M	-\$0.18 M	-0.77%
City of Oak Ridge	\$15.49 M	\$15.49 M	\$15.49 M	\$15.49 M	\$0.00 M	0.00%
	\$72.26 M	\$73.38 M	\$75.84 M	\$76.34 M	\$.49 M	0.65%



**Oak Ridge Schools
General Purpose School Fund
Operating Budget
Fiscal Year 2026-2027**

Major Categories of Spending

	2025-26 Original Budget	% of 2025- 26 Original Budget	Increase		% of 2025- 26 Final Budget	2026-27 Proposed Budget	% of 2026-27 Proposed Budget	Y2Y Increase / Decrease	% Y2Y Increase / Decrease
			(Decrease) Line Item Transfers	2025-26 Final Budget					
Salaries and Wages	\$51,798,865	62.27%	\$513,194	\$52,312,059	62.50%	\$52,748,085	64.31%	\$436,026	0.83%
Employee Benefits	\$13,653,503	16.41%	\$138,013	\$13,791,516	16.48%	\$14,577,409	17.77%	\$785,893	5.39%
Supplies and Materials	\$9,052,638	10.88%	\$45,258	\$9,097,896	10.87%	\$5,699,108	6.95%	(\$3,398,788)	-59.64%
Contracted Services	\$4,581,631	5.51%	\$222,808	\$4,804,439	5.74%	\$4,928,294	6.01%	\$123,855	2.51%
Other Charges	\$2,969,963	3.57%	(\$897,283)	\$2,072,680	2.48%	\$2,934,945	3.58%	\$862,265	29.38%
ESG / ESCP	\$637,205	0.77%	\$0	\$637,205	0.76%	\$637,205	0.78%	\$0	0.00%
Capital Outlays	\$495,000	0.60%	\$483,147	\$978,147	1.17%	\$493,524	0.60%	(\$484,623)	-98.20%
Grand Total	\$83,188,805	100.00%	\$505,139	\$83,693,944	100.00%	\$82,018,570	100.00%	(\$1,675,374)	-2.04%



**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

All Funds Summary Revenue

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>			
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>			
	141	39000	000				<u>Final Budget</u>	<u>(Decrease)</u>			
30000 Reserves and/or Fund Balances											
39000 Unassigned Fund Balance			-	6,263,899	6,263,899	4,275,026	(1,988,873)	-31.75%			
Total 30000 Reserves and/or Fund Balances	\$	-	\$	6,263,899	\$	6,263,899	\$	4,275,026	\$	(1,988,873)	-31.75%
40000 Local Revenues											
40110 Current Property Tax			12,985,263	13,830,000	13,830,000	12,950,000	(880,000)	-6.36%			
40210 Local Option Sales Tax			10,309,679	9,500,000	9,500,000	10,200,000	700,000	7.37%			
40275 Mixed Drink Tax			725	500	500	750	250	50.00%			
Total 40000 Local Revenues	\$	23,295,667	\$	23,330,500	\$	23,330,500	\$	23,150,750	\$	(179,750)	-0.77%
43500 Charges for Current Services											
43511 Tuition - Regular Day Students			370,944	330,000	330,000	325,000	(5,000)	-1.52%			
43533 Transportation Fees			5,836	3,500	3,500	1,500	(2,000)	-57.14%			
Total 43500 Charges for Current Services	\$	376,780	\$	333,500	\$	333,500	\$	326,500	\$	(7,000)	-2.10%
44000 Other Local Revenues											
44110 Interest Earned			968,823	800,000	800,000	550,000	(250,000)	-31.25%			
44120 Lease/Rentals			23,164	15,000	15,000	20,000	5,000	33.33%			
44170 Miscellaneous Refunds			13,413	7,500	7,500	5,000	(2,500)	-33.33%			
44530 Sale of Equipment			14,493	15,000	15,000	25,000	10,000	66.67%			
44570 Contributions & Gifts			80,345	200,000	141,122	200,000	58,878	41.72%			
44990 Other Local Revenues			33,516	40,000	40,000	40,000	-	0.00%			
Total 44000 Other Local Revenues	\$	1,133,753	\$	1,077,500	\$	1,018,622	\$	840,000	\$	(178,622)	-17.54%
46000 State Revenues											

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

All Funds Summary Revenue

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	46510	000	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
46510 TN Investment in Student Achv			33,044,439	34,295,000	34,295,000	36,500,000	2,205,000	6.43%
46513 TISA On-Behalf Payments			77,266	85,000	85,000	85,000	-	0.00%
46515 Early Childhood Education			554,981	533,803	648,925	547,331	(101,594)	-15.66%
46590 Other State Education Funds			444,303	922,640	1,611,029	-	(1,611,029)	-100.00%
46596 Paid Parental Leave			88,184	100,000	100,000	100,000	-	0.00%
46610 Career Ladder Program			76,109	76,000	76,000	60,000	(16,000)	-21.05%
46980 Other State Grants			96,527	400,000	150,252	400,000	249,748	166.22%
46990 Other State Revenues			37,319	-	-	-	-	100.00%
Total 46000 State Revenues			\$ 34,592,495	\$ 36,454,443	\$ 37,018,460	\$ 37,692,331	\$ 673,871	1.82%
47000 Federal Revenues								
47230 Disaster Relief			91,317	-	-	-	-	100.00%
47630 Public Law 874 - Maint/Operat.			63,197	25,000	25,000	30,000	5,000	20.00%
47640 ROTC Reimbursement			80,168	82,000	82,000	82,000	-	0.00%
Total 47000 Federal Revenues			\$ 271,129	\$ 107,000	\$ 107,000	\$ 112,000	\$ 5,000	4.67%
49000 Other Sources								
49700 Insurance Recovery			5,941	3,000	3,000	3,000	-	0.00%
49800 Transfers In			161,334	125,000	125,000	125,000	-	0.00%
49810 City General Fund Transfer			15,493,963	15,493,963	15,493,963	15,493,963	-	0.00%
Total 49000 Other Sources			\$ 15,661,238	\$ 15,621,963	\$ 15,621,963	\$ 15,621,963	\$ -	0.00%
Total Fund 141 General Purpose School Fund Revenue			\$ 75,331,062	\$ 83,188,805	\$ 83,693,944	\$ 82,018,570	-\$1,675,374	-2.00%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

All Funds Summary Revenue

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget	Chg from 2025-2026 Final Budget	Percentage of Increase (Decrease)	
	<u>Fund</u>	<u>Account</u>	<u>Object</u>						
	142	49800	000						
Total Fund 142 School Federal Projects Revenue				\$ 4,432,312	\$ 4,642,000	\$ 4,436,861	\$ 4,497,000	\$60,139	1.36%
Total Fund 143 Central Cafeteria Revenue				\$ 2,786,450	\$ 3,649,340	\$ 3,649,340	\$ 3,008,012	-\$641,328	-17.57%
Total Fund 145 Other Education Funds Revenue				\$ 155,343	\$ 171,698	\$ 171,698	\$ 172,213	\$515	0.30%
Total Fund 146 Extended School Program Revenue				\$ 546,531	\$ 570,177	\$ 570,177	\$ 726,155	\$155,978	27.36%
Total Revenue All Funds				\$ 83,251,700	\$ 92,222,020	\$ 92,522,020	\$ 90,421,950	-\$2,100,070	-2.27%

OAK RIDGE SCHOOLS FY 2026-2027 PROPOSED BUDGET

All Funds Summary Expenditures

ACCOUNT	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	Fund	Account	Object	Original	Final	Proposed	2025-2026	of Increase
	141	71100	000	Budget	Budget	Budget	Final Budget	(Decrease)
71000 Instruction								
71100	Regular Instruction Prgm		31,481,355	38,338,532	38,504,314	34,708,915	(3,795,399)	-9.86%
71150	Alternative Instruction Prgm		925,132	902,771	966,570	1,010,771	44,201	4.57%
71200	Special Education Prgm		5,706,772	6,529,404	6,705,589	7,072,193	366,604	5.47%
71300	Career/Technical Education Prg		2,276,531	2,571,200	2,617,550	2,681,091	63,541	2.43%
71900	Contingency		-	1,100,000	74,830	1,000,000	925,170	1,236.35%
72000 Support Services								
72120	Health Services		792,427	942,152	974,424	928,320	(46,104)	-4.73%
72130	Other Student Support		2,025,292	2,211,668	2,310,829	2,465,460	154,631	6.69%
72210	Regular Inst. Support		4,750,375	4,392,916	4,651,730	4,773,447	121,717	2.62%
72220	Special Education Support		792,201	766,426	769,230	793,430	24,200	3.15%
72230	Career & Technical Prg Support		279,571	274,305	273,584	285,219	11,635	4.25%
72250	Technology Services		2,965,741	3,270,169	3,222,243	3,322,352	100,109	3.11%
72260	Adult Programs		39,982	-	-	-	-	100.00%
72290	Communications		287,315	340,482	341,836	342,948	1,112	0.33%
72310	Board of Education		1,306,092	1,329,949	1,368,795	1,372,242	3,447	0.25%
72320	Director of Schools		404,960	441,112	441,207	463,746	22,539	5.11%
72410	Office of the Principal		4,637,452	5,249,719	5,070,220	5,295,302	225,082	4.44%
72510	Fiscal Services		1,038,628	1,190,238	1,176,038	1,177,389	1,351	0.11%
72520	Human Resources/ Personnel		506,356	585,527	589,252	583,550	(5,702)	-0.97%
72610	Operation of Plant		4,769,676	5,423,989	5,270,671	5,671,089	400,418	7.60%
72620	Maintenance of Plant		2,066,231	2,311,096	2,567,559	2,373,069	(194,490)	-7.57%
72710	Transportation		2,055,500	2,188,214	2,348,577	2,472,954	124,377	5.30%
73000 Non-Instuctional Services								
73400	Early Childhood Education		453,803	453,803	457,331	471,168	13,837	3.03%
73401	Pre-K General Fund		916,444	1,036,230	1,264,336	1,410,973	146,637	11.60%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

All Funds Summary Expenditures

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	76100	308	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
76100 Capital Outlay								
76100	Regular Capital Outlay		3,161,014	1,195,205	1,583,530	1,107,205	(476,325)	-30.08%
82130	Education Principal on Debt		6,877	6,912	6,912	77,968	71,056	1,028.01%
82230	Education Interest on Debt		123	88	88	20,556	20,468	23,259.09%
99000 Other Uses								
99100	Transfers Out		124,327	136,698	136,698	137,213	515	0.38%
Total Fund 141 General Purpose School Fund Expenditures			\$ 73,770,178	\$ 83,188,805	\$ 83,693,944	\$ 82,018,570	-\$1,675,374	-2.00%
Total Fund 142 School Federal Projects Expenditures			\$ 4,432,312	\$ 4,642,000	\$ 4,436,861	\$ 4,497,000	\$60,139	1.36%
Total Fund 143 Central Cafeteria Expenditures			\$ 2,786,018	\$ 3,649,340	\$ 3,649,340	\$ 3,008,012	-\$641,328	-17.57%
Total Fund 145 Other Education Funds Expenditures			\$ 146,556	\$ 171,698	\$ 171,698	\$ 172,213	\$515	0.30%
Total Fund 146 Extended School Program Expenditures			\$ 505,591	\$ 570,177	\$ 570,177	\$ 726,155	\$155,978	27.36%
Total Expenditures All Funds			\$ 81,640,655	\$ 92,222,020	\$ 92,522,020	\$ 90,421,950	-\$2,100,070	-2.27%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Revenue Summary

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>			
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>			
	141	39000	000	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>			
30000 Reserves and/or Fund Balances											
39000 Unassigned Fund Balance			-	6,263,899	6,263,899	4,275,026	(1,988,873)	-31.75%			
Total 30000 Reserves and/or Fund Balances	\$	-	\$	6,263,899	\$	6,263,899	\$	(1,988,873)	-31.75%		
40000 Local Revenues											
40110 Current Property Tax		12,985,263		13,830,000	13,830,000	12,950,000	(880,000)	-6.36%			
40210 Local Option Sales Tax		10,309,679		9,500,000	9,500,000	10,200,000	700,000	7.37%			
40275 Mixed Drink Tax		725		500	500	750	250	50.00%			
Total 40000 Local Revenues	\$	23,295,667	\$	23,330,500	\$	23,330,500	\$	23,150,750	\$	(179,750)	-0.77%
43500 Charges for Current Services											
43511 Tuition - Regular Day Students		370,944		330,000	330,000	325,000	(5,000)	-1.52%			
43533 Transportation Fees		5,836		3,500	3,500	1,500	(2,000)	-57.14%			
Total 43500 Charges for Current Services	\$	376,780	\$	333,500	\$	333,500	\$	326,500	\$	(7,000)	-2.10%
44000 Other Local Revenues											
44110 Interest Earned		968,823		800,000	800,000	550,000	(250,000)	-31.25%			
44120 Lease/Rentals		23,164		15,000	15,000	20,000	5,000	33.33%			
44170 Miscellaneous Refunds		13,413		7,500	7,500	5,000	(2,500)	-33.33%			
44530 Sale of Equipment		14,493		15,000	15,000	25,000	10,000	66.67%			
44570 Contributions & Gifts		80,345		200,000	141,122	200,000	58,878	41.72%			
44990 Other Local Revenues		33,516		40,000	40,000	40,000	-	0.00%			
Total 44000 Other Local Revenues	\$	1,133,753	\$	1,077,500	\$	1,018,622	\$	840,000	\$	(178,622)	-17.54%
46000 State Revenues											
46510 TN Investment in Student Achv		33,044,439		34,295,000	34,295,000	36,500,000	2,205,000	6.43%			

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

**Fund 141 General Purpose School
Fund Revenue Summary**

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	46513	000	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
46513 TISA On-Behalf Payments			77,266	85,000	85,000	85,000	-	0.00%
46515 Early Childhood Education			554,981	533,803	648,925	547,331	(101,594)	-15.66%
46590 Other State Education Funds			444,303	922,640	1,611,029	-	(1,611,029)	-100.00%
46596 Paid Parental Leave			88,184	100,000	100,000	100,000	-	0.00%
46610 Career Ladder Program			76,109	76,000	76,000	60,000	(16,000)	-21.05%
46790 Other Vocational			173,368	42,000	52,255	-	(52,255)	-100.00%
46980 Other State Grants			96,527	400,000	150,252	400,000	249,748	166.22%
46990 Other State Revenues			37,319	-	-	-	-	100.00%
Total 46000 State Revenues			\$ 34,592,495	\$ 36,454,443	\$ 37,018,460	\$ 37,692,331	\$ 673,871	1.82%
47000 Federal Revenues								
47630 Public Law 874 - Maint/Operat.			63,197	25,000	25,000	30,000	5,000	20.00%
47640 ROTC Reimbursement			80,168	82,000	82,000	82,000	-	0.00%
Total 47000 Federal Revenues			\$ 271,129	\$ 107,000	\$ 107,000	\$ 112,000	\$ 5,000	4.67%
49000 Other Sources								
49700 Insurance Recovery			5,941	3,000	3,000	3,000	-	0.00%
49800 Transfers In			161,334	125,000	125,000	125,000	-	0.00%
49810 City General Fund Transfer			15,493,963	15,493,963	15,493,963	15,493,963	-	0.00%
Total 49000 Other Sources			\$ 15,661,238	\$ 15,621,963	\$ 15,621,963	\$ 15,621,963	\$ -	0.00%
Total Fund 141 General Purpose School Fund Revenue			\$ 75,331,062	\$ 83,188,805	\$ 83,693,944	\$ 82,018,570	-\$1,675,374	-2.00%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Summary

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	71100	000	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
71000 Instruction								
71100 Regular Instruction Prgm			31,481,355	38,338,532	38,504,314	34,708,915	(3,795,399)	-9.86%
71150 Alternative Instruction Prgm			925,132	902,771	966,570	1,010,771	44,201	4.57%
71200 Special Education Prgm			5,706,772	6,529,404	6,705,589	7,072,193	366,604	5.47%
71300 Career/Technical Education Prg			2,276,531	2,571,200	2,617,550	2,681,091	63,541	2.43%
71900 Contingency			-	1,100,000	74,830	1,000,000	925,170	1,236.35%
72000 Support Services								
72120 Health Services			792,427	942,152	974,424	928,320	(46,104)	-4.73%
72130 Other Student Support			2,025,292	2,211,668	2,310,829	2,465,460	154,631	6.69%
72210 Regular Inst. Support			4,750,375	4,392,916	4,651,730	4,773,447	121,717	2.62%
72220 Special Education Support			792,201	766,426	769,230	793,430	24,200	3.15%
72230 Career & Technical Prg Support			279,571	274,305	273,584	285,219	11,635	4.25%
72250 Technology Services			2,965,741	3,270,169	3,222,243	3,322,352	100,109	3.11%
72260 Adult Programs			39,982	-	-	-	-	100.00%
72290 Communications			287,315	340,482	341,836	342,948	1,112	0.33%
72310 Board of Education			1,306,092	1,329,949	1,368,795	1,372,242	3,447	0.25%
72320 Director of Schools			404,960	441,112	441,207	463,746	22,539	5.11%
72410 Office of the Principal			4,637,452	5,249,719	5,070,220	5,295,302	225,082	4.44%
72510 Fiscal Services			1,038,628	1,190,238	1,176,038	1,177,389	1,351	0.11%
72520 Human Resources/ Personnel			506,356	585,527	589,252	583,550	(5,702)	-0.97%
72610 Operation of Plant			4,769,676	5,423,989	5,270,671	5,671,089	400,418	7.60%
72620 Maintenance of Plant			2,066,231	2,311,096	2,567,559	2,373,069	(194,490)	-7.57%
72710 Transportation			2,055,500	2,188,214	2,348,577	2,472,954	124,377	5.30%
73000 Non-Instructional Services								
73400 Early Childhood Education			453,803	453,803	457,331	471,168	13,837	3.03%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Summary**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u> 141	<u>Account</u> 73401	<u>Object</u> 104					
73401 Pre-K General Fund			916,444	1,036,230	1,264,336	1,410,973	146,637	11.60%
76100 Capital Outlay								
76100 Regular Capital Outlay			3,161,014	1,195,205	1,583,530	1,107,205	(476,325)	-30.08%
82000 Capital Leases								
82130 Education Principal on Debt			6,877	6,912	6,912	77,968	71,056	1,028.01%
82230 Education Interest on Debt			123	88	88	20,556	20,468	23,259.09%
99000 Other Uses								
99100 Transfers Out			124,327	136,698	136,698	137,213	515	0.38%
Total Fund 141 General Purpose School Fund Expenditures			\$ 73,770,178	\$ 83,188,805	\$ 83,693,944	\$ 82,018,570	-\$1,675,374	-2.00%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Revenue Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	141	39000	000					

30000 Reserves and/or Fund Balances

Reserves are funds left unspent from the previous year and are designated for a specific purpose. Fund Balances are left unspent from the previous year without designation but are restricted in their use to non-recurring uses. TCA 49-3-352(c) states 'Any fund balance remaining unexpended at the end of a fiscal year in the general fund of a local public education system shall be carried forward to the subsequent fiscal year. Such fund balance shall be available to offset shortfalls of budgeted revenues or, subject to provisions of TCA 49-2-301(f)(23), shall be available to meet unforeseen increases in operating expenses. The accumulated fund balance in excess of three percent (3%) of the budgeted annual operating expenses for the current fiscal year may be budgeted and expended for nonrecurring purposes but shall not be used to satisfy appropriation requirements for recurring annual operating expenses.

39000 Unassigned Fund Balance		-		6,263,899		6,263,899		4,275,026		(1,988,873)		-31.75%
<i>---Unassigned Fund Balance</i>								<i>4,275,026</i>				

Total 30000 Reserves and/or Fund Balances		\$	-		\$	6,263,899		\$	6,263,899		\$	4,275,026		\$	(1,988,873)		-31.75%
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OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Revenue Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>		
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Audit Report</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>2025-2026 Final Budget</u>	<u>of Increase (Decrease)</u>		
	141	40110	000							
40000 Local Revenues										
Local revenues include various taxes and in lieu of taxes designated by a local legislative body (County Commission) for the maintenance and improvement of elementary and secondary education.										
40110 Current Property Tax					12,985,263	13,830,000	13,830,000	12,950,000	(880,000)	-6.36%
<i>Oak Ridge Schools' share of property taxes collected by Anderson & Roane Counties for education. Taxes collected are divided based on the projected percent of Weighted Full Time Equivalent Average Daily Attendance (WFTEADA).</i>										
00060 Anderson County					11,145,206	12,000,000	12,000,000	11,500,000		
<i>FY27 budget reflects no change in the number of WFTEADA students living in Anderson County.</i>										
00061 Roane County					1,840,057	1,830,000	1,830,000	1,450,000		
<i>FY27 budget reflects no change in the number of WFTEADA students living in Roane County.</i>										
40210 Local Option Sales Tax					10,309,679	9,500,000	9,500,000	10,200,000	700,000	7.37%
<i>Oak Ridge Schools' share of local option sales taxes collected by Anderson & Roane Counties for education. Taxes collected are divided based on the projected percent of Weighted Full Time Equivalent Average Daily Attendance (WFTEADA).</i>										
00060 Anderson County					8,817,935	8,200,000	8,200,000	8,800,000		
<i>FY27 budget reflects no change in the number of WFTEADA students living in Anderson County.</i>										
00061 Roane County					1,491,744	1,300,000	1,300,000	1,400,000		
<i>FY27 budget reflects no change in the number of WFTEADA students living in Roane County.</i>										
40275 Mixed Drink Tax					725	500	500	750	250	50.00%
<i>Oak Ridge Schools' share of Mixed Drink Taxes collected and allocated to education.</i>										
Total 40000 Local Revenues					\$ 23,295,667	\$ 23,330,500	\$ 23,330,500	\$ 23,150,750	\$ (179,750)	-0.77%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Revenue Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	141	43511	000					
43500 Charges for Current Services								
Charges for Current Services revenues include charges that a Board of Education can charge for tuition, selected education programs and other support services.								
43511 Tuition - Regular Day Students			370,944	330,000	330,000	325,000	(5,000)	-1.52%
<i>---Revenue Generated from tuition fees charged to students who live outside Oak Ridge and attend Oak Ridge Schools. The yearly rates for FY27 are:</i>						325,000		
<i>---Roane County: \$3,761 Anderson County: \$3,761 Other TN Counties : \$8,086 Out of State: \$14,975</i>						-		
43533 Transportation Fees			5,836	3,500	3,500	1,500	(2,000)	-57.14%
<i>Revenue generated from collection of fees for field trips, athletic event travel, & other school transportation for students to off-set the fuel expenses associated with those trips provided by First Student.</i>						1,500		
Total 43500 Charges for Current Services			\$ 376,780	\$ 333,500	\$ 333,500	\$ 326,500	\$ (7,000)	-2.10%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Revenue Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	Fund	Account	Object					
	141	44110	000					
44000 Other Local Revenues								
Other local revenues include several miscellaneous revenues that can be earned or accepted by a local board of education.								
44110 Interest Earned			968,823	800,000	800,000	550,000	(250,000)	-31.25%
			<i>Interest earned on the investment of funds in the Tennessee State Local Government Investment Pool and a money market checking account. FY27 decrease due to lower interest rates.</i>			550,000		
44120 Lease/Rentals			23,164	15,000	15,000	20,000	5,000	33.33%
			<i>Anticipated revenue to the school system for use of school facilities by community organizations and others for recreation and cultural events.</i>			20,000		
44170 Miscellaneous Refunds			13,413	7,500	7,500	5,000	(2,500)	-33.33%
			<i>Miscellaneous refunds received by the school system</i>			5,000		
44530 Sale of Equipment			14,493	15,000	15,000	25,000	10,000	66.67%
			<i>Funds received from the sale of surplus equipment.</i>			25,000		
44570 Contributions & Gifts			80,345	200,000	141,122	200,000	58,878	41.72%
			<i>Contingency for potential gifts or contributions which includes estimates for programs such as Oak Ridge Education Foundation & other small grants from community businesses and organizations. (Offset by expenditure contingency in 141-71900-599)</i>			200,000		
44990 Other Local Revenues			33,516	40,000	40,000	40,000	-	0.00%
			<i>Locally funded programs such as local or regional government grants, payment for lost textbooks, & student device damage fees.</i>			15,000		
			<i>Cognitive Coaching Institute</i>			25,000		
Total 44000 Other Local Revenues			\$ 1,133,753	\$ 1,077,500	\$ 1,018,622	\$ 840,000	\$ (178,622)	-17.54%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Revenue Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>	
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>	
	141	46510	000	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>	
46000 State Revenues									
State education funds are allocated by the State Department of Education on a formula or grant basis. In addition, other state agencies offer grant opportunities that provide funding for special projects.									
46510 TN Investment in Student Achv		33,044,439		34,295,000	34,295,000	36,500,000	2,205,000	6.43%	
		<i>Basic support from the State Department of Education. Funding based on the TN Investment in Student Achievement Formula. Amount budgeted represents estimates received to date from the State as well as an estimated \$350,000 for estimated incentive payments.</i>					36,500,000		
		<i>The overall budgeted figure may be adjusted as final enrollment counts fluctuate. Final numbers will become available July 2026.</i>					-		
46513 TISA On-Behalf Payments		77,266		85,000	85,000	85,000	-	0.00%	
		<i>TISA Revenues retained by the State per TISA law. Offset by expenses for ACT testing & students enrolled in other schools that were counted in the original TISA estimates. Final numbers are available in July and are provided by State Dept of Education.</i>					85,000		
46515 Early Childhood Education		554,981		533,803	648,925	547,331	(101,594)	-15.66%	
		<i>Beginning FY24, revenue for the Special Education Pre-K grant.</i>					90,000		
		<i>Revenue based on the Governor's Voluntary Pre-K Initiative using lottery funding and expansion dollars. FY27 includes funding for 5 Pre-K classrooms.</i>					457,331		
46590 Other State Education Funds		444,303		922,640	1,611,029	-	(1,611,029)	-100.00%	
		<i>Revenue for special funds from State Department of Education including Summer Learning Camp Grants. Learning Camp Grant budgets established at year end.</i>					-		
46596 Paid Parental Leave		88,184		100,000	100,000	100,000	-	0.00%	
		<i>Beginning FY24, Potential Parental Leave Reimbursement from the State of Tennessee</i>					100,000		
46610 Career Ladder Program		76,109		76,000	76,000	60,000	(16,000)	-21.05%	
		<i>Revenue for the Flow Through Career Ladder supplemental salary payments for certified staff. This is a fully funded State program.</i>					60,000		
46790 Other Vocational		173,368		42,000	52,255	-	(52,255)	-100.00%	
46980 Other State Grants		96,527		400,000	150,252	400,000	249,748	166.22%	
		<i>Contingency line item for potential state grants. (Offset by expenditure contingency in 141-71900-599)</i>					400,000		
46990 Other State Revenues		37,319		-	-	-	-	100.00%	
Total 46000 State Revenues		\$ 34,592,495		\$ 36,454,443	\$ 37,018,460	\$ 37,692,331	\$ 673,871	1.82%	

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Revenue Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>	
	<u>Fund</u>	<u>Account</u>	<u>Object</u>						
	141	47143	000						
47000 Federal Revenues									
Federal education funds are allocated by Federal and State agencies on a formula or grant basis either through State Department of Education or direct from Federal agencies. Federal funds are usually highly restricted in their use.									
47630 Public Law 874 - Maint/Operat.		63,197		25,000	25,000	30,000	5,000	20.00%	
		<i>Impact Aid Section 8003 provides funds for school districts impacted by federal operations. Funds are distributed based upon the number of students whose parents work or live on Federal property.</i>					30,000		
47640 ROTC Reimbursement		80,168		82,000	82,000	82,000	-	0.00%	
		<i>Reimbursement from US NAVY for portion of NJROTC instructor salaries & benefits.</i>					82,000		
Total 47000 Federal Revenues		\$ 271,129		\$ 107,000	\$ 107,000	\$ 112,000	\$ 5,000	4.67%	

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Revenue Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	141	49700	000					
49000 Other Sources								
Other sources of funding include the sale of bonds and the borrowing of notes (loans) as well as some other sources. In addition, transfers from other government funds including the City General Fund are reflected in this category.								
49700 Insurance Recovery		5,941		3,000	3,000	3,000	-	0.00%
<i>This item represents insurance payments received by the school system for lost, stolen, or damaged property. Damages recovered from individuals may also be recorded here.</i>								
49800 Transfers In		161,334		125,000	125,000	125,000	-	0.00%
<i>This account represents funds transferred into the general fund from the federal projects and other funds to cover indirect costs. FY27 Indirect Cost contribution rate is 6%.</i>								
49810 City General Fund Transfer		15,493,963		15,493,963	15,493,963	15,493,963	-	0.00%
<i>This account represents the allocation from the City of Oak Ridge to the schools. For FY26 no increase is budgeted.</i>								
Total 49000 Other Sources		\$ 15,661,238		\$ 15,621,963	\$ 15,621,963	\$ 15,621,963	\$ -	0.00%
Total Fund 141 General Purpose School Fund Revenue		\$ 75,331,062		\$ 83,188,805	\$ 83,693,944	\$ 82,018,570	-\$1,675,374	-2.00%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Audit Report</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>2025-2026 Final Budget</u>	<u>of Increase (Decrease)</u>
	141	71100	000					

71100 Regular Instruction Prgm

The Regular Instruction Program includes all expenses related to activities that provide Oak Ridge students with elementary and secondary learning experiences. Major elements in this series include salaries for teachers and teacher assistants, costs of instructional supplies and textbooks and instructional equipment. Revenues for this section consist of local, county and state government funds. This section of the budget is also supplemented with funds provided through local grants.

116 Teachers		22,626,898	24,265,971	24,519,971	24,582,512	62,541	0.26%
<i>---Budget for salaries of regular & ELL teachers, advanced degrees & intermediate steps, and supplements. Also includes compensation for teachers achieving certification requirements as outlined in the ORS Differentiated Pay Plan.</i>							
<i>---Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix C-1. Coaching & Band salary supplements are listed in Appendix C-12</i>							
<i>---Pay rates for substitutes are listed in Appendix C-13</i>							
						75,000	
Stipend : Scoreboards Management (Track & Football)						6,000	
Stipends: Instructional Coaching						7,000	
Intercession Program Staffing						82,300	
Afterschool Tutoring Program						124,755	
00015	Glenwood Elementary	1,967,480	2,189,858	2,189,858	2,175,707		
00025	Jefferson Middle School	3,548,458	3,741,276	3,741,276	3,960,186		
Middle School Yearbook Sponsor Stipend						1,000	
00030	Linden Elementary	2,545,766	2,737,786	2,737,786	2,735,001		
00035	Oak Ridge High School	6,253,105	6,727,196	6,727,196	6,809,791		
ORHS Department Head Stipends (including Guidance)						15,400	
ORHS ACT Coach Stipend						1,750	
00040	Robertsville Middle School	3,551,069	3,751,507	3,751,507	3,745,496		
Middle School Yearbook Sponsor Stipend						1,000	
00045	Willow Brook Elementary	2,082,941	2,280,448	2,280,448	2,329,293		
00050	Woodland Elementary	2,280,069	2,415,166	2,415,166	2,531,983		
117 Career Ladder Program		52,090	54,000	52,000	48,000	(4,000)	-7.69%
128 Homebound Teachers		5,392	5,000	3,500	5,000	1,500	42.86%
163 Educational Assistants		909,154	1,142,636	1,106,001	1,159,882	53,881	4.87%

Budgeted salaries for regular education teacher assistant positions. Delineation of proposed positions are noted in Appendix B-1.

OAK RIDGE SCHOOLS FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School Fund Expenditures Detail

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget	Chg from 2025-2026 Final Budget	Percentage of Increase (Decrease)
	Fund	Account	Object					
	141	71100	163					
<i>Salaries are based on salary schedules in Appendix D-1. Pay rates for substitutes are listed in Appendix C-13</i>						-		
<i>Substitutes : Teacher Assistants</i>						50,000		
188 Bonus Payments			-	830,000	692,000	-	(692,000)	-100.00%
189 Other Salaries & Wages			118,049	166,772	239,092	168,736	(70,356)	-29.43%
<i>FY26 Included State Tutoring Grant funds received mid-year</i>						-		
<i>Summer & Winter Band Programs</i>						13,000		
<i>Summer School</i>						60,000		
195 Certified Substitute Teachers			336,620	310,000	350,000	350,000	-	0.00%
201 Social Security			1,403,234	1,644,725	1,622,637	1,656,919	34,282	2.11%
204 State Retirement			1,567,186	1,690,734	1,713,988	1,790,477	76,489	4.46%
206 Life Insurance			34,363	38,575	36,575	36,763	188	0.51%
207 Medical Insurance			2,582,511	2,782,412	2,804,412	3,000,913	196,501	7.01%
208 Dental Insurance			97,661	102,590	110,590	114,001	3,411	3.08%
212 Employer Medicare			332,187	387,044	382,576	389,914	7,338	1.92%
217 Retirement - Hybrid Stabilize			74,042	80,402	100,847	81,664	(19,183)	-19.02%
299 Vision - Other Fringe Benefits			30,791	31,301	31,701	31,958	257	0.81%
399 Other Contracted Services			24,518	30,000	30,000	30,000	-	0.00%
<i>Contingency for non-special education residential student placements.</i>						27,000		
<i>Oak Ridge Children's Museum</i>						3,000		
429 Instructional Supply/Materials			200,010	233,288	235,873	264,176	28,303	12.00%
<i>Allocation for instructional materials. Allocations are found in Appendix B & are divided between this account & 141-72410-499 with approximately 90% budgeted to Regular Instruction. Overall allocation increases with enrollment increases.</i>						-		
<i>FY27 includes addition of funds previously budgeted to schools for textbooks. Rates : Elementary - \$57.00</i>						-		
<i>Middle School - \$60.00 High School - \$62.00</i>						-		
00015	Glenwood Elementary		14,240	17,283	17,283	18,673		
00025	Jefferson Middle School		37,013	34,311	29,496	40,338		

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	71100	429	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
00030 Linden Elementary			21,268	23,217	23,217	27,086		
00035 Oak Ridge High School			68,160	86,848	86,848	95,988		
ORHS Instructional Materials						85,988		
ORHS Science Supplies						10,000		
00040 Robertsville Middle School			26,256	36,413	36,413	42,282		
00045 Willow Brook Elementary			18,779	17,500	18,793	19,751		
00050 Woodland Elementary			12,293	17,716	17,716	20,058		
430 Textbooks- Electronic			132,624	400,000	406,500	300,000	(106,500)	-26.20%
District digital textbook adoption, supplemental materials, and replacement books.						300,000		
00078 Technology Career Center			-	-	-	-		
449 Textbooks - Bound			27,016	63,582	79,703	25,000	(54,703)	-68.63%
District Textbook Adoption						25,000		
FY27 - specific allocations for each school now combined with Instructional Supplies in 71100-429						-		
00015 Glenwood Elementary			1,885	4,608	2,634	-		
00025 Jefferson Middle School			-	4,341	-	-		
00030 Linden Elementary			1,634	6,191	4,416	-		
00035 Oak Ridge High School			1,420	9,445	11,866	-		
00040 Robertsville Middle School			3,523	4,607	4,607	-		
00045 Willow Brook Elementary			2,675	4,666	1,456	-		
00050 Woodland Elementary			5,267	4,724	4,724	-		
471 Software			364,946	365,000	467,450	465,000	(2,450)	-0.52%
Maintenance support & annual fees of instructional technology software & services.						465,000		
499 Other Supplies & Materials			11,831	22,000	7,000	22,000	15,000	214.29%
Instructional supplies & materials contingent upon school needs.						22,000		
595 TISA On-Behalf Payments			77,266	85,000	85,000	85,000	-	0.00%
Expenses for ACT testing & students enrolled in other districts counted in original TISA estimates. Final numbers provided by State Department of Education in July 2026. Offset by Revenue of the same amount.						85,000		
711 Furniture & Fixtures			81,091	98,000	155,233	98,000	(57,233)	-36.87%
Band instrument repair & replacement						15,000		
Orchestra instrument repair & replacement						15,000		
School allocations to purchase various pieces of equipment & furniture as listed in Appendix B-2						-		

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	71100	711	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
00015 Glenwood Elementary			4,963	5,000	5,000	5,000		
00025 Jefferson Middle School			11,983	12,000	8,166	12,000		
00030 Linden Elementary			543	5,000	5,000	5,000		
00035 Oak Ridge High School			23,813	24,000	85,000	24,000		
00040 Robertsville Middle School			10,996	12,000	12,000	12,000		
00045 Willow Brook Elementary			8,829	5,000	5,067	5,000		
00050 Woodland Elementary			4,965	5,000	5,000	5,000		
722 Regular Instruction			391,873	3,509,500	3,271,665	3,000	(3,268,665)	-99.91%
Equipment								
<i>Equipment purchases for students on 504 plans</i>						3,000		
Total 71100 Regular Instruction Prgm			\$ 31,481,355	\$ 38,338,532	\$ 38,504,314	\$ 34,708,915	\$ (3,795,399)	-9.86%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	71150	116	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
71150 Alternative Instruction Prgm								
116 Teachers			474,619	425,023	448,539	462,112	13,573	3.03%
			<i>Budgeted teacher salaries for the Secondary Alternative school. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix C-1. Pay rates for substitutes are listed in Appendix C-13.</i>			-		
161 Secretaries			40,917	46,104	46,104	47,982	1,878	4.07%
			<i>Budgeted salary for secretarial position for the Alternative School. Salaries are based on the salary schedule in Appendix D-1. Pay rates for substitutes are listed in Appendix C-13</i>			-		
			<i>Substitutes : Secretary</i>			1,000		
163 Educational Assistants			129,579	154,886	151,886	154,653	2,767	1.82%
			<i>Budgeted salaries for educational assistants needed for instructional support. Delineation of proposed positions are noted in Appendix B-1. Salaries based on the salary schedule in Appendix D-1.</i>			-		
			<i>Pay rates for substitutes are listed in Appendix C-13</i>			-		
			<i>Substitutes : Teacher Assistants</i>			4,000		
189 Other Salaries & Wages			72,090	75,965	75,965	78,966	3,001	3.95%
			<i>Budget for Family Services Staffing support of the Alternative School Program. Salaries are based on salary schedules in Appendix D-1.</i>			-		
195 Certified Substitute Teachers			11,161	15,000	15,000	15,000	-	0.00%
201 Social Security			43,332	42,315	44,415	47,349	2,934	6.61%
204 State Retirement			49,298	48,675	47,875	52,613	4,738	9.90%
206 Life Insurance			1,615	1,378	1,486	1,462	(24)	-1.62%
207 Medical Insurance			66,985	57,542	97,042	111,629	14,587	15.03%
208 Dental Insurance			4,672	3,964	4,669	4,753	84	1.80%
212 Employer Medicare			10,137	9,898	10,398	11,001	603	5.80%
217 Retirement - Hybrid Stabilize			3,674	3,774	4,794	4,975	181	3.78%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget	Chg from 2025-2026 Final Budget	Percentage of Increase (Decrease)
	Fund 141	Account 71150	Object 299					
299 Vision - Other Fringe Benefits			1,373	1,197	1,347	1,326	(21)	-1.56%
355 Local Travel			-	200	200	200	-	0.00%
				<i>Reimbursement for local travel mileage of alternative school staff using personal vehicles as well as gas for the SCA District-owned vehicle.</i>		200		
429 Instructional Supply/Materials			6,330	7,150	7,150	7,250	100	1.40%
524 Staff Development			150	2,500	2,500	2,500	-	0.00%
				<i>Costs for professional development conferences and associated expenses for alternative program.</i>		2,500		
599 Other Charges			1,892	2,000	2,000	2,000	-	0.00%
				<i>Beginning FY23, this item provides funds for incentives for alternative program students.</i>		2,000		
725 Special Education Equipment			7,308	5,200	5,200	5,000	(200)	-3.85%
				<i>Equipment used by alternative program personnel for the students in the program.</i>		5,000		
Total 71150 Alternative Instruction Prgm			\$ 925,132	\$ 902,771	\$ 966,570	\$ 1,010,771	\$ 44,201	4.57%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Audit</u>	<u>Original</u>	<u>Final</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	71200	116	<u>Report</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>

71200 Special Education Prgm

The Special Education Program includes services for students with identified special needs. Services are for students in pre-kindergarten through high school including specially designed instruction that addresses the unique needs of students eligible to receive special education services. Special education is provided at no cost to parents and includes the related services a student needs to access their educational program. Revenues for this section consist of local, county, and state government funds.

116 Teachers	2,964,737	3,308,778	3,201,790	3,380,604	178,814	5.58%
<i>Budgeted salaries for CDC and resource teachers. Delineation of proposed positions are noted in Appendix B-1. -</i>						
<i>Salaries are based on salary schedules in Appendix C-1. Pay rates for substitutes are listed in Appendix C-13</i>						
00015 Glenwood Elementary	205,984	221,978	221,978	231,065		
00025 Jefferson Middle School	438,745	472,239	472,239	483,856		
00030 Linden Elementary	302,478	331,864	286,864	290,551		
00035 Oak Ridge High School	714,954	863,695	863,695	920,627		
00036 Secret City Academy	66,467	71,397	71,397	72,899		
00040 Robertsville Middle School	655,117	704,879	704,879	719,924		
00043 Pre-School	66,980	86,736	86,736	44,250		
00045 Willow Brook Elementary	255,230	276,813	276,813	399,834		
00050 Woodland Elementary	199,296	214,689	152,189	151,291		
<i>State Special Ed Preschool Grant -</i>						
117 Career Ladder Program	5,000	5,000	5,000	5,000	-	0.00%
128 Homebound Teachers	3,563	5,000	5,000	5,000	-	0.00%
<i>Services for special education students who are unable to attend regular classes & are recommended for homebound by their physicians. 5,000</i>						
163 Educational Assistants	817,970	1,043,598	1,257,843	1,402,123	144,280	11.47%
<i>Educational assistants as needed by disabled children which includes bus assistants, mobility aides, instructional assistants, etc. Delineation of proposed positions are noted in Appendix B-1. -</i>						
<i>Salaries are based on salary schedules in Appendix D-1. Pay rates for substitutes are listed in Appendix C-13</i>						
<i>Substitutes : Teacher Assistants 30,000</i>						
171 Speech Pathologist	555,126	596,740	596,740	609,184	12,444	2.09%
<i>Budgeted salaries for speech pathologists. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix C-1. -</i>						
189 Other Salaries & Wages	16,320	25,000	25,000	25,000	-	0.00%

OAK RIDGE SCHOOLS FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School Fund Expenditures Detail

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget	Chg from 2025-2026 Final Budget	Percentage of Increase (Decrease)	
	Fund	Account	Object						
	141	71200	189						
<i>Funds for staff members to work with blind, deaf, and multiple handicapped children. Also includes funding for ESY (Extended School Year) services on an as needed basis.</i>						25,000			
195 Certified Substitute Teachers			40,245	30,000	30,000	35,000	5,000	16.67%	
201 Social Security			256,741	310,878	313,545	336,335	22,790	7.27%	
204 State Retirement			288,160	331,997	331,997	376,859	44,862	13.51%	
206 Life Insurance			9,749	10,065	10,059	10,493	434	4.31%	
207 Medical Insurance			589,775	647,886	633,848	658,425	24,577	3.88%	
208 Dental Insurance			25,083	27,038	28,656	30,111	1,455	5.08%	
212 Employer Medicare			60,170	72,707	73,645	78,660	5,015	6.81%	
217 Retirement - Hybrid Stabilize			17,683	22,140	26,140	28,585	2,445	9.35%	
299 Vision - Other Fringe Benefits			7,481	8,077	8,127	8,314	188	2.31%	
322 Evaluation & Testing			8,057	17,000	16,700	15,000	(1,700)	-10.18%	
<i>Special Education testing materials.</i>						15,000			
429 Instructional Supply/Materials			5,158	12,500	12,500	12,500	-	0.00%	
<i>Instructional supplies & materials for special education classes.</i>						12,500			
471 Software			22,528	30,000	30,000	30,000	-	0.00%	
<i>Software specific to special education resource classes, speech & hearing clinicians, and other special education areas.</i>						30,000			
725 Special Education Equipment			13,227	25,000	25,000	25,000	-	0.00%	
<i>Equipment used by special education personnel. A significant amount is used for providing specialized equipment for special needs students.</i>						25,000			
Total 71200 Special Education Prgm				\$ 5,706,772	\$ 6,529,404	\$ 6,705,589	\$ 7,072,193	\$ 366,604	5.47%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	141	71300	116					

71300 Career/Technical Education Prg

The Technology-Career Program includes learning experiences acquired through activities designed to prepare students to enter a career or pursue additional technical-career training after high school. Major elements include the costs for teachers, teacher assistants, textbooks, instructional supplies and instructional equipment. Revenues for this section consist of local, county, and state funding. Additional funding for this program is accounted for under the federal Carl Perkins Vocational Act funds.

116 Teachers		1,469,531	1,752,811	1,752,811	1,841,840	89,029	5.08%
<i>Budgeted salaries of Technology Career positions at ORHS & the middle schools. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix C-1</i>							
00025 Jefferson Middle School		153,532	165,810	165,810	171,989		
00035 Oak Ridge High School		1,125,508	1,408,873	1,408,873	1,487,285		
00040 Robertsville Middle School		165,700	178,128	178,128	182,566		
117 Career Ladder Program		1,000	1,000	1,000	1,000	-	0.00%
163 Educational Assistants		34,585	42,653	42,153	43,720	1,567	3.72%
195 Certified Substitute Teachers		16,913	12,500	22,500	15,000	(7,500)	-33.33%
201 Social Security		89,276	111,196	110,196	117,874	7,678	6.97%
204 State Retirement		107,064	128,519	125,519	136,259	10,740	8.56%
206 Life Insurance		2,462	2,583	2,583	2,621	38	1.47%
207 Medical Insurance		159,114	193,069	183,069	190,792	7,723	4.22%
208 Dental Insurance		7,075	7,234	7,684	8,322	638	8.30%
212 Employer Medicare		20,936	26,189	25,889	27,536	1,647	6.36%
217 Retirement - Hybrid Stabilize		7,612	8,267	9,767	8,912	(855)	-8.75%
299 Vision - Other Fringe Benefits		2,025	2,179	2,179	2,215	36	1.65%
399 Other Contracted Services		116,818	183,000	180,000	180,000	-	0.00%
00035 Oak Ridge High School Aviation & Flight Instruction		102,244	180,000	180,000	180,000 180,000		
00035 Oak Ridge High School		14,574	3,000	-	-		

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>			
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>			
	141	71300	429	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>			
429 Instructional Supply/Materials			107,540	70,000	89,737	75,000	(14,737)	-16.42%			
<i>Advanced Manufacturing Consumables & PPE</i>						29,000					
<i>Automotive Consumables & PPE</i>						7,000					
<i>CCTE Teacher Supplies</i>						7,000					
<i>Other CTE Program Supplies</i>						10,000					
<i>Welding Consumables & PPE</i>						22,000					
00035 Oak Ridge High School			-	-	10,000	-					
00025 Jefferson Middle School			16,021	-	2,860	-					
00035 Oak Ridge High School			-	-	-	-					
00040 Robertsville Middle School			31,610	-	7,105	-					
730 Vocational Instruction Equip			131,649	30,000	62,463	30,000	(32,463)	-51.97%			
<i>FY26 included budgeted funds for the final year of the Innovative Schools Model Grant.</i>						-					
<i>Purchase of STEM equipment such as 3D printers, laser engraver, & drones.</i>						30,000					
00035 Oak Ridge High School			33,000	-	10,000	-					
00025 Jefferson Middle School			15,795	-	12,046	-					
00035 Oak Ridge High School			6,695	-	1,315	-					
00040 Robertsville Middle School			47,374	-	9,101	-					
Total 71300 Career/Technical Education Prg	\$	2,276,531	\$	2,571,200	\$	2,617,550	\$	2,681,091	\$	63,541	2.43%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	141	71900	140					
71900 Contingency								
The instructional contingency is designated to fund instructional activities which cannot be immediately classified in one of the other instructional categories. Funding for this section consists of local, county, and state funds.								
599 Other Charges			-	1,100,000	74,830	1,000,000	925,170	1,236.35%
<i>Instructional contingency for potential grants and donations (Offset by \$400,000 revenue contingency in 141-46980 and \$200,000 revenue contingency in 141-44570)</i>						600,000		
<i>Additional teacher salary and benefit contingency as needed due to possible enrollment fluctuations.</i>						100,000		
<i>Other District Contingency Needs</i>						100,000		
<i>Contingency for open purchase orders at year-end.</i>						200,000		
Total 71900 Contingency			-	1,100,000	74,830	1,000,000	925,170	1,236.35%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget	Chg from 2025-2026 Final Budget	Percentage of Increase (Decrease)
	Fund	Account	Object					
	141	72120	105					
72120 Health Services								
Health services include physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, and nursing services. Revenues for this section consist of local, county, and state funds.								
105 Supervisor/Director			89,872	96,192	96,192	98,238	2,046	2.13%
<i>District CSH Wellness Coordinator. Salary based on salary schedule in Appendix C-3.</i>								
131 Medical Personnel			504,014	615,606	655,606	635,268	(20,338)	-3.10%
<i>Budgeted salaries for system-wide RN Health Services Supervisor & school nurses. Beginning FY26, Health Services Supervisor increased to a 12-month contract. FY26 also included an additional, temporary Health Services Supervisor.</i>								
<i>Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1 & D-2</i>								
187 Overtime Pay			-	100	100	100	-	0.00%
195 Certified Substitute Teachers			10,980	1,000	1,000	1,000	-	0.00%
201 Social Security			36,516	44,452	46,952	41,235	(5,717)	-12.18%
204 State Retirement			42,787	52,829	56,829	51,054	(5,775)	-10.16%
206 Life Insurance			1,078	1,260	1,272	1,080	(192)	-15.09%
207 Medical Insurance			26,406	45,993	25,993	20,985	(5,008)	-19.27%
208 Dental Insurance			1,581	2,166	2,166	1,950	(216)	-9.97%
212 Employer Medicare			8,540	10,322	11,022	9,642	(1,380)	-12.52%
217 Retirement - Hybrid Stabilize			3,997	3,840	6,040	4,195	(1,845)	-30.55%
299 Vision - Other Fringe Benefits			477	654	654	545	(109)	-16.67%
355 Local Travel			163	1,500	1,500	1,500	-	0.00%
<i>Reimbursement of local mileage for school nurses and substitute nurses incurred in the regular use of their vehicles in the performance of official duties.</i>								
						1,000		
<i>Reimbursement of local mileage expenses for the CSH Coordinator.</i>								
						500		
399 Other Contracted Services			7,571	30,000	30,000	15,000	(15,000)	-50.00%

OAK RIDGE SCHOOLS FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School Fund Expenditures Detail

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget	Chg from 2025-2026 Final Budget	Percentage of Increase (Decrease)
	Fund 141	Account 72120	Object 399					
<i>Interpreter Services</i>						15,000		
499 Other Supplies & Materials			54,072	28,373	32,137	39,028	6,891	21.44%
<i>AED Purchase, Software, & Supplies</i>						12,950		
<i>Other Supplies for Director of Student Support</i>						500		
<i>School Nurse Supplies</i>						5,500		
<i>CSH Local Discretionary</i>						1,200		
<i>General CSH Supplies</i>						350		
<i>Health Promotion for ORS Staff</i>						750		
<i>Healthy School Team Funds</i>						6,000		
<i>Turkey Trot</i>						1,700		
<i>Vaping Prevention & Education</i>						1,500		
<i>Supplies for school clinics distributed to schools on a basis of \$1.81 per student as shown in Appendix B2.</i>						-		
00015	Glenwood Elementary		597	722	722	659		
00025	Jefferson Middle School		1,278	1,359	1,359	1,352		
00030	Linden Elementary		906	970	970	956		
00035	Oak Ridge High School		2,987	2,958	2,958	2,789		
00040	Robertsville Middle School		1,279	1,443	1,443	1,417		
00045	Willow Brook Elementary		712	731	731	697		
00050	Woodland Elementary		819	740	740	708		
524 Staff Development			4,372	7,865	6,961	7,500	539	7.75%
<i>Staff development and associated travel costs for school nurses</i>						3,000		
<i>CPR Certifications</i>						1,000		
<i>Staff development and associated travel costs for the CSH Coordinator.</i>						3,500		
Total 72120 Health Services			\$ 792,427	\$ 942,152	\$ 974,424	\$ 928,320	\$ (46,104)	-4.73%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Audit</u>	<u>Original</u>	<u>Final</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72130	105	<u>Report</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>

72130 Other Student Support

Other student support services include activities designed to assess and improve the well-being of students and to assist them in reaching their potential and individual educational goals. Fund for this consist of local, county, and state funds.

123 School Counseling	1,098,991	1,179,368	1,179,368	1,307,286	127,918	10.85%
<i>Budgeted salaries for school counselors. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix C3</i>						
189 Other Salaries & Wages	109,575	117,627	117,627	121,234	3,607	3.07%
<i>Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1.</i>						
201 Social Security	70,253	80,413	79,413	88,568	9,155	11.53%
204 State Retirement	80,679	81,142	81,992	97,281	15,289	18.65%
206 Life Insurance	1,706	1,764	1,764	1,777	13	0.74%
207 Medical Insurance	154,947	170,364	178,164	212,317	34,153	19.17%
208 Dental Insurance	4,578	4,667	4,867	5,365	498	10.23%
212 Employer Medicare	16,430	18,806	18,706	20,711	2,005	10.72%
217 Retirement - Hybrid Stabilize	2,878	3,109	3,259	4,031	772	23.69%
299 Vision - Other Fringe Benefits	1,306	1,308	1,308	1,390	82	6.27%
309 Contracts with Govt. Agency	-	-	24,000	-	(24,000)	-100.00%
<i>FY26 included State Security Grant Funds.</i>						
322 Evaluation & Testing	162,549	177,000	180,210	183,500	3,290	1.83%
<i>Cost of district testing materials.</i>						
00035 Oak Ridge High School	16,716	17,000	17,000	18,500		
World Language Proficiency Testing				18,500		
399 Other Contracted Services	187,684	247,000	246,140	322,000	75,860	30.82%
<i>- FY27 includes additional funding for Behavior Specialists</i>						
<i>Annual cost of digitizing and electronic storage of student records and EES District Survey.</i>						

OAK RIDGE SCHOOLS FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School Fund Expenditures Detail

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget	Chg from 2025-2026 Final Budget	Percentage of Increase (Decrease)
	Fund	Account	Object					
	141	72130	399					
						200,000		
						12,000		
						85,000		
471 Software			57,348	70,100	70,100	80,000	9,900	14.12%
						5,000		
						13,500		
						61,500		
499 Other Supplies & Materials			23,989	12,000	-	12,000	12,000	100.00%
	00035	Oak Ridge High School	10,277	12,000	-	12,000		
		ORHS Honors Program, Graduation, Diplomas, & Mailing Expenses				12,000		
524 Staff Development			1,053	39,000	19,827	-	(19,827)	-100.00%
						-		
	00025	Jefferson Middle School	-	15,000	3,954	-		
	00035	Oak Ridge High School	655	12,000	10,656	-		
	00040	Robertsville Middle School	398	12,000	5,217	-		
599 Other Charges			51,326	8,000	86,085	8,000	(78,085)	-90.71%
						-		
						-		
	00015	Glenwood Elementary	5,800	-	1,400	-		
	00035	Oak Ridge High School	713	-	21,555	-		
	00040	Robertsville Middle School	12,823	-	17,704	-		
	00050	Woodland Elementary	-	-	3,700	-		
	00052	Naka-Shi	2,833	8,000	8,000	8,000		
790 Other Equipment			-	-	6,000	-	(6,000)	-100.00%
Total 72130 Other Student Support			\$ 2,025,292	\$ 2,211,668	\$ 2,310,829	\$ 2,465,460	\$ 154,631	6.69%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Audit Report</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>2025-2026 Final Budget</u>	<u>of Increase (Decrease)</u>
	141	72210	105					

72210 Regular Inst. Support

This section includes expenses characterized as assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Major elements of this section include salaries for Executive Directors, Directors, Supervisors, Coordinators and Librarians, costs for library books, in-service activities, and travel. Revenues consist of local, county and state governments with some funds provided from grants and donations.

105 Supervisor/Director	453,749	512,759	512,759	532,077	19,318	3.77%
<i>Budgeted salaries of Exec. Director of School Leadership, Exec. Director of Teaching & Learning, 0.5 FTE Exec. Director of Student Services, & Director of Student Supports. Salary ranges found in Appendix D-2</i>						
117 Career Ladder Program	5,500	5,000	5,000	5,000	-	0.00%
129 Librarians	549,348	589,522	590,827	606,855	16,028	2.71%
<i>Budgeted salaries for librarians. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix C-1</i>						
161 Secretaries	135,657	182,254	180,154	191,365	11,211	6.22%
<i>Budgeted salary for administrative assistants to Exec. Director of School Leadership, Exec. Director of Teaching & Learning, & Exec. Director of Student Services. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedule in Appendix D-1</i>						
172 Instructional Coaches	1,294,882	1,357,735	1,464,893	1,499,286	34,393	2.35%
<i>Budgeted salaries for PLC Coaches, Innovation Coaches, and Coordinators. Prior to FY25, this was included in 141-72210-138 & 141-72210-189. Salaries are based on salary schedules in Appendix C-3 & C-4 depending on position.</i>						
189 Other Salaries & Wages	203,782	217,278	273,478	339,001	65,523	23.96%
196 In-Service Stipend	17,465	53,200	44,600	24,000	(20,600)	-46.19%
<i>Salaries for curriculum & staff development projects which are vital to the maintenance & improvement of our educational programs. Costs for professional development & associated travel are budgeted in 141-72210-524</i>						
00015 Glenwood Elementary	-	3,000	3,000	1,000		
00025 Jefferson Middle School	1,575	6,000	6,000	2,000		
00030 Linden Elementary	-	3,000	3,000	1,000		
00035 Oak Ridge High School	-	9,000	9,000	3,000		
00040 Robertsville Middle School	1,575	6,000	6,000	2,000		
00045 Willow Brook Elementary	-	3,000	3,000	1,000		
00050 Woodland Elementary	-	3,000	3,000	1,000		

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72210	196	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
00068 Teacher Center			6,815	7,000	7,000	7,000		
00081 STEM			1,050	2,200	200	1,000		
00082 Math			-	2,200	-	1,000		
00083 SEL			2,200	2,200	2,200	1,000		
00084 Literacy			500	2,200	-	1,000		
00085 PLC			1,750	2,200	-	1,000		
00086 Data			2,000	2,200	2,200	1,000		
201 Social Security			157,168	177,854	187,854	197,260	9,406	5.01%
204 State Retirement			176,335	187,918	192,918	211,684	18,766	9.73%
206 Life Insurance			3,662	3,624	3,784	3,863	79	2.09%
207 Medical Insurance			273,166	275,854	300,854	338,749	37,895	12.60%
208 Dental Insurance			10,162	10,502	11,352	12,145	793	6.99%
212 Employer Medicare			36,757	41,595	43,995	46,135	2,140	4.86%
217 Retirement - Hybrid Stabilize			5,300	5,821	5,821	5,398	(423)	-7.27%
299 Vision - Other Fringe Benefits			3,079	3,167	3,367	3,391	24	0.71%
330 Operating Lease Payments			73,425	80,000	74,400	75,000	600	0.81%
<i>Copy machine lease payments for all schools.</i>						75,000		
334 Maintenance Agreements			100,369	91,718	107,318	96,718	(10,600)	-9.88%
<i>Copy machine service maintenance agreements for all schools. Agreement includes per print charges.</i>						96,718		
355 Local Travel			1,993	7,000	7,000	5,800	(1,200)	-17.14%
<i>Local travel for subject area coordinators and special teachers split between schools</i>						4,000		
<i>Local travel for Director of Student Supports</i>						300		
<i>Local Travel for Teaching & Learning</i>						1,500		
429 Instructional Supply/Materials			129,274	175,000	153,578	201,500	47,922	31.20%
<i>District Support of Cafeteria CEP Program</i>						115,000		
<i>Unpaid student fees</i>						58,500		
<i>Curriculum Supplies & Materials</i>						10,000		

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>	
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>	
	141	72210	429	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>	
00015	Glenwood Elementary		5,540	-	-	-			
00025	Jefferson Middle School		24,634	-	-	-			
00030	Linden Elementary		4,510	-	-	-			
00035	Oak Ridge High School		57,697	-	-	-			
00040	Robertsville Middle School		7,144	-	-	-			
00045	Willow Brook Elementary		6,720	-	-	-			
00050	Woodland Elementary		11,724	-	-	-			
00081	STEM		1,490	2,500	4,500	3,000			
00082	Math		2,741	2,500	4,417	3,000			
00083	SEL		1,081	2,500	2,500	3,000			
00084	Literacy		4,146	2,500	4,262	3,000			
00085	PLC		1,048	2,500	4,700	3,000			
00086	Data		799	2,500	3,200	3,000			
432	Library Books/Media		82,237	82,767	87,195	83,286	(3,909)	-4.48%	
	<i>Funds for library books & other related media materials allocated on a per pupil basis. FY27 includes increased allocation rates to include funds previously budgeted in Periodicals. Individual school allocations are found in Appendix B-2.</i>						-		
	<i>FY27 Rates : Elementary - \$16.55 Middle School - \$17.77 High School - \$18.49</i>						-		
00015	Glenwood Elementary		5,800	6,384	6,384	6,024			
00025	Jefferson Middle School		11,998	12,744	12,744	13,274			
00030	Linden Elementary		8,186	8,576	8,576	8,738			
00035	Oak Ridge High School		28,782	28,530	32,958	28,493			
00040	Robertsville Middle School		13,481	13,525	13,525	13,914			
00045	Willow Brook Elementary		7,226	6,464	6,464	6,372			
00050	Woodland Elementary		6,763	6,544	6,544	6,471			
437	Periodicals		2,674	3,883	3,883	-	(3,883)	-100.00%	
	<i>FY27: Combined per pupil allocation amount with Library Books & Related Materials in account 141-72210-432 to better align with current needs. Allocation rates were previously : Elementary - \$0.55 Middle School - \$0.80 High School - \$1.03</i>						-		
00015	Glenwood Elementary		-	219	219	-			
00025	Jefferson Middle School		566	601	601	-			
00030	Linden Elementary		131	295	295	-			
00035	Oak Ridge High School		1,647	1,683	1,683	-			

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72210	437				<u>Final Budget</u>	<u>(Decrease)</u>
00040	Robertsville Middle School		-	638	638	-		
00045	Willow Brook Elementary		206	222	222	-		
00050	Woodland Elementary		124	225	225	-		
471 Software			-	-	27,630	5,000	(22,630)	-81.90%
	<i>Final Forms Software</i>					5,000		
499 Other Supplies & Materials			52,497	117,325	108,420	108,934	514	0.47%
	<i>---Copy & print allocation for all schools.</i>					-		
	<i>Printers (as needed for replacement or upgrade)</i>					50,000		
	<i>Software for printers (Papercut)</i>					8,500		
	<i>Toner, card readers, parts, and other supplies for printers</i>					33,797		
	<i>Special equipment & supplies such as paper, report cards and special forms.</i>					2,750		
	<i>District Discipline Handbook</i>					4,000		
	<i>Individual school allocations found in Appendix B-2</i>					-		
00015	Glenwood Elementary		521	571	2,545	546		
00025	Jefferson Middle School		1,011	1,074	1,074	1,121		
00030	Linden Elementary		675	766	2,541	792		
00035	Oak Ridge High School		5,365	5,314	886	5,088		
00040	Robertsville Middle School		1,086	1,140	1,140	1,175		
00045	Willow Brook Elementary		345	578	2,353	578		
00050	Woodland Elementary		620	585	585	587		
524 Staff Development			90,360	137,340	182,848	116,500	(66,348)	-36.29%
	<i>Travel & professional development for Leadership Oak Ridge</i>					2,000		
	<i>Travel & professional development for Teacher Leaders</i>					15,000		
	<i>Director of Student Supports professional development costs and associated travel</i>					2,000		
	<i>Executive Director of School Leadership and Executive Director of Teaching & Learning professional development costs and associated travel</i>					7,000		
00015	Glenwood Elementary		3,070	4,100	4,100	4,000		
00025	Jefferson Middle School		1,746	5,750	5,750	5,000		
00030	Linden Elementary		2,649	4,450	4,450	4,500		
00035	Oak Ridge High School		9,045	12,000	12,000	10,000		
00040	Robertsville Middle School		1,426	5,750	5,750	5,000		
00045	Willow Brook Elementary		2,984	4,100	4,175	4,000		

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72210	524	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
00050 Woodland Elementary			621	4,250	4,250	4,000		
00068 Teacher Center			37,364	42,000	23,375	42,000		
00081 STEM			1,778	2,000	2,000	2,000		
00082 Math			1,915	2,000	2,283	2,000		
00083 SEL			1,581	2,000	2,000	2,000		
00084 Literacy			472	2,000	2,438	2,000		
00085 PLC			41	2,000	2,000	2,000		
00086 Data			875	2,000	1,300	2,000		
599 Other Charges			65,620	73,800	73,800	64,500	(9,300)	-12.60%
<i>Culture Committee</i>						2,000		
<i>Other charges</i>						10,000		
<i>Accreditation Fees</i>						12,500		
<i>Cognitive Coaching Institute</i>						15,000		
00015 Glenwood Elementary			1,200	-	-	-		
00025 Jefferson Middle School			1,200	-	-	-		
00030 Linden Elementary			1,200	-	-	-		
00035 Oak Ridge High School			1,200	-	-	-		
00040 Robertsville Middle School			1,200	-	-	-		
00045 Willow Brook Elementary			1,200	-	-	-		
00050 Woodland Elementary			1,200	-	-	-		
00068 Teacher Center			28,234	24,500	24,500	25,000		
790 Other Equipment			825,916	-	-	-	-	0.00%
Total 72210 Regular Inst. Support			\$ 4,750,375	\$ 4,392,916	\$ 4,651,730	\$ 4,773,447	\$ 121,717	2.62%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72220	105	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>

72220 Special Education Support

The Special Education Support activities include assisting the special education staff in providing appropriate learning experiences, primarily for students with special needs. Revenues for this section consist of local, county and state government funds.

105 Supervisor/Director	105,720	71,275	71,276	73,601	2,325	3.26%
<i>Beginning FY25, budgeted salary for 0.5 FTE Executive Director of Student Services. Prior years included 1.0 FTE Special Education Supervisor. Salary based on salary schedules in Appendix D-2</i>						
117 Career Ladder Program	-	-	-	-	-	0.00%
124 Psychological Personnel	449,918	483,347	490,712	501,863	11,151	2.27%
<i>Budgeted salaries for school psychologist positions. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix C-2.</i>						
161 Secretaries	60,009	-	-	-	-	0.00%
<i>Prior to FY26, budgeted salary for special education secretary. Due to department realignment, now budgeted in 141-72210-161.</i>						
189 Other Salaries & Wages	-	-	-	-	-	0.00%
201 Social Security	37,315	34,450	34,600	35,743	1,143	3.30%
204 State Retirement	38,937	34,084	34,084	40,298	6,214	18.23%
206 Life Insurance	845	819	669	660	(9)	-1.35%
207 Medical Insurance	39,987	47,313	40,313	43,936	3,623	8.99%
208 Dental Insurance	2,444	1,981	2,074	2,145	71	3.42%
212 Employer Medicare	8,727	8,058	8,093	8,359	266	3.29%
217 Retirement - Hybrid Stabilize	-	-	2,010	1,726	(284)	-14.13%
299 Vision - Other Fringe Benefits	716	599	599	599	-	0.00%
355 Local Travel	1,442	2,500	2,500	2,500	-	0.00%
<i>Reimbursement for in-district travel expenses for special education personnel who regularly use their personal vehicles.</i>						
399 Other Contracted Services	44,545	70,000	70,000	70,000	-	0.00%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget	Chg from 2025-2026 Final Budget	Percentage of Increase (Decrease)
	Fund	Account	Object					
	141	72220	399					
						60,000		
						10,000		
499 Other Supplies & Materials			838	2,000	2,000	2,000	-	0.00%
						2,000		
524 Staff Development			760	10,000	10,300	10,000	(300)	-2.91%
						10,000		
Total 72220 Special Education Support				\$ 792,201	\$ 766,426	\$ 769,230	\$ 24,200	3.15%

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**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	Fund	Account	Object					
	141	72230	105					

72230 Career & Technical Prg Support

This section of the budget includes those expenses that are characterized as assisting the Technology-Career instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Major elements include the salaries for the director and other staff, supplies and materials. Revenues consist of local, county and state funds.

105 Supervisor/Director	121,855	129,571	129,571	133,829	4,258	3.29%
<i>Budgeted salary for a 1.0 FTE Career Technology Education Director. Salary based on salary schedules in Appendix D-2.</i>				-		
161 Secretaries	44,579	48,409	48,410	49,984	1,574	3.25%
<i>Budgeted salary for a 1.0 FTE administrative assistant for the Career Technology Education Programs. Salary based on salary schedules in Appendix D-1</i>				-		
201 Social Security	9,824	11,035	10,860	11,396	536	4.94%
204 State Retirement	11,174	11,151	11,151	12,292	1,141	10.23%
206 Life Insurance	248	252	252	240	(12)	-4.76%
207 Medical Insurance	20,938	20,270	22,070	23,609	1,539	6.97%
208 Dental Insurance	719	730	754	780	26	3.45%
212 Employer Medicare	2,297	2,484	2,534	2,666	132	5.21%
217 Retirement - Hybrid Stabilize	588	685	685	705	20	2.92%
299 Vision - Other Fringe Benefits	217	218	218	218	-	0.00%
355 Local Travel	5,793	8,000	8,000	8,000	-	0.00%
<i>CTSO Travel funds for student competition travel.</i>				8,000		
399 Other Contracted Services	26,353	-	-	-	-	0.00%
471 Software	15,000	20,000	15,530	20,000	4,471	28.79%
499 Other Supplies & Materials	7,000	7,000	11,427	7,000	(4,427)	-38.74%
00078 Technology Career Center	7,000	7,000	11,427	7,000		
<i>Supplies and materials used in the general support of the Technology-Career Program. Includes logo uniforms for students.</i>				7,000		

OAK RIDGE SCHOOLS
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Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72230	524	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
524 Staff Development			1,985	3,500	1,123	3,500	2,377	211.79%
00078 Technology Career Center			1,985	3,500	1,123	3,500		
<i>Approved travel for Technology-Career Center staff who are required to attend various State meetings and other programs.</i>						3,500		
599 Other Charges			11,000	11,000	11,000	11,000	-	0.00%
00078 Technology Career Center			11,000	11,000	11,000	11,000		
<i>ORHS TV Studio Program Equipment/Supplies</i>						11,000		
Total 72230 Career & Technical Prg Support	\$	\$	279,571	\$ 274,305	\$ 273,584	\$ 285,219	\$ 11,635	4.25%

OAK RIDGE SCHOOLS
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Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72250	105	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
72250 Technology Services								
This series of accounts includes those expenses for supporting the information systems, staff, and data processing services of the District.								
105 Supervisor/Director			358,983	381,302	383,034	393,966	10,932	2.85%
<i>Budgeted salaries for Director of Technology & Technology Supervisors. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-2</i>								
120 Computer Programmers			353,015	437,953	437,953	453,535	15,582	3.56%
<i>Budgeted salaries for IT Engineers & Administrators. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-2</i>								
121 Data Processing Personnel			809,207	861,490	831,490	874,581	43,091	5.18%
<i>Budgeted salaries for computer technicians. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1</i>								
161 Secretaries			54,706	58,344	58,344	60,503	2,159	3.70%
<i>Budgeted salaries for IT secretarial positions. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1</i>								
187 Overtime Pay			5,516	15,000	15,000	15,000	-	0.00%
<i>Overtime for technicians & clerical staff.</i>								
201 Social Security			93,987	107,824	105,824	111,450	5,626	5.32%
204 State Retirement			109,637	124,480	112,780	129,188	16,408	14.55%
206 Life Insurance			2,707	2,772	2,772	2,640	(132)	-4.76%
207 Medical Insurance			195,914	202,891	192,891	199,574	6,683	3.46%
208 Dental Insurance			7,835	7,904	7,919	8,190	271	3.42%
212 Employer Medicare			21,981	25,219	24,719	26,066	1,347	5.45%
217 Retirement - Hybrid Stabilize			12,511	13,987	14,687	17,569	2,882	19.62%
299 Vision - Other Fringe Benefits			2,365	2,398	2,298	2,289	(9)	-0.39%
307 Communication			125,700	179,554	141,220	179,554	38,334	27.14%
<i>Local access service, long distance service, wireless service, internet service and a pro-rata share of the telephone equipment maintenance, repair, and replacement for central services.</i>								

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72250	308	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
308 Consultants			10,998	15,000	47,500	15,000	(32,500)	-68.42%
<i>Technical assistance and training which is needed to implement or to modify existing computer programs & network resources including: operating system support, student management support, network design/configuration support, & records management.</i>						15,000		
317 Data Processing Services			55,841	39,129	36,629	42,752	6,123	16.72%
<i>Support for existing cable plant (data network, telephone system, etc.) and technical training. Includes maintenance contracts and IDF batteries.</i>						42,752		
350 Internet Connectivity			63,871	87,500	56,456	87,500	31,044	54.99%
355 Local Travel			55	300	300	300	-	0.00%
<i>Local travel between buildings - expenses incurred during the regular use of personal vehicles in performance of official duties.</i>						300		
399 Other Contracted Services			74,352	83,000	86,111	83,000	(3,111)	-3.61%
<i>Beginning FY24 - Contracted Services for Data Technician.</i>						83,000		
411 Data Processing Supplies			1,800	2,168	907	2,168	1,261	138.95%
<i>Report card paper for all schools</i>						2,168		
435 Office Supplies			2,315	3,500	2,900	3,500	600	20.69%
470 Cabling			7,000	7,000	7,000	7,000	-	0.00%
<i>Support for the existing cable plant (data network)</i>						7,000		
471 Software			351,431	412,594	368,594	413,327	44,733	12.14%
<i>Annual fees for existing technology for the system-wide software maintenance base. FY26 increase due to additional Cybersecurity Software.</i>						373,327		
<i>Ongoing subscriptions for Alertus & Raptor Emergency/Security Technology Services</i>						40,000		
524 Staff Development			28,208	27,160	27,160	22,000	(5,160)	-19.00%
<i>Professional development, conferences, and the associated travel costs for the IT Department.</i>						22,000		
599 Other Charges			417	1,700	254	1,700	1,446	568.76%
<i>Uniforms and PPE for Technology Staff</i>						1,700		
709 Data Processing Equipment			215,389	170,000	257,501	170,000	(87,501)	-33.98%
<i>---Data processing equipment/furniture, building level support, & district initiatives. Computing & network devices, cable, switches, replacement computers backup devices, & all material used in the installation & repair of computers.</i>						-		

**OAK RIDGE SCHOOLS
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**Fund 141 General Purpose School
Fund Expenditures Detail**

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget	Chg from 2025-2026 Final Budget	Percentage of Increase (Decrease)	
	<u>Fund</u>	<u>Account</u>	<u>Object</u>						
	141	72250	709						
<i>Recurring Expenses</i>						105,000			
<i>Special Needs & Repairs</i>						5,000			
<i>Device Repair</i>						60,000			
Total 72250 Technology Services				\$ 2,965,741	\$ 3,270,169	\$ 3,222,243	\$ 3,322,352	\$ 100,109	3.11%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	141	72260	189					
72260 Adult Programs								
This section includes accounts to support the adult education program for those seeking to obtain a high school equivalency diploma. Program discontinued in FY'26.								
189 Other Salaries & Wages			26,731	-	-	-	-	0.00%
201 Social Security			1,401	-	-	-	-	0.00%
204 State Retirement			2,053	-	-	-	-	0.00%
206 Life Insurance			124	-	-	-	-	0.00%
207 Medical Insurance			8,524	-	-	-	-	0.00%
208 Dental Insurance			359	-	-	-	-	0.00%
212 Employer Medicare			328	-	-	-	-	0.00%
217 Retirement - Hybrid Stabilize			353	-	-	-	-	0.00%
299 Vision - Other Fringe Benefits			109	-	-	-	-	0.00%
Total 72260 Adult Programs			\$ 39,982	\$ -	\$ -	\$ -	\$ -	

**OAK RIDGE SCHOOLS
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**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	Fund	Account	Object					
	141	72290	105					
72290 Communications								
This section includes those expenses associated with District Communications Support.								
105 Supervisor/Director			108,602	119,354	119,354	123,436	4,082	3.42%
<i>Budgeted salary for 1.0 Chief Communications Officer. Salary based on salary schedules in Appendix D-2</i>								
189 Other Salaries & Wages			39,303	75,155	75,155	77,663	2,508	3.34%
<i>Beginning mid-year FY25, budgeted salary for 1.0 Communication Coordinator. Salary based on salary schedules in Appendix D-2</i>								
201 Social Security			8,857	12,060	11,860	12,468	608	5.13%
204 State Retirement			10,769	13,812	13,712	14,184	472	3.44%
206 Life Insurance			206	252	252	240	(12)	-4.76%
207 Medical Insurance			8,287	13,017	12,917	13,803	886	6.86%
208 Dental Insurance			599	718	754	780	26	3.45%
212 Employer Medicare			2,071	2,821	2,931	2,916	(15)	-0.51%
217 Retirement - Hybrid Stabilize			1,434	1,575	1,683	1,740	57	3.39%
299 Vision - Other Fringe Benefits			181	218	218	218	-	0.00%
355 Local Travel			-	1,000	-	-	-	0.00%
399 Other Contracted Services			76,649	75,000	76,500	75,000	(1,500)	-1.96%
<i>Website, classroom communication platform, digital forms, Energage survey, & Peach Jar. FY26 includes continuation of new platforms.</i>								
499 Other Supplies & Materials			19,588	18,000	17,000	13,000	(4,000)	-23.53%
<i>Advertising, billboards, building branding signage, printed materials</i>								
524 Staff Development			10,769	7,500	9,500	7,500	(2,000)	-21.05%
<i>Professional development / conferences and associated travel costs, award submissions</i>								
Total 72290 Communications			\$ 287,315	\$ 340,482	\$ 341,836	\$ 342,948	\$ 1,112	0.33%

OAK RIDGE SCHOOLS FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School Fund Expenditures Detail

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget	Chg from 2025-2026 Final Budget	Percentage of Increase (Decrease)
	Fund	Account	Object					
	141	72310	188					
72310 Board of Education								
This series of accounts reflects activities of the Oak Ridge Schools Board of Education which has been created according to State Law and City Charter and vested with responsibilities for educational policies and activities in the school system.								
189 Other Salaries & Wages			10,200	10,200	10,200	10,200	-	0.00%
<i>Board of Education Stipends per Oak Ridge City Charter. (The City Charter was updated with effective changes beginning October 4, 2004)</i>						10,200		
201 Social Security			2,388	3,100	3,800	3,500	(300)	-7.89%
210 Unemployment Compensation			629	5,000	9,000	7,500	(1,500)	-16.67%
212 Employer Medicare			558	725	1,025	800	(225)	-21.95%
213 Payments to Retirees			143,584	150,000	150,000	160,000	10,000	6.67%
214 Termination Benefits			38,799	50,000	70,000	55,000	(15,000)	-21.43%
305 Audit Services			75,648	85,000	88,100	90,000	1,900	2.16%
<i>Annual audit of all Oak Ridge Schools' financial records is required by law. The contract covers the cost of the FY26 Board of Education & Internal School Funds audits.</i>						-		
<i>This line also covers CPA services for GFOA guidance and reporting, Fixed Asset Reporting, OPEB, etc.</i>						90,000		
320 Dues & Memberships			11,504	16,000	16,000	16,000	-	0.00%
<i>COSSBA, Tennessee School Boards Association, the Association of Independent & Municipal Schools, National Association of Federally Impacted Schools, & Oak Ridge Chamber of Commerce</i>						16,000		
331 Legal Services			59,381	150,000	150,000	150,000	-	0.00%
<i>Fees incurred on behalf of the Board of Education for legal services</i>						150,000		
399 Other Contracted Services			75,564	95,000	86,300	45,000	(41,300)	-47.86%
<i>Contracted services such as TSBA eMeetings, TSBA Policy Service, police coverage at Board of Education meetings, etc.</i>						20,000		
<i>Professional Services for salary schedules & growth planning</i>						25,000		
506 Liability Insurance			101,084	116,247	118,433	133,829	15,396	13.00%
<i>General liability insurance on all personnel, plus tort liability for all school personnel & the Board of Education.</i>						133,829		
508 Premiums on Corp.Surety Bonds			4,387	5,045	5,205	5,986	781	15.00%

OAK RIDGE SCHOOLS
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Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>		
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Audit</u>	<u>Original</u>	<u>Final</u>	<u>2025-2026</u>	<u>of Increase</u>		
	141	72310	508	<u>Report</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>		
						5,986				
				<i>Premium on the fidelity bond for the Superintendent, Executive Directors, Directors, Supervisors, Accountants, Bookkeepers, & other personnel as required by State Law (TCA Section 4-4-108 & TCA 8-19-101)</i>						
510				Trustee's Commission	386,293	375,000	402,100	390,000	(12,100)	-3.01%
				<i>Commission for the Anderson & Roane County Trustees' offices. (This amount is deducted from all county revenues and varies with the total and type of revenues received by the schools.)</i>				390,000		
513				Workers' Compensation Ins	211,934	238,632	228,632	274,427	45,795	20.03%
				<i>Payment of the premium for Workers' Compensation Insurance, which is based on the salary of employees, their work classification, and our claim experience. Also includes support for "Post-Offer" physicals for employee groups of special education TA's, Custodial, and Maintenance</i>				274,427		
								-		
524				Staff Development	17,170	30,000	30,000	30,000	-	0.00%
				<i>Conferences and associated travel costs for members of the Board of Education</i>				30,000		
Total 72310 Board of Education					\$ 1,306,092	\$ 1,329,949	\$ 1,368,795	\$ 1,372,242	\$ 3,447	0.25%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	Fund	Account	Object					
	141	72320	101					

72320 Director of Schools

This section reflects activities performed by the Superintendent of Schools and assistants generally directing and managing all of the affairs of the school system. These include all personnel and materials in the office of the chief school executive.

101 County Official/Administrative	245,674	263,682	263,682	270,274	6,592	2.50%	
<i>A Superintendent of Schools is the chief executive officer of the school system & is responsible for the administrative control and direction of the Oak Ridge Schools. Duties of the Superintendent are prescribed in the City Charter & by the Board of Ed.</i>							
161 Secretaries	60,030	64,566	64,566	66,549	1,983	3.07%	
<i>Budgeted salary for the Administrative Assistant to the Superintendent. Salary based on salary schedules in Appendix D-1.</i>							
187 Overtime Pay	-	-	-	300	300	100.00%	
189 Other Salaries & Wages	4,000	4,000	4,000	4,000	-	0.00%	
<i>State funded CEO Supplement</i>							
<i>Superintendent Annuity</i>							
201 Social Security	14,221	14,341	14,891	15,751	860	5.78%	
204 State Retirement	27,669	28,391	28,191	30,633	2,442	8.66%	
206 Life Insurance	764	810	760	498	(262)	-34.47%	
207 Medical Insurance	25,602	27,230	27,030	28,877	1,847	6.83%	
208 Dental Insurance	719	719	754	780	26	3.45%	
212 Employer Medicare	4,250	4,803	4,703	4,928	225	4.78%	
217 Retirement - Hybrid Stabilize	792	852	912	938	26	2.85%	
299 Vision - Other Fringe Benefits	217	218	218	218	-	0.00%	
320 Dues & Memberships	3,755	4,000	4,000	4,000	-	0.00%	
<i>Membership costs of organizations for the Superintendent</i>							
348 Postal Charges	6,062	8,000	8,000	7,500	(500)	-6.25%	
<i>Postage & postage meter rental for use by the School Central Administrative Offices</i>							

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u> 141	<u>Account</u> 72320	<u>Object</u> 435					
435 Office Supplies			3,031	4,000	4,000	4,000	-	0.00%
<i>General office & related supplies for the Office of the Superintendent & the Executive Director of School Leadership</i>						4,000		
524 Staff Development			6,346	7,500	7,500	7,500	-	0.00%
<i>Conference and associated travel expenses for the Superintendent & related staff</i>						7,500		
599 Other Charges			1,247	5,500	5,500	14,500	9,000	163.64%
<i>Alumni Nation</i>						9,000		
<i>Funds for special projects</i>						5,500		
701 Administration Equipment			580	2,500	2,500	2,500	-	0.00%
<i>Purchase of computer equipment & office furniture for the Superintendent's & Executive Director of School Leadership office areas.</i>						2,500		
Total 72320 Director of Schools			\$ 404,960	\$ 441,112	\$ 441,207	\$ 463,746	\$ 22,539	5.11%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	Fund	Account	Object					
	141	72410	104					
72410 Office of the Principal								
This series of expenditure accounts includes the activities performed in supervising and managing all operations of the school. Major elements of the series include the salaries of the principals, assistant principals, and school secretaries, travel, and supplies and materials.								
104 Principals			1,034,394	1,217,012	1,112,866	1,228,385	115,519	10.38%
			<i>Salaries for principals at Oak Ridge Schools. Delineation of proposed positions are noted in Appendix B-1.</i>			-		
			<i>Salaries are based on salary schedules in Appendix C-6, C-9, & C-11.</i>					
117 Career Ladder Program			1,500	2,000	1,500	2,000	500	33.33%
119 Accountants/Bookkeepers			203,956	225,910	219,910	224,799	4,889	2.22%
			<i>Salaries for bookkeepers at the secondary schools. Delineation of proposed positions are noted in Appendix B-1.</i>			-		
			<i>Salaries are based on salary schedules in Appendix D-1</i>					
139 Assistant Principals			1,364,563	1,484,802	1,519,557	1,536,783	17,226	1.13%
			<i>---Budgeted salaries of high school & middle school assistant principals, middle school deans, & elementary school assistant principals. Delineation of proposed positions are noted in Appendix B-1</i>			-		
			<i>---Dean & Assistant Principal salaries are based on Appendix C-5, C-7, C-8, & C-10.</i>			-		
161 Secretaries			1,042,507	1,208,363	1,123,363	1,142,870	19,507	1.74%
			<i>Budgeted salaries for school secretaries at elementary and secondary levels. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1</i>			-		
			<i>Substitutes: Office Staff</i>			20,000		
201 Social Security			215,502	253,131	244,434	256,236	11,802	4.83%
204 State Retirement			235,475	257,172	253,967	279,073	25,106	9.89%
206 Life Insurance			5,900	6,001	5,751	5,724	(27)	-0.47%
207 Medical Insurance			407,088	428,680	420,680	457,866	37,186	8.84%
208 Dental Insurance			15,623	15,716	16,916	17,411	495	2.93%
212 Employer Medicare			50,415	59,201	57,474	59,924	2,450	4.26%
217 Retirement - Hybrid Stabilize			10,063	12,351	14,372	15,904	1,532	10.66%
299 Vision - Other Fringe Benefits			4,904	4,977	5,027	5,084	57	1.13%
499 Other Supplies & Materials			33,180	39,403	32,796	28,243	(4,553)	-13.88%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72410	499	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
<i>Supplies & materials used by administration, secretaries, & other staff in their support of the instructional program.</i>								
<i>Based on a per pupil basis. Allocations divided between 141-71100-429 & 141-72410-499 with 10% allocated to</i>								
<i>Office of Principal Series.</i>								
00015	Glenwood Elementary		2,220	3,050	3,050	2,075		
00025	Jefferson Middle School		4,997	6,055	6,055	4,482		
00030	Linden Elementary		2,963	4,097	4,097	3,010		
00035	Oak Ridge High School		13,511	13,561	6,954	9,554		
00040	Robertsville Middle School		4,078	6,426	6,426	4,698		
00045	Willow Brook Elementary		2,964	3,088	3,088	2,195		
00050	Woodland Elementary		2,447	3,126	3,126	2,229		
00035	Oak Ridge High School		-	-	-	-		
524	Staff Development		-	18,000	18,000	17,500	(500)	-2.78%
<i>Professional development, conferences, and associated travel expenses for school principals</i>								
00015	Glenwood Elementary		-	2,571	2,571	2,500		
00025	Jefferson Middle School		-	2,572	2,572	2,500		
00030	Linden Elementary		-	2,571	2,571	2,500		
00035	Oak Ridge High School		-	2,572	2,572	2,500		
00040	Robertsville Middle School		-	2,572	2,572	2,500		
00045	Willow Brook Elementary		-	2,571	2,571	2,500		
00050	Woodland Elementary		-	2,571	2,571	2,500		
701	Administration Equipment		12,384	17,000	23,607	17,500	(6,107)	-25.87%
<i>Administrative equipment for use in the instruction and in managing/operating the various schools.</i>								
00015	Glenwood Elementary		2,500	2,500	2,500	2,500		
00025	Jefferson Middle School		2,500	2,500	2,500	2,500		
00030	Linden Elementary		496	2,500	2,500	2,500		
00035	Oak Ridge High School		1,996	2,000	8,607	2,500		
00040	Robertsville Middle School		1,498	2,500	2,500	2,500		
00045	Willow Brook Elementary		449	2,500	2,500	2,500		
00050	Woodland Elementary		872	2,500	2,500	2,500		
00045	Willow Brook Elementary		2,073	-	-	-		
Total 72410 Office of the Principal			\$ 4,637,452	\$ 5,249,719	\$ 5,070,220	\$ 5,295,302	\$ 225,082	4.44%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	Fund	Account	Object					
	141	72510	105					
72510 Fiscal Services								
This section involves activities concerned with the fiscal operations of ORS. This function includes budgeting, receiving, and disbursing, financial and property accounting, payroll, purchasing, inventory control, internal and external audit and fund management.								
105 Supervisor/Director			121,958	133,802	133,802	138,324	4,522	3.38%
			<i>Budgeted salary for Executive Director of Finance. Salary based on salary schedule in Appendix D-1</i>					
119 Accountants/Bookkeepers			308,293	331,299	331,299	342,682	11,383	3.44%
			<i>Budgeted salaries for accounting positions. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-2</i>					
122 Purchasing Personnel			58,900	66,851	66,751	68,992	2,241	3.36%
			<i>Budgeted salary for purchasing position. Delineation of proposed positions are noted in Appendix B-1. Salary are based on salary schedules in Appendix D-1</i>					
161 Secretaries			-	26,836	4,931	-	(4,931)	-100.00%
			<i>Budgeted salary for business support personnel. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1</i>					
187 Overtime Pay			223	1,500	1,500	1,000	(500)	-33.33%
			<i>Anticipated overtime for Business Services personnel during annual audit, year end close, annual inventories of fixed assets & sensitive equipment, and relief of other positions as necessary.</i>					
189 Other Salaries & Wages			257,642	275,220	277,125	283,336	6,211	2.24%
			<i>Budgeted salary for 2.0 FTE payroll specialists, 1.0 FTE accounts payable specialist, & 1.0 receiving/mail/fixe assets position.</i>					
			<i>Delineation of proposed positions are noted in Appendix B-1. Salary based on salary schedules in Appendix D-1 & D-2</i>					
201 Social Security			44,443	51,710	51,710	51,731	21	0.04%
204 State Retirement			50,735	57,527	57,527	59,073	1,546	2.69%
206 Life Insurance			1,242	1,260	1,260	1,200	(60)	-4.76%
207 Medical Insurance			65,081	72,909	78,409	88,209	9,800	12.50%
208 Dental Insurance			3,522	3,590	3,790	3,900	110	2.90%
212 Employer Medicare			10,394	12,091	11,791	12,098	307	2.60%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72510	217	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
217 Retirement - Hybrid Stabilize			5,767	6,721	7,221	7,422	201	2.78%
299 Vision - Other Fringe Benefits			846	872	872	872	-	0.00%
355 Local Travel			-	50	50	50	-	0.00%
			<i>Local travel mileage reimbursement for Business Office Staff</i>			50		
399 Other Contracted Services			5,751	5,500	5,802	6,000	198	3.41%
			<i>Contracted services for producing & printing District's W2's & 1099's. Beginning in FY19 Technical Advisory Services for all school locations included here. (Formerly paid for by each school location.)</i>			6,000		
435 Office Supplies			6,977	7,500	7,500	7,500	-	0.00%
			<i>General office and related supplies for business support services.</i>			7,500		
471 Software			36,392	75,000	74,698	47,000	(27,698)	-37.08%
			<i>Annual software support, staff training, & additional help-desk support costs for Business Office staff, School Bookkeepers, Department Secretaries & others who need financial reporting capability outside Business Office & HR.</i>			47,000		
			<i>Cloud storage & archived payroll files, as well as other necessary software including Adobe Pro, Vendor Registry, Crystal Reports, etc.</i>			-		
524 Staff Development			14,344	15,000	15,000	10,000	(5,000)	-33.33%
			<i>Professional Development and associated travel costs for 10 staff members, including attending Financial Software User Group training, TASBO, SASBO, GFOA, State Finance Meetings, etc. Also includes fiscal training for District School Bookkeepers</i>			10,000		
599 Other Charges			44,128	41,000	41,000	44,000	3,000	7.32%
			<i>Banking charges for the District & Internal School Fund Accounts. Includes state collateralization fees on government funds, security services on checks, transfers, ACH's, etc.</i>			44,000		
701 Administration Equipment			1,990	4,000	4,000	4,000	-	0.00%
			<i>Office equipment & furniture for Business Services. A small amount is included for emergency purposes, such as for printer or computer replacement. Several staff computer, printers, & scanners are supported.</i>			4,000		
Total 72510 Fiscal Services			\$ 1,038,628	\$ 1,190,238	\$ 1,176,038	\$ 1,177,389	\$ 1,351	0.11%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72520	105	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
72520 Human Resources/ Personnel								
These budget areas include human resources and personnel support services.								
105 Supervisor/Director			135,762	145,027	145,027	149,740	4,713	3.25%
			<i>Budgeted salary for Executive Director of Human Resources. Salary based on salary schedules in Appendix D-2</i>			-		
161 Secretaries			55,854	60,609	60,609	62,476	1,867	3.08%
			<i>Budgeted salary for 1.0 HR Administrative Assistant. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1.</i>			-		
			<i>Substitutes</i>			1,000		
189 Other Salaries & Wages			141,263	155,215	155,215	161,312	6,097	3.93%
			<i>Budgeted salaries for 1.0 HR Coordinator & 1.0 HR Specialist. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1 & D-2.</i>			-		
201 Social Security			20,248	22,311	22,311	23,160	849	3.81%
204 State Retirement			24,244	26,345	26,245	27,030	785	2.99%
206 Life Insurance			497	504	504	480	(24)	-4.76%
207 Medical Insurance			15,824	16,814	20,314	17,950	(2,364)	-11.64%
208 Dental Insurance			1,438	1,436	1,511	1,560	49	3.24%
212 Employer Medicare			4,756	5,217	5,217	5,416	199	3.81%
217 Retirement - Hybrid Stabilize			3,309	3,613	3,863	3,990	127	3.29%
299 Vision - Other Fringe Benefits			434	436	436	436	-	0.00%
302 Advertising			456	9,000	17,000	8,000	(9,000)	-52.94%
			<i>Costs for advertising in local, regional, & national publications & websites to recruit qualified staff & to meet AA/EEO goals.</i>			8,000		
399 Other Contracted Services			19,513	57,500	57,500	50,000	(7,500)	-13.04%
			<i>Costs for state mandated TBI employment screening for all new employees. Includes required re-screening of existing employees. FY26 increase due to initial costs for enrollment in the required TBI/FBI Rap Back Program</i>			50,000		
435 Office Supplies			1,050	3,500	3,500	3,000	(500)	-14.29%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

ACCOUNT	2024-2025			2025-2026		2025-2026		2026-2027		Chg from		Percentage	
	Fund	Account	Object	Audit Report	Original Budget	Final Budget	Proposed Budget	Final Budget	2025-2026	Final Budget	of Increase	(Decrease)	
	141	72520	435										
								3,000					
471 Software				67,490	60,000	52,000	55,000	3,000		5.77%			
								55,000					
524 Staff Development				12,720	14,000	14,000	10,000	(4,000)		-28.57%			
								10,000					
599 Other Charges				-	2,500	2,500	2,500	-		0.00%			
								2,500					
701 Administration Equipment				1,498	1,500	1,500	1,500	-		0.00%			
								1,500					
Total 72520 Human Resources/ Personnel	\$	506,356	\$	585,527	\$	589,252	\$	583,550	\$	(5,702)	-0.97%		

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72610	105	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
72610 Operation of Plant								
The activities in this section are concerned with keeping the physical plant clean and ready for daily use. Included are operation of heating, lighting, and ventilating systems, the repair and replacement of equipment/facilities. Also included is the cost of building rental and property insurance.								
105 Supervisor/Director			139,280	152,515	152,515	157,774	5,259	3.45%
<i>Budgeted salary for .50 FTE Director of Maintenance and Operations & 1.0 Assistant Supervisor of Operations. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-2</i>								
161 Secretaries			36,082	47,124	47,124	49,135	2,011	4.27%
<i>Budgeted salary for the secretary of the Operations Department. Salary based on salary schedules in Appendix D-1</i>								
166 Custodial Personnel			1,610,163	1,829,623	1,789,623	1,883,225	93,602	5.23%
<i>Budgeted wages of custodial personnel within the system. Assignment of personnel is determined by the need at each facility. Salaries are based on salary schedules in Appendix D-1 & D-3, as determined by hire date.</i>								
00015 Glenwood Elementary			179,807	201,696	201,696	203,750		
00025 Jefferson Middle School			241,577	237,333	237,333	255,297		
00030 Linden Elementary			273,478	300,939	300,939	179,912		
00035 Oak Ridge High School			473,248	567,323	567,323	548,045		
00040 Robertsville Middle School			205,399	274,992	274,992	299,509		
00045 Willow Brook Elementary			110,415	130,112	130,112	182,128		
00050 Woodland Elementary			89,056	75,245	75,245	192,946		
187 Overtime Pay			16,746	25,000	25,000	25,000	-	0.00%
<i>Overtime pay for custodians & clerical staff. Previously included in 141-72610-166</i>								
201 Social Security			106,907	125,817	122,817	131,136	8,319	6.77%
204 State Retirement			116,348	142,732	130,732	148,658	17,926	13.71%
206 Life Insurance			5,129	5,355	5,355	5,226	(129)	-2.41%
207 Medical Insurance			286,382	319,535	314,535	355,383	40,848	12.99%
208 Dental Insurance			14,303	14,911	15,311	16,575	1,264	8.26%
212 Employer Medicare			25,002	29,427	28,727	30,671	1,944	6.77%

OAK RIDGE SCHOOLS FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School Fund Expenditures Detail

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget		2025-2026 Final Budget		2026-2027 Proposed Budget		Chg from 2025-2026 Final Budget		Percentage of Increase (Decrease)	
	Fund 141	Account 72610	Object 217										
217 Retirement - Hybrid Stabilize			12,201	15,063	15,063	18,188	3,125	20.75%					
299 Vision - Other Fringe Benefits			4,384	4,414	4,414	4,628	214	4.85%					
307 Communication			16,720	15,500	17,050	18,000	950	5.57%					
						18,000							
<i>District emergency radio handset repair and replacement.</i>													
351 Rentals			26,698	20,000	47,500	20,000	(27,500)	-57.89%					
						20,000							
<i>Rental of equipment needed for repair work for facilities.</i>													
359 Disposal Fees			72,737	123,800	117,478	123,800	6,322	5.38%					
						123,800							
<i>Disposal fees incurred throughout the year. Includes trash & recycling services, grease trap pumping, document shredding, medical waste, etc.</i>													
399 Other Contracted Services			174,507	164,000	150,400	164,000	13,600	9.04%					
						164,000							
<i>Contracted services for items of an ongoing nature that are essential to the operations of plant. (Pest control, IAQ Testing, AHERA inspections, chemical treatment of HVAC water loop, etc.)</i>													
410 Custodial Supplies			130,524	140,500	140,500	141,000	500	0.36%					
						141,000							
<i>Custodial supplies required for day to day operations of school facilities.</i>													
415 Electricity			1,241,829	1,450,500	1,324,552	1,500,000	175,448	13.25%					
423 Fuel Oil			410	2,500	2,500	2,500	-	0.00%					
						2,500							
<i>Fuel oil used for backup generators as an alternate source of power for the Data Center & Emergency lighting at ORHS</i>													
434 Natural Gas			152,963	150,000	150,000	165,000	15,000	10.00%					
454 Water & Sewer			197,497	225,000	225,000	230,000	5,000	2.22%					
499 Other Supplies & Materials			37,952	55,500	64,131	60,500	(3,631)	-5.66%					
						60,500							
<i>Supplies & materials purchased to keep the physical plant open, comfortable, & safe for use. Materials include HVAC filters & belts, access control supplies, etc.</i>													
501 Boiler Insurance			11,113	12,780	12,780	13,690	910	7.12%					
						13,690							
<i>Insurance premium & state inspection fees for the boilers & hot water vessels located in ORS buildings</i>													
502 Building & Content Insurance			276,429	317,893	327,893	370,000	42,107	12.84%					
						370,000							
<i>Insurance premiums for building & content and a special policy which covers microcomputers & other sensitive equipment. Based on updated property & content values & current year premiums.</i>													

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

ACCOUNT	2024-2025 Audit Report			2025-2026 Original Budget	2025-2026 Final Budget	2026-2027 Proposed Budget	Chg from 2025-2026 Final Budget	Percentage of Increase (Decrease)
	Fund 141	Account 72610	Object 524					
524 Staff Development			3,603	4,000	4,000	4,000	-	0.00%
<i>Professional development & associated travel costs for Operations personnel</i>						4,000		
720 Plant Operation Equipment			53,764	30,500	35,672	33,000	(2,672)	-7.49%
<i>Scheduled replacement & repair of equipment essential to the operation of the physical plant facilities</i>						33,000		
Total 72610 Operation of Plant			\$ 4,769,676	\$ 5,423,989	\$ 5,270,671	\$ 5,671,089	\$ 400,418	7.60%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72620	105	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>

72620 Maintenance of Plant

This section of the budget includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. Funds for this section consist of local, county and state funds with some grants for state and/or federal agencies.

105 Supervisor/Director	52,607	60,127	88,127	144,444	56,317	63.90%
<i>Budgeted salary for .50 FTE Director of Maintenance and Operations and 1.0 Assistant Supervisor of Maintenance. Salary reflected in Appendix D-2</i>						
161 Secretaries	51,824	55,712	55,713	57,438	1,725	3.10%
<i>Budgeted salary for secretary of the Maintenance Department. Salary reflected in Appendix D-1</i>						
167 Maintenance Personnel	857,656	966,736	914,736	910,776	(3,960)	-0.43%
<i>Budgeted salaries for maintenance personnel. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1</i>						
187 Overtime Pay	14,783	25,000	25,000	25,000	-	0.00%
<i>Overtime pay for maintenance personnel.</i>						
189 Other Salaries & Wages	-	-	-	-	-	0.00%
201 Social Security	56,944	67,119	65,619	65,418	(201)	-0.31%
204 State Retirement	66,727	77,538	73,038	76,176	3,138	4.30%
206 Life Insurance	1,974	2,079	2,079	1,860	(219)	-10.53%
207 Medical Insurance	141,252	143,583	143,583	138,721	(4,862)	-3.39%
208 Dental Insurance	5,679	5,930	5,930	6,045	115	1.94%
212 Employer Medicare	13,317	15,699	15,699	15,298	(401)	-2.55%
217 Retirement - Hybrid Stabilize	7,770	8,775	9,275	10,204	929	10.02%
299 Vision - Other Fringe Benefits	1,714	1,798	1,798	1,689	(109)	-6.06%
335 Maintenance/ Repair:Buildings	51,014	59,000	96,471	62,000	(34,471)	-35.73%
<i>Contracted corrective maintenance activity. Examples include window replacement, carpet repair, roofing repair, bleacher repairs, etc.</i>						

OAK RIDGE SCHOOLS FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72620	336	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
336 Maintenance/ Repair: Equip			9,064	35,000	28,800	37,000	8,200	28.47%
<i>Repair of non-instructional equipment including: office equipment, spectator lighting, building automatic controls, various specialized equipment, etc.</i>						37,000		
338 Maintenance/ Repair: Vehicles			41,357	55,000	60,000	55,000	(5,000)	-8.33%
<i>Payment of supplies, parts, & labor for operations & maintenance of the district vehicle fleet. Excluding buses</i>						55,000		
399 Other Contracted Services			132,491	127,000	117,000	136,000	19,000	16.24%
<i>Contracted items of an ongoing nature that are essential to maintenance of facilities. Examples include alarm testing/inspecting/monitoring contract, elevator inspections, fire extinguisher testing/inspection/replacement, hood systems test/inspection, etc.</i>						136,000		
418 Equipment & Machinery Parts			100,266	115,000	115,000	130,000	15,000	13.04%
<i>Supplies & parts needed to perform maintenance on various types of equipment essential to the operation of physical plant facilities. Examples included HVAC, kitchen equipment, access control, security, electrical, etc.</i>						130,000		
425 Gasoline			24,947	45,000	45,000	45,000	-	0.00%
426 General Construction Materials			187,054	160,000	147,529	160,000	12,471	8.45%
<i>Supplies & materials needed to perform preventative & corrective maintenance on the various district physical facilities</i>						160,000		
471 Software			26,121	41,500	35,475	38,000	2,525	7.12%
<i>Software & licenses for maintenance systems - FMX, Safe Schools, Access Control, etc. FY26 increase for one time upgrade for CCTV Licensing</i>						38,000		
499 Other Supplies & Materials			36,861	34,500	34,500	39,000	4,500	13.04%
<i>Supplies & materials needed to keep the physical plant open, comfortable, safe for use, and in effective state of repair as well as maintaining the grounds & athletic fields.</i>						39,000		
524 Staff Development			6,472	4,000	3,507	4,000	494	14.07%
<i>Professional development & associated travel costs for Maintenance personnel</i>						4,000		
599 Other Charges			31,963	36,000	36,000	41,000	5,000	13.89%
<i>Expenditures under the Occupational Safety & Health Program. Includes devices, uniforms, equipment, training, & other instruments that may be used for training & safety compliance</i>						41,000		
701 Administration Equipment			86,376	114,000	197,121	118,000	(79,121)	-40.14%
<i>Equipment items including inventory system, badge printing, & other equipment items needed for department Expenses previously paid by Safe Schools grant. Beginning FY24 Safe Schools funding now included in TISA.</i>						18,000		
						100,000		

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>	
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>	
	141	72620	717	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>	
717 Maintenance Equipment			59,999	55,000	55,000	55,000	-	0.00%	
<i>Purchase or replacement of non-instructional equipment or tools. FY25 includes purchase of mower-tractor attachments, upgrades, & tools.</i>							55,000		
718 Motor Vehicles			-	-	126,448	-	(126,448)	-100.00%	
790 Other Equipment			-	-	69,111	-	(69,111)	-100.00%	
Total 72620 Maintenance of Plant			\$ 2,066,231	\$ 2,311,096	\$ 2,567,559	\$ 2,373,069	\$ (194,490)	-7.57%	

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	72710	105	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
72710 Transportation								
This series of accounts includes activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school, and trips to school and athletic activities.								
312 Contracts with Private Agency				1,823,517	1,907,156	2,055,854	2,116,908	61,054 2.97%
<i>---Contract for Transportation services. Includes funding for 11 bus monitors & 30 daily bus routes.</i>							2,116,908	
<i>---FY18 and going forward, funding for preschool transportation was shifted to the General fund and is budgeted under 141-73401-312. Beginning in FY19 and going forward includes funds to provide middle school intercession transportation.</i>							-	
412 Diesel Fuel				148,996	185,000	195,000	250,000	55,000 28.21%
<i>Diesel fuel/gasoline for school transportation vehicles. ORS provides fuels as part of the contracted service agreement. Funding for Preschool Transportation fuel expenses budgeted in 141-73401-412.</i>							250,000	
471 Software				17,824	17,255	17,255	17,946	691 4.00%
<i>--Traversa Software for Transportation Services</i>							17,946	
511 Vehicle & Equipment Insurance				63,623	73,803	75,468	83,100	7,632 10.11%
<i>Premium for vehicle liability insurance for all vehicles other than the bus fleet. The contractor covers the cost of fleet insurance for buses as part of the contracted services agreement.</i>							83,100	
729 Transportation Equipment				1,540	5,000	5,000	5,000	- 0.00%
<i>Repairs to district owned buses and transportation equipment.</i>							5,000	
Total 72710 Transportation				\$ 2,055,500	\$ 2,188,214	\$ 2,348,577	\$ 2,472,954	\$ 124,377 5.30%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	141	73400	104					
73400 Early Childhood Education								
This account provides educational services to Pre-K children, ages 3 and 4. This account is offset by State Pre-K Grant revenue. In addition, general fund special education account codes, Federal funding from Head Start, Title I, IDEA and IDEA-Preschool Grants also support the Preschool Program.								
116 Teachers			314,975	316,040	274,626	277,730	3,104	1.13%
<i>Budgeted salaries for preschool teachers, funded by Pre-K State Grant Funds. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix C-1.</i>								
163 Educational Assistants			38,857	44,631	74,433	77,941	3,508	4.71%
<i>Budgeted salaries for teacher assistants supporting the Preschool Program funded by Pre-K State Grant Funds. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1</i>								
201 Social Security			20,647	22,303	19,880	21,992	2,112	10.62%
204 State Retirement			23,896	23,723	22,928	24,865	1,937	8.45%
206 Life Insurance			709	675	690	690	-	0.00%
207 Medical Insurance			46,189	37,806	55,794	58,879	3,085	5.53%
208 Dental Insurance			1,961	1,839	1,791	1,857	66	3.70%
212 Employer Medicare			4,829	5,214	5,024	5,144	120	2.40%
217 Retirement - Hybrid Stabilize			1,150	1,021	1,649	1,556	(93)	-5.65%
299 Vision - Other Fringe Benefits			592	551	516	514	(2)	-0.30%
Total 73400 Early Childhood Education			\$ 453,803	\$ 453,803	\$ 457,331	\$ 471,168	\$ 13,837	3.03%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Audit Report</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>2025-2026 Final Budget</u>	<u>of Increase (Decrease)</u>
	141	73401	104					
73401 Pre-K General Fund								
This account provides educational services to Pre-K children, ages 3 and 4. Beginning in FY18, this account series was established for General Fund Support of the Preschool Program. (Additionally, general fund Pre-K Grant, special education account codes, Federal funding from Head Start, Title I, IDEA and IDEA-Preschool Grants also support the Preschool Program.)								
104 Principals				67,496	73,709	73,710	75,409	1,699 2.30%
				<i>Budgeted salary for .55 FTE Preschool Principal position funded by General Fund. Salaries are based on salary schedules in Appendix C-6</i>				
116 Teachers				103,847	136,838	270,733	327,066	56,333 20.81%
				<i>Budgeted salaries for preschool teachers, funded by General Fund. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix C-1. Pay rates for substitutes are listed in Appendix C-13</i>				
131 Medical Personnel				39,671	43,965	43,865	45,356	1,491 3.40%
				<i>Budgeted salary for part time (0.75 FTE) nurse. Nurse position was increased from 0.5 FTE to 0.75 FTE in FY22. Salary based on salary schedules in Appendix D-1</i>				
161 Secretaries				47,208	53,642	58,892	55,471	(3,421) -5.81%
				<i>Budgeted salaries for secretarial staff supporting the Preschool Program. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1</i>				
163 Educational Assistants				109,640	151,697	156,697	167,250	10,553 6.73%
				<i>Budgeted salaries for teacher assistants supporting the Preschool Program funded by General Fund. Delineation of proposed positions are noted in Appendix B-1. Salaries are based on salary schedules in Appendix D-1. Pay rates for substitutes are listed in Appendix C-13</i>				
166 Custodial Personnel				90,005	109,671	109,671	111,310	1,639 1.49%
				<i>Budgeted salaries for 2.0 FTE Custodians supporting the Preschool Program. Salaries are based on salary schedules in Appendix D-1 & D3, as determined by hire date.</i>				
187 Overtime Pay				740	1,000	500	500	- 0.00%
				<i>Budgeted funds for potential custodial overtime</i>				
189 Other Salaries & Wages				66,273	73,663	73,993	76,253	2,260 3.05%
195 Certified Substitute Teachers				45,102	32,000	34,000	32,000	(2,000) -5.88%
201 Social Security				32,710	39,880	51,880	50,104	(1,776) -3.42%

OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET

Fund 141 General Purpose School
Fund Expenditures Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	141	73401	204	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
204 State Retirement			33,631	41,626	52,626	53,061	435	0.83%
206 Life Insurance			1,086	1,245	1,409	1,408	(1)	-0.07%
207 Medical Insurance			85,200	101,223	117,723	129,024	11,301	9.60%
208 Dental Insurance			3,174	3,339	4,330	4,481	151	3.49%
212 Employer Medicare			7,736	9,324	12,159	11,717	(442)	-3.64%
217 Retirement - Hybrid Stabilize			3,292	4,127	4,627	4,356	(271)	-5.86%
299 Vision - Other Fringe Benefits			958	1,007	1,247	1,245	(2)	-0.16%
312 Contracts with Private Agency			151,081	129,224	129,224	235,212	105,988	82.02%
						235,212		
				<i>Transportation Contract for Preschool Program (bus transportation and bus monitors). Beginning in FY18, and going forward, funding for Preschool Transportation was moved from federal funding to the General Purpose Fund.</i>				
355 Local Travel			-	500	500	500	-	0.00%
						500		
				<i>Reimbursement for local travel mileage of Preschool staff using personal vehicles for approved school business.</i>				
399 Other Contracted Services			19,188	20,000	20,000	20,000	-	0.00%
						5,000		
						15,000		
				<i>Head Start Monitoring</i>				
				<i>Other Contracted Services</i>				
412 Diesel Fuel			5,300	5,300	5,300	6,000	700	13.21%
						6,000		
				<i>Cost of diesel fuel for Preschool Transportation. Beginning in FY18, and going forward, funding for Preschool Transportation was moved from federal funding to the General Purpose Fund.</i>				
429 Instructional Supply/Materials			3,109	3,250	3,250	3,250	-	0.00%
Total 73401 Pre-K General Fund			\$ 916,444	\$ 1,036,230	\$ 1,264,336	\$ 1,410,973	\$ 146,637	11.60%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	Fund	Account	Object					
	141	76100	308					
76100 Regular Capital Outlay								
This budget section includes site acquisition, site improvement, architecture and engineering, educational specification development, building acquisition and construction, and other capital related services. Funds for these activities are from local, county and state sources.								
308 Consultants			30,753	40,000	49,218	40,000	(9,218)	-18.73%
<i>Limited general consultant work or studies done relative to capital projects. FY26 includes funding for special projects with Cope & Associates.</i>						40,000		
321 Engineering Services			22,383	30,000	52,409	35,000	(17,409)	-33.22%
<i>Funds for special engineering services that may be necessary during the year</i>						35,000		
399 Other Contracted Services			37,316	-	-	-	-	0.00%
00025 Jefferson Middle School			28,324	-	-	-	-	
00035 Oak Ridge High School			8,992	-	-	-	-	
00040 Robertsville Middle School			-	-	-	-	-	
620 Debt Service Cont-Primary Govt			637,205	637,205	637,205	637,205	-	0.00%
<i>Phase 1 ESG: Annual payment agreed to by BOE and City Council Resolutions 9-108-2017 and 3-19-2018.</i>						287,205		
<i>Payment #9 of 15 Annual payments due to City Government.</i>								
<i>Phase 2 ESG: Annual payment agreed to by BOE and City Council Resolutions 2-11-2021 and 2-12-2021 .</i>						350,000		
<i>Payment #6 of 20 Annual payments due to City Government.</i>								
707 Building Improvements			2,383,357	438,000	804,698	345,000	(459,698)	-57.13%
<i>1. Contingency</i>						50,000		
<i>2. Contingency for damage, lost, or stolen equipment</i>						5,000		
<i>3. JMS Elevator Repairs - Phase 2</i>						100,000		
<i>4. Glenwood Fire Alarm Replacement - Phase 1</i>						75,000		
<i>5. District Sidewalk Replacement</i>						50,000		
<i>6. ORHS PAC lighting upgrade - Phase 2</i>						65,000		
724 Site Development			50,000	50,000	40,000	50,000	10,000	25.00%
<i>Maintenance of playground surfaces and equipment ensuring safe play areas for the elementary and middle school students.</i>						50,000		
Total 76100 Regular Capital Outlay			\$ 3,161,014	\$ 1,195,205	\$ 1,583,530	\$ 1,107,205	\$ (476,325)	-30.08%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	141	82130	610					

82130 Education Principal on Debt

This budget section includes principal/interest on capital leases for District's technology.

610 Principal on Capital Leases	6,877	6,912	6,912	77,968	71,056	1,028.01%
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Principal payments on capital leases. In FY23 a 6 year lease was entered into for a robotic field painter. In FY26 a 5 year lease was entered into for digital scoreboards at Blankenship Field and Wildcat Arena. 77,968

Total 82130 Education Principal on Debt	\$ 6,877	\$ 6,912	\$ 6,912	\$ 77,968	\$ 71,056	1,028.01%
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**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>			
	<u>Fund</u>	<u>Account</u>	<u>Object</u>								
	141	82230	611								
82230 Education Interest on Debt											
This budget section includes principal/interest on capital leases for District's technology.											
611 Interest on Capital Leases			123	88	88	20,556	20,468	23,259.09%			
<i>Interest payments on capital leases. In FY23 a 6 year lease was entered into for a robotic field painter. In FY26 a 5 year lease was entered into for digital scoreboards at Blankenship Field and Wildcat Arena.</i>											
Total 82230 Education Interest on Debt	\$	123	\$	88	\$	88	\$	20,556	\$	20,468	23,259.09%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 141 General Purpose School
Fund Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	141	99100	504					
99100 Transfers Out								
This section includes transactions which withdraw money from one fund and places it in another.								
504 Indirect Cost			-	-	-	-	-	0.00%
590 Transfers to Other Funds			124,327	136,698	136,698	137,213	515	0.38%
			<i>District support of the Family Resource Center (Fund 145)</i>			<i>137,213</i>		
Total 99100 Transfers Out			\$ 124,327	\$ 136,698	\$ 136,698	\$ 137,213	\$ 515	0.38%
Total Fund 141 General Purpose School Fund Expenditures			\$ 73,770,178	\$ 83,188,805	\$ 83,693,944	\$ 82,018,570	-\$1,675,374	-2.00%



FY27 Federal Projects Fund Budget Resolution

BE IT FURTHER RESOLVED that the budgets of the School Federal Projects Fund be the budget approved for separate projects within the fund by the Tennessee Department of Education during the 2026-2027 fiscal year, without further approval needed by the Board of Education during the same time. The effective date of this resolution shall be July 1, 2026, and will expire on June 30, 2027.

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 142 School Federal Projects
Revenue Detail**

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Adopted</u>	<u>2025-2026</u>	<u>of Increase</u>
	142	46590	000	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>

142 School Federal Projects

Certain federal funds are allocated to local school systems by the State Department of Education for special federal program initiatives. Such funds are highly restricted in their use and must be accounted for in a separate Federal Projects Fund. FY27 projections are based on preliminary award amounts received from the State in late 2026.

47131	Vocational Program Improvement	132,897	130,000	122,833	120,000	(2,833)	-2.31%
47141	Title I	894,156	925,000	888,869	900,000	11,131	1.25%
47143	Special Education Grants	1,326,085	1,400,000	1,285,782	1,300,000	14,218	1.11%
47145	Special Ed Pre-School Grants	37,290	45,000	63,711	45,000	(18,711)	-29.37%
47146	English Lang Acq Grants	28,031	30,000	43,927	30,000	(13,927)	-31.70%
47150	21st CCLC Grant	115,317	115,000	118,750	115,000	(3,750)	-3.16%
47189	Title II	165,145	200,000	282,501	200,000	(82,501)	-29.20%
47307	COVID-19 Grant B	2,750	-	-	-	-	0.00%
47309	COVID-19 Grant D	85,984	-	74,300	-	(74,300)	-100.00%
47310	COVID-19 Grant E	-	-	-	-	-	0.00%
47401	ESSER 3.0	168,354	-	-	-	-	0.00%
47404	ARP Homeless Grant	17,559	-	-	-	-	0.00%
47590	Other Federal Through State	315,896	722,000	354,302	712,000	357,698	100.96%
47710	Public Safety Prtnrshp & Comm	-	-	-	-	-	0.00%
47990	Other Direct Fedral Revenue	1,142,849	1,075,000	1,201,887	1,075,000	(126,887)	-10.56%

Total 142 School Federal Projects Revenue	\$ 4,432,312	\$ 4,642,000	\$ 4,436,861	\$ 4,497,000	\$60,139	1.36%
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**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 142 School Federal Projects
Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Adopted Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	142	71100	000					

142 School Federal Projects

Certain federal funds are allocated to local school systems by the State Department of Education for special federal program initiatives. Such funds are highly restricted in their use and must be accounted for in a separate Federal Projects Fund. FY27 projections are based on preliminary award amounts received from the State in late 2026.

71100	Regular Instruction Prgm	693,095	721,802	710,738	709,089	(1,649)	-0.23%
71200	Special Education Prgm	999,813	1,079,306	959,187	991,197	32,010	3.34%
71300	Career/Technical Education Prg	108,134	50,945	102,982	59,395	(43,587)	-42.32%
71900	Contingency	-	500,000	-	500,000	500,000	0.00%
72120	Health Services	4,361	-	11,816	-	(11,816)	-100.00%
72130	Other Student Support	296,867	176,445	222,036	242,400	20,364	9.17%
72210	Regular Inst. Support	532,611	347,633	552,927	312,091	(240,836)	-43.56%
72220	Special Education Support	366,414	362,903	403,147	377,355	(25,792)	-6.40%
72230	Career & Technical Prg Support	1,619	-	2,805	-	(2,805)	-100.00%
72250	Technology Services	24,472	-	4,457	-	(4,457)	-100.00%
72710	Transportation	6,614	-	493	-	(493)	-100.00%
73300	Community Services	1,248,253	1,277,966	1,306,992	1,180,473	(126,519)	-9.68%
76100	Regular Capital Outlay	-	-	-	-	-	0.00%
99100	Transfers Out	150,060	125,000	159,282	125,000	(34,282)	-21.52%

Total 142 School Federal Projects Expenditures	\$ 4,432,312	\$ 4,642,000	\$ 4,436,861	\$ 4,497,000	\$60,139	1.36%
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**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 143 Central Cafeteria
Revenue Summary**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	143	39000	000					

143 Central Cafeteria

This fund involves revenue concerned with providing food to students and staff in the Oak Ridge Schools. This revenue also supports preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery. Revenue is collected in the form of meal charges, fees for special events and programs, and state and federal reimbursements.

39000 Unassigned Fund Balance	-	750,080	750,080	322,765	(427,315)	-56.97%
43521 Lunch Payments - Children	261,132	272,580	272,580	-	(272,580)	-100.00%
43522 Lunch Payments - Adults	2,147	3,500	3,500	5,500	2,000	57.14%
43523 Income From Breakfast	41,686	43,000	43,000	-	(43,000)	-100.00%
43525 A la Carte Sales	147,504	140,000	140,000	103,109	(36,891)	-26.35%
43990 Other Charges for Food Service	150,776	200,000	200,000	210,187	10,187	5.09%
44110 Interest Earned	31,349	35,000	35,000	25,000	(10,000)	-28.57%
46520 School Food Service	15,986	20,000	20,000	20,000	-	0.00%
47111 USDA School Lunch Program	1,261,062	1,300,072	1,300,072	1,274,000	(26,072)	-2.01%
47112 USDA Commodities	155,144	175,000	175,000	190,000	15,000	8.57%
47113 Breakfast	398,406	360,108	360,108	485,000	124,892	34.68%
47114 USDA - Other	321,259	350,000	350,000	257,451	(92,549)	-26.44%
49800 Transfers In	-	-	-	115,000	115,000	100.00%

Total 143 Central Cafeteria Revenue	\$ 2,786,450	\$ 3,649,340	\$ 3,649,340	\$ 3,008,012	(\$ 641,328)	-17.57%
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**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 143 Central Cafeteria
Expenditures Summary**

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Audit</u>	<u>Original</u>	<u>Final</u>	<u>2025-2026</u>	<u>of Increase</u>
	143	73100	103	<u>Report</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>

143 Central Cafeteria

This fund involves expenditures incurred when providing food to students and staff in the Oak Ridge Schools. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

73100 Food Service	2,786,018	3,649,340	3,649,340	3,008,012	(641,328)	-17.57%
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Total 143 Central Cafeteria Expenditures	\$ 2,786,018	\$ 3,649,340	\$ 3,649,340	\$ 3,008,012	(\$ 641,328)	-17.57%
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**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 143 Central Cafeteria
Revenue Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	143	39000	000					
143 Central Cafeteria								
This fund involves revenue concerned with providing food to students and staff in the Oak Ridge Schools. This revenue also supports preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery. Revenue is collected in the form of meal charges, fees for special events and programs, and state and federal reimbursements.								
39000	Unassigned Fund Balance		-	750,080	750,080	322,765	(427,315)	-56.97%
						322,765		
43521	Lunch Payments - Children		261,132	272,580	272,580	-	(272,580)	-100.00%
	<i>Revenues generated by lunch fees charged to students for the National School Lunch Program (NSLP). Beginning FY26, all schools are operating the CEP Program, allowing for free lunches for all students. No lunch fees will be charged.</i>							
						-		
43522	Lunch Payments - Adults		2,147	3,500	3,500	5,500	2,000	57.14%
	<i>Revenue generated by lunch fees charged to school staff and all other adults, including parents. The FY27 fee for adult lunches is \$4.50/meal.</i>							
						5,500		
43523	Income From Breakfast		41,686	43,000	43,000	-	(43,000)	-100.00%
	<i>Revenues generated by fees charged to students, staff, & adults utilizing the National School Breakfast Program. Beginning FY26, all schools are operating the CEP Program, allowing for free meals for all students. No breakfast fees will be charged.</i>							
						-		
43525	A la Carte Sales		147,504	140,000	140,000	103,109	(36,891)	-26.35%
	<i>Revenue generated from a la carte sales</i>							
						103,109		
43990	Other Charges for Food Service		150,776	200,000	200,000	210,187	10,187	5.09%
	<i>Revenue generated from collection of fees for food service related services. Examples include special events such as catering and other special programs.</i>							
						210,187		
44110	Interest Earned		31,349	35,000	35,000	25,000	(10,000)	-28.57%
	<i>Interest earned on the food service bank account.</i>							
						25,000		
46520	School Food Service		15,986	20,000	20,000	20,000	-	0.00%
	<i>Tennessee Child Nutrition Program matching funds. Monies are allotted to Oak Ridge Schools depending on funds available from the State of Tennessee & student participation during the month of April.</i>							
						20,000		

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 143 Central Cafeteria
Revenue Detail**

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Proposed</u>	<u>2025-2026</u>	<u>of Increase</u>
	143	47111	000	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
47111 USDA School Lunch Program			1,261,062	1,300,072	1,300,072	1,274,000	(26,072)	-2.01%
<i>Revenue generated from USDA reimbursements for paid, reduced, & free lunches.</i>						1,274,000		
47112 USDA Commodities			155,144	175,000	175,000	190,000	15,000	8.57%
<i>Revenue to account for governmental commodities received for the food service program. (Offset by an expenditure for commodities used during the year for the food service program.)</i>						190,000		
47113 Breakfast			398,406	360,108	360,108	485,000	124,892	34.68%
<i>Revenue generated from USDA reimbursements for paid, reduced, & free breakfasts.</i>						485,000		
47114 USDA - Other			321,259	350,000	350,000	257,451	(92,549)	-26.44%
<i>Projected reimbursement for the Summer Food Program sponsored by the USDA, Pre-School reimbursements, and any district supported snack programs.</i>						257,451		
49800 Transfers In			-	-	-	115,000	115,000	100.00%
<i>District Support of CEP Program</i>						115,000		
Total 143 Central Cafeteria Revenue			\$ 2,786,450	\$ 3,649,340	\$ 3,649,340	\$ 3,008,012	(\$ 641,328)	-17.57%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 143 Central Cafeteria
Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	143	73100	103					

143 Central Cafeteria

This fund involves expenditures incurred when providing food to students and staff in the Oak Ridge Schools. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

73100 Food Service

103 Assistants		55,854		59,609	59,609	61,476	1,867	3.13%
201 Social Security		2,989		3,696	3,696	3,812	116	3.14%
204 State Retirement		4,290		4,578	4,578	4,666	88	1.92%
206 Life Insurance		118		126	126	120	(6)	-4.76%
207 Medical Insurance		14,965		15,917	15,917	16,882	965	6.06%
208 Dental Insurance		359		359	359	390	31	8.64%
212 Employer Medicare		699		864	864	891	27	3.13%
217 Retirement - Hybrid Stabilize		737		787	787	867	80	10.17%
299 Vision - Other Fringe Benefits		98		109	109	109	-	0.00%
307 Communication		-		700	700	-	(700)	-100.00%
317 Data Processing Services		49		500	500	500	-	0.00%
						500		
354 Transport: Other than Student		-		5,565	5,565	7,140	1,575	28.30%
						-		
						7,140		
355 Local Travel		2,426		2,000	2,000	2,000	-	0.00%
						2,000		
399 Other Contracted Services		1,181,546		1,241,164	1,241,164	1,331,618	90,454	7.29%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 145 Other Education Funds
Summary**

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Audit Report</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>2025-2026 Final Budget</u>	<u>of Increase (Decrease)</u>
	145	39000	000					

Fund 145 Other Education Funds

This fund includes services provided by the Oak Ridge Schools Family Resources Center. Prior to FY24, services for the Safe Schools Act was also included. Safe Schools expenditures are now budgeted in Fund 141. Beginning FY24, State funding for both programs are included in TISA.

44990 Other Local Revenues		32,290		35,000		35,000		35,000		-		0.00%
49800 Transfers In		123,053		136,698		136,698		137,213		515		0.38%

Total Fund 145 Other Education Funds Revenue		\$ 155,343		\$ 171,698		\$ 171,698		\$ 172,213		\$ 515		0.30%
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Fund 145 Other Education Funds

This fund includes services provided by the Oak Ridge Schools Family Resources Center. Prior to FY24, services for the Safe Schools Act was also included. Safe Schools expenditures are now budgeted in Fund 141. Beginning FY24, State funding for both programs are included in TISA.

73300 Community Services		146,556		171,698		171,698		172,213		515		0.30%
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Total Fund 145 Other Education Funds Expenditures		\$ 146,556		\$ 171,698		\$ 171,698		\$ 172,213		\$ 515		0.30%
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**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 145 Other Education Funds
Detail**

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Adopted</u>	<u>2025-2026</u>	<u>of Increase</u>
	145	39000	000	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>

Fund 145 Other Education Funds

This fund includes services provided by the Oak Ridge Schools Family Resources Center. Prior to FY24, services for the Safe Schools Act was also included. Safe Schools expenditures are now budgeted in Fund 141. Beginning FY24, State funding for both programs are included in TISA.

44990 Other Local Revenues	32,290	35,000	35,000	35,000	-	0.00%
<i>Local contributions and community donations received for use in the support of the Family Resource Center.</i>				35,000		
<i>In FY24, State funding for the Safe Schools Act & Family Resource Center included in TISA & the grants were eliminated.</i>				-		
49800 Transfers In	123,053	136,698	136,698	137,213	515	0.38%
<i>Transfer from the General Fund. Beginning FY24, Family Resource Center program funding now included in TISA.</i>				137,213		

Total Fund 145 Other Education Funds Revenue	\$ 155,343	\$ 171,698	\$ 171,698	\$ 172,213	\$ 515	0.30%
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OAK RIDGE SCHOOLS FY 2026-2027 PROPOSED BUDGET

Fund 145 Other Education Funds Detail

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Adopted</u>	<u>2025-2026</u>	<u>of Increase</u>
	145	72130	189	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>

Fund 145 Other Education Funds

This fund includes services provided by the Oak Ridge Schools Family Resources Center. Prior to FY24, services for the Safe Schools Act was also included. Safe Schools expenditures are now budgeted in Fund 141. Beginning FY24, State funding for both programs are included in TISA.

73300 Community Services	146,556	171,698	171,698	172,213	515	0.30%
189 Other Salaries & Wages	99,741	109,272	109,272	100,000	(9,272)	-8.49%
201 Social Security	6,086	6,775	6,775	6,845	70	1.03%
204 State Retirement	5,180	5,521	5,521	5,622	101	1.83%
206 Life Insurance	116	126	126	120	(6)	-4.76%
207 Medical Insurance	6,991	7,436	7,436	16,010	8,574	115.30%
208 Dental Insurance	359	359	359	390	31	8.64%
212 Employer Medicare	1,423	1,584	1,584	1,601	17	1.07%
217 Retirement - Hybrid Stabilize	-	-	-	1,000	1,000	100.00%
299 Vision - Other Fringe Benefits	109	109	109	109	-	0.00%
348 Postal Charges	-	500	337	500	163	48.23%
<i>Family Resource Center expenditures related to supplies & materials for student & family support.</i>				500		
355 Local Travel	-	-	250	-	(250)	-100.00%
499 Other Supplies & Materials	3,048	3,300	4,163	3,300	(863)	-20.72%

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

Fund 146 Extended School Program Revenue Summary

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Adopted</u>	<u>2025-2026</u>	<u>of Increase</u>
	146	39000	000	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>

146 Extended School Program

This fund accounts for the Oak Ridge Schools Extended Child Care Program. The program is self supporting through fees.

39000	Unassigned Fund Balance		-	70,177	70,177	136,155	65,978	94.02%
43581	Community Services Fees Child		546,531	500,000	500,000	590,000	90,000	18.00%

Total 146 Extended School Program Revenue		\$ 546,531	\$ 570,177	\$ 570,177	\$ 726,155	\$ 155,978	27.36%
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146 Extended School Program

This fund accounts for the Oak Ridge Schools Extended Child Care Program. The program is self supporting through fees.

73300	Community Services		495,591	555,177	555,177	711,155	155,978	28.10%
73300	Community Services		\$ 495,591	\$ 555,177	\$ 555,177	\$ 711,155	\$ 155,978	28.10%
99100	Transfers Out		10,000	15,000	15,000	15,000	-	0.00%
99100	Transfers Out		\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%

Total 146 Extended School Program Expenditures		\$ 505,591	\$ 570,177	\$ 570,177	\$ 726,155	\$ 155,978	27.36%
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**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 146 Extended School
Program Revenue Detail**

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Adopted</u>	<u>2025-2026</u>	<u>of Increase</u>
	146	39000	000				<u>Final Budget</u>	<u>(Decrease)</u>

146 Extended School Program

This fund accounts for the Oak Ridge Schools Extended Child Care Program. The program is self supporting through fees.

39000	Unassigned Fund Balance		-	70,177	70,177	136,155	65,978	94.02%
	<i>Extended Child Care fund balance</i>					<i>136,155</i>		
43581	Community Services Fees Child	546,531		500,000	500,000	590,000	90,000	18.00%
	<i>Club-Mid for Middle School Students at JMS began in FY26. The program will be expanded to RMS in FY27.</i>					-		
	<i>Revenue generated through fees collected for the ORS extended childcare program which is the sole revenue source for this program.</i>					<i>590,000</i>		
	<i>---Spring, Winter, & Fall Break Rates : All Students - \$110 per week</i>					-		
	<i>---Summer Rates : \$110 per week (3 or more days)</i>					-		
	<i>---Summer Camp Activity Fee: \$125.00</i>					-		
	<i>---Weekly Rates : Elementary Students AM Only - \$45</i>					-		
	<i>PM Only - \$55 Both AM & PM- \$60</i>					-		
	<i>---Activity Fees : Summer Camp Activity Fee - \$105</i>					-		
	<i>Fall Activity Fee - \$60</i>					-		

Total 146 Extended School Program Revenue	\$ 546,531	\$ 570,177	\$ 570,177	\$ 726,155	\$ 155,978	27.36%
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**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 146 Extended School
Program Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025 Audit Report</u>			<u>2025-2026 Original Budget</u>	<u>2025-2026 Final Budget</u>	<u>2026-2027 Adopted Budget</u>	<u>Chg from 2025-2026 Final Budget</u>	<u>Percentage of Increase (Decrease)</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>					
	146	73300	189					

146 Extended School Program

This fund accounts for the Oak Ridge Schools Extended Child Care Program. The program is self supporting through fees.

73300 Community Services

189 Other Salaries & Wages		336,840		374,143	374,143	518,854	144,711	38.68%
201 Social Security		19,723		23,196	23,196	23,799	603	2.60%
204 State Retirement		15,340		18,965	18,965	19,623	658	3.47%
206 Life Insurance		662		744	744	720	(24)	-3.23%
207 Medical Insurance		41,762		50,667	50,667	57,382	6,715	13.25%
208 Dental Insurance		2,049		1,813	1,813	2,340	527	29.07%
212 Employer Medicare		4,711		5,545	5,545	5,686	141	2.54%
217 Retirement - Hybrid Stabilize		2,072		2,250	2,250	2,997	747	33.20%
299 Vision - Other Fringe Benefits		608		654	654	654	0	0.00%
355 Local Travel		-		200	200	200	0	0.00%
		<i>Local travel & state conference expenses for ECC employees.</i>				200		
399 Other Contracted Services		-		200	1,400	1,400	0	0.00%
		<i>Cell phone charges for ECC program as necessary.</i>				1,400		
524 Staff Development		707		1,800	1,800	2,500	700	38.89%
		<i>Required staff development: The State of Tennessee regulates training hours for ECC Site Director, Assistant Director, & four Site Directors - 18 hours each. The eight additional staff members have 12 hours of required training.</i>				2,500		
599 Other Charges		45,150		50,000	50,000	50,000	0	0.00%
		<i>Miscellaneous items for the Extended Child Care program; including snacks, field trips, consultants, etc. as well as printing and copying expenses.</i>				50,000		
711 Furniture & Fixtures		25,967		25,000	23,800	25,000	1,200	5.04%
		<i>Furniture & equipment necessary for the ECC program.</i>				25,000		

**OAK RIDGE SCHOOLS
FY 2026-2027 PROPOSED BUDGET**

**Fund 146 Extended School
Program Expenditures Detail**

<u>ACCOUNT</u>	<u>2024-2025</u>			<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Chg from</u>	<u>Percentage</u>
	<u>Fund</u>	<u>Account</u>	<u>Object</u>	<u>Original</u>	<u>Final</u>	<u>Adopted</u>	<u>2025-2026</u>	<u>of Increase</u>
	146	73300	711	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Final Budget</u>	<u>(Decrease)</u>
001 PO Rollover from Prior Year			5,660	-	-	-		
73300 Community Services			\$ 495,591	\$ 555,177	\$ 555,177	\$ 711,155	\$ 155,978	28.10%
99100 Transfers Out								
590 Transfers to Other Funds			10,000	15,000	15,000	15,000	0	0.00%
<i>Transfer to General Operations Fund.</i>						15,000		
99100 Transfers Out			\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
Total 146 Extended School Program Expenditures			\$ 505,591	\$ 570,177	\$ 570,177	\$ 726,155	\$ 155,978	27.36%

FY27 BENEFITS SUMMARY

Each section of the budget includes appropriate line items for benefit categories. A detailed explanation of each benefit category is included here rather than repeating the same information in each section.

Social Security (Object 201): Object includes all FICA employer share costs for personnel. The matching cost is 6.2% of applicable wage.

State Retirement (Object 204): Object includes the employer costs for contributions to the Tennessee Consolidated Retirement System (TCRS). Employer costs for licensed staff is 6.35% for those in the Legacy Plan and 9% for those in the Hybrid Plan. The employer cost for non-licensed staff is 6.29% for those in the Legacy plan and 9% for those in the Hybrid plan. Employees contribute an additional 5%.

Life Insurance (Object 206): Object includes costs for a \$50,000 group term life insurance program with accidental death and dismemberment coverage for all full-time employees.

Medical Insurance (Object 207): Object includes the school system's contribution for group health insurance. Beginning January 1, 2000, the school system moved to the State Health Insurance Program and began to pay premiums rather than actual claims. Beginning in FY05, the Board's contributions to premiums were 85% of the Single Premium and 70% of the Family Premium. Previously, the Board's share was 85% of the Single Premium and 65% of the Family Premium. Premiums are estimated to increase by an average of 10% for Calendar Year 2027.

Dental Insurance (Object 208): Object includes the cost of the employee benefit. Employees can elect optional spouse and/or family coverage(s) via payroll deductions. Dental premiums will increase by 3.5% in FY27.

Medicare Insurance (Object 212): Object includes the employer costs for the Medicare contribution. The matching costs are based on 1.45% of applicable wages.

Vision Insurance (Object 299): Object includes the cost of the employee benefit. Employees can elect optional spouse and/or family coverage(s) via payroll deductions. Vision Premiums will not increase in FY27.

Two additional benefits are budgeted on a system-wide basis. These are Unemployment Compensation and Workers' Compensation.

Unemployment Compensation (See 72310-210) Account covers projected unemployment compensation. Oak Ridge Schools is required by federal law (P.L.94-566) to budget funds to cover payment of unemployment compensation to eligible employees.

Worker's Compensation (See 72310-513) Account covers the system-wide premiums for Worker's Compensation insurance. Costs for this expenditure are based on employees' salaries, their work classifications, and other claims experience.

**Appendix B-1
Recommended Staff Assignments for 2026-2027**

	School	Preschool		Glenwood Elementary		Linden Elementary		Willow Brook Elementary		Woodland Elementary		Jefferson Middle		
		Year	FY26	FY27	FY26	FY27	FY26	FY27	FY26	FY27	FY26	FY27	FY26	FY27
			Enrollment as of 10/01/2026 and Projection for 2027											
				399	376	536	529	404	393	409	418	751	722	
Administration	Accountants													
	CCO, Communication Coordinator													
	HR Coordinator													
	Prin, Asst Prin, Dean	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	
	Supervisors, Asst. Suprv, Manager													
	Supt, E.D., Directors													
Faculty	Innovation Coach, PLC			1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.00	2.00	
	Family Ed Specialist, Facilitator	1.00	1.00											
	Lib/Media Specialists			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	Coordinators, CSH, Student Services, WBL													
	Psychologists													
	School Counselors			1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00	
	Teacher - Graduation Coach													
	Speech Lang Clinicians	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	1.00	1.00	0.60	0.60	
	Teachers - SCA													
	Teachers - Art			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	Teachers - Band											1.44	1.44	
	Teachers - ELL/ESL			1.00	1.00			1.00	1.00	1.50	1.50	1.00	1.00	
	Teachers - Foreign Lang											2.00	1.60	
	Teachers - Gifted			0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	1.00	1.00	
	Teachers - Health/PE			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3.00	3.00	
	Teachers - Orchestra											0.99	0.99	
	Teachers - Reading			2.00	2.00	1.00	1.00	2.50	2.50	2.00	2.00	1.00	1.00	
	Teachers - Strings			0.12	0.12	0.13	0.13	0.12	0.12	0.13	0.13			
	Teachers - Reg Ed	12.25	12.25	20.50	20.50	26.50	26.50	21.50	21.50	22.00	21.00	30.17	30.17	
	Teachers - Spec Ed Res	3.00	3.00	2.00	2.00	3.00	3.00	3.00	3.00	2.00	2.00	6.00	6.00	
Teachers - Spec Ed CDC			1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	2.00	2.00		
Teachers -Tech Car-Voc -STEM-Nuclear											3.00	3.00		
Teachers - Vocal Music			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		

**Appendix B-1
Recommended Staff Assignments for 2026-2027**

	School	Preschool		Glenwood Elementary		Linden Elementary		Willow Brook Elementary		Woodland Elementary		Jefferson Middle		
		Year	FY26	FY27	FY26	FY27	FY26	FY27	FY26	FY27	FY26	FY27	FY26	FY27
Support Staff	Sports Medicine. Coordinator													
	Custodians	2.00	2.00	3.00	3.00	3.50	3.50	3.50	3.50	3.00	3.00	5.00	5.00	
	ECC			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			
	Family Resource Center			0.75										
	Family Services, Social Workers	3.75	3.75											
	ASL Interpreter													
	School Nutrition Specialist													
	Maintenance													
	Nurses													
	Office Staff and other Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	
	Paraprofessionals, 21C Grant, PreK ELL Specialist	0.50	0.50	1.75	1.75	2.00	2.00	2.50	2.50	3.75	3.75			
	TA's Regular	15.75	15.75	3.80	3.80	10.50	10.50	7.75	7.75	5.92	5.92	2.50	2.50	
	TA's Special Ed	9.00	9.00	5.90	5.90	6.00	6.00	5.25	6.25	4.00	4.00	7.00	7.00	
	TA's Vocational, WorkPlace Readiness													
	Information Technology Staff													
Trans, OT, COTA, PT, PTA														
Totals		51.25	51.25	54.57	53.82	66.38	67.38	61.87	63.87	58.05	57.05	80.70	80.30	

**Appendix B-1
Recommended Staff Assignments for 2026-2027**

	School	Robertsville Middle		Oak Ridge High		Secret City Academy		District Wide		All Totals		INC / DEC
		FY26	FY27	FY26	FY27	FY26	FY27	FY26	FY27	FY26 (Actuals)	FY27 (Projected)	
	Year											
	Enrollment as of 10/01/2026 and Projection for 2027	797	770	1634	1580					4930	4788	(142.00)
Administration	Accountants							3.00	3.00	3.00	3.00	0.00
	CCO, Communication Coordinator							2.00	2.00	2.00	2.00	0.00
	HR Coordinator							1.00	1.00	1.00	1.00	0.00
	Prin, Asst Prin, Dean	3.00	3.00	6.00	6.00	1.00	1.00			22.00	22.00	0.00
	Supervisors. Asst. Suprv, Manager							6.00	6.00	6.00	6.00	0.00
	Supt, E.D., Directors			1.00	1.00			10.00	10.00	11.00	11.00	0.00
Faculty	Innovation Coach, PLC	2.00	2.00	2.00	2.00			0.00	0.00	12.00	12.00	0.00
	Family Ed Specialist, Facilitator			1.00	1.00			3.00	3.00	5.00	5.00	0.00
	Lib/Media Specialists	1.00	1.00	1.00	1.00					7.00	7.00	0.00
	Coordinators, CSH, Student Services, WBL							8.00	8.00	8.00	8.00	0.00
	Psychologists							5.00	5.00	5.00	5.00	0.00
	School Counselors	2.00	2.00	5.00	5.00					13.00	14.00	1.00
	Teacher - Graduation Coach			1.00	1.00					1.00	1.00	0.00
	Speech Lang Clinicians	1.00	1.00	0.40	0.40					8.00	8.00	0.00
	Teachers - SCA					7.00	7.00			7.00	7.00	0.00
	Teachers - Art	1.00	1.00	4.00	4.00					10.00	10.00	0.00
	Teachers - Band	1.48	1.48	1.08	1.08					4.00	4.00	0.00
	Teachers - ELL/ESL	2.00	2.00	1.50	1.50					8.00	8.00	0.00
	Teachers - Foreign Lang	1.60	1.60	8.00	8.00					11.60	11.20	(0.40)
	Teachers - Gifted									2.00	2.00	0.00
	Teachers - Health/PE	3.00	3.00	5.50	5.50					15.50	15.50	0.00
	Teachers - Orchestra	0.99	0.99	1.12	1.12					3.10	3.10	0.00
	Teachers - Reading									8.50	8.50	0.00
	Teachers - Strings									0.50	0.50	0.00
	Teachers - Reg Ed	32.00	32.00	55.00	55.00				1.00	219.92	219.92	0.00
	Teachers - Spec Ed Res	7.00	7.00	6.00	7.00	1.00				33.00	33.00	0.00
Teachers - Spec Ed CDC	1.00	1.00	2.00	2.00					9.00	10.00	1.00	
Teachers -Tech Car-Voc -STEM-Nuclear	4.00	4.00	15.00	15.00					22.00	22.00	0.00	
Teachers - Vocal Music	1.00	1.00	1.00	1.00					7.00	7.00	0.00	

**Appendix B-1
Recommended Staff Assignments for 2026-2027**

School	Robertsville Middle		Oak Ridge High		Secret City Academy		District Wide		All Totals		INC / DEC	
	FY26	FY27	FY26	FY27	FY26	FY27	FY26	FY27	FY26 (Actuals)	FY27 (Projected)		
Support Staff	Sports Medicine. Coordinator		1.00	1.00					1.00	1.00	0.00	
	Custodians	5.00	5.00	13.00	14.00			3.50	3.50	41.50	42.50	1.00
	ECC							2.00	2.00	6.00	6.00	0.00
	Family Resource Center							1.00	1.00	1.75	1.00	(0.75)
	Family Services, Social Workers					1.00	1.00	1.00	1.00	5.75	5.75	0.00
	ASL Interpreter							1.00	1.00	1.00	1.00	0.00
	School Nutrition Specialist							1.00	1.00	1.00	1.00	0.00
	Maintenance							15.00	15.00	15.00	15.00	0.00
	Nurses							8.70	8.70	8.70	8.70	0.00
	Office Staff and other Support Staff	5.00	5.00	10.00	10.00	1.00	1.00	15.00	15.00	45.00	45.00	0.00
	Paraprofessionals, 21C Grant, PreK ELL Specialist									10.50	10.50	0.00
	TA's Regular	1.00	1.00	4.90	4.90	4.00	4.00			56.12	56.12	0.00
	TA's Special Ed	8.00	8.00	10.00	10.00					55.15	56.15	1.00
	TA's Vocational, WorkPlace Readiness			3.50	3.50	1.00	1.00			4.50	4.50	0.00
	Information Technology Staff							17.00	17.00	17.00	17.00	0.00
	Trans, OT, COTA, PT, PTA							4.00	4.00	4.00	4.00	0.00
Totals	83.07	83.07	160.00	162.00	16.00	15.00	107.20	108.20	739.09	741.94	2.85	

	FY26	FY27	Inc/Dec
Licensed Positions	450.12	452.72	2.60
Support Positions	288.97	289.22	0.25

(Licensed includes: Princ group = 22 Superintendent's group = 7, Supervisor group = 1)
(Non-licensed includes: Supervisors group = 4, Superintendent's group = 4)

This chart depicts changes from current FY'26 staffing to projected FY'27 staffing. It reflects all position changes which occurred in FY'26

Appendix "B-2"
Instructional Allocations Based on Projected Enrollment
FISCAL YEAR 2026-27

Description	Glenwood	Linden	WillowBrook	Woodland	Jefferson	Roberstville	HighSchool	Total
Projected Enrollment for FY27	364	528	385	391	747	783	1541	4739
		57				60	62	
71100-429 Instructional Supplies*	\$ 18,673	\$ 27,086	\$ 19,751	\$ 20,058	\$ 40,338	\$ 42,282	\$ 85,988	\$ 254,176
71100-429 Science Funds-High School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
FY27 Textbooks - Combined with Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71100-711 Instructional Equipment/Furniture	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 12,000	\$ 12,000	\$ 24,000	\$ 68,000
71300-429 Career/Tech Supplies (Middle & High Schools)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
71300-730 Career/Tech Equipment (Middle & High Schools)							\$ 30,000	\$ 30,000
		1.81				1.81	1.81	
72120-499 Clinic Supplies	\$ 659	\$ 956	\$ 697	\$ 708	\$ 1,352	\$ 1,417	\$ 2,789	\$ 8,578
72210-196 Inservice & Curriculum Development	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,500	\$ 2,500	\$ 4,000	\$ 13,000
		16.55				17.77	18.49	
72210-432 Library Books & Related Media	\$ 6,024	\$ 8,738	\$ 6,372	\$ 6,471	\$ 13,274	\$ 13,914	\$ 28,493	\$ 83,286
		0.00				0.00	0.00	
FY27 Periodicals - Combined with Library Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		1.50				1.50	3.30	
72210-499 Other Supplies & Materials	\$ 546	\$ 792	\$ 578	\$ 587	\$ 1,121	\$ 1,175	\$ 5,088	\$ 9,887
72230-499 Career/Tech Support Supplies (Middle and High Schools)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000
72410-499 Administrative Supplies*	\$ 2,075	\$ 3,010	\$ 2,195	\$ 2,229	\$ 4,482	\$ 4,698	\$ 9,554	\$ 28,243
72410-701 Administrative Equipment/Furniture	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 17,500
Total Allocation	\$ 36,477	\$ 49,082	\$ 38,093	\$ 38,553	\$ 77,567	\$ 80,486	\$ 284,412	\$ 604,670

*Total of 71100-429/72410-499

\$ 20,748.00 \$ 30,096.00 \$ 21,945.00 \$ 22,287.00 \$ 44,820.00 \$ 46,980.00 \$ 95,542.00 \$ 282,419.00

TEACHER AND LIBRARIAN SALARY SCHEDULE - 200 DAYS**FY27**

STEP	BS	MS	MS+30	EDS	DR
0	\$55,661.00	\$62,671.00	\$66,029.00	\$68,712.00	\$71,396.00
1	\$56,938.00	\$63,880.00	\$67,237.00	\$69,920.00	\$72,604.00
2	\$58,214.00	\$65,088.00	\$68,443.00	\$71,126.00	\$73,811.00
3	\$59,493.00	\$66,297.00	\$69,650.00	\$72,334.00	\$75,020.00
4	\$60,771.00	\$67,505.00	\$70,858.00	\$73,543.00	\$76,228.00
5	\$62,047.00	\$68,712.00	\$72,066.00	\$74,752.00	\$77,435.00
6	\$63,326.00	\$69,920.00	\$73,276.00	\$75,959.00	\$78,643.00
7	\$64,606.00	\$71,126.00	\$74,483.00	\$77,167.00	\$79,851.00
8	\$65,455.00	\$72,334.00	\$75,692.00	\$78,375.00	\$81,059.00
9	\$66,307.00	\$73,543.00	\$76,898.00	\$79,582.00	\$82,266.00
10	\$67,368.00	\$74,752.00	\$78,106.00	\$80,789.00	\$83,475.00
11	\$68,625.00	\$75,959.00	\$79,313.00	\$81,997.00	\$84,682.00
12	\$69,882.00	\$77,167.00	\$80,521.00	\$83,207.00	\$85,890.00
13	\$71,141.00	\$78,375.00	\$81,730.00	\$84,415.00	\$87,098.00
14	\$72,399.00	\$79,582.00	\$83,119.00	\$85,621.00	\$88,306.00
15	\$73,484.00	\$80,789.00	\$84,145.00	\$86,830.00	\$89,513.00
16	\$74,586.00	\$81,997.00	\$85,353.00	\$88,037.00	\$90,720.00
17	\$75,141.00	\$82,377.00	\$85,717.00	\$88,500.00	\$91,283.00
18	\$75,698.00	\$82,934.00	\$86,273.00	\$89,056.00	\$91,839.00
19	\$76,254.00	\$83,490.00	\$86,830.00	\$89,612.00	\$92,395.00
20	\$76,811.00	\$84,047.00	\$87,386.00	\$90,170.00	\$92,953.00
21	\$77,367.00	\$84,532.00	\$87,943.00	\$90,726.00	\$93,509.00
22	\$77,925.00	\$85,054.00	\$88,435.00	\$91,283.00	\$94,065.00
23	\$78,481.00	\$85,576.00	\$88,964.00	\$91,839.00	\$94,622.00
24	\$79,037.00	\$86,096.00	\$89,493.00	\$92,395.00	\$95,179.00
25	\$79,594.00	\$86,618.00	\$90,021.00	\$92,953.00	\$95,736.00
26	\$80,150.00	\$87,139.00	\$90,550.00	\$93,509.00	\$96,292.00
27	\$80,707.00	\$87,660.00	\$91,079.00	\$94,065.00	\$96,848.00
28	\$81,264.00	\$88,182.00	\$91,609.00	\$94,622.00	\$97,405.00
29	\$81,820.00	\$88,703.00	\$92,138.00	\$95,179.00	\$97,962.00
30	\$82,377.00	\$89,225.00	\$92,666.00	\$95,736.00	\$98,518.00

PSYCHOLOGIST-210 DAYS**FY27**

STEP	MS	MS+30	EDS	DR
0	\$69,095.00	\$72,797.00	\$75,756.00	\$78,714.00
1	\$70,428.00	\$74,127.00	\$77,086.00	\$80,045.00
2	\$71,759.00	\$75,459.00	\$78,417.00	\$81,377.00
3	\$73,092.00	\$76,790.00	\$79,749.00	\$82,709.00
4	\$74,424.00	\$78,122.00	\$81,081.00	\$84,041.00
5	\$75,756.00	\$79,453.00	\$82,414.00	\$85,373.00
6	\$77,086.00	\$80,787.00	\$83,744.00	\$86,704.00
7	\$78,417.00	\$82,117.00	\$85,076.00	\$88,035.00
8	\$79,749.00	\$83,449.00	\$86,408.00	\$89,367.00
9	\$81,081.00	\$84,781.00	\$87,740.00	\$90,698.00
10	\$82,414.00	\$86,113.00	\$89,070.00	\$92,031.00
11	\$83,744.00	\$87,442.00	\$90,401.00	\$93,363.00
12	\$85,076.00	\$88,774.00	\$91,736.00	\$94,694.00
13	\$86,408.00	\$90,107.00	\$93,066.00	\$96,025.00
14	\$87,740.00	\$91,639.00	\$94,397.00	\$97,357.00
15	\$89,070.00	\$92,770.00	\$95,730.00	\$98,688.00
16	\$90,401.00	\$94,103.00	\$97,061.00	\$100,019.00
17	\$90,820.00	\$94,503.00	\$97,571.00	\$100,639.00
18	\$91,434.00	\$95,116.00	\$98,184.00	\$101,252.00
19	\$92,048.00	\$95,730.00	\$98,798.00	\$101,866.00

COORDINATOR/COUNSELOR SALARY SCHEDULE- 220 DAYS FY27

STEP	MS	MS+30	EDS	DR
0	\$72,386.00	\$76,263.00	\$79,363.00	\$82,463.00
1	\$73,781.00	\$77,658.00	\$80,757.00	\$83,857.00
2	\$75,177.00	\$79,053.00	\$82,151.00	\$85,252.00
3	\$76,573.00	\$80,447.00	\$83,546.00	\$86,649.00
4	\$77,967.00	\$81,841.00	\$84,942.00	\$88,043.00
5	\$79,363.00	\$83,236.00	\$86,338.00	\$89,438.00
6	\$80,757.00	\$84,634.00	\$87,732.00	\$90,832.00
7	\$82,151.00	\$86,027.00	\$89,128.00	\$92,228.00
8	\$83,546.00	\$87,423.00	\$90,523.00	\$93,623.00
9	\$84,942.00	\$88,819.00	\$91,917.00	\$95,017.00
10	\$86,338.00	\$90,213.00	\$93,311.00	\$96,414.00
11	\$87,732.00	\$91,607.00	\$94,707.00	\$97,808.00
12	\$89,128.00	\$93,001.00	\$96,103.00	\$99,203.00
13	\$90,523.00	\$94,398.00	\$97,499.00	\$100,598.00
14	\$91,917.00	\$96,004.00	\$98,892.00	\$101,993.00
15	\$93,311.00	\$97,187.00	\$100,288.00	\$103,388.00
16	\$94,707.00	\$98,584.00	\$101,683.00	\$104,782.00
17	\$95,145.00	\$99,002.00	\$102,217.00	\$105,431.00
18	\$95,789.00	\$99,646.00	\$102,860.00	\$106,075.00
19	\$96,431.00	\$100,288.00	\$103,503.00	\$106,717.00
20	\$97,074.00	\$100,932.00	\$104,145.00	\$107,360.00
21	\$97,635.00	\$101,574.00	\$104,789.00	\$108,003.00
22	\$98,238.00	\$102,143.00	\$105,431.00	\$108,646.00
23	\$98,840.00	\$102,754.00	\$106,075.00	\$109,288.00
24	\$99,442.00	\$103,365.00	\$106,717.00	\$109,932.00
25	\$100,043.00	\$103,975.00	\$107,360.00	\$110,574.00
26	\$100,645.00	\$104,586.00	\$108,003.00	\$111,218.00
27	\$101,248.00	\$105,197.00	\$108,646.00	\$111,860.00
28	\$101,850.00	\$105,808.00	\$109,288.00	\$112,503.00
29	\$102,452.00	\$106,419.00	\$109,932.00	\$113,146.00
30	\$103,054.00	\$107,030.00	\$110,574.00	\$113,789.00

PLC/INNOVATION COACHES - 210 DAYS

FY27

STEP	BS	MS	MS+30	EDS	DR
0	\$58,363.00	\$65,713.00	\$69,234.00	\$72,049.00	\$74,862.00
1	\$59,702.00	\$66,981.00	\$70,501.00	\$73,314.00	\$76,128.00
2	\$61,040.00	\$68,248.00	\$71,766.00	\$74,579.00	\$77,394.00
3	\$62,381.00	\$69,515.00	\$73,031.00	\$75,846.00	\$78,661.00
4	\$63,722.00	\$70,782.00	\$74,298.00	\$77,113.00	\$79,928.00
5	\$65,059.00	\$72,048.00	\$75,565.00	\$78,380.00	\$81,194.00
6	\$66,400.00	\$73,314.00	\$76,833.00	\$79,646.00	\$82,461.00
7	\$67,742.00	\$74,579.00	\$78,098.00	\$80,914.00	\$83,727.00
8	\$68,633.00	\$75,846.00	\$79,366.00	\$82,179.00	\$84,994.00
9	\$69,525.00	\$77,113.00	\$80,632.00	\$83,445.00	\$86,260.00
10	\$70,638.00	\$78,380.00	\$81,898.00	\$84,711.00	\$87,527.00
11	\$71,956.00	\$79,646.00	\$83,163.00	\$85,978.00	\$88,793.00
12	\$73,274.00	\$80,914.00	\$84,430.00	\$87,246.00	\$90,060.00
13	\$74,594.00	\$82,179.00	\$85,697.00	\$88,512.00	\$91,327.00
14	\$75,914.00	\$83,445.00	\$87,154.00	\$89,778.00	\$92,592.00
15	\$77,052.00	\$84,711.00	\$88,229.00	\$91,046.00	\$93,858.00
16	\$78,207.00	\$85,978.00	\$89,497.00	\$92,311.00	\$95,124.00
17	\$78,789.00	\$86,377.00	\$89,878.00	\$92,796.00	\$95,715.00
18	\$79,372.00	\$86,959.00	\$90,461.00	\$93,379.00	\$96,297.00
19	\$79,956.00	\$87,543.00	\$91,046.00	\$93,963.00	\$96,881.00
20	\$80,540.00	\$88,127.00	\$91,628.00	\$94,547.00	\$97,465.00
21	\$81,123.00	\$88,636.00	\$92,212.00	\$95,130.00	\$98,048.00
22	\$81,708.00	\$89,183.00	\$92,728.00	\$95,715.00	\$98,632.00
23	\$82,290.00	\$89,730.00	\$93,283.00	\$96,297.00	\$99,215.00
24	\$82,874.00	\$90,276.00	\$93,837.00	\$96,881.00	\$99,799.00
25	\$83,458.00	\$90,823.00	\$94,391.00	\$97,465.00	\$100,384.00
26	\$84,041.00	\$91,369.00	\$94,946.00	\$98,048.00	\$100,966.00
27	\$84,625.00	\$91,916.00	\$95,500.00	\$98,632.00	\$101,550.00
28	\$85,209.00	\$92,462.00	\$96,056.00	\$99,215.00	\$102,134.00
29	\$85,792.00	\$93,009.00	\$96,611.00	\$99,799.00	\$102,717.00
30	\$86,377.00	\$93,556.00	\$97,165.00	\$100,384.00	\$103,301.00

ELEMENTARY ASSISTANT PRINCIPAL SALARY SCHEDULE - 12 MONTHS**FY27**

STEP	MS	MS+30	EDS	DR
0	\$89,966.00	\$93,358.00	\$96,072.00	\$98,784.00
1	\$91,185.00	\$94,578.00	\$97,291.00	\$100,005.00
2	\$92,407.00	\$95,801.00	\$98,514.00	\$101,226.00
3	\$93,629.00	\$97,020.00	\$99,735.00	\$102,448.00
4	\$94,849.00	\$98,241.00	\$100,955.00	\$103,669.00
5	\$96,072.00	\$99,464.00	\$102,176.00	\$104,890.00
6	\$97,291.00	\$100,684.00	\$103,399.00	\$106,112.00
7	\$98,514.00	\$101,905.00	\$104,619.00	\$107,332.00
8	\$99,735.00	\$103,126.00	\$105,841.00	\$108,554.00
9	\$100,955.00	\$104,349.00	\$107,061.00	\$109,775.00
10	\$102,176.00	\$105,570.00	\$108,284.00	\$110,996.00
11	\$103,399.00	\$106,790.00	\$109,503.00	\$112,217.00
12	\$104,619.00	\$108,011.00	\$110,725.00	\$113,440.00
13	\$105,841.00	\$109,233.00	\$111,946.00	\$114,660.00
14	\$107,061.00	\$110,640.00	\$113,170.00	\$115,883.00
15	\$108,284.00	\$111,675.00	\$114,388.00	\$117,103.00
16	\$108,858.00	\$112,896.00	\$115,612.00	\$118,324.00
17	\$109,757.00	\$113,356.00	\$116,954.00	\$119,653.00
18	\$110,657.00	\$114,256.00	\$117,855.00	\$120,554.00
19	\$111,557.00	\$115,156.00	\$118,754.00	\$121,453.00
20	\$112,456.00	\$116,055.00	\$119,653.00	\$122,352.00

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

ELEMENTARY PRINCIPAL SALARY SCHEDULE - 12 MONTHS**FY27**

STEP	MS	MS+30	EDS	DR
0	\$107,958.00	\$111,313.00	\$113,999.00	\$116,683.00
1	\$109,165.00	\$112,521.00	\$115,207.00	\$117,893.00
2	\$110,373.00	\$113,731.00	\$116,415.00	\$119,100.00
3	\$111,581.00	\$114,939.00	\$117,623.00	\$120,308.00
4	\$112,790.00	\$115,515.00	\$118,831.00	\$120,913.00
5	\$113,999.00	\$117,355.00	\$120,913.00	\$122,726.00
6	\$115,207.00	\$118,563.00	\$121,993.00	\$123,934.00
7	\$116,415.00	\$119,771.00	\$123,072.00	\$125,141.00
8	\$117,623.00	\$120,980.00	\$123,666.00	\$126,350.00
9	\$118,831.00	\$122,189.00	\$124,873.00	\$127,558.00
10	\$120,040.00	\$123,397.00	\$126,080.00	\$128,766.00
11	\$121,248.00	\$124,603.00	\$127,290.00	\$129,975.00
12	\$122,457.00	\$125,812.00	\$129,550.00	\$131,183.00
13	\$123,666.00	\$127,021.00	\$130,620.00	\$132,392.00
14	\$124,873.00	\$128,412.00	\$131,708.00	\$133,600.00
15	\$126,080.00	\$129,438.00	\$132,788.00	\$134,808.00
16	\$127,290.00	\$130,647.00	\$133,868.00	\$136,027.00
17	\$128,471.00	\$131,708.00	\$134,947.00	\$137,107.00
18	\$129,550.00	\$132,788.00	\$136,027.00	\$138,186.00
19	\$130,629.00	\$133,868.00	\$137,107.00	\$139,266.00
20	\$131,617.00	\$134,947.00	\$138,186.00	\$140,346.00

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

MIDDLE SCHOOL DEANS SALARY SCHEDULE - 12 MONTHS**FY27**

STEP	MS	MS+30	EDS	DR
0	\$92,419.00	\$95,586.00	\$98,121.00	\$100,653.00
1	\$93,561.00	\$96,726.00	\$99,259.00	\$101,792.00
2	\$94,700.00	\$97,865.00	\$100,400.00	\$102,933.00
3	\$95,839.00	\$99,006.00	\$101,540.00	\$104,073.00
4	\$96,980.00	\$100,145.00	\$102,681.00	\$105,213.00
5	\$98,121.00	\$100,889.00	\$103,819.00	\$106,352.00
6	\$99,259.00	\$102,427.00	\$104,960.00	\$107,494.00
7	\$100,400.00	\$103,568.00	\$106,100.00	\$108,632.00
8	\$101,540.00	\$104,705.00	\$107,241.00	\$109,774.00
9	\$102,681.00	\$105,846.00	\$108,379.00	\$110,912.00
10	\$103,819.00	\$106,985.00	\$109,521.00	\$112,053.00
11	\$104,960.00	\$108,126.00	\$110,659.00	\$113,193.00
12	\$106,100.00	\$109,265.00	\$111,798.00	\$114,333.00
13	\$107,241.00	\$110,407.00	\$112,940.00	\$115,471.00
14	\$108,379.00	\$111,718.00	\$114,079.00	\$116,613.00
15	\$109,521.00	\$112,687.00	\$115,220.00	\$117,752.00
16	\$110,659.00	\$113,825.00	\$116,359.00	\$118,894.00
17	\$110,659.00	\$113,825.00	\$116,359.00	\$118,894.00
18	\$110,659.00	\$113,825.00	\$116,359.00	\$118,894.00
19	\$111,798.00	\$114,966.00	\$117,498.00	\$120,032.00
20	\$111,798.00	\$114,966.00	\$117,498.00	\$120,032.00

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

MIDDLE SCHOOL ASSISTANT PRINCIPAL SALARY SCHEDULE - 12 MONTHS **FY27**

STEP	MS	MS+30	EDS	DR
0	\$98,143.00	\$101,193.00	\$103,636.00	\$106,076.00
1	\$99,241.00	\$102,292.00	\$104,734.00	\$107,175.00
2	\$100,340.00	\$103,391.00	\$105,832.00	\$108,273.00
3	\$101,438.00	\$104,490.00	\$106,930.00	\$109,371.00
4	\$102,536.00	\$105,014.00	\$108,028.00	\$109,921.00
5	\$103,636.00	\$106,687.00	\$109,921.00	\$111,569.00
6	\$105,410.00	\$107,785.00	\$110,903.00	\$112,667.00
7	\$105,832.00	\$108,883.00	\$111,883.00	\$113,765.00
8	\$106,930.00	\$109,981.00	\$112,423.00	\$114,863.00
9	\$108,028.00	\$111,081.00	\$113,522.00	\$115,962.00
10	\$109,127.00	\$112,179.00	\$114,619.00	\$117,060.00
11	\$110,225.00	\$113,276.00	\$115,718.00	\$118,158.00
12	\$111,324.00	\$114,374.00	\$117,772.00	\$119,256.00
13	\$112,423.00	\$115,474.00	\$118,754.00	\$120,356.00
14	\$113,522.00	\$116,738.00	\$119,735.00	\$121,455.00
15	\$114,619.00	\$117,671.00	\$120,717.00	\$122,553.00
16	\$115,718.00	\$118,770.00	\$121,699.00	\$123,662.00
17	\$116,791.00	\$119,735.00	\$122,680.00	\$124,643.00
18	\$117,772.00	\$120,717.00	\$123,662.00	\$125,625.00
19	\$118,754.00	\$121,699.00	\$124,643.00	\$126,605.00
20	\$119,735.00	\$122,680.00	\$125,625.00	\$127,587.00

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

MIDDLE SCHOOL PRINCIPAL SALARY SCHEDULE - 12 MONTHS**FY27**

STEP	MS	MS+30	EDS	DR
0	\$114,501.00	\$118,060.00	\$120,908.00	\$123,755.00
1	\$115,781.00	\$119,341.00	\$122,190.00	\$125,038.00
2	\$117,063.00	\$120,624.00	\$123,471.00	\$126,318.00
3	\$118,344.00	\$121,905.00	\$124,752.00	\$127,600.00
4	\$119,626.00	\$122,517.00	\$126,034.00	\$128,241.00
5	\$120,908.00	\$124,467.00	\$128,241.00	\$130,164.00
6	\$122,190.00	\$125,748.00	\$129,386.00	\$131,445.00
7	\$123,471.00	\$127,030.00	\$130,531.00	\$132,726.00
8	\$124,752.00	\$128,311.00	\$131,160.00	\$134,007.00
9	\$126,034.00	\$129,594.00	\$132,441.00	\$135,289.00
10	\$127,315.00	\$130,875.00	\$133,722.00	\$136,570.00
11	\$128,596.00	\$132,156.00	\$135,004.00	\$137,851.00
12	\$129,878.00	\$133,437.00	\$137,402.00	\$139,133.00
13	\$131,160.00	\$134,720.00	\$138,546.00	\$140,415.00
14	\$132,441.00	\$136,195.00	\$139,691.00	\$141,697.00
15	\$133,722.00	\$137,283.00	\$140,836.00	\$142,978.00
16	\$135,004.00	\$138,565.00	\$141,981.00	\$144,271.00
17	\$136,257.00	\$139,691.00	\$143,126.00	\$145,416.00
18	\$137,402.00	\$140,836.00	\$144,271.00	\$146,561.00
19	\$138,546.00	\$141,981.00	\$145,416.00	\$147,707.00
20	\$139,691.00	\$143,126.00	\$146,561.00	\$148,852.00

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

HIGH SCHOOL ASSISTANT PRINCIPAL SALARY SCHEDULE - 12 MONTHS **FY27**

STEP	MS	MS+30	EDS	DR
0	\$106,322.00	\$109,627.00	\$112,271.00	\$114,915.00
1	\$107,511.00	\$110,817.00	\$113,462.00	\$116,107.00
2	\$108,701.00	\$112,007.00	\$114,651.00	\$117,295.00
3	\$109,891.00	\$113,197.00	\$115,841.00	\$118,485.00
4	\$111,081.00	\$113,765.00	\$117,032.00	\$119,081.00
5	\$112,271.00	\$115,577.00	\$119,081.00	\$120,866.00
6	\$113,462.00	\$116,767.00	\$120,145.00	\$122,056.00
7	\$114,651.00	\$117,956.00	\$121,207.00	\$123,245.00
8	\$115,841.00	\$119,147.00	\$121,792.00	\$124,436.00
9	\$117,032.00	\$120,338.00	\$122,981.00	\$125,626.00
10	\$118,221.00	\$121,527.00	\$124,170.00	\$126,815.00
11	\$119,411.00	\$122,716.00	\$125,361.00	\$128,005.00
12	\$120,601.00	\$123,906.00	\$127,587.00	\$129,195.00
13	\$121,792.00	\$125,097.00	\$128,650.00	\$130,386.00
14	\$122,981.00	\$126,466.00	\$129,713.00	\$131,575.00
15	\$124,170.00	\$127,477.00	\$130,777.00	\$132,765.00
16	\$125,361.00	\$128,667.00	\$131,839.00	\$133,966.00
17	\$126,524.00	\$129,713.00	\$132,903.00	\$135,030.00
18	\$127,587.00	\$130,777.00	\$133,966.00	\$136,092.00
19	\$128,650.00	\$131,839.00	\$135,030.00	\$137,156.00
20	\$129,713.00	\$132,903.00	\$136,092.00	\$138,219.00

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

HIGH SCHOOL PRINCIPAL SALARY SCHEDULE- 12 MONTH**FY27**

STEP	MS	MS+30	EDS	DR
0	\$122,680.00	\$125,133.00	\$127,587.00	\$130,041.00
1	\$123,898.00	\$126,360.00	\$128,814.00	\$131,267.00
2	\$125,117.00	\$127,587.00	\$130,041.00	\$132,494.00
3	\$126,334.00	\$128,814.00	\$131,267.00	\$133,721.00
4	\$127,552.00	\$130,041.00	\$132,494.00	\$134,947.00
5	\$128,772.00	\$131,267.00	\$133,721.00	\$136,174.00
6	\$129,989.00	\$132,494.00	\$134,947.00	\$137,402.00
7	\$131,209.00	\$133,721.00	\$136,174.00	\$138,628.00
8	\$132,428.00	\$134,947.00	\$137,402.00	\$139,855.00
9	\$133,647.00	\$136,174.00	\$138,628.00	\$141,082.00
10	\$134,864.00	\$137,402.00	\$139,855.00	\$142,308.00
11	\$136,083.00	\$138,628.00	\$141,082.00	\$143,535.00
12	\$137,302.00	\$139,855.00	\$142,308.00	\$144,762.00
13	\$138,521.00	\$141,082.00	\$143,535.00	\$145,988.00
14	\$139,738.00	\$142,308.00	\$144,762.00	\$147,216.00
15	\$140,958.00	\$143,535.00	\$145,988.00	\$148,443.00
16	\$142,177.00	\$144,762.00	\$147,216.00	\$149,669.00
17	\$143,535.00	\$145,988.00	\$148,443.00	\$150,896.00
18	\$144,762.00	\$147,216.00	\$149,669.00	\$152,123.00
19	\$145,988.00	\$148,443.00	\$150,896.00	\$153,349.00
20	\$147,216.00	\$149,669.00	\$152,123.00	\$154,576.00

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

COACHING AND SALARY AND SUPPLEMENT SCHEDULE						FY27
Step	I	II	III	IV	V	
1	\$10,873.00	\$6,760.00	\$5,759.00	\$3,703.00	\$3,174.00	
2	\$11,354.00	\$7,057.00	\$6,015.00	\$3,865.00	\$3,315.00	
3	\$11,835.00	\$7,357.00	\$6,269.00	\$4,030.00	\$3,453.00	
4	\$12,701.00	\$7,895.00	\$6,728.00	\$4,326.00	\$3,708.00	
5	\$13,277.00	\$8,253.00	\$7,034.00	\$4,520.00	\$3,877.00	
6	\$13,757.00	\$8,552.00	\$7,290.00	\$4,686.00	\$4,015.00	
7	\$14,144.00	\$8,791.00	\$7,493.00	\$4,817.00	\$4,130.00	
8	\$14,625.00	\$9,091.00	\$7,746.00	\$4,982.00	\$4,268.00	
9	\$15,105.00	\$9,390.00	\$8,001.00	\$5,143.00	\$4,409.00	
10	\$15,779.00	\$9,808.00	\$8,359.00	\$5,373.00	\$4,605.00	
15	\$16,404.00	\$10,434.00	\$8,985.00	\$5,998.00	\$5,230.00	
20	\$17,030.00	\$11,058.00	\$9,609.00	\$6,625.00	\$5,856.00	
	1-H HS Football*	10-A HS Football	2-H MS Football	4-A MS Football	2-H MS Cr. Country	
	2-H HS Basketball*	2-A HS Basketball	4-H MS Basketball	2-H HS Tennis	2-H MS Volleyball	
	1-H HS Band Director	3-A HS Band Director	2-A HS Softball	1-H HS Swimming	1-H HS Golf	
	1-A HS Asst. AD/ Sports Information Dir.	1-H HS Cheerleader	2-H HS Soccer	2-A HS Baseball	2-A MS Track	
		1-H HS Baseball	1-H HS Track	3-A HS Track	1-A HS Swimming	
		1-H HS Softball	1-H HS Cr. Country	2-A HS Soccer	1-A HS Bowling	
		1 Strength/ Conditioning Coach	1-H HS Volleyball	2-H MS Track		
		1-H HS Wrestling	1 Flag Corps	1-A HS Volleyball		
		1-H HS Dance	1-A HS Cheerleader	2 MS Cheerleader		
			2-H MS AD	2-A HS Cr. Country		
			1-A HS Wrestling	1-H HS Bowling		
			1-A HS Dance			
	*Also receives planning period					

HOURLY RATES FOR SPECIAL PROGRAMS OR PROJECTS **FY27**

Position	Hourly Rate
Nurses	\$24.41
Homebound	\$25.00
Secretarial/Clerical	\$13.63
Regular Teaching Assistant Substitutes	\$11.36
Special Education Teacher Assistant Substitutes	\$13.63

SUBSTITUTE TEACHER RATES **FY27**

Experience in Years	0-4	5-9	10+
Retired ORS Certified	\$136	\$142	\$147
Certified	\$126	\$132	\$136
Bachelor's Degree	\$117	\$123	\$126
Associate Degree	\$107	\$112	\$117
Non Degree	\$103	\$109	\$112

Effective FY'26

SPED Teacher Substitutes \$10.00 Full Day supplement to base

Monday & Friday Incentive \$20.00 Hard-to-Fill days

TN DEPARTMENT OF EDUCATION STATE SALARY SCHEDULE LICENSED PERSONNEL
(Effective date 07/01/2026)

Experience in Years	0-4	5-9	10+
Bachelor's Degree	\$278	\$297	\$316
Advanced Degree	\$298	\$319	\$341

DISTRICT SUPPORT STAFF

FY27

LANE	STEP 0	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13	STEP 14	STEP 15	STEP 16	STEP 17	STEP 18	STEP 19	STEP 20
1	\$11.42	\$11.65	\$12.00	\$12.23	\$12.45	\$12.69	\$13.02	\$13.25	\$13.48	\$13.82	\$14.07	\$14.28	\$14.63	\$14.84	\$15.08	\$15.30	\$15.66	\$15.66	\$15.66	\$15.66	\$15.87
2	\$13.70	\$13.97	\$14.38	\$14.67	\$14.94	\$15.21	\$15.62	\$15.88	\$16.59	\$16.59	\$16.86	\$17.13	\$17.56	\$17.82	\$18.09	\$18.36	\$18.77	\$18.77	\$18.77	\$18.77	\$19.05
3	\$15.08	\$15.37	\$15.82	\$16.14	\$16.42	\$16.73	\$17.18	\$17.50	\$17.78	\$18.25	\$18.55	\$18.85	\$19.30	\$19.61	\$19.89	\$20.20	\$20.66	\$20.66	\$20.66	\$20.66	\$20.96
4	\$15.82	\$16.15	\$16.62	\$16.94	\$17.26	\$17.58	\$18.05	\$18.36	\$18.67	\$19.16	\$19.48	\$19.78	\$20.26	\$20.59	\$20.89	\$21.21	\$21.68	\$21.68	\$21.68	\$21.68	\$22.01
5	\$16.62	\$16.95	\$17.45	\$17.78	\$18.12	\$18.45	\$18.95	\$19.29	\$19.62	\$20.11	\$20.46	\$20.77	\$21.26	\$21.61	\$21.94	\$22.27	\$22.78	\$22.78	\$22.78	\$22.78	\$23.10
6	\$17.45	\$17.79	\$18.32	\$18.67	\$19.03	\$19.37	\$19.89	\$20.24	\$20.60	\$21.12	\$21.48	\$21.81	\$22.34	\$22.69	\$23.03	\$23.39	\$23.90	\$23.90	\$23.90	\$23.90	\$24.25
7	\$18.33	\$18.70	\$19.24	\$19.61	\$19.98	\$20.34	\$20.90	\$21.24	\$21.62	\$22.18	\$22.53	\$22.91	\$23.46	\$23.82	\$24.19	\$24.55	\$25.09	\$25.09	\$25.09	\$25.09	\$25.48
8	\$18.70	\$19.06	\$19.62	\$20.00	\$20.36	\$20.76	\$21.30	\$21.67	\$22.06	\$22.61	\$22.99	\$23.37	\$23.91	\$24.31	\$24.68	\$25.04	\$25.62	\$25.62	\$25.62	\$25.62	\$25.97
9	\$19.81	\$20.22	\$20.80	\$21.20	\$21.60	\$22.00	\$22.58	\$22.99	\$23.38	\$23.97	\$24.37	\$24.77	\$25.35	\$25.76	\$26.15	\$26.55	\$27.14	\$27.14	\$27.14	\$27.14	\$27.54
10	\$20.22	\$20.61	\$21.21	\$21.62	\$22.03	\$22.44	\$23.03	\$23.45	\$23.84	\$24.45	\$24.86	\$25.26	\$25.86	\$26.27	\$26.67	\$27.08	\$27.70	\$27.70	\$27.70	\$27.70	\$28.09
11	\$20.61	\$21.02	\$21.64	\$22.06	\$22.46	\$22.88	\$23.51	\$23.91	\$24.32	\$24.95	\$25.36	\$25.76	\$26.39	\$26.81	\$27.21	\$27.62	\$28.24	\$28.24	\$28.24	\$28.24	\$28.65
12	\$21.13	\$21.55	\$22.19	\$22.61	\$23.02	\$23.45	\$24.09	\$24.50	\$24.94	\$25.56	\$25.99	\$26.41	\$27.04	\$27.47	\$27.88	\$28.31	\$28.95	\$28.95	\$28.95	\$28.95	\$29.36
13	\$21.65	\$22.08	\$22.75	\$23.17	\$23.62	\$24.05	\$24.68	\$25.12	\$25.55	\$26.20	\$26.65	\$27.07	\$27.72	\$28.16	\$28.58	\$29.03	\$29.66	\$29.66	\$29.66	\$29.66	\$30.09
14	\$22.19	\$22.63	\$23.28	\$23.74	\$24.19	\$24.62	\$25.28	\$25.74	\$26.18	\$26.85	\$27.28	\$27.73	\$28.41	\$28.83	\$29.28	\$29.73	\$30.39	\$30.39	\$30.39	\$30.39	\$30.84
15	\$22.63	\$23.09	\$23.76	\$24.21	\$24.66	\$25.11	\$25.80	\$26.26	\$26.70	\$27.38	\$27.84	\$28.29	\$28.96	\$29.41	\$29.87	\$30.32	\$31.00	\$31.00	\$31.00	\$31.00	\$31.44
16	\$23.54	\$24.00	\$24.71	\$25.16	\$25.65	\$26.13	\$26.83	\$27.30	\$27.76	\$28.47	\$28.95	\$29.41	\$30.12	\$30.60	\$31.06	\$31.55	\$32.24	\$32.24	\$32.24	\$32.24	\$32.70
17	\$24.13	\$24.59	\$25.34	\$25.81	\$26.30	\$26.78	\$27.49	\$27.99	\$28.46	\$29.18	\$29.66	\$30.14	\$30.88	\$31.35	\$31.84	\$32.32	\$33.04	\$33.04	\$33.04	\$33.04	\$33.90
18	\$24.59	\$25.10	\$25.83	\$26.32	\$26.83	\$27.31	\$28.04	\$28.55	\$29.04	\$29.77	\$30.27	\$30.76	\$31.49	\$31.99	\$32.48	\$32.97	\$33.71	\$33.71	\$33.71	\$33.71	\$34.20
19	\$25.10	\$25.60	\$26.34	\$26.85	\$27.34	\$27.86	\$28.60	\$29.10	\$29.61	\$30.37	\$30.87	\$31.36	\$32.12	\$32.62	\$33.13	\$33.62	\$34.38	\$34.38	\$34.38	\$34.38	\$34.89
20	\$30.04	\$30.64	\$31.52	\$32.13	\$32.73	\$33.35	\$34.24	\$34.83	\$35.45	\$36.34	\$36.94	\$37.55	\$38.43	\$39.04	\$39.65	\$40.25	\$41.13	\$41.13	\$41.13	\$41.13	\$41.75
21	\$27.48	\$28.03	\$28.87	\$29.41	\$29.96	\$30.51	\$31.33	\$31.87	\$32.43	\$33.26	\$33.82	\$34.36	\$35.18	\$35.73	\$36.27	\$36.82	\$37.66	\$37.66	\$37.66	\$37.66	\$38.20
22	\$28.49	\$29.06	\$29.91	\$30.49	\$31.05	\$31.63	\$32.48	\$33.05	\$33.61	\$34.46	\$35.04	\$35.62	\$36.48	\$37.04	\$37.62	\$38.17	\$39.02	\$39.02	\$39.02	\$39.02	\$39.61
23	\$29.91	\$30.51	\$31.41	\$32.01	\$32.61	\$33.19	\$34.10	\$34.71	\$35.30	\$36.19	\$36.78	\$37.39	\$38.30	\$38.88	\$39.48	\$40.09	\$40.99	\$40.99	\$40.99	\$40.99	\$41.58
24	\$30.51	\$31.12	\$32.03	\$32.65	\$33.26	\$33.87	\$34.78	\$35.39	\$36.01	\$36.93	\$37.53	\$38.14	\$39.07	\$39.67	\$40.28	\$40.87	\$41.79	\$41.79	\$41.79	\$41.79	\$42.41
25	\$31.12	\$31.74	\$32.67	\$33.29	\$33.92	\$34.54	\$35.47	\$36.10	\$36.73	\$37.66	\$38.29	\$38.89	\$39.83	\$40.45	\$41.08	\$41.71	\$42.64	\$42.64	\$42.64	\$42.64	\$43.26
26	\$34.31	\$34.99	\$36.01	\$36.70	\$37.39	\$38.07	\$39.10	\$39.78	\$40.46	\$41.50	\$42.18	\$42.87	\$43.90	\$44.58	\$45.28	\$45.97	\$46.99	\$46.99	\$46.99	\$46.99	\$47.68

Salary schedule includes Finance, Human Resources, Office Support, Technology, FRC Assistants, Nurses, Maintenance & Other Support Staff

DISTRICT SUPPORT STAFF SALARY

FY27

LANE	DAYS	STEP 0	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13	STEP 14	STEP 15	STEP 16	STEP 17	STEP 18	STEP 19	STEP 20
27	255	\$69,985.00	\$71,365.00	\$73,457.00	\$74,881.00	\$76,282.00	\$77,663.00	\$79,755.00	\$81,156.00	\$82,536.00	\$84,672.00	\$86,052.00	\$87,453.00	\$89,545.00	\$90,947.00	\$92,372.00	\$93,774.00	\$95,866.00	\$95,866.00	\$95,866.00	\$95,866.00	\$97,267.00
28	255	\$72,055.00	\$73,524.00	\$75,682.00	\$77,129.00	\$78,552.00	\$80,022.00	\$82,157.00	\$83,604.00	\$85,029.00	\$87,209.00	\$88,655.00	\$90,102.00	\$92,238.00	\$93,685.00	\$95,131.00	\$96,577.00	\$98,736.00	\$98,736.00	\$98,736.00	\$98,736.00	\$100,183.00
29	200	\$55,605.00	\$56,708.00	\$58,404.00	\$59,491.00	\$60,611.00	\$61,714.00	\$63,394.00	\$64,513.00	\$65,617.00	\$67,279.00	\$68,399.00	\$69,502.00	\$71,166.00	\$72,285.00	\$73,405.00	\$74,492.00	\$76,188.00	\$76,188.00	\$76,188.00	\$76,188.00	\$77,274.00
29	255	\$75,148.00	\$76,639.00	\$78,930.00	\$80,399.00	\$83,404.00	\$85,673.00	\$87,186.00	\$88,678.00	\$90,925.00	\$92,438.00	\$93,929.00	\$95,432.00	\$96,177.00	\$97,690.00	\$99,203.00	\$100,672.00	\$102,964.00	\$102,964.00	\$102,964.00	\$102,964.00	\$104,432.00
30	200	\$60,789.00	\$61,983.00	\$63,800.00	\$65,028.00	\$66,240.00	\$67,468.00	\$69,285.00	\$70,497.00	\$71,708.00	\$73,542.00	\$74,753.00	\$75,965.00	\$77,799.00	\$79,010.00	\$80,221.00	\$81,433.00	\$83,250.00	\$83,250.00	\$83,250.00	\$83,250.00	\$84,478.00
30	220	\$66,691.00	\$68,001.00	\$69,994.00	\$71,342.00	\$72,671.00	\$74,019.00	\$76,012.00	\$77,341.00	\$78,670.00	\$80,682.00	\$82,011.00	\$83,340.00	\$85,352.00	\$86,681.00	\$88,010.00	\$89,339.00	\$91,332.00	\$91,332.00	\$91,332.00	\$91,332.00	\$92,680.00
31	220	\$70,890.00	\$72,316.00	\$74,416.00	\$75,842.00	\$77,268.00	\$78,675.00	\$80,794.00	\$82,220.00	\$83,627.00	\$85,765.00	\$87,172.00	\$88,578.00	\$90,737.00	\$92,162.00	\$93,550.00	\$94,976.00	\$97,095.00	\$97,095.00	\$97,095.00	\$97,095.00	\$98,521.00
31	255	\$81,868.00	\$83,515.00	\$85,940.00	\$87,587.00	\$89,234.00	\$90,859.00	\$93,306.00	\$94,953.00	\$96,577.00	\$99,048.00	\$100,672.00	\$102,297.00	\$104,789.00	\$106,435.00	\$108,038.00	\$109,684.00	\$112,132.00	\$112,132.00	\$112,132.00	\$112,132.00	\$113,778.00
32	255	\$86,408.00	\$88,144.00	\$90,702.00	\$92,460.00	\$94,174.00	\$95,909.00	\$98,514.00	\$100,250.00	\$101,963.00	\$104,566.00	\$106,302.00	\$108,015.00	\$110,596.00	\$112,332.00	\$114,068.00	\$115,782.00	\$118,386.00	\$118,386.00	\$118,386.00	\$118,386.00	\$120,144.00
33	255	\$89,078.00	\$90,881.00	\$93,552.00	\$95,287.00	\$97,089.00	\$98,869.00	\$101,562.00	\$103,263.00	\$104,993.00	\$107,793.00	\$109,551.00	\$111,354.00	\$114,024.00	\$115,826.00	\$117,584.00	\$119,386.00	\$121,046.00	\$122,057.00	\$122,057.00	\$122,057.00	\$123,815.00
34	255	\$92,460.00	\$94,308.00	\$97,066.00	\$98,936.00	\$100,783.00	\$102,652.00	\$105,412.00	\$107,259.00	\$109,128.00	\$111,888.00	\$113,735.00	\$115,581.00	\$118,363.00	\$120,210.00	\$122,057.00	\$123,882.00	\$126,685.00	\$126,685.00	\$126,685.00	\$126,685.00	\$128,533.00
35	255	\$98,936.00	\$100,916.00	\$103,876.00	\$105,856.00	\$107,838.00	\$109,796.00	\$112,778.00	\$114,780.00	\$116,738.00	\$119,698.00	\$121,678.00	\$123,682.00	\$126,641.00	\$128,622.00	\$130,580.00	\$132,560.00	\$135,564.00	\$135,564.00	\$135,564.00	\$135,564.00	\$137,522.00
36	255	\$115,359.00	\$117,673.00	\$121,144.00	\$123,436.00	\$125,751.00	\$128,043.00	\$131,515.00	\$133,829.00	\$136,121.00	\$139,592.00	\$141,906.00	\$144,220.00	\$147,670.00	\$149,962.00	\$152,299.00	\$154,568.00	\$158,040.00	\$158,040.00	\$158,040.00	\$158,040.00	\$160,376.00
37	255	\$126,909.00	\$129,445.00	\$133,250.00	\$135,809.00	\$138,324.00	\$140,838.00	\$144,688.00	\$147,202.00	\$149,740.00	\$153,567.00	\$156,082.00	\$158,618.00	\$162,423.00	\$164,983.00	\$167,520.00	\$170,056.00	\$173,861.00	\$173,861.00	\$173,861.00	\$173,861.00	\$176,377.00
38	255	\$145,935.00	\$148,850.00	\$153,234.00	\$156,149.00	\$159,064.00	\$162,001.00	\$166,363.00	\$169,300.00	\$172,215.00	\$176,599.00	\$179,514.00	\$182,429.00	\$186,813.00	\$189,728.00	\$192,621.00	\$195,536.00	\$199,942.00	\$199,942.00	\$199,942.00	\$199,942.00	\$202,835.00

Salary schedule includes Directors, Executive Directors, Supervisors, Finance, Human Resources, & Technology

CUSTODIAL SALARY SCHEDULE (OLD SCALE)**FY27**

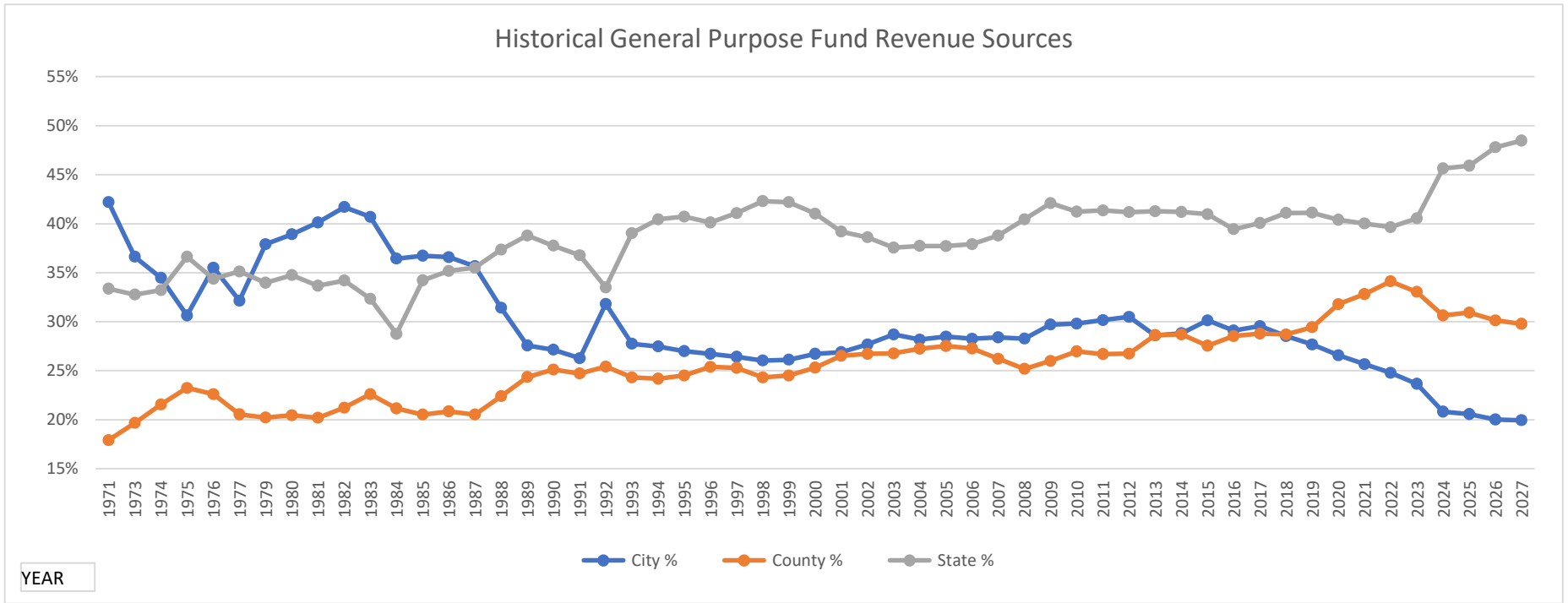
	Class A Custodian	Shift Foreman	Chief Custodian Elementary/Other	Chief Custodian Large Elementary	Chief Custodian Middle Schools	Chief Custodian High School
Step	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate
1	\$16.17	\$16.62	\$17.74	\$18.11	\$19.03	\$21.40
2	\$16.67	\$17.16	\$18.31	\$18.71	\$19.66	\$22.08
3	\$17.22	\$17.73	\$18.90	\$19.30	\$20.30	\$22.83
4	\$17.76	\$18.30	\$19.52	\$19.93	\$20.93	\$23.57
5	\$18.53	\$18.88	\$20.13	\$20.55	\$21.60	\$24.43
6	\$18.92	\$19.49	\$20.79	\$21.24	\$22.33	\$25.19
7	\$19.55	\$20.11	\$21.46	\$21.88	\$23.01	\$25.97
8	\$20.20	\$20.76	\$22.16	\$22.60	\$23.77	\$26.81
9	\$20.83	\$21.43	\$22.91	\$23.36	\$24.55	\$27.69
10	\$21.51	\$22.14	\$23.59	\$24.09	\$25.37	\$28.62
11	\$22.24	\$22.89	\$24.38	\$24.86	\$26.15	\$29.52
12	\$22.93	\$23.57	\$25.17	\$25.66	\$26.99	\$30.46
13	\$23.66	\$24.35	\$25.96	\$26.53	\$27.88	\$31.40
14	\$24.43	\$25.13	\$26.80	\$27.38	\$28.77	\$32.49
15	\$25.22	\$25.95	\$27.69	\$28.23	\$29.71	\$33.52
16	\$26.00	\$26.76	\$28.56	\$29.13	\$30.67	\$34.57

Applies to custodial staff hired prior to 4/22/2013

EXTENDED CHILDCARE (ECC) 255 DAYS FY27

	Site Director	Assistant Director	Director
Step	Hourly Rate	Hourly Rate	Hourly Rate
1	\$18.52	\$25.38	\$27.41
2	\$19.03	\$25.88	\$27.91
3	\$19.54	\$26.39	\$28.42
4	\$20.05	\$26.90	\$28.93
5	\$20.55	\$27.41	\$29.44
6	\$21.06	\$27.91	\$29.94
7	\$21.57	\$28.42	\$30.45
8	\$22.08	\$28.93	\$30.96
9	\$22.58	\$29.44	\$31.47
10	\$23.09	\$29.94	\$31.97
11	\$23.60	\$30.45	\$32.48
12	\$24.11	\$30.96	\$32.99
13	\$24.61	\$31.47	\$33.50
14	\$25.12	\$31.97	\$34.00
15	\$25.38	\$32.48	\$34.51

PERCENT OF CITY, COUNTY, STATE, AND OTHER REVENUE



GENERAL PURPOSE SCHOOL FUND

YEAR	CITY	City %	COUNTY	County %	FEDERAL PL-874	Fed %	LOCAL	Local %	STATE	State %	Charges for Current Services	Charge %	TOTAL	Total %	Act/Bud (See NOTES)
1971	\$2,242,555	42.20%	\$952,199	17.92%	\$274,367	5.16%	\$71,445	1.34%	\$1,773,675	33.38%			\$5,314,241	100%	Actual
1973	\$2,097,573	36.62%	\$1,126,087	19.66%	\$547,680	9.56%	\$80,081	1.40%	\$1,876,946	32.77%			\$5,728,367	100%	Actual
1974	\$2,171,708	34.47%	\$1,357,886	21.55%	\$604,303	9.59%	\$74,074	1.18%	\$2,092,605	33.21%			\$6,300,576	100%	Actual
1975	\$2,117,516	30.63%	\$1,606,236	23.23%	\$580,215	8.39%	\$77,801	1.13%	\$2,531,646	36.62%			\$6,913,414	100%	Actual
1976	\$2,586,547	35.51%	\$1,646,893	22.61%	\$480,422	6.59%	\$67,370	0.92%	\$2,503,505	34.37%			\$7,284,737	100%	Actual
1977	\$2,498,919	32.14%	\$1,596,942	20.54%	\$869,763	11.19%	\$79,835	1.03%	\$2,730,410	35.11%			\$7,775,869	100%	Actual
1979	\$3,585,006	37.91%	\$1,911,783	20.21%	\$630,299	6.66%	\$116,832	1.24%	\$3,213,632	33.98%			\$9,457,552	100%	Actual
1980	\$3,862,926	38.92%	\$2,027,848	20.43%	\$422,269	4.25%	\$163,721	1.65%	\$3,447,685	34.74%			\$9,924,449	100%	Actual
1981	\$4,263,180	40.12%	\$2,145,615	20.19%	\$450,447	4.24%	\$188,890	1.78%	\$3,577,652	33.67%			\$10,625,784	100%	Actual
1982	\$4,732,780	41.69%	\$2,408,002	21.21%	\$110,806	0.98%	\$220,145	1.94%	\$3,880,710	34.18%			\$11,352,443	100%	Actual (1982)

PERCENT OF CITY, COUNTY, STATE, AND OTHER REVENUE

YEAR	CITY	City %	COUNTY	County %	FEDERAL PL-874	Fed %	LOCAL	Local %	STATE	State %	Charges for Current Services	Charge %	TOTAL	Total %	Act/Bud (See NOTES)
1983	\$5,121,049	40.70%	\$2,842,268	22.59%	\$341,477	2.71%	\$207,481	1.65%	\$4,069,634	32.35%			\$12,581,909	100%	Actual (*)
1984	\$5,046,866	36.42%	\$2,931,373	21.16%	\$199,252	1.44%	\$1,694,147	12.23%	\$3,984,111	28.75%			\$13,855,749	100%	Actual
1985	\$5,171,536	36.74%	\$2,889,373	20.53%	\$271,376	1.93%	\$927,726	6.59%	\$4,815,835	34.21%			\$14,075,846	100%	Actual
1986	\$5,381,996	36.57%	\$3,068,058	20.85%	\$204,501	1.39%	\$885,944	6.02%	\$5,176,514	35.17%			\$14,717,013	100%	Actual ((1)
1987	\$5,616,790	35.66%	\$3,230,811	20.51%	\$185,864	1.18%	\$1,127,411	7.16%	\$5,592,113	35.50%			\$15,752,989	100%	Actual
1988	\$5,480,845	31.41%	\$3,909,382	22.40%	\$435,398	2.50%	\$1,105,769	6.34%	\$6,518,960	37.36%			\$17,450,354	100%	Actual (2,3)
1989	\$5,214,694	27.58%	\$4,605,190	24.36%	\$251,122	1.33%	\$1,501,874	7.94%	\$7,332,744	38.79%			\$18,905,624	100%	Actual
1990	\$5,444,943	27.14%	\$5,036,055	25.10%	\$260,053	1.30%	\$1,747,076	8.71%	\$7,573,983	37.75%			\$20,062,110	100%	Actual
1991	\$5,942,378	26.27%	\$5,589,925	24.71%	\$279,652	1.24%	\$2,489,572	11.01%	\$8,318,128	36.77%			\$22,619,655	100%	Actual
1992	\$7,280,432	31.81%	\$5,818,988	25.42%	\$855,245	3.74%	\$52,964	0.23%	\$7,668,881	33.50%	\$1,213,723	5.30%	\$22,890,233	100%	Actual (4,5)
1993	\$7,150,699	27.75%	\$6,265,139	24.32%	\$881,799	3.42%	\$49,939	0.19%	\$10,057,086	39.03%	\$1,361,680	5.28%	\$25,766,342	100%	Actual (6)
1994	\$7,493,354	27.46%	\$6,600,197	24.19%	\$676,982	2.48%	\$170,130	0.62%	\$11,037,367	40.45%	\$1,308,840	4.80%	\$27,286,870	100%	Actual
1995	\$7,888,895	26.99%	\$7,161,886	24.50%	\$793,042	2.71%	\$102,551	0.35%	\$11,903,700	40.72%	\$1,380,597	4.72%	\$29,230,671	100%	Actual
1996	\$8,145,544	26.73%	\$7,740,400	25.40%	\$654,680	2.15%	\$236,592	0.78%	\$12,228,468	40.12%	\$1,471,472	4.83%	\$30,477,156	100%	Actual (**)
1997	\$8,393,820	26.41%	\$8,034,622	25.28%	\$587,949	1.85%	\$233,439	0.73%	\$13,058,691	41.08%	\$1,479,808	4.66%	\$31,788,329	100%	Actual
1998	\$8,433,558	26.03%	\$7,875,416	24.31%	\$732,108	2.26%	\$225,015	0.69%	\$13,704,091	42.30%	\$1,424,210	4.40%	\$32,394,398	100%	Actual (7)
1999	\$8,605,065	26.12%	\$8,076,356	24.52%	\$631,532	1.92%	\$346,291	1.05%	\$13,902,542	42.20%	\$1,381,420	4.19%	\$32,943,206	100%	Actual
2000	\$8,830,065	26.72%	\$8,366,154	25.32%	\$660,100	2.00%	\$182,500	0.55%	\$13,554,408	41.02%	\$1,453,675	4.40%	\$33,046,902	100%	Actual
2001	\$9,553,768	26.88%	\$9,419,537	26.51%	\$769,905	2.17%	\$444,439	1.25%	\$13,925,276	39.19%	\$1,423,079	4.00%	\$35,536,004	100%	Actual
2002	\$9,949,638	27.67%	\$9,609,763	26.73%	\$778,050	2.16%	\$304,562	0.85%	\$13,882,155	38.61%	\$1,432,751	3.98%	\$35,956,919	100%	Actual
2003	\$10,646,242	28.69%	\$9,933,479	26.77%	\$755,705	2.04%	\$295,800	0.80%	\$13,933,561	37.55%	\$1,545,184	4.16%	\$37,109,971	100%	Actual
2004	\$10,646,242	28.18%	\$10,289,426	27.23%	\$769,966	2.04%	\$315,639	0.84%	\$14,258,175	37.74%	\$1,504,131	3.98%	\$37,783,579	100%	Actual
2005	\$11,186,541	28.46%	\$10,820,403	27.53%	\$846,238	2.15%	\$310,480	0.79%	\$14,820,198	37.71%	\$1,317,235	3.35%	\$39,301,095	100%	Actual
2006	\$11,578,070	28.25%	\$11,181,303	27.28%	\$878,069	2.14%	\$436,336	1.06%	\$15,533,907	37.90%	\$1,381,259	3.37%	\$40,988,944	100%	Actual
2007	\$12,070,138	28.41%	\$11,139,581	26.22%	\$970,527	2.28%	\$435,931	1.03%	\$16,476,083	38.78%	\$1,393,271	3.28%	\$42,485,531	100%	Actual
2008	\$12,988,483	28.27%	\$11,571,942	25.19%	\$1,019,430	2.22%	\$287,075	0.62%	\$18,573,747	40.43%	\$1,497,808	3.26%	\$45,938,485	100%	Actual
2009	\$13,508,021	29.70%	\$11,824,143	26.00%	\$211,255	0.46%	\$243,538	0.54%	\$19,146,926	42.10%	\$550,367	1.21%	\$45,484,250	100%	Actual
2010	\$13,980,802	29.81%	\$12,649,926	26.97%	\$226,335	0.48%	\$211,974	0.45%	\$19,333,412	41.22%	\$496,274	1.06%	\$46,898,723	100%	Actual
2011	\$14,470,131	30.16%	\$12,802,124	26.68%	\$265,233	0.55%	\$191,908	0.40%	\$19,839,214	41.35%	\$414,601	0.86%	\$47,983,211	100%	Actual

PERCENT OF CITY, COUNTY, STATE, AND OTHER REVENUE

YEAR	CITY	City %	COUNTY	County %	FEDERAL PL-874	Fed %	LOCAL	Local %	STATE	State %	Charges for Current Services	Charge %	TOTAL	Total %	Act/Bud (See NOTES)
2012	\$14,629,302	30.49%	\$12,832,810	26.75%	\$242,769	0.51%	\$144,464	0.30%	\$19,758,817	41.18%	\$368,631	0.77%	\$47,976,793	100%	Actual
2013	\$13,862,832	28.59%	\$13,882,376	28.63%	\$201,712	0.42%	\$187,663	0.39%	\$20,004,833	41.26%	\$342,572	0.71%	\$48,481,988	100%	Actual
2014	\$14,112,832	28.82%	\$14,052,217	28.69%	\$185,501	0.38%	\$136,273	0.28%	\$20,177,865	41.20%	\$307,740	0.63%	\$48,972,428	100%	Actual
2015	\$14,629,302	30.13%	\$13,371,276	27.54%	\$171,583	0.35%	\$175,896	0.36%	\$19,893,020	40.97%	\$311,755	0.64%	\$48,552,832	100%	Actual
2016	\$14,955,915	29.10%	\$14,653,483	28.51%	\$1,066,064	2.07%	\$155,058	0.30%	\$20,267,438	39.44%	\$296,334	0.58%	\$51,394,292	100%	Actual (8)
2017	\$15,493,963	29.56%	\$15,085,487	28.78%	\$242,725	0.46%	\$351,352	0.67%	\$20,999,249	40.07%	\$236,047	0.45%	\$52,408,823	100%	Actual
2018	\$15,493,963	28.51%	\$15,600,276	28.71%	\$295,024	0.54%	\$343,032	0.63%	\$22,332,361	41.10%	\$275,126	0.51%	\$54,339,782	100%	Actual
2019	\$15,493,963	27.67%	\$16,472,561	29.42%	\$259,409	0.46%	\$497,309	0.89%	\$23,020,328	41.11%	\$254,102	0.45%	\$55,997,673	100%	Actual
2020	\$15,493,963	26.57%	\$18,540,451	31.79%	\$176,293	0.30%	\$319,524	0.55%	\$23,554,067	40.39%	\$229,153	0.39%	\$58,313,451	100%	Actual
2021	\$15,493,963	25.66%	\$19,821,181	32.82%	\$279,555	0.46%	\$319,173	0.53%	\$24,166,396	40.01%	\$313,141	0.52%	\$60,393,409	100%	Actual
2022	\$15,493,963	24.79%	\$21,323,015	34.11%	\$453,293	0.73%	\$111,307	0.18%	\$24,779,812	39.64%	\$346,784	0.55%	\$62,508,174	100%	Actual
2023	\$15,493,963	23.65%	\$21,648,886	33.04%	\$392,146	0.60%	\$1,070,309	1.63%	\$26,561,950	40.54%	\$347,081	0.53%	\$65,514,335	100%	Actual
2024	\$15,493,963	20.82%	\$22,799,069	30.63%	\$709,298	0.95%	\$1,135,503	1.53%	\$33,963,916	45.63%	\$327,690	0.44%	\$74,429,439	100%	Actual
2025	\$15,493,963	20.57%	\$23,295,667	30.92%	\$432,463	0.57%	\$1,139,694	1.51%	\$34,592,495	45.92%	\$376,780	0.50%	\$75,331,062	100%	Actual
2026	\$15,493,963	20.01%	\$23,330,500	30.13%	\$232,000	0.30%	\$1,021,622	1.32%	\$37,018,460	47.81%	\$333,500	0.43%	\$77,430,045	100%	Budget
2027	\$15,493,963	19.93%	\$23,150,750	29.78%	\$237,000	0.30%	\$843,000	1.08%	\$37,692,331	48.48%	\$326,500	0.42%	\$77,743,544	100%	Budget

Notes

1982 Excluding Food Services, Transportation, & Adult Ed.

* After FY'83, Food Service, Transportation and Adult Education were included in the General Schools Operations Budget

** Change to new state budget format

1 This is the fourth year for including all General School Operations Revenue and, therefore, direct comparisons cannot be made prior to FY 1986.

2 First year of FICA pass through from State of Tennessee.

3 Federal includes multiple year entitlements 1986, 1987, and 1988 received in 1988.

4 Special appropriation by City to Offset State funding loss.

5 The year of the major State reduction in funding.

6 Year of State restoration funds and BEP improvements.

7 This is the last year of the BEP 5 Year Funding Phase-In Program.

8 In 2016 Fund 262 equipment replacement was consolidated in 141. Consolidated amount is included in Charges for Current Services.

8 FY24 BEP Funding discontinued and TISA funding began