

FY2026-2027

PROPOSED BUDGET

160 Glenn Rogers Sr. Street, Memphis, TN 38112, www.scsk12.org



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Format and Organization of the District's Budget

As the Table of Contents illustrates, this book divides the budget information into four major sections: Executive Summary, Organizational, Financial, and Informational.

The **Executive Summary Section** includes a list of District officials, a financial summary and general information about Memphis-Shelby County Schools.

The second section, the **Organizational Section,** presents information on the financial structure of the District, District-wide organizational charts, and financial policies and laws affecting this budget.

The **Financial Section** includes major revenue sources, trends, and expenditure categories. Financial statements are presented both combined (all funds) and by individual funds. The fund types included are the General Fund, the Capital Improvement Plan or CIP Fund, Special Revenue Funds, and Internal Service Funds.

The *General Fund* includes a presentation of each department supported by General Fund dollars including details on how departments present their specific missions and goals, issues and trends, prior year performance highlights and significant budgetary issues in the current year. The General Fund 01 section is organized by major operational unit such as the Board of Education, Superintendent, General Counsel, Communications or Academics. The Academics organizational unit, for example, is further broken down into many departments while the Board of Education is represented by a single department.

The District illustrates this information by departmental budgets which include a description of the departments and information on program changes. Most budgets provide information on the function's goals, objectives, and measures. Staffing levels indicate the full-time equivalent (FTE) number of permanent full-time positions for that program. Part-time and temporary position information is not necessarily included. Some departmental budgets may appear to have a budget that is inconsistent with the staffing level. This is attributable to the department having budgeted dollars associated with part-time personnel, stipends, supplements, or overtime costs.

The Financial Section also includes departmental overviews and budgets, which are organized by executives who are responsible for the respective budgets.

The *Capital Projects* or CIP section includes descriptions and other relevant information on major capital projects. The Capital Projects Fund 07 accounts for the financial resources obtained and used for the acquisition, construction or improvement of capital facilities or infrastructure.

The *Special Revenue* section lists grants and positions which account for District funding from various agencies that are to be spent for specific sources. The District's Special Revenue funds include: Non-Federal Programs Fund 08 (local or state funding), Federal Programs Fund 12 (Federal Government funding) and the Food Services Fund 10 (United States Department of Agriculture funding). The Food Services Fund also includes a Departmental Overview.

The *Internal Service Funds* includes information on our business-like activities that the District provides. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges or on a cost reimbursement basis. The District manages three Internal Service Funds.

The **Information Section** presents supplemental information about Memphis-Shelby County Schools and the County of Shelby, Tennessee. The District does not levy taxes; however, data on assessed values, tax rates, collections, and the impact of taxes on taxpayers have been included for informational purposes. We have provided detailed information at the school level, departmental position control and relevant demographic and statistical information. A glossary of terms and acronyms is included which will assist the reader in understanding the document.

160 Glenn Rogers Sr. Street • Memphis, TN 38112 (901) 416-5461 www.scsk12.org

Citizens and Board Members
Memphis-Shelby County Schools
Shelby County, TN

The Shelby County Board of Education ("Memphis-Shelby County Schools", "MSCS" or the "District") is pleased to present the fiscal year 2026-27 proposed budget that upholds our commitment to improving learning and academic achievement for students. In fiscal year 2026-27, the District plans to improve the lives of Memphians by investing resources in our schools, educators, students, and communities.

During the budgeting process, the District has conducted the following initiatives:

- Continued transparency around resource allocation at the school level
- Engaged parents, students, educators, and community stakeholders to identify potential investments to enhance high quality learning; and
- Focused on the best learning for all students

The District remains committed to supporting our schools now and in the future. This includes presenting a balanced general fund budget which is aligned with our mission to prepare all students for success. To allow for instruction and student support investments, we've made efficiencies including eliminating non-mission-critical spending, reducing the number of contracted services, eliminating vacant positions, and leveraging grant opportunities.

In our budget planning process, the District strives to identify operational efficiencies and spend smarter with a focus on the highest academic return on investment. In fiscal year 2026-27, the MSCS combined all funds budget is $1.69 billion dedicated to the education of our students, which reflects a $150.8 million (or 8.2%) decrease in our total operations relative to the previous year's budget. This decrease is primarily driven by our Federal Funds budget which includes a $23.5 million decrease in Plant Services. The General Fund budget totals $1.22 billion and is decreasing by $81.7 million (or 6.3%) less than the prior year's amended budget. The General funds budget for fiscal year 2026-27 Federal Funds budget is $1.45 million. This is $13 million (or 90.0%) less than the fiscal year 2025-26 amended budget.

We appreciate your support of public education and Memphis-Shelby County Schools.

The preparation of this document was accomplished through the commitment and dedication of the Department of Finance. We would also like to thank all parents, students, Board Members, community partners, teachers, principals, and employees who informed in the budget process and assisted with this effort.

Shelby County Schools offers educational and employment opportunities without regard to race, color, religion, sex, creed, age, disability, national origin, or genetic information.

Memphis-Shelby County Schools
Fiscal Year 2026-27

FAST FACTS

District Facts

212
Schools



Elementary Schools	74
Middle Schools	35
High Schools	28
Specialty Schools	3
Contract Schools	1
Alternative Programs	7
Career & Technology Centers	4
Charter Schools	56
Special Education	2
Memphis Virtual	2

National Board Certified Teachers **81**



Educators

Classroom Teachers	5,734
Principals	154
Assistant Principals	227

Student Facts



Projected Enrollment
103,553
Student Enrollment
(MSCS (79,469) Charter (20,512)
Pre-K (3,572)



Students' Ethnic Distribution
2025-2026 School Year

African-American	78,333
Caucasian	5,293
Hispanic.	21,171
Asian-Pacific /Multiracial	1,059

FY 2027 ALL Funds Budget **$1.7 Billon**

$16,347 per pupil expenditures



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ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

MEMPHIS-SHELBY COUNTY SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025–2026.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Shelby County Board of Education
Tennessee

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Table of Contents

Page

EXECUTIVE SUMMARY SECTION 1

I. Memphis-Shelby County Board Members 3

II. Administration 4

III. Profile of Memphis-Shelby County Schools - The School District 5

IV. Profile of Shelby County, Tennessee 8

V. Executive Highlights 10

i. MSCS Strategies, Priorities, and Goals 10

ii. Budgetary Highlights: Our All-Funds Budget 11

iii. Budget Development and Administration 13

iv. Budget Process and Calendar 15

v. Enrollment 18

vi. Staffing Levels 20

vii. Financial Overview 22

A. Combined Funds 22

B. General Fund 24

C. Revenues 25

D. Expenditures 26

E. Special Revenue Fund 27

F. Capital Projects Fund 30

G. Internal Service Funds 31

H. Tax Rates and Trends 32

ORGANIZATIONAL SECTION 33

I. Financial Structure and Environment of the District 35

i. Legal Status and Authority 35

ii. Description of Reporting Entity 35

iii. Geographical Area Served 37

iv. Education Landscape of Shelby County 39

v. School Options 42

vi. Basis of Accounting and Budgeting 53

vii. Fund Structure 54

viii. Classification of Revenues and Expenditures 56

II. Administrative Organizational Chart 57

III. Mission, Vision, Goals and Priorities 58

IV. Financial Management Goals 58

Table of Contents

Page

V. Financial Policies and Law Requirements 58
i. Annual Operating Budget and Balanced Budget 58
ii. Procurement 59
iii. Internal Accounting Controls 59
iv. Risk Management 59
v. Debt Limits 59
vi. Fund Balance 59
vii. Investments 60
viii. Financial Reporting and Audit Requirements 60
VI. Budget Process and Calendar 61
VII. Annual Operating Budget Policy 68
VIII. Laws Affecting this Budget 68
i. Budget Approval 68
ii. Teacher Supply 69
iii. Charter Schools 69
iv. Hold Harmless Laws 69
v. Annual Charter School Authorizer Fees 69
vi. Statewide Charter School Authorizer 69
vii. Every Student Succeed Act (ESSA) Financial Transparency 79
viii. Education Freedom Scholarship Act 70
IX. Fiscal Sustainability 70
i. Strategic Priorities 70
ii. Budgetary Highlights: Our Overall Budget 71
iii. Long Term Financial Drivers 72
iv. Fiscal Sustainability Initiatives 73

FINANCIAL SECTION 77
I. Major Revenue Sources and Trends 79
i. City of Memphis 80
ii. Shelby County 80
iii. Local Sales Tax 81
iv. State of Tennessee 81
v. Federal Government Funds 83
vi. Local Funds 83
II. EXPENDITURE CATEGORIES 85
III. BUDGET ASSUMPTIONS AND PROJECTIONS 87
IV. ALL FUND TYPES 88

Table of Contents

Page

i. General Funds 92
A. Departmental Detail 97
ii. Capital Projects Funds 169
iii. Special Revenue Funds 181
- Federal Programs 191
- Non-Federal Programs 205
- Nutrition Services 221

iv. Internal Services Funds 231

INFORMATIONAL SECTION 239
I. DISTRICT ENROLLMENT TRENDS 241
i. Enrollment History and Projections by School 241
ii. Enrollment Projection Methodology 245
II. STAFFING TRENDS 246
i. Staffing Formula 246
ii. Staffing Levels 247
III. SCHOOLS 249
i. Student Based Budgeting (SBB) 249
ii. SBB Flexibility 259
iii. Guide on Understanding School Level Information and School Data 263
- Elementary School Data 271
- Middle School Data 413
- High School Data 479
- SBB Allocations by Districts 531

IV. DEBT RETIREMENT SCHEDULE 535
V. PROPERTY CLASSIFICATIONS AND ASSESSED PROPERTY VALUE 536
i. Assessed Value and Estimated Actual Value of Taxable Property 536
ii. Principal Property Taxpayers 537
VI. TAX RATE TRENDS 538

Table of Contents

Page

i. Property Tax Rates and Levies 538
ii. Tax Rate Trends 539
VII. STATISTICAL AND OTHER INFORMATION 540
i. Income per Capital 540
ii. Principal Employers 541
iii. School Lunch Program 542
VIII. DISTRICT PERFORMANCE OBJECTIVES 543
IX. SURVEYS 552
i. Students' Teacher Ratings 552
X. POSITION CONTROL AT FUND LEVEL 553
XI. GLOSSARY OF TERMS 582
XII. HELPFUL LINKS 597

EXECUTIVE SUMMARY



FY 2027 District Proposed Budget

This section includes the following information:

I. Shelby County Board Members

II. Administration

III. Profile of Memphis-Shelby County Schools - The School District

IV. Profile of Shelby County, Tennessee

V. Executive Highlights
   i. MSCS Strategies, Priorities, and Goals
   ii. Budgetary Highlights: Our All-Funds Budget
   iii. Budget Development and Administration
   iv. Budget Process and Calendar
   v. Enrollment
   vi. Staffing Levels
   vii. Financial Overview
      A. Combined Funds
      B. General Fund
      C. Revenues
      D. Expenditures
      E. Special Revenue Fund
      F. Capital Projects Fund
      G. Internal Service Funds
      H. Tax Rates and Trends



I. SHELBY COUNTY BOARD MEMBERS

The Shelby County Board of Education (SCBE) governs the business operations of Memphis-Shelby County Schools (MSCS or District) which is comprised of nine elected Board Members representing Shelby County, excluding six municipalities that have created independent school districts. The legal basis for education in Tennessee is expressed in the State Constitution and State statutes, as interpreted by the courts. Boards are instruments of the State, and members of the Board are State officers representing local citizens and the State in the management of the public schools. SCBE serves residents within the boundaries of the District and non-residents under conditions specified by State law and the Board.



Regular Business Meetings of the Shelby County Board of Education are held at the Francis E. Coe Administration Building, 160 Glenn Rogers Sr. St., at 5:30 p.m. on the final Tuesday of each month. The Board Members hold Work Sessions on Tuesdays one week prior to all regular business meetings. All Shelby County Board of Education Work Sessions and Business Meetings are open to the public, and both sessions are broadcasted on the MSCS website, social media, and radio station 88.5 FM.

II. ADMINISTRATION

The District's senior leadership team is comprised of individuals committed to guiding Memphis-Shelby County Schools towards excellence in education. This leadership team is focusing on stabilizing the district, rebuilding community trust, and fostering academic excellence by prioritizing high-quality education and operational transparency. Led by our Superintendent, they promote inclusion and ensure the well-being of both students and staff.

Superintendent	Roderick F. Richmond, Ed.D.
Chief Academic Officer	Angela Whitelaw, Ph.D.
Chief of Business Operations	Tito Langston
Chief of Human Resources	Crystal R. Oliver
Chief of Staff	Gary P. Hannah, Jr.
Chief of Student Support Services	Shuanta Broadway, Ed.D.
Deputy Chief of Academic Officer	Alisha Kiner
Facility Services Officer	Michelle Stuart
General Counsel and Chief Legal Officer	Justin Bailey, Esq.
Interim Chief of Safety and Security	Carolyn Jackson
Regional Superintendent – Northwest Region	Terrence Brittenum, Ed.D.
Regional Superintendent – Northeast Region	Kymberli Chandler, Ed.D.
Regional Superintendent – Southwest Region	Lischa Brooks
Regional Superintendent – Southeast Region	Michael Lowe, Ed.D.
Regional Superintendent – iZone Region	Debra Fox, Ed.D.
Research, Evaluation & Accountability Officer	William White
Strategic Communication Officer	Jermaine Johnson

III. PROFILE OF MEMPHIS-SHELBY COUNTY SCHOOLS – THE SCHOOL DISTRICT

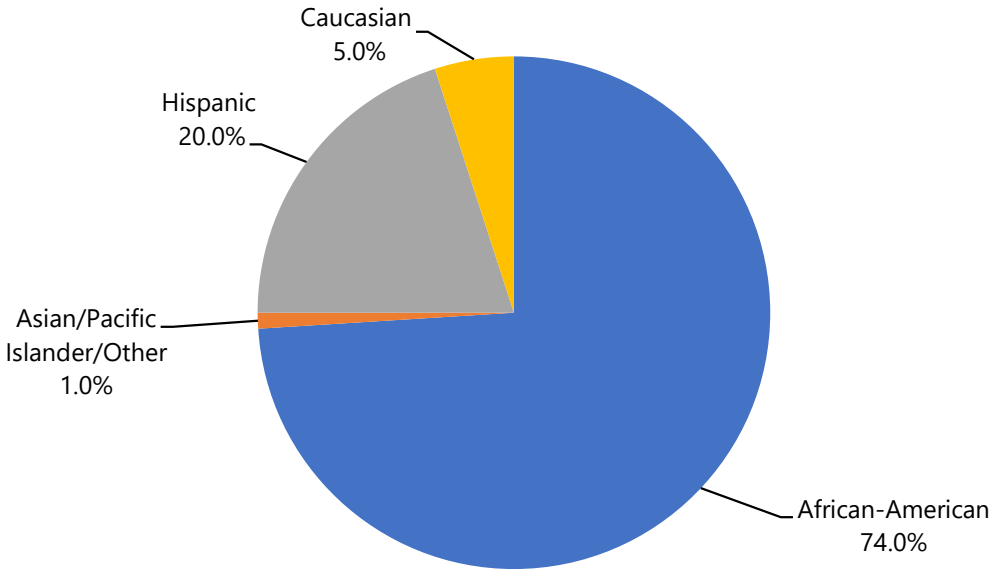
Memphis-Shelby County Schools is the largest school district in Tennessee and one of the top 23 largest districts in the nation, predicting to serve 103,553 students in school year 2026-27. The District encompasses a portfolio of school options for students and parents. As we redefine the future of education, the District is unwavering in its commitment to academic equity, delivering top-tier instruction, and providing comprehensive social-emotional support to equip every student for college and career success. With over 200 schools, MSCS offers a diverse array of academic programs tailored to the varied interests and needs of our student body. Our offerings include International Baccalaureate (IB), STEM, Creative & Performing Arts, Charter Schools, Optional Schools and Programs, College, Career, and Technology Education (CCTE) Centers, Special Education (SPED) Centers, and Alternative Schools and Health Science, alongside traditional K-12 neighborhood schools featuring extensive courses and extracurricular opportunities. In the fiscal school year 2025-26, MSCS had 167 pre-kindergarten classrooms.

The history of Memphis-Shelby County Schools is unique in terms of the significant structural changes that occurred to shape the District into its current form. In 2010, the United States Court of Appeals ruled that the City of Memphis must fund Memphis City Schools. In December 2010, Memphis City Schools Board of Education voted to surrender its school charter. In March 2011, voters across the City of Memphis approved the surrender of the school district's charter. In July 2011, Memphis City Schools Board of Education voted to delay the school year due to the continued dispute with the City of Memphis. In August 2011, the United States Court ruled that Memphis City Schools would cease to exist at the end of school year 2012-13. Consequently, Memphis City Schools became a part of Memphis-Shelby County Schools and operated under Shelby County Schools' charter. In April 2013, House Bill 1288 was approved, which paved the way for a segment of a larger school district to break away and form its own school district.

In July 2013, six suburban cities in Shelby County approved the creation of their own municipal school districts independent of Shelby County Schools. The consequence of the merger between Memphis City Schools and Shelby County Schools and the demerger among Shelby County Schools and six municipal school districts created the current Memphis-Shelby County Schools. The educational ecosystem within and surrounding Memphis-Shelby County Schools is competitive with multiple public-school operators. In 2013, Tennessee Department of Education launched the Achievement School District (ASD) to turn around schools ranked in the bottom 5% of academic achievement and growth. For the school year 2026-27, all ASD schools are projected to return to Memphis Shelby County Schools. There were 54 charter schools authorized by Memphis-Shelby County Schools in the school year 2025-26; that number is projected to increase to 56 for school year 2026-27. In January 2022, Shelby County Board of Education voted to rebrand the District as Memphis-Shelby County Schools (MSCS). The purpose of the rebrand is to better align Memphis-Shelby County Schools with the geographic locations and the students primarily served.

With the robust public-school competition from Charter Schools and suburban municipal schools, the District is continuously transforming to provide an array of quality school options to students and parents. For fiscal year 2026-2027, the District's proposed budget enrollment for Traditional and Charter schools is 99,981 for students in kindergarten through grade 12: including Pre-K 3,572 to total 103,553.

Based upon enrollment figures as reported by the Tennessee State Department of Education, the District's student demographics during school year 2024-25 were 74% African American, 5% Caucasian, 20% Hispanic, 1% other races and nationalities. The chart below represents the District's student demographics for school year 2024-25.



Source: Tennessee State Report Card data FY2024-25



The chart below offers a three-year comparison with other large urban school districts across Tennessee.

MEASURE	MEMPHIS-SHELBY COUNTY SCHOOLS			DAVIDSON COUNTY SCHOOLS			HAMILTON COUNTY SCHOOLS			KNOX COUNTY SCHOOLS		
	2022-23	2023-24	2024-25	2022-23	2023-24	2024-25	2022-23	2023-24	2024-25	2022-23	2023-24	2024-25
Enrollment*	104,944	105,202	105,856	77,435	77,334	78,040	44,845	44,765	44,855	58,879	58,838	58,329
Number of Schools	222	222	223	161	162	159	81	81	82	93	94	93
Charter Schools	54	55	55	26	26	26	8	8	9	1	1	2
Economically Disadvantaged Students (%)	57,719.2 (55%)	55,757.06 (53%)	62,455.04 (59%)	28,650.95 (37%)	23,973.54 (31%)	25,753.20 (33%)	16,592.65 (37%)	15,220.10 (34%)	14,353.60 (32%)	12,364.59 (21%)	11,767.60 (20%)	11,082.51 (19%)
English Language Learners (%)	13,642.72 (13%)	13,676.26 (13%)	15,878.40 (15%)	21,681.8 (28%)	22,426.86 (29%)	24,972.80 (32%)	4,932.95 (11%)	5,371.80 (12%)	6,279.70 (14%)	4,710.32 (8%)	5,295.42 (9%)	6,416.19 (11%)
Students with Disabilities (%)	11,543.84 (11%)	11,572.22 (11%)	12,702.72 (12%)	10,066.55 (13%)	10,826.76 (14%)	10,925.60 (14%)	6,278.30 (14%)	6,267.10 (14%)	6,728.25 (15%)	9,420.64 (16%)	9,414.08 (16%)	9,915.93 (17%)
Chronically Out of School	29%	30%	30%	28.00%	24.00%	23%	21.00%	20.00%	17%	21.00%	20.00%	19%
Suspension Rate**	10.40%	10.20%	11.50%	7.70%	7.90%	8%	4.30%	6.10%	6.40%	6.70%	7.20%	6.30%
TVAAS Literacy	Level 5	Level 5	to be released fall 2026	Level 5	Level 5	to be released fall 2026	Level 5	Level 1	to be released fall 2026	Level 1	Level 1	to be released fall 2026
TVAAS Numeracy	Level 1	Level 5	to be released fall 2026	Level 5	Level 5	to be released fall 2026	Level 2	Level 1	to be released fall 2026	Level 5	Level 5	to be released fall 2026
Graduation Rate	80.10%	81.50%	83.40%	81.60%	81.20%	85.70%	89%	90%	93.20%	89%	92%	93.00%
Average ACT Score	16.3	16.4	16.4	17.5	17.6	17.6	18.6	18.6	18.6	20.2	20.1	20.5

*Data Source: TN Department of Education, State Report Card. TN Department of Education Charter Schools: https://tdepublicschools.ondemand.sas.com/districts
**Note: Suspension rates for 2024-25 are preliminary and subject to revision

IV. PROFILE OF SHELBY COUNTY, TENNESSEE

Memphis-Shelby County Schools serves students across a diverse array of urban, rural, and suburban areas in Shelby County. It is the State's largest, with the City of Memphis as the county seat. The county was incorporated in 1819. Its corporate limits contain 761.3 square miles and include seven incorporated municipalities: Arlington, Bartlett, Collierville, Germantown, Lakeland, Memphis, and Millington. The County's 2010 population was 927,644 with the 2024 population estimated at 910,530 according to the U.S. Census Bureau. The county retains full fiscal authority and is empowered to levy, without limitation, a property tax on both real and personal property located within its boundaries.



Government, trade, healthcare services, hospitality, warehousing, transportation, and utilities are all prominent in the regional economy. Shelby County is located on the southwest corner of Tennessee at the east bank of the Mississippi River, which is within 600 miles of most major cities and commercial markets in the United States. The county is a major hub for national distribution because of its central location and access to the interstate, Mississippi River, rail, and airport. Federal Express Corporation, Methodist Le Bonheur Healthcare, Wal-Mart Stores Incorporated, and Memphis Shelby County Schools are major employers in Shelby County.

Shelby County's demographics are diverse with a growing population of Hispanics and Asians. The population is predominantly African American with respective estimated percentages of 52% and Caucasian with respective estimated percentages of 32% in 2024, the latest data available from the U.S. Census Bureau. The Hispanic population was estimated to be approximately 10% in 2024. More than 38 languages such as Spanish, Vietnamese, and Arabic are spoken throughout Shelby County, which represents vast ethnic and cultural diversity. According to Census data, disparities between Shelby County, the State of Tennessee and the United States exist. In the case of per capita and median household income, Shelby's income levels are lower than the state and the US. In 2024, Shelby's overall poverty rate exceeded the state and the US. Additionally, Shelby County's child poverty rate of 31% was 16 percentage points higher than the US and 12 percentage points higher than Tennessee at 19%.

KEY ECONOMIC INDICATOR 2024	Shelby County	Tennessee	US
Per Capital Income	$39,656	$40,729	$45,256
Median Household Income	$64,995	$71,997	$81,604
Children below Poverty Line (%)	31%	19%	15%

US Census Bureau (2024)

Source: https://censusreporter.org/profiles/05000US47157-shelby-county-tn/

Below are additional key economic measures for Shelby County, the City of Memphis, and the State of Tennessee, which serve as long-term markers in educating our children to drive the future workforce and economies in the County and the City. The chart below encompasses data through 2024, and the unemployment chart reflects 2025 data.

KEY ECONOMIC INDICATOR 2024	SHELBY COUNTY		CITY OF MEMPHIS		STATE OF TENNESSEE	
	2010	2024	2010	2024	2010	2024
High School Graduates (%)	84.9%	89.2%	81.2%	86.8%	82.5%	90.6%
College Degree Graduates (%)	27.8%	34.2%	22.5%	28.6%	22.7%	32.4%
People below Poverty Line (%)	19.7%	19%	25.4%	24%	16.5%	13.5%

https://censusreporter.org/profiles/05000US47157-shelby-county-tn/

https://censusreporter.org/profiles/16000US4748000-memphis-tn/

KEY ECONOMIC INDICATOR 2025	SHELBY COUNTY		CITY OF MEMPHIS		STATE OF TENNESSEE	
	2010	2025	2010	2025	2010	2025
Unemployment Rate (%)	9.6%	5.3%	10.8%	6.2%	9.2%	3.5%

https://www.homefacts.com/unemployment/Tennessee/Shelby-County.html

V. EXECUTIVE HIGHLIGHTS

i. MSCS Strategies, Priorities, and Goals

OFFICE OF THE SUPERINTENDENT



Memphis Shelby County Schools are filled with dedicated, passionate and resilient individuals, who are deeply committed to the success of our students. The District remains committed to supporting our schools and students now and in the future. As a lifelong Memphian and dedicated educator with over 30 years of experience serving Memphis-Shelby County children, I am honored to continue contributing to the success of our students and community.

What happens next for a generation of young leaders hinges on the decisions we make and the actions we take now. Together, we will unite, build on our strengths, and create opportunities for a brighter future.

When thinking of our mission to prepare all students for success in learning, leadership, and life, one is too small a number to achieve greatness. It will take all of us to create the best opportunities for our children.

The District's strategic priorities will help advance our efforts to achieve our goals. There are five strategic academic priorities that will drive all instructional investments across the district:

1. Foundational Literacy
2. High-Quality Curriculum
3. Tiered Interventions through MTSS for All Stakeholders
4. College & Career Readiness
5. Job-Embedded Professional Development & Leadership Coaching

These priorities reflect a shared vision for excellence and coherence across schools. They were developed with input from a broad and diverse coalition of stakeholders, including over 100,000 students, 3,000 teachers, 1,500 families, and 100% of principals.

To ensure we are moving from fragmentation to coherence, the district has altered its approach through ONE accountability system, ONE coaching model, ONE walkthrough tool, and ONE definition of Tier I instruction. This strategic clarity supports the district's student outcome targets, including increases in ELA and math proficiency, on-time graduation rates, and ACT readiness.

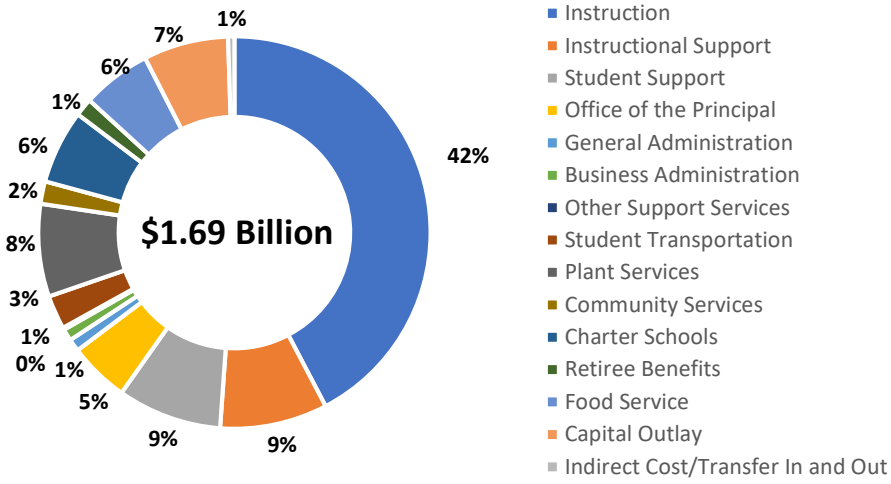
We have important work ahead of us, and it will take the collective efforts of educators, administrators, support staff, and community members, unified in purpose and aligned in action, to move Memphis-Shelby County Schools forward. Together, we are growing greatness.

In partnership,

Roderick F. Richmond, Ed.D.
Superintendent
Memphis-Shelby County Schools

ii. Budgetary Highlights: Our All-Funds Budget

Memphis Shelby County Schools continues to make great academic strides, while becoming more efficient and being a prudent steward of public funds. The combined and proposed All Funds proposed budget is $1.69 billion dedicated to the education of our students. The Proposed budget reflects a $150.8 million decrease in our proposed total operations for fiscal year 2026-27 relative to the previous year amended budget. The chart below provides a breakdown of the fiscal year 2026-27 combined All Funds proposed budget expenditures. Explanation of variance is explained throughout the book.



Instruction: $716 million Activities directly linked to teaching students	**Charter Schools:** $103 million State, local, and federal payments to charter schools	**Food Services:** $96.6 million Prep, delivery, & services of breakfasts, lunches, snacks, & other meals
Plant Services: $128.9 million School maintenance, including grounds, buildings, equipment, and utilities	**Instructional Support:** $150.4 million Activities to facilitate & enhance instruction, including content and professional development	**Student Support:** $145.3 million Library, guidance, health, & technical services to students, include school safety
Community Services: $31.5 million Community development programs such as early childhood development and innovation & planning	**Office of the Principal:** $84.5 million Activities performed by principals & AP, including school office staff	**Capital Outlay:** $118.6 million Capital improvements and construction for the District's facilities
Student Transportation: $47.4 million Transportation for regular, vocational, and special education instruction	**Retiree Benefits:** $25 million District's contribution to 'pay as you as go' retiree benefit costs	**General Administration:** $17.5 million Commission fees, legal services, communications, printing, warehouse, and others
Business Administration: $16.4 million Accounting, budgeting, financial reporting, human resources, payroll, purchasing, information technology and internal auditing	**Other Support Services:** $2.9 million Non-instructional services that support students' well-being, ensure operational efficiency, and facilitate learning by addressing physical, emotional, social, and logistical needs	**Indirect Cost/Transfer In & Out:** $8.9 million Management of grants

All Funds expenditure bridge from 2025-2026 to 2026-2027:

Fund	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	%Change
General	$ 1,297,160,710	$ 1,215,480,507	$ (81,680,204)	-6.3%
Capital Project	128,568,421	107,539,212	(21,029,209)	-16.4%
Non-Federal	61,923,615	69,605,268	7,681,653	12.4%
Food Service	91,931,353	96,636,344	4,704,991	5.1%
Federal	260,945,681	201,374,332	(59,571,349)	-22.8%
Internal Service Funds	3,087,974	2,168,573	(919,401)	-29.8%
All Funds Expenditures Total	$ 1,843,617,754	$ 1,692,804,235	$ (150,813,520)	-8.2%



iii. Budget Development and Administration

Budgets are developed to support District goals, priorities, and strategic objectives. Budgets are prepared annually on a basis consistent with generally accepted accounting principles for the General Fund, Capital Projects Fund, Categorically Aided Funds and Food Service Fund. The annual budget serves as the foundation for the District's financial planning and control. Enrollment projections drive staffing and expenditure allocations for schools and are developed in October to begin the budgeting process.
The budget process consists of the following factors:

Planning and Compilation: The Superintendent and the Budget & Fiscal Planning department involve appropriate staff members, board members, community members and students in the budget planning process. Budget planning is related to the District's goals, objectives, and programs. It includes an assessment of existing programs and an examination of alternative program possibilities.

Requests: Based upon the educational plan, as approved by the Board, estimates of the appropriations needed to finance the educational program are made. These budgetary estimates are then summarized, supported, and recommended to the Board.

Priorities: An integral part of the budget preparation procedure is projecting revenues. If the program needs or requests are more than the funds available, priorities must be determined by the Board and Superintendent.

Presentation to the Board and Publication: The budget must be submitted to the Board and then the Shelby County Board of County Commissioners along with a statement describing the major objectives of the educational programs to be undertaken by the District during the fiscal year.

Hearings: A review or hearing of the budget takes place at a Board meeting and at a Shelby County Commission meeting. At the meetings, the Board or Commission reviews the budget and elicits from the citizenry constructive suggestions for improving the budget or hears any objections to the budget prior to its final adoption.

Responsibility for Administering: The budget is managed by the Superintendent.

Methods and Procedures: The Superintendent is guided in the responsibility of budget management by the limitations established by State law, budgetary restrictions and the policies established by the Board. Management is responsible for maintaining budgetary controls to ensure that budgets comply with the legal provisions of the State of Tennessee and within the annual appropriations adopted by the Board. Detailed line-item budgetary reports are provided to the appropriate managers who have been delegated the responsibility for monitoring and controlling their respective budget allocations. The District's financial accounting system allows budget managers online access to their budget, expenditure, and encumbrance information. An encumbrance system is utilized to measure the uncommitted funds available. Budgets are revised throughout the year to appropriately address variances that occur in enrollment, revenues, expenditures, and unforeseen events. Budget revisions that change the balance of funds are taken by resolution before the Board and the Shelby County Board of Commissioners.

To be fiscally accountable, the budget development process focuses on the re-engineering of processes and realignment of functional assignments for greater efficiency and improved performance. Functional cost centers are charged with implementing measures for continuous improvement and seeking new revenue generators. A prudent review of alternative funding sources is emphasized to maximize and consolidate all resources.

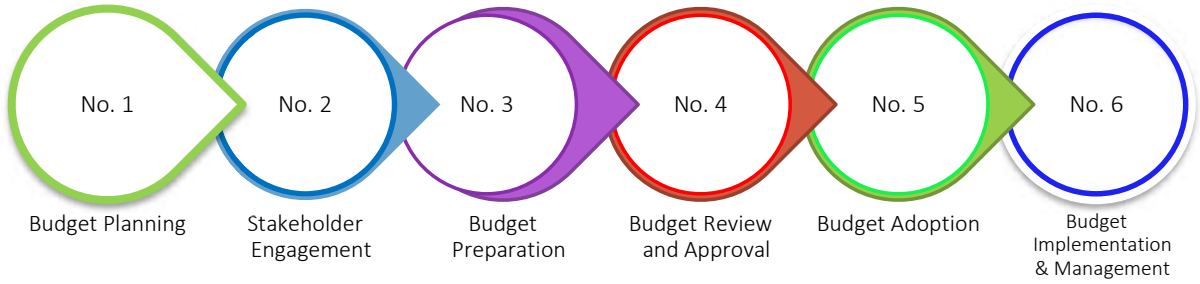
Funding levels are reviewed to ensure compliance with Federal and State maintenance of effort requirements. An activist approach is taken in the budget development process. Typically, a thorough mid-year review is performed on each function's current year expenditures and operations to guide the development of the budget. Management then determines if funds should be realigned or redirected to another area. All line-item costs are substantiated by adding value to the District or meeting State and Federal mandates. Each budget is scrutinized for potential cost savings. Additional dollars to support the academic agenda are approved in certain cost centers whenever they are offset by efficiency savings in another cost center.



iv. BUDGET PROCESS AND CALENDAR

The budget process is a year-round process, which includes budget development, adoption, and management. The budget development process starts in September by preparing a roadmap that jumpstarts the District-wide budget discussion. Departments, schools, parents, and community begin in October to shape the District's budget for the upcoming fiscal year.

Specifically, the budget process includes the six steps listed below.



Budget Planning

The budget planning phase has two key components. First, a refinement of financial projections for the upcoming fiscal year is conducted. The preliminary budget projections including assumptions are presented to the Board at a Board Work Session and/or Committee Meeting. Actual financial figures from prior years are used in modeling revenue and expenditure trends. Also, potential legislative and enrollment changes are incorporated in the budget projections. Second, a budget calendar is developed that aligns with the six budget process steps. Feedback is solicitated from the Senior Leaders and the Board regarding opportunities and priorities. After revisions, the calendar is presented to the Board at a Board Work Session and implemented by the Budget team. The budget calendar serves as a roadmap of the process, which is continually updated when date changes occur.



Memphis-Shelby County Schools
BUDGET CALENDAR
FISCAL YEAR 2026-2027

August 12, 2025	Board Budget Discussion and Update - Present Budget Calendar
September 3, 2025	Central Office Departmental Budget Kick-off
September 4, 2025	Board Budget Discussion and Update
September 9, 2025	Budget 101 Session 1
September 15-October 3, 2025	Fall Budget Checkout – School Staff Adjustment
September 17, 2025	Budget 101 Session 2
September 19, 2025	Budget Student Engagement – Student Leadership
September 24, 2025	Budget 101 Session 3
September 30, 2025	FY26-27 Strategic Priorities Board Approval
October 4, 2025	Internal Meeting/Closed to the public, Cabinet Retreat (Vanity)
October 6, 2025	Internal Meeting/Closed to the public, Budget with Principals
October 14, 2025	Board Budget Discussion and Update
October 20, 2025	Board Budget Survey Opens to the Community and Staff
October 23, 2025	Internal Meeting/Closed to the public, Budget with Student Congress
January 20, 2026	Internal Meeting/Closed to the public, Budget Meeting with Senior Leaders
February 3, 2026	Departmental Budgets
February 6, 2026	School Budget Allocation Finalized and Released

Memphis-Shelby County Schools
BUDGET CALENDAR
FISCAL YEAR 2026-2027

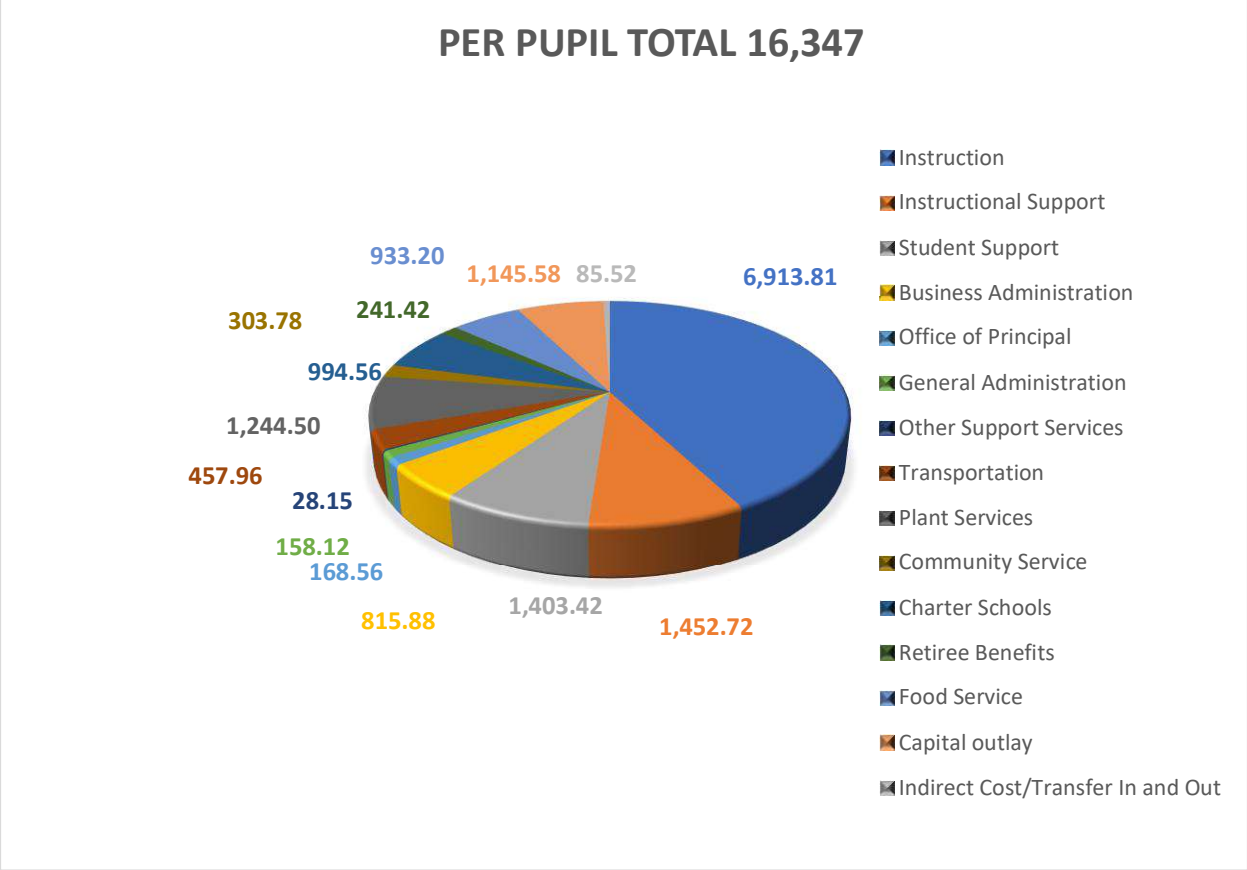
February 13, 2026	Technical Assistance and School Budgets Finalized
February 19, 2026	Internal Meeting/Closed to the public, Senior Leadership Budget Retreat
February 25, 2026	Public Budget Community Engagement Meeting (5:30pm; Raleigh Community Center; Raleigh)
February 26, 2026	Public Budget Community Engagement Meeting (5:30pm; MSCS Board of Education; Auditorium)
February 28–March 13, 2026	Spring Budget Checkout – Schools
February 29, 2026	Public Budget Community Engagement Meeting (10:00am; Whitehaven Community Center; Whitehaven)
March 5, 2026	Budget Retreat with the Board
March 12, 2026	Board Budget Discussion and Update
April 2, 2026	Present FY2026-27 Initial Estimated Budget to Shelby County Board of Education
April 11, 2026	Present FY2026-27 Proposed Budget to Shelby County Commission
May 12, 2026	Present FY2026-27 Proposed Budget to Shelby County Board of Education
May 15, 2026	Present FY2026-27 Proposed Budget to County Commission
May 20, 2026	Present FY2026-27 Proposed Budget to Shelby County Board of Education for approval as adopted budget
May 26, 2026	Send Signed FY2026-27 Adopted Budget to Shelby County Commission
May 26, 2026	Send State Comptroller Budget Template to Shelby County
May 27, 2026	Present FY2026-27 Adopted Budget to Shelby County Commission for approval
July 1, 2026	Maintenance of Effort Test Due to Shelby County Finance
July 1, 2026	Adopted Budget Loaded in System
August 1, 2026	Submit budget to State of Tennessee

v. Enrollment

Memphis Shelby County Schools is a portfolio district that serves students enrolled in Non-Charter and Charter Schools (including Public Charter School Commission). The District's total projected enrollment for school year 2026-27 is listed below:

Grade	MSCS District Enrollment	Charter Enrollment	Total Enrollment
PK	3,572	-	3,572
K	6,306	1,607	7,913
1	6,130	1,547	7,677
2	6,310	1,576	7,886
3	6,564	1,545	8,109
4	6,574	1,601	8,175
5	6,585	1,458	8,043
6	5,510	2,223	7,733
7	5,630	2,014	7,644
8	5,849	2,045	7,894
9	6,473	1,431	7,904
10	6,135	1,309	7,444
11	5,660	1,078	6,738
12	5,743	1,079	6,822
Totals	**83,041**	**20,512**	**103,553**

In fiscal year 2026-27, the per-pupil amount of the combined All Funds proposed budget is $16,347 as shown in the chart below. Per pupil total consists of multiple year funding in one year's budget.



The All Funds proposed budget for Memphis-Shelby County Schools in fiscal year 2026–27 totals $1.69 billion, representing a $150.8 million decrease (8.2%) compared to the amended budget for the previous year. This reduction is explained in detail within the financial section of the document.
The top three expenditure categories are:

- Business Administration (49.8%)
- Capital Outlay (37.7%)
- Other Support Services (23.4%)

The District's FY 2026–27 per-pupil expenditure of $16,347 reflects an intentional focus on instruction as the core driver of student success. Per-pupil spending continues to prioritize classroom teaching and school-based instructional supports essential to delivering high-quality learning experiences.

vi. Staffing Levels

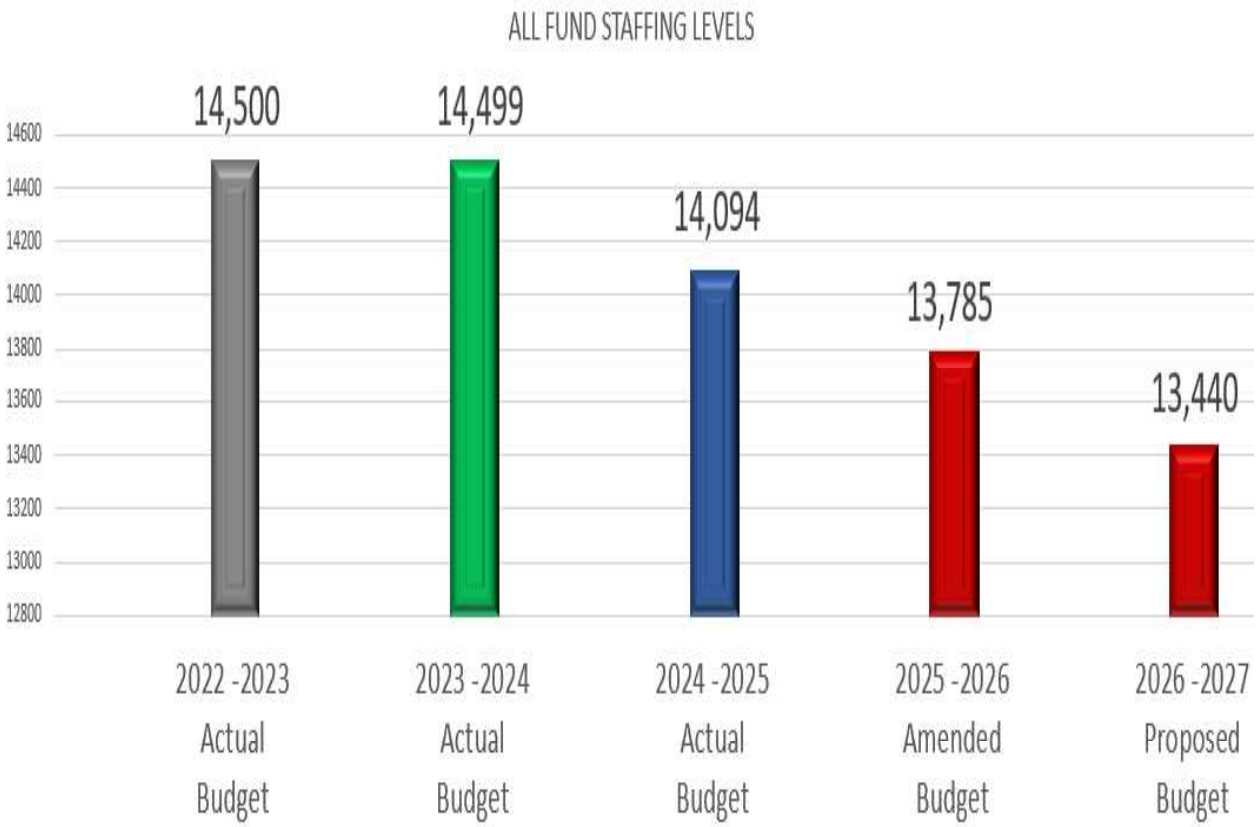
The chart below reports the District Budget All Funds budgeted staffing levels for fiscal years 2023 through 2027. Budget Center Managers are responsible for restricting expenditures to remain within the allocated budget. The District projects a decrease of 345 positions in All Funds for fiscal year 2026-27.

Full-Time Employees	2022 -2023 Actual Budget	2023 -2024 Actual Budget	2024 -2025 Actual Budget	2025 -2026 Amended Budget	2026 -2027 Proposed Budget	FY 2026 Amended Budget vs FY 2027 Proposed Budget	FY 2026 Amended Budget vs FY 2027 Proposed Budget
Officials/Administration/Management	339	353	258	251	237	(14)	-5.6%
Principals	154	156	157	157	154	(3)	-1.9%
Assistant Principals, Non-Teachers	218	224	260	246	244	(2)	-0.8%
Elementary Classroom Teachers	2,227	2,213	2,185	2,129	2,112	(17)	-0.8%
Secondary Classroom Teachers	1,797	1,708	1,822	1,828	1,865	37	2.0%
Other Classroom Teachers	2,027	2,234	2,261	2,221	2,180	(41)	-1.8%
Guidance	287	282	289	289	283	(6)	-2.1%
Psychological	68	68	66	66	60	(6)	-9.1%
Librarian/Audio/Visual	133	131	132	132	134	2	1.5%
Consultants/Supervisors	188	192	241	192	178	(14)	-7.3%
Other Professional	1,207	1,315	1,078	971	901	(70)	-7.2%
Teachers' Aides	3,008	2,577	2,429	2,368	2,227	(141)	-6.0%
Technicians	135	127	125	111	101	(10)	-9.0%
Clerical/Secretarial	714	715	650	655	635	(20)	-3.1%
Service Workers	1,610	1,800	1,736	1,743	1,714	(29)	-1.7%
Skilled Crafts	116	127	128	142	140	(2)	-1.4%
Laborers Unskilled	242	248	255	261	255	(6)	-2.3%
Professional Instructional	1	1	1	1	1	-	0.0%
All Other	29	28	21	22	19	(3)	-13.6%
Total	14,500	14,499	14,094	13,785	13,440	(345)	-2.5%
Total Full-Time Staff	14,500	14,499	14,094	13,785	13,440	(345)	-2.4%

ALL FUNDS STAFFING LEVELS

For fiscal year 2026-27, the District has a budget of 13,440 positions, as noted in the graphic below. School staffing position needs are calculated with a staffing formula, which determines the needs based upon changes in enrollment/Average Daily Membership (ADM), the opening/closing of schools and other relevant factors.

Personnel costs account for 66% of the District's expenditure on the All-Funds budget and 74% of the General Fund budget.





vii. Financial Overview

Memphis-Shelby County Schools is the largest school district in the state of Tennessee. The All Funds $1.69 billion District proposed budget for fiscal year 2026-27 reflects the academic support and operations needed to serve the predicted number of 103,533 students (including charter schools and PCSC schools). This section provides details about the District's primary operations; federal, state, local-sponsored programs, nutrition service operations, capital projects, and operations supported internally.

A. Combined Funds

The District's combined or All Funds proposed budget is approximately $1.69 billion for the fiscal year 2026-27. The total expenditure for all funds reflects a $150.8 million or a (8.2%) decrease from the prior fiscal year 2025-26 amended budget. Most of the decrease is due to expenditures associated with capital outlay funding.

Below is the proposed 2026-27 financial statement of functional activities for all funds, at the state function level.

FISCAL YEAR 2026-27 DISTRICT ALL FUNDS PROPOSED BUDGET

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
City of Memphis	$ 1,333,335	$ 1,333,334	$ 1,333,334	$ 1,333,333	$ 1,333,333	$ -	0.0%
Shelby County	542,287,745	546,521,915	545,412,828	641,485,427	620,322,270	(21,163,157)	-3.3%
State of Tennessee	589,610,868	753,982,677	844,045,918	742,119,454	733,134,444	(8,985,010)	-1.2%
Federal Government	578,972,885	455,611,544	338,656,665	364,964,192	305,484,894	(59,479,298)	-16.3%
Other Local Sources	31,044,903	42,625,495	46,790,874	27,359,006	32,386,459	5,027,452	18.4%
Total Revenues	**$ 1,743,249,736**	**$ 1,800,074,964**	**$ 1,776,239,619**	**$ 1,777,261,412**	**$ 1,692,661,400**	**$ (84,600,012)**	**-4.8%**
Expenditures							
Instruction	$ 646,941,591	$ 654,887,697	$ 635,649,568	$ 722,568,597	$ 715,947,723	$ (6,620,874)	-0.9%
Instructional Support	153,819,012	156,955,957	137,759,512	174,069,736	150,433,722	(23,636,014)	-13.6%
Student Support	106,894,984	131,259,918	116,412,925	142,764,246	145,328,489	2,564,243	1.8%
Office of the Principal	66,631,177	68,547,786	80,256,887	85,570,698	84,486,717	(1,083,981)	-1.3%
General Administration	21,126,081	18,336,278	16,831,045	20,917,572	17,455,273	(3,462,299)	-16.6%
Business Administration	18,448,878	17,649,585	19,065,204	32,588,482	16,374,274	(16,214,208)	-49.8%
Other Support Services	-	3,778,443	4,955,763	3,808,422	2,915,484	(892,937)	-23.4%
Student Transportation	41,135,270	38,091,150	38,248,911	46,606,703	47,422,909	816,206	1.8%
Plant Services	106,001,515	123,446,197	121,582,325	152,418,268	128,872,102	(23,546,166)	-15.4%
Community Services	55,689,153	52,298,315	46,712,943	33,046,262	31,456,919	(1,589,343)	-4.8%
Charter Schools	199,274,865	245,351,850	288,188,983	109,766,798	102,989,653	(6,777,146)	-6.2%
Retiree Benefits	24,117,267	23,026,812	23,076,185	25,000,000	25,000,000	-	0.0%
Food Service	78,877,515	81,827,304	85,875,792	91,931,353	96,636,344	4,704,991	5.1%
OPEB	3,050,000	3,550,000	3,000,000	3,000,000	-	(3,000,000)	-100.0%
Capital Outlay	146,966,002	70,377,293	106,041,870	190,361,375	118,628,776	(71,732,599)	-37.7%
Indirect Cost/Transfer In and Out	21,869,455	25,673,631	12,803,290	9,199,242	8,855,851	(343,391)	-3.7%
Total Expenditures	**$ 1,690,842,766**	**$ 1,689,384,586**	**$ 1,736,461,202**	**$ 1,843,617,754**	**$ 1,692,804,235**	**$ (150,813,519)**	**-8.2%**
Excess (deficiency) of revenues over expenditures	$ 52,406,969	$ 110,690,379	$ 39,778,416	$ (66,356,342)	$ (142,835)		
Approved use of Fund balance	(52,406,969)	(110,690,379)	(39,778,416)	66,356,342	142,835		
Net Change	$ -	$ -	$ -	$ -	$ -		

Revenues

Overall, the District combined All Funds proposed revenues stand at $1.69 billion, representing a $84.6 million or a 4.8% decrease for fiscal year 2026-27. The largest decrease is due to Federal Programs revenues, which are projected to decrease by approximately $59.5 million. The State of Tennessee TISA funding is projected to decrease by $9 million for student enrollment. In addition, Shelby County revenue is projected to decrease by $21.2 million while Other Local Sources is projected to increase by $5 million.

Expenditures

The total proposed budget for All Funds shows a $150.8 million or a (8.2%) decrease reflecting budgeted expenditures associated with revenues as noted above. Total proposed expenditure for All Funds stands at $1.69 billion or a (8.2%) decrease from the FY26 amended budget. All revenue sources (excluding Other Local Sources and City of Memphis) show decreases from the fiscal year 2025-2026 amended budget. The Equipment budget projects a marginal $79.1 million decrease for fiscal year 2026-2027. The Supplies and Material budget projects a $51.6 million decrease for fiscal year 2026-2027. Additional information relating to the respective funds is presented with the budget fund information following this all-funds discussion.

Below is the 2026-27 District Proposed Budget for All Funds financial statement of activities by object spending category.

FISCAL YEAR 2026-27 DISTRICT ALL FUNDS PROPOSED BUDGET BY SPENDING CATEGORY

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
City of Memphis	$ 1,333,335	$ 1,333,334	$ 1,333,334	$ 1,333,333	$ 1,333,333	$ -	0.0%
Shelby County	542,287,745	546,521,915	545,412,828	641,485,427	620,322,270	(21,163,157)	-3.3%
State of Tennessee	589,610,868	753,982,677	844,045,918	742,119,454	733,134,444	(8,985,010)	-1.2%
Federal Government	578,972,885	455,611,544	338,656,665	364,964,192	305,484,894	(59,479,298)	-16.3%
Other Local Sources	31,044,903	42,625,495	46,790,874	27,359,006	32,386,459	5,027,452	18.4%
Total Revenues	**$ 1,743,249,736**	**$ 1,800,074,964**	**$ 1,776,239,619**	**$ 1,777,261,412**	**$ 1,692,661,400**	**$ (84,600,012)**	**-4.8%**
Expenditures							
Salaries and Benefits	$ 890,745,172	$ 933,058,603	$ 940,855,951	$ 1,047,839,908	$ 1,064,963,640	$ 17,123,732	1.6%
Contracted Services	417,148,118	476,234,336	479,907,044	387,155,172	326,739,832	(60,415,340)	-15.6%
Supplies and Materials	129,821,604	136,408,577	117,817,762	139,528,460	87,943,311	(51,585,149)	-37.0%
Equipment	189,008,662	90,462,527	102,129,478	212,793,019	133,653,618	(79,139,401)	-37.2%
Leases	4,709,261	6,401,685	2,414,095	5,580,987	4,945,742	(635,245)	-11.4%
Other Charges	59,409,950	71,700,774	93,336,872	50,720,208	74,558,093	23,837,885	47.0%
Total Expenditures	**$ 1,690,842,766**	**$ 1,714,266,503**	**$ 1,736,461,202**	**$ 1,843,617,754**	**$ 1,692,804,235**	**$ (150,813,519)**	**-8.2%**
Excess (deficiency) of revenues over expenditures	$ 52,406,969	$ 85,808,462	$ 39,778,416	$ (66,356,342)	$ (142,835)		
Approved use of Fund balance	(52,406,969)	(85,808,462)	(39,778,416)	66,356,342	142,835		
Net Change	$ -	$ -	$ -	$ -	$ -		

B. General Fund

The General Fund serves as the District's primary operating fund, which includes school personnel salaries and benefits, academic programs, extra-curricular and enrichment programs, special education services, transportation, and charter school payments. The MSCS General Fund proposed budget is approximately $1.22 billion in fiscal year 2026-27, which for FY27 makes up about 75% of the District's total budget across all funds. The proposed General Fund expenditure budget for fiscal year 2026-27 reflects a $81.7 million or a 6.3% decrease in expenditures relative to the fiscal year 2025-26 budget. The decrease is attributed to a $23.6 million decrease in Plant Services and a $16.2 million decrease in Business Administration. The proposed General Fund revenue budget for fiscal year 2026-27 reflects a $16.5 million or a 1.3% decrease in revenues resulting from State funding from Tennessee Investment in Student Achievement (TISA).

The proposed budgeted financial statement of activities for the General Fund budget is shown below.

FISCAL YEAR 2026-27 DISTRICT GENERAL FUND PROPOSED BUDGET

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
City of Memphis	$ 1,333,335	$ 1,333,334	$ 1,333,334	$ 1,333,333	$ 1,333,333	$ -	0.0%
Shelby County	516,263,930	523,733,022	517,442,946	513,919,776	512,783,058	(1,136,717)	-0.2%
State of Tennessee	579,606,971	738,718,011	818,921,912	690,128,295	673,061,581	(17,066,714)	-2.5%
Federal Government	25,566,327	29,022,117	14,031,068	14,402,761	9,189,599	(5,213,162)	-36.2%
Other Local Sources	15,239,256	23,977,395	31,015,146	12,190,028	19,112,936	6,922,908	56.8%
Total Revenues	**$ 1,138,009,819**	**$ 1,316,783,879**	**$ 1,382,744,406**	**$ 1,231,974,192**	**$ 1,215,480,507**	**$ (16,493,686)**	**-1.3%**
Expenditures							
Instruction	$ 458,295,894	$ 520,513,597	$ 541,980,980	$ 609,305,165	$ 612,991,930	$ 3,686,765	0.6%
Instructional Support	68,845,697	65,927,841	77,412,342	91,500,192	71,377,822	(20,122,370)	-22.0%
Student Support	71,302,620	101,060,191	91,878,826	105,596,513	100,233,145	(5,363,368)	-5.1%
Office of the Principal	65,500,421	64,502,044	77,523,498	82,577,565	81,750,025	(827,540)	-1.0%
General Administration	17,752,171	18,313,890	16,780,762	20,914,994	17,452,695	(3,462,299)	-16.6%
Business Amministration	17,680,135	17,160,410	19,049,499	32,588,482	16,374,274	(16,214,208)	-49.8%
Other Support Services	-	399,719	934,011	876,514	746,912	(129,602)	-14.8%
Student Transportation	36,046,403	32,984,252	33,708,530	42,653,775	43,880,658	1,226,883	2.9%
Plant Services	105,295,640	121,525,076	121,433,316	152,254,993	128,667,930	(23,587,063)	-15.5%
Community Services	11,544,737	9,817,876	7,642,815	10,724,798	14,015,463	3,290,665	30.7%
Charter Schools	199,274,865	244,560,136	288,188,983	109,766,798	102,989,653	(6,777,146)	-6.2%
Retiree Benefits	24,117,267	23,026,812	23,076,185	25,000,000	25,000,000	-	0.0%
OPEB	3,050,000	3,550,000	3,000,000	3,000,000	-	(3,000,000)	-100.0%
Regular Capital Outlay	780,012	1,000,005	39,829,472	10,400,921	-	(10,400,921)	-100.0%
Total Expenditures	**$ 1,079,485,862**	**$ 1,224,341,848**	**$ 1,342,439,219**	**$ 1,297,160,710**	**$ 1,215,480,507**	**$ (81,680,204)**	**-6.3%**
Excess (deficiency) of revenues over expenditures	$ 58,523,957	$ 92,442,031	$ 40,305,187	$ (65,186,518)	$ -		
Approved use of Fund balance	(58,523,957)	(92,442,031)	(40,305,187)	65,186,518	-		
Net Change	$ -	$ -	.	$ -	$ -		

C. Revenues

General Fund Revenues are budgeted at $1.22 billion. Tennessee Investment in Student Success Act (TISA) funds, county property tax revenues, and county sales tax revenues are the major sources of funding. Each is driven by the District's enrollment. State and Shelby County revenues make up 98% of the District General Fund budgeted revenues for fiscal year 2026-27.

Tennessee Investment in Student Success Act (TISA): MSCS is estimated to receive $673.1 million in TISA funds from the State of Tennessee for fiscal year 2026-27. The TISA allocation for Memphis-Shelby County Schools (shown below) includes funding for the State Board of Education, Charter Schools, and the District's schools. Tennessee Code Annotated 0520-12-05-.08 local contribution and fiscal capacity. For counties with multiple LEAs, the Department of Education will determine the proportion of the total TISA funds for each the Base Funding Amount and weighted components generated by each LEA within the county relative to the sum of all TISA funds generated within the county. This proportion will then be multiplied by the county's Local Contribution to determine each LEA's individual contribution value. State funding is decreasing $17.1 million compared to the amended budget revenues for the following: decrease in average daily membership (enrollment) in fiscal year 2026, and by individual student weights and direct allocations. State of Tennessee revenue estimates were based on February preliminary student data and updated estimates will be included in the adopted fiscal year 2027 budget.

County Property Tax Revenues: County property tax revenues for education are distributed among the District and the six municipal school districts. MSCS is budgeting to receive $512.8 million in total Shelby County taxes which include property tax, local sales taxes, and mixed drink taxes. The Shelby County property tax revenue is approximately 42% of the $512.8 million. The District's share is determined by its current year weighed full time equivalent average daily attendance (WFTEADA) relative to the other school districts in Shelby County. The District's WFTEADA allocation for fiscal year 2027 is approximately 75.5%.

County Sales Tax: Similar to the county property tax revenues, county sales tax revenues are distributed among the District and the six municipal schools based on current year WFTEADA. Sales taxes reflect approximately 34.3% of the $512.8 million received in county taxes.

FISCAL YEAR 2026-27 PROPOSED DISTRICT GENERAL FUND BUDGET BY SPENDING CATEGORY

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
City of Memphis	$ 1,333,335	$ 1,333,334	$ 1,333,334	$ 1,333,333	$ 1,333,333	$ -	0.0%
Shelby County	516,263,930	523,733,022	517,442,946	513,919,776	512,783,058	(1,136,717)	-0.2%
State of Tennessee	579,606,971	738,718,011	818,921,912	690,128,295	673,061,581	(17,066,714)	-2.5%
Federal Government	25,566,327	29,022,117	14,031,068	14,402,761	9,189,599	(5,213,162)	-36.2%
Other Local Sources	15,239,256	23,977,395	31,015,146	12,190,028	19,112,936	6,922,908	56.8%
Total Revenues	**$ 1,138,009,819**	**$ 1,316,783,879**	**$ 1,382,744,406**	**$ 1,231,974,192**	**$ 1,215,480,507**	**$ (16,493,686)**	**-1.3%**
Expenditures							
Salaries and Benefits	$ 675,074,868	$ 726,515,642	$ 767,188,138	$ 870,192,292	$ 901,737,489	$ 31,545,196	3.6%
Contracted Services	316,266,016	378,765,927	424,640,019	302,509,694	236,654,071	(65,855,624)	-21.8%
Supplies and Materials	50,042,772	74,000,118	56,101,050	79,689,059	35,953,321	(43,735,738)	-54.9%
Equipment	7,368,928	4,371,871	14,963,819	17,827,450	1,768,203	(16,059,247)	-90.1%
Leases	490,790	1,284,795	2,048,676	4,333,627	3,788,003	(545,624)	-12.6%
Other Charges	30,242,488	39,403,494	77,497,518	22,608,588	35,579,421	12,970,833	57.4%
Total Expenditures	**$ 1,079,485,863**	**$ 1,224,341,848**	**$ 1,342,439,219**	**$ 1,297,160,710**	**$ 1,215,480,507**	**$ (81,680,204)**	**-6.3%**
Excess (deficiency) of revenues over expenditures	$ 58,523,956	$ 92,442,031	$ 40,305,187	$ (65,186,518)	$ -		
Approved use of Fund balance	58,523,956	(92,442,031)	(40,305,187)	65,186,518	-		
Net Change	$ -	$ -	$ -	$ -	$ -		

D. Expenditures

General Fund expenditure is expected to decrease 6.3% or $81.7 million in comparison to the prior year. Contracted Services will experience a $65.9 million or 21.8% decrease due to reductions in outsourcing plant services contracts and a reduction in capital outlay. Supplies and Materials are projected to decrease by $43.7 million or 54.9% and Equipment is projected to decrease by $16.1 million or 90.1% due to district wide reductions in purchases made in the prior year.

E. Special Revenue Fund

Special Revenue Funds: Non-Federal Programs

The Non-Federal Program Fund is self-supporting, and the resources are generated from grants, donations, and fees from the state of Tennessee and the local community. The fund consists of resources that are spent on cognitive, social, emotional, student achievement and instructional support. Some of the resources supplement the District's student support and operational services.

FISCAL YEAR 2026-27 PROPOSED DISTRICT NON-FEDERAL FUND

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
State of Tennessee	$ 9,547,024	$ 14,741,406	$ 24,573,200	$ 51,531,160	$ 59,612,864	$ 8,081,704	15.7%
Other Local Sources	9,059,627	9,768,646	10,333,839	10,225,402	9,849,570	(375,832)	-3.7%
Total Revenues	**$ 18,606,651**	**$ 24,510,052**	**$ 34,907,040**	**$ 61,756,561**	**$ 69,462,433**	**$ 7,705,872**	**12.5%**
Expenditures							
Instruction	$ 603,375	$ 3,296,079	$ 11,729,033	$ 29,753,907	$ 24,767,470	$ (4,986,438)	-16.8%
Instructional Support	268,379	890,770	1,527,941	4,124,049	3,549,997	(574,053)	-13.9%
Student Support	795,652	2,748,934	3,890,923	6,109,661	19,747,022	13,637,361	223.2%
General Administration	-	-	32,038	2,578	2,578	-	0.0%
Business Administration	26,601	-	-	-	-	-	0.0%
Plant Services	20,934	153,211	76,812	119,275	204,172	84,897	71.2%
Community Services	15,539,731	16,760,837	17,082,496	16,818,874	16,708,189	(110,685)	-0.7%
Student Transportation	-	6,810	17,936	282,380	-	(282,380)	0.0%
Capital Outlay	-	50,606	76,765	4,429,734	4,429,734	-	0.0%
Office of the Principal	-	-	26,434	84,351	-	(84,351)	-100.0%
Indirect Cost/Transfer In and Out	-	791,714	307,071	198,806	196,107	(2,699)	100.0%
Total Expenditures	**$ 17,254,673**	**$ 24,698,962**	**$ 34,767,451**	**$ 61,923,615**	**$ 69,605,268**	**$ 7,681,653**	**12.4%**
Excess (deficiency) of revenues over expenditures	$ 1,351,978	$ (188,909)	$ 139,589	$ (167,054)	$ (142,835)		
Approved use of Fund balance	(1,351,978)	(188,909)	(139,589)	167,054	142,835		
Net Change	$ -	$ -	$ -	$ -	$ -		

The Non-Federal Programs expenditures proposed budget is expected to be $69.6 million during fiscal year 2026-2027. This is an increase of $7.7 million more than the prior year's amended budget. The increase is attributable to the addition of the State School Improvement Grant 2.0.

Special Revenue Funds: Federal Programs

The Federal Programs Fund budget includes several major federal grants such as Title I, IDEA Part B (Individuals with Disabilities Education Act), Head Start, and Carl Perkins. Title I funds aim to bridge the gap between low-income students and other students by providing each child with fair and equal opportunities to achieve an exceptional education. IDEA ensures students living with disabilities receive a free appropriate public education. Head Start is a comprehensive program designed to foster the healthy development of young children. The Federal Programs Fund proposed budget stands at $201.4 million for fiscal year 2026-27, which represents a $59.6 million budget decrease compared to the prior fiscal year's budget. Several factors caused the net decrease in Federal Funds including Head Start funding decreasing in the amount of $29.7 million which ended in the 2025-26 fiscal year. ESSER 3.0 funding ended in the 2024-25 fiscal year. The 56.7 million budgeted in 2025-26 reflects a 14-month extension granted to Districts to fully liquidate obligations.

Below is the Federal Programs Fund's proposed budget for fiscal year 2026-27.

FISCAL YEAR 2026-27 PROPOSED DISTRICT FEDERAL PROGRAMS FUND

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
Federal Government	$ 483,522,353	$ 354,313,629	$ 235,642,019	$ 260,945,681	$ 201,374,332	$ (59,571,349)	-22.8%
Total Revenues	**$ 483,522,353**	**$ 354,313,629**	**$ 235,642,019**	**$ 260,945,681**	**$ 201,374,332**	**$ (59,571,349)**	**-22.8%**
Expenditures							
Instruction	$ 188,008,797	$ 130,547,275	$ 81,875,786	$ 83,410,759	$ 78,188,323	$ (5,222,435)	-6.3%
Instructional Support	84,704,866	90,137,347	58,819,228	78,445,495	75,505,903	(2,939,592)	-3.7%
Student Support	34,796,712	27,448,617	20,643,177	31,044,772	25,348,321	(5,696,450)	-18.3%
Business Administration	742,142	489,175	15,705	-	-	-	0.0%
General Administration	-	22,388	18,245	-	-	-	0.0%
Student Transportation	5,076,477	5,068,196	4,511,866	3,670,548	3,542,250	(128,298)	-3.5%
Plant Services	584,064	1,589,587	-	-	-	-	0.0%
Community Services	28,604,685	25,719,602	21,987,632	5,502,589	733,267	(4,769,322)	-86.7%
Office of the Principal	1,130,756	4,045,743	2,706,954	2,908,782	2,736,692	(172,090)	-5.9%
Capital Outlay	118,004,400	44,363,783	35,046,708	46,962,299	6,659,830	(40,302,469)	-85.8%
Indirect Cost/Transfer In and Out	21,869,455	24,881,917	10,016,718	9,000,436	8,659,744	(340,692)	-3.8%
Total Expenditures	**$ 483,522,353**	**$ 354,313,629**	**$ 235,642,019**	**$ 260,945,681**	**$ 201,374,332**	**$ (59,571,349)**	**-22.8%**

Special Revenue Funds: Nutrition Services

The Nutrition Services Fund resembles an enterprise fund in which revenues are volume generated, and expenses are optimized to maintain appropriate contingency funds and quality customer satisfaction. Expenditures for Nutrition Services are budgeted to increase by $4.7 million (or 5.1%) to $96.6 million for fiscal year 2026-27. The primary reason for the increase in expenditure is attributed to the increased cost of cafeteria equipment and food supplies.

The chart below is the Nutrition Services Fund Proposed budget for fiscal year 2026-27 by function category.

FISCAL YEAR 2026-27 PROPOSED DISTRICT NUTRITION SERVICE FUND

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
State of Tennessee	$ 456,873	$ 523,259	$ 550,807	$ 460,000	$ 460,000	$ -	0.0%
Federal Government	69,884,205	72,275,799	88,983,577	89,615,750	94,920,963	5,305,213	5.9%
Other Local Sources	2,440,032	3,288,524	1,918,698	1,855,603	1,255,381	(600,222)	-32.3%
Total Revenue	**$ 72,781,109**	**$ 76,087,582**	**$ 91,453,081**	**$ 91,931,353**	**$ 96,636,344**	**$ 4,704,991**	**5.1%**
Expenditures							
Food Services	$ 78,877,515	$ 81,827,304	$ 85,875,792	$ 91,931,353	$ 96,636,344	$ 4,704,991	5.1%
Capital Outlay	10,190	-	7,972	-	-	-	0.0%
Indirect Cost/Transfer In and Out	-	-	2,479,502	-	-	-	0.0%
Total Expenditures	**$ 78,887,705**	**$ 81,827,304**	**$ 88,363,265**	**$ 91,931,353**	**$ 96,636,344**	**$ 4,704,991**	**5.1%**
Excess (deficiency) of revenues over expenditures	$ (6,106,596)	$ (5,739,722)	$ 3,089,816	$ -	$ -		
Approved Use of Fund Balance	6,106,596	5,739,722	(3,089,816)	-	-		
Net Change	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		



F. Capital Projects Fund

The Capital Projects Fund budget is defined to account for financial resources used for the acquisition or construction of major capital facilities as well as major repairs of existing facilities. The total cost to complete a project is appropriate at the time the individual project is approved by the Shelby County Board of Education and Shelby County Commission. For fiscal year 2026-27, the Capital projects proposed budget total approximately $107.5 million which is a decrease of $20 million less than the prior year's amended budget.

FISCAL YEAR 2026-27 PROPOSED CAPITAL PROJECTS FUND

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
Shelby County	$ 26,023,815	$ 22,788,893	$ 27,969,882	$ 127,565,651	$ 107,539,212	$ (20,026,439)	-15.7%
Other Local Sources	1,817,695	1,290,563	547,360	-	-	-	0.0%
Total Revenues	**$ 27,841,510**	**$ 24,079,456**	**$ 28,517,242**	**$ 127,565,651**	**$ 107,539,212**	**$ (20,026,439)**	**-15.7%**
Expenditures							
Capital Outlay	$ 28,181,591	$ 24,962,899	$ 31,080,953	$ 128,568,421	$ 107,539,212	$ (21,029,209)	-16.4%
Total Expenditures	**$ 28,181,591**	**$ 24,962,899**	**$ 31,080,953**	**$ 128,568,421**	**$ 107,539,212**	**$ (21,029,209)**	**-16.4%**
Excess (deficiency) of revenues over expenditures	$ (340,081)	$ (883,443)	$ (2,563,711)	$ (1,002,770)	$ -		
Approved use of Fund balance	340,081	883,443	2,563,711	1,002,770	-		
Net Change	$ -	$ -	$ -	$ -	$ -		



G. Internal Service Funds

The District's Internal Service Funds are maintained to account for intragovernmental and intergovernmental services. The rates for Internal Service Funds are reviewed periodically throughout the year to ensure alignment with operating and designated reserves. In prior fiscal years, the Achievement School District (ASD) was reported within Internal Service Funds; however, beginning in the current fiscal year, ASD is no longer classified as an Internal Service Fund. Accordingly, MSCS Internal Service Funds for the current year include only Printing Services and Warehouse (Supply Chain). The schedule below is the combined activity at the functional level for fiscal year 2026-27.

FISCAL YEAR 2026-27 PROPOSED DISTRICT INTERNAL SERVICE FUNDS

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
Other Local Sources	$ 2,488,293	$ 4,300,366	$ 2,975,831	$ 3,087,974	$ 2,168,573	$ (919,401)	-29.8%
Total Revenues	**$ 2,488,293**	**$ 4,300,366**	**$ 2,975,831**	**$ 3,087,974**	**$ 2,168,573**	**$ (919,401)**	**-29.8%**
Expenditures							
Instruction	$ 33,524	$ 530,746	$ 63,768	$ 98,766	$ -	$ (98,766)	-100.0%
Instructional Support	70	-	-	-	-	-	0.0%
Student Support	-	2,176	-	13,300	-	(13,300)	-100.0%
General Administration	3,373,911	-	-	-	-	-	0.0%
Other Support Services	-	3,378,724	4,021,752	2,931,908	2,168,573	(763,335)	-26.0%
Student Transportation	2,200	31,892	10,579	-	-	-	0.0%
Plant Services	100,878	178,323	72,197	44,000	-	(44,000)	-100.0%
Total Expenditures	**$ 3,510,583**	**$ 4,121,862**	**$ 4,168,296**	**$ 3,087,974**	**$ 2,168,573**	**$ (919,401)**	**-29.8%**
Excess (deficiency) of revenues over expenditures	$ (1,022,290)	$ 178,505	$ (1,192,465)	$ -	$ -		
Approved use of Fund balance	1,022,290	(178,505)	1,192,465	-	-		
Net Change	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		

In fiscal year 2026-27, the combined Internal Service Fund budgeted revenues are $2.2 million. The combined Internal Service Fund budget expenditures are $2.2 million for fiscal year 2026-27 which is decreasing 29.8% from fiscal year 2025-2026 resulting in a $919 thousand decrease due to ASD schools returning to MSCS.

H. Tax Rates and Trends

Tax Rates per $100 Assessed Value					
Fiscal Year	City	County	Total	City Allocation to School District	County Allocation to Schools
2001	$ 3.37	$ 3.79	$ 7.16	$ 0.895	$ 1.68
2002	3.23	3.79	7.02	0.858	2.03
2003	3.23	3.79	7.02	0.858	2.03
2004	3.23	4.04	7.27	0.858	2.10
2005	3.43	4.04	7.47	0.827	2.03
2006	3.43	4.04	7.47	0.827	2.02
2007	3.43	4.04	7.47	0.827	2.02
2008	3.25	4.04	7.29	0.190	2.02
2009	3.20	4.02	7.22	0.190	1.90
2010	3.20	4.02	7.22	0.190	1.90
2011	3.19	4.02	7.21	0.190	1.90
2012	3.11	4.02	7.13	0.190	1.90
2013	3.40	4.38	7.78	-	2.14
2014	3.40	4.37	7.77	-	2.14
2015	3.40	4.37	7.77	-	2.14
2016	3.40	4.37	7.77	-	2.14
2017	3.27	4.11	7.38	-	1.99
2018	3.20	4.05	7.25	-	1.94
2019	3.20	4.05	7.25	-	1.94
2020	3.20	4.05	7.25	-	1.94
2021	2.71	3.45	6.16	-	1.64
2022	2.70	3.39	6.09	-	1.59
2023	2.70	3.39	6.09	-	1.59
2024	3.20	3.39	6.59	-	1.54
2025	2.58	2.69	5.27	-	1.19



ORGANIZATIONAL



FY 2027 District Proposed Budget

This section includes the following information:

I. Financial Structure and Environment of the District
   i. Legal Status and Authority
   ii. Description of Reporting Entity
   iii. Geographical Area Served
   iv. Education Landscape of Shelby County
   v. School Options
   vi. Basis of Accounting and Budgeting
   vii. Fund Structure
   viii. Classification of Revenues and Expenditures
II. Administrative Organizational Chart
III. Mission, Vision, Goals and Priorities
IV. Financial Management Goals
V. Financial Policies and Law Requirements
   i. Annual Operating Budget and Balanced Budget
   ii. Procurement
   iii. Internal Accounting Controls
   iv. Risk Management
   v. Debt Limits
   vi. Fund Balance
   vii. Investments
   viii. Financial Reporting and Audit Requirements
VI. Budget Process and Calendar
VII. Annual Operating Budget Policy
VIII. Laws Affecting this Budget
   i. Budget Approval
   ii. Teacher Supply
   iii. Charter Schools
   iv. Hold Harmless Laws
   v. Annual Charter School Authorizer Fees
   vi. Statewide Charter School Authorizer
   vii. Every Student Succeed Act (ESSA) Financial Transparency
   viii. Education Freedom Scholarship Act
IX. Fiscal Sustainability
   i. Strategic Priorities
   ii. Budgetary Highlights: Our Overall Budget
   iii. Long Term Financial Drivers
   iv. Fiscal Sustainability Initiatives

I. FINANCIAL STRUCTURE AND ENVIRONMENT OF THE DISTRICT

i. Legal Status and Authority

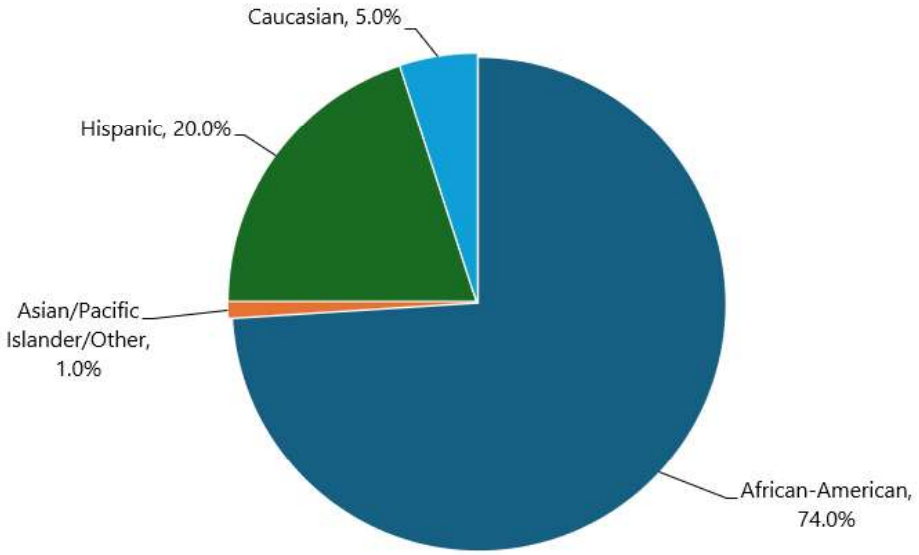
Memphis-Shelby County Schools (MSCS or District) is a component unit of Shelby County Government, which is defined as the oversight entity by Governmental Accounting Standards Board (GASB) Codification Section 2100. Reporting for the District follows the criteria established by GASB. The District is governed by a nine-member Board of Education (Board). The legal basis for education in Tennessee is expressed in the State Constitution and State statutes, as interpreted by the courts. Boards are instruments of the State, and members of the Board are State officers representing local citizens and the State in the management of the public schools. The governing body is the Board of Education, serving residents within the boundaries of the District and non-residents under conditions specified by State law and the Board.

ii. Description of Reporting Entity

Memphis-Shelby County Schools is the largest school system in the state of Tennessee and is within the top 23 largest districts in the nation. For Fiscal Year 2026-2027, the District's budget enrollment is 99,981 for students in grades kindergarten through grade 12: including Pre-K 3,572 to total 103,553.

The Shelby County Government was incorporated in 1819. The county is located on the southwest corner of Tennessee, at the east bank of the Mississippi River. Shelby is the State's largest county with the City of Memphis being the largest city and its county seat. The County's 2025 population is estimated at 910,226 according to the U.S. Census Bureau.

Based upon enrollment figures as reported by the Tennessee State Department of Education, the District's student demographics during school year 2025-26 were 74% African American, 5% Caucasian, 20% Hispanic, 1% Multiracial and other races and nationalities. The chart below represents the District's student demographics for school year 2025-26.



The District has 212 schools in FY26-27, including regular schools, virtual schools, charter schools, career, and technology centers (CTC), special education centers (SPED) and alternative schools. Forty-five schools are Optional Schools or offer Optional Programs that provide parents choices in selecting a public education that best suits their child.



iii. Geographical Area Served

The District is serviced by geographical areas. Each Board Members has a district. The districts below are effective for the 2026-27 school year.

District-1 Michelle McKissack	District 2-Natalie McKinney	District-3 Stephanie Love
A.B. Hill Elementary	Berclair Elementary	Brownsville Road Elementary
B.T Washington High	Colonial Middle	Delano Elementary
Bellevue Middle	Craigmont Middle	E.E Jeter
Bruce Elementary	Douglass High	Egypt Elementary
Caldwell Guthrie School	Douglass School	Georgian Hills Middle
Central High	East High	Grandview Heights Middle
Cummings School	Grahamwood Elementary	Hawkins Mills Elementary
Downtown Elementary	Jackson Elementary	Keystone Elementary
Gordon Achievement Academy	Kingsbury Career & Technology Center	Lucie E. Campbell Elementary
Hollis F. Price Middle College	Kingsbury Elementary	Northaven Elementary
Ida B. Wells Academy	Kingsbury High	Raleigh-Egypt High
Idlewild Elementary	Kingsbury Middle	Raleigh- Egypt Middle
LaRose Elementary	Maxine Smith Steam Academy	Scenic Hils Elementary
Manassas High	Raleigh- Bartlett Meadows Elementary	Trezevant Career & Technical Center
Medical District High	Snowden School	Trezevant High
Middle College High	Springdale Elementary	Westside Elementary
Peabody Elementary	Treadwell Elementary	Whitney Elementary
Rozelle Elementary	Treadwell Middle	Woodstock Middle
	Vollentine Elementary	
	Wells Staton Elementary	
	William H. Brewster Elementary	

Distrct-4 Tamarques Porter	District-5 Sable Otey	District-6 Keith Williams
Balmoral- Ridgeway Elementary	Chimneyrock Elementary	Double Tree Elementary
Belle Forest Community School	Cordova Elementary	Fairley High
Germanshire Elementary	Cordova Middle	Ford Road Elementary
Germantown Elementary	Cordova High	Carver College & Career Academy
Germantown High	Macon-Hall Elementary	Geeter School
Germantown Middle	Mt. Pisgah Middle	Havenview Middle
Hickory Ridge Elementary	Riverwood Elementary	Hillcrest High
Hickory Ridge Middle		Holmes Road Elementary
Highland Oaks Elementary		J. P. Freeman School
Highland Oaks Middle		Levi Elementary
Kirby High		Mitchell High
Kirby Middle		Oakshire Elementary
Lowrance School		Riverview School
Oak Forest Elementary		Robert R. Church Elementary
Ridgeway Middle		Southwest Career & Technical Center
Southwind Elementary		Westhaven Elementary
Southwind High		Westwood High
Winridge Elementary		Whitehaven Elementary
		Whitehaven High

District-7 Towanna Murphy

A. Maceo Walker Middle
Alcy Elementary
American Way Middle
Cromwell Elementary
Crump Elementary
Gardenview Elementary
Getwell Elementary
Hamilton High
Hamilton School
Hope Academy
Invictus Academy
Newberry Elementary
Norris Achievement Academy
Oakhaven Elementary
Oakhaven High
Oakhaven Middle
Ross Elementary
Winchester Elementary

District-8 Amber Huett-Garcia

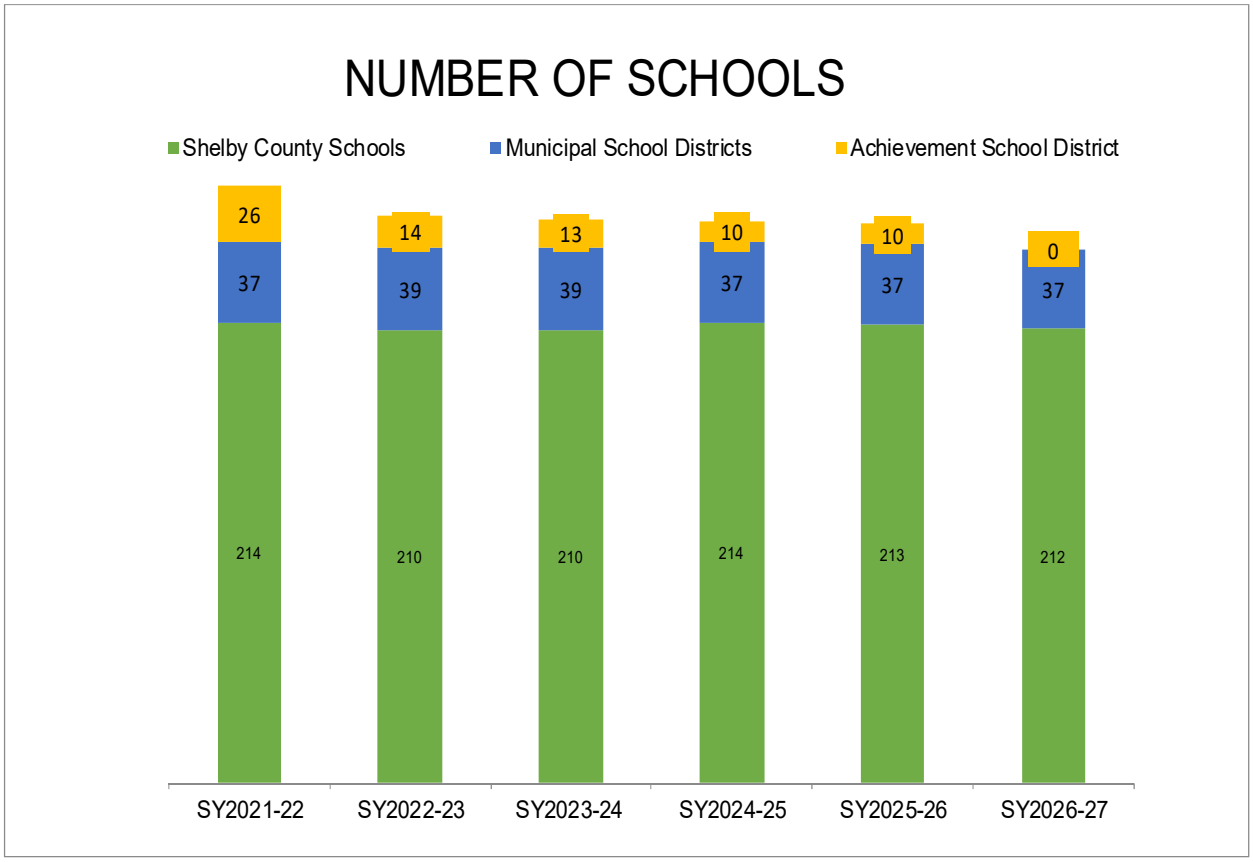
Avon Lennox School
Barret's Chapel School
Bolton High
Dexter School
Kate Bond Elementary
Kate Bond Middle
Northeast Prep Academy
Richland Elementary
Shelby Oaks Elementary
White Station Elementary
White Station High
White Station Middle

District-9 Joyce Dorse Coleman

Bethel Grove Elementary
Cherokee Elementary
Colonial Middle
Dunbar Elementary
Evans Elementary
Fox Meadows Elementary
Hanley Elementary
Melrose High
Memphis Virtual School
Newcomer Program
Overton High
Parkway Village Elementary
Ridgeway High
Sea Isle Elementary
Sharpe Elementary
Sheffield Career & Technical Center
Sheffield Elementary
Sheffield High
Sherwood Elementary
Sherwood Middle
Shrine School
South Park Elementary
Willow Oaks Elementary
Woodale High

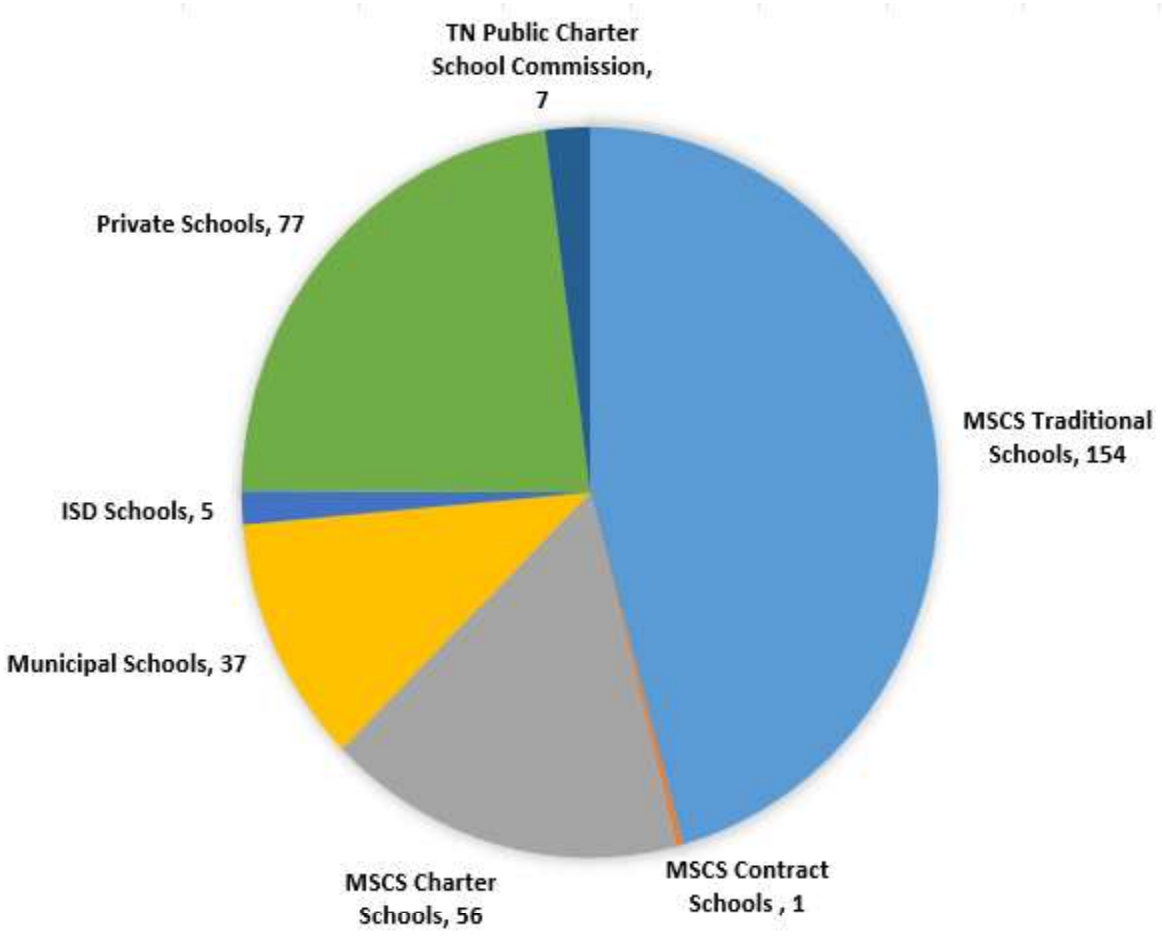
iv. Education Landscape of Shelby County

Memphis-Shelby County Schools is part of a unique educational landscape that includes eight local education agencies (LEAs) within Shelby County. The eight LEAs include: Memphis-Shelby County Schools and University of Memphis schools; six municipal school districts located in Arlington, Bartlett, Collierville, Germantown, Lakeland, and Millington. Memphis-Shelby County Schools have the largest educational footprint in Shelby County with 212 schools in fiscal year 2026-27.



The educational landscape in Shelby County has changed significantly. Memphis-Shelby County Schools has evolved from a school district with minimal competition to a school district embedded in a unique landscape of educational options for students and parents. Few school districts have been as driven by competition and innovation as Memphis-Shelby County Schools. Within the education ecosystem in Shelby County, MSCS traditional, Innovative Schools and charter schools, six municipal school districts, private schools, and TN State Board authorized charter schools serve as options for students in Shelby County.

The chart below illustrates the total number of school options in Shelby County.



- ***Memphis-Shelby County Schools*:** Memphis-Shelby County Schools is the largest school district in the State of Tennessee. The District boasts the largest educational footprint in Shelby County, with a total of 212 schools. There are several high-quality school choices that exist for parents and students which include Optional Schools, Career and Technical Education Programs, Schools for Exceptional Children, Specialty Schools, Virtual Schools, Alternative Schools, and a STEM (Science, Technology, Engineering and Math) High School, and Charter Schools.

- ***Municipal School Districts*:** Municipal School Districts were created after the merger of Shelby County Schools and Memphis City Schools. The state legislature passed a law that lifted the statewide ban on forming new school districts. The six incorporated municipalities held elections in which voters chose to establish their own independent school districts. In July 2014, the following school districts were created - Arlington Community Schools, Bartlett City Schools, Collierville Schools, Germantown Municipal School District, Lakeland School System, and Millington Municipal Schools.

- ***TN Public Charter School Commission***: The Tennessee Public Charter School Commission was created by Public Chapter 219 of the 111th General Assembly. The Charter Commission was established to hear new start, revocation, and renewal charter school appeals from across the state and to serve as an authorizer to any charter school that it authorizes upon appeal. The Charter Commission took over charter school appeal responsibilities from the Tennessee State Board of Education on January 1, 2021. On July 1, 2021, the Commission assumed the authorization responsibilities from the State Board of Education. Beginning in the 2021-2022 school year, the Charter Commission will serve as the charter school authorizer and LEA for four authorized charter schools, as well as any additional charter schools that it may authorize in the future.

- ***Private Schools***: During the Tennessee General Assembly's extraordinary legislative session in January 2025, the Tennessee General Assembly passed Tenn. Code Ann. 49-6-3501 et al., and Governor Bill Lee signed the landmark legislation on February 12, 2025, to establish Tennessee's universal school choice program into law. The Tennessee Education Freedom Scholarship Program is also guided by State Board of Education Rule 0520-01-24. Education Freedom Scholarships allow students who are residents of Tennessee and are entitled to attend a public school in grades K-12 to use state funds toward education expenses, while enrolled in grades K-12 at registered Category I, II, or III non-public schools located in Tennessee, prioritizing tuition and fees. The proposed scholarship amount for the 2026-27 school year is $7,500.

- ***Innovative School District:*** The University Schools - Innovative School District was established in FY24-25. The district encompasses five schools and two formal partnerships, with a focus on inclusive, research-driven, and equity-centered instruction. All K–12 schools operate as tuition-free public schools with no academic requirements for admission, while early childhood programs provide accredited instruction and scholarship options for families in need. University Schools consistently ranks in the top five percent of all K–12 schools statewide for both academic achievement and growth.

- ***Achievement School District (ASD):*** The State of Tennessee established the ASD to turn around "persistently" low performing or Tier 1 schools across the state. Specifically, the ASD was charged with the mission to move schools from the bottom five percent in the state to the top 25% in the state within 10 years. Students that were zoned to a school in the ASD or a school in the bottom five percent were qualified to attend an ASD school. The ASD had charter school authorizing power, meaning they could match failing schools that once belonged to the school district with charter operators. The last two schools (Kirby Middle and Hillcrest High) will return to MSCS for the 2026-2027 school year, ultimately ending the Achievement School District.



v. School Options

MEMPHIS-SHELBY COUNTY SCHOOLS
OPTIONAL SCHOOLS
Discover Your Options

Optional Schools and Programs

Optional Programs provide enhanced educational opportunities through theme-based programs, accelerated classes, cutting-edge methodologies, and real-world applications that promote success beyond the classroom. Optional programs educate thousands of students in a total of 45 elementary, middle, and high schools, providing equity and access to families throughout Shelby County.

Below are 45 Optional schools and Optional programs in traditional schools in school year 2026-2027.

Optional School	Program
Balmoral Ridgeway Elementary (1-5)	International Baccalaureate (IB) World School Primary Years Program
Bellevue Middle (6-8)	Enriched Academics / College Preparatory
William H. Brewster Elementary (1-5)	Science, Technology, Engineering, Arts and Math (S.T.E.A.M.)
Brownsville Road Elementary (1-5)	Enriched Academics / International Studies
Central High (9-12)	College Preparatory
Colonial Middle (6-8)	Arts & Academics
Cordova Elementary (1-5)	Enriched Academics
Cordova Middle (6-8)	Enriched Academics / College Preparatory
Craigmont High (9-12)	College Preparatory / International Studies
Craigmont Middle (6-8)	Enriched Academics / International Studies
Cummings School (1-8)	Enriched Academics
Delano Elementary (1-5)	Information Technology
Double Tree Elementary (K-5)	Community Service & Leadership Prep
Douglass High (9-12)	Public Service and Communication Arts
Douglass School (K-8)	Public Service and Communication Arts
Downtown Elementary (1-5)	Enriched Academics /Social Studies
East High (9-12)	T-STEM / College Preparatory/Diesel Technology
John P. Freeman School (1-8)	Enriched Academics / College Preparatory
Germantown Elementary (1-5)	Enriched Academics / International Studies
Germantown Middle (6-8)	Enriched Academics / College Preparatory
Germantown High (9-12)	Collegiate Academy / College Preparatory
Grahamwood Elementary (1-5)	Enriched Academics
Havenview Middle (6-8)	Science, Technology, Engineering, Arts and Mathematics (STEAM)
Idlewild Elementary (K-5)	Science / Technology
Keystone Elementary (1-5)	Science, Engineering, and Technology (SET)

Optional School	Program
Kingsbury High (9-12)	Global Health Studies
Oak Forest Elementary (1-5)	International Baccalaureate (IB) Primary Years Program
Overton High (9-12)	Creative and Performing Arts (CAPA)
Peabody Elementary (1-5)	Enriched Academics / International Studies
Ridgeway High (9-12)	International Baccalaureate (IB) Diploma Program
Ridgeway Middle (6-8)	International Baccalaureate (IB) Middle Years Program (MYP)
Riverwood Elementary (1-5)	Environmental Science and Community Service
Rozelle Elementary (K-5)	Creative and Performing Arts (C.A.P.A.)
Sherwood Elementary (1-5)	Enriched Academics Through the Arts
Maxine Smith Steam Academy (6-8)	Science, Technology, Engineering, Arts, and Mathematics (S.T.E.A.M.)
Snowden School (1-8)	Enriched Academics / College Preparatory
Springdale Elementary (K-5)	Exploratory Learning
Treadwell Elementary (K-5)	Dual Language Immersion
Vollentine Elementary (K-5)	Science Exploration STARS – Scholars Tackling Academic Rigor Scientifically
White Station Middle (6-8)	Enriched Academics / College Preparatory
White Station High (9-12)	College Preparatory
Whitehaven Elementary (1-5)	Science, Technology, Engineering, and Mathematics (S.T.E.M.)
Whitehaven High (9-12)	Business and Finance / College Preparatory
Willow Oaks Elementary (1-5)	Enriched Academics
Wooddale High (9-12)	College Preparatory



College Career & Technical Education

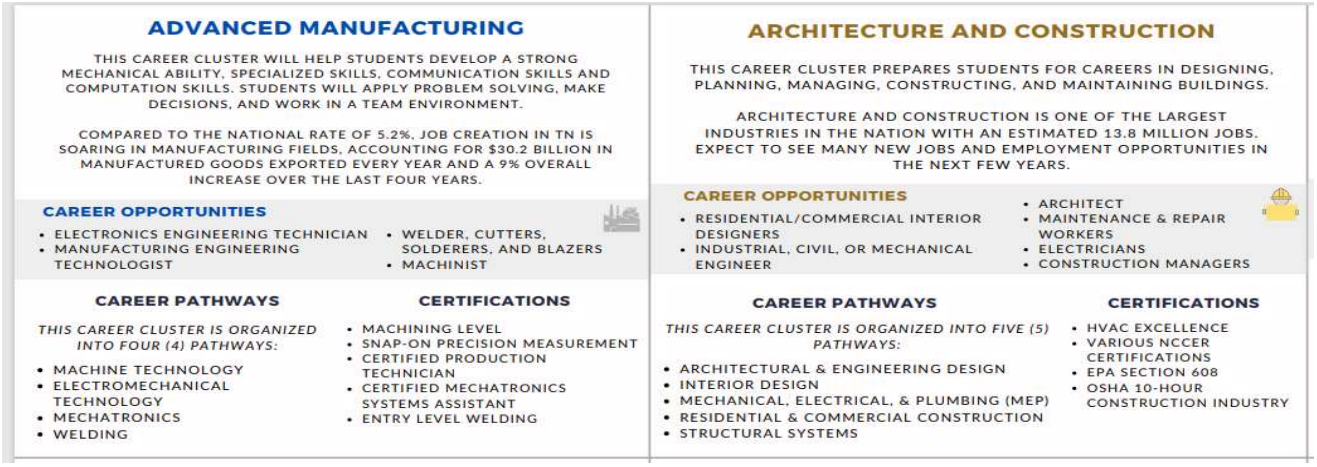
The Department of College, Career, and Technical Education (CCTE) offers a diverse array of programs to give students the necessary skills and credentials to excel. By creating pathways that lead to further education and training and high-skill, high-wage jobs in high-demand industries, the CCTE division aligns three stages of learning—secondary, post-secondary, and the workplace. Phases I and II of the CCTE redesign has propelled the District's efforts to achieve these goals through strategies like dual enrollment and work-based learning. Phase III of the CCTE redesign prioritizes expanding access to high-wage, high-demand pathways, increasing access to post-secondary opportunities, and upgrading infrastructure.

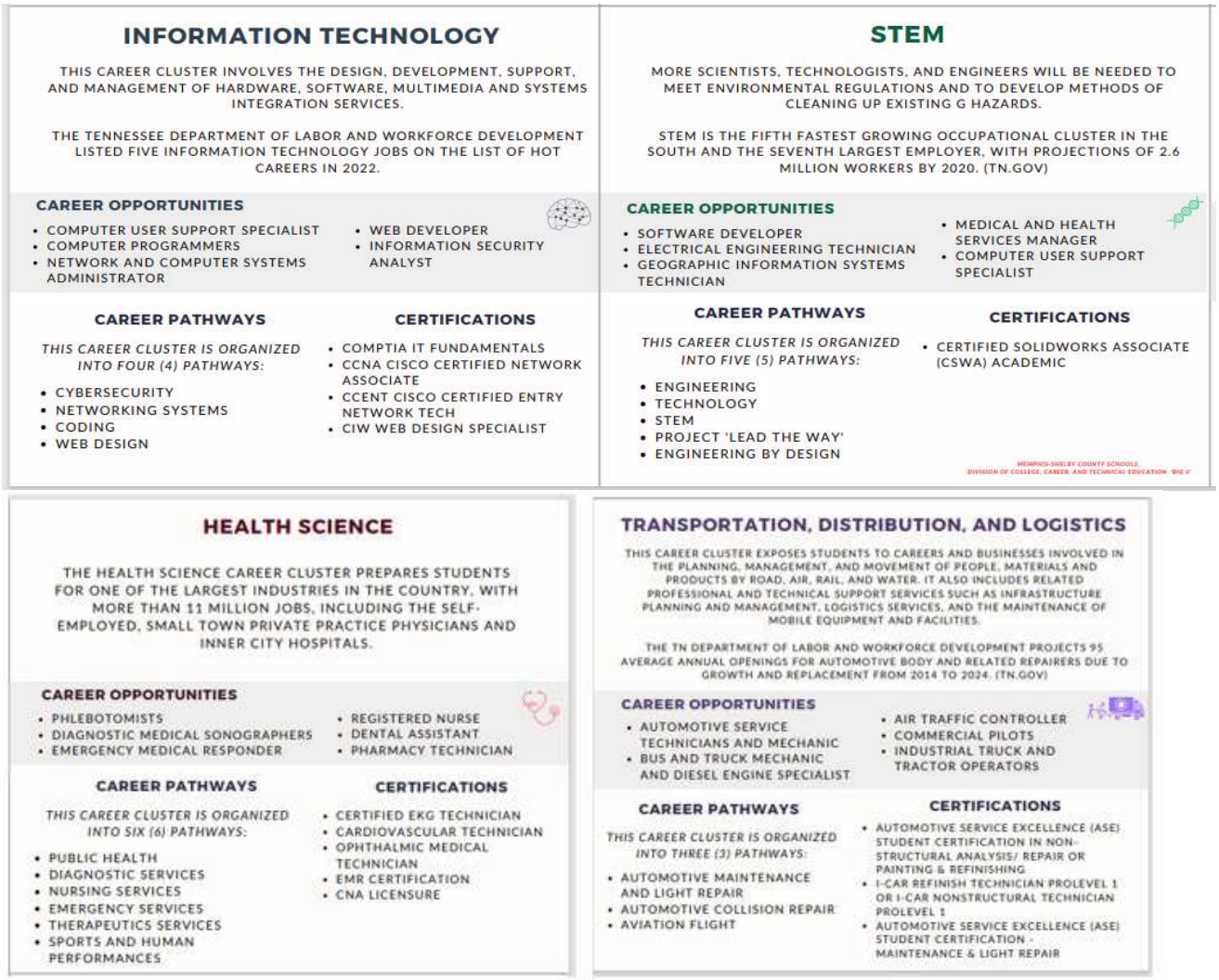
In today's career landscape, preparing for success after graduation is not one-size-fits-all. We offer a diverse array of programs to give our students the skills and credentials to excel after senior year.
Whether it be industry certifications, internships, or college credits, we can provide the experience to make any student a #ReadyGrad.





MSCS currently offers over 40 Pathways and Programs. All programs can be categorized within the "Big Six" Cluster Areas:





Building upon the state's strong commitment to ensure Tennessee is future workforce ready, in 2023 Governor Bill Lee and the Tennessee General Assembly made an investment of $43.2 million to bring Innovate School Models to every public high school and middle school in the state. By expanding Tennessee's Innovation School Models aimed at building readiness and preparing students for success after high school, more students will have opportunities to participate in innovative local programs aligned to Tennessee's highest-demand skills and careers. The deadline for spending the Innovate School Model funds is June 30, 2027.

Ready Grad partners support over 14,000+ MSCS students and 200+ teachers by:

- Advising & collaborating on CCTE curriculum
- Providing equipment & materials for student programs
- Providing work-based learning opportunities and connections with industry experts

- Conducting seminars, workshops & providing in-class support for students
- Offering student internships & mentoring
- Facilitating training & externship opportunities for teachers

Partners

- Allstate Insurance
- Action JPS
- Atlantic Track
- All World Project Management
- Barnhart Crane & Rigging
- Boys & Girls Club of Greater Memphis Technical Training Center
- Caissa Public Strategy
- Church Health YMCA
- City of Memphis
- CodeCrew
- Crowne Plaza Downtown Hotel
- Cummins
- Custom Medical Solutions
- FedEx
- FLEX
- Ford Motor Company
- Greater Memphis Chamber of Commerce
- Greater Memphis Medical Device Council
- Jordan Aluminum
- KQ Communications
- Memphis and Shelby County Airport Authority
- Memphis Christian Pastors Network
- Memphis Police Bluepath Program
- Memphis Public Library/JobLINC
- Memphis Tomorrow
- Memphis Zoo
- Memphis Light, Gas, and Water (MLGW)
- National Guard Products
- Passport Health
- Peabody Hotel
- Phillip Ashley Chocolates
- ServiceMaster Clean
- Sheet Metal Workers Union
- Shelby County Board of Board Members
- Shelby County Clerk's Office
- Shelby County Government
- Smith & Nephew
- Snap-On, Inc.
- Spence Law Firm
- St. Jude Children's Research Hospital
- TechEd2go
- The Redwing Group
- Unistar-Sparco Computers, Inc.
- View Glass
- Wells and Associates Law Firm
- West TN Home Builders Association

Post-Secondary Institutions

- Christian Brothers
- Bethel University
- Lemoyne-Owen College
- Moore Tech
- Southwest Community College
- TN College of Applied Tech – Memphis
- University of Memphis

Exceptional Children Schools

Avon Lenox High School and Shrine School are dedicated to assisting students to achieve their maximum potential for effective independent living and functioning in a diverse society. Both schools strive to ensure students with disabilities have the educational opportunities needed to develop the skills necessary for a successful transition into postgraduate education. Whether preparing for college, pursuing a career, or entering a Life Skills program, the goal of each school is to provide students with individualized instruction and innovative learning techniques which will enable them to successfully transition into the real world.

While every student's experience is different, many attend Avon and Shrine for most of their school career, in which they work with specially trained teachers who assess a student's needs and create an individualized plan catered specifically to the way each student processes information. Rather than memorizing or simply fulfilling a set of core academic standards, each student learns to analyze information and hones problem-solving skills and leaves these programs with not only an academic education, but with personalized techniques for negotiating the world.

Both Shrine and Avon boast superior technological provisions, from cutting edge computer labs, tablet availability and SMART Boards in every classroom. Specially trained instructors make every effort to incorporate technology within their lessons. These schools offer speech therapy, occupational/physical therapy, and psychological services to any student who needs them and believe that when teachers and therapists modify their instructional methods based on a student's needs, the student will thrive and grow. In addition to customized lessons, the school offers a myriad of specially designed activities, such as art, drama, music, and athletics, which enhance a student's overall development of outside interests, self-confidence, and leadership skills.



Specialty Schools

Middle College High School is an innovative and academic collaboration between Memphis-Shelby County Schools and Christian Brothers University. Its goals are to ensure that students graduate from high school with positive self-concept, improved career options, and realistic college opportunities. By placing a high school in close proximity to a viable college environment and providing personalized support for academic and career preparation, Middle College enables capable students to complete their high school education, access college course work and credits before completing high school and meet the challenges of the 21st century.

Hollis F. Price Middle College High, an early college high school, is an innovative and academic collaboration between Memphis-Shelby County Schools and Lemoyne-Owen College, with the support of the Middle College National Consortium. Its goal is to provide a seamless integration and transition between high school and college to ensure that students earn both a high school diploma and two years of college credit within a five-year period. The school provides a small learning environment of personalized academic rigor and extensive support for those students who have great academic potential but may not fulfill that promise under the traditional high school setting.

Medical District High School will graduate college and career-ready critical thinkers who are emotionally conscious, socially responsible, and prepared to embrace their role in the global community.
Memphis Medical District High School vision is to develop independent, well-rounded students who will excel academically, socially, and emotionally through the collaborative efforts from staff, parents, and community partners. Students will complete all requirements for high school graduation while pursuing an associate degree. Medical District High School will prepare its graduates to be global-minded and forward thinkers who exemplify Integrity, Intelligence, and Innovation.

Alternative Schools

Alternative Schools educate over 7,500 students annually in nine K-8, high, and specialty schools. MSCS has 7 alternative schools, they are: Gordon Achievement Academy, G.W. Carver College and Career Academy, Hope Academy, Invictus Academy at Airways, Newcomer International Center, Norris Achievement Academy, and Northeast Prep Academy. Alternative schools accommodate the comprehensive needs of students that are not adequately or consistently addressed in the traditional school environment. These students include:

- Students on long-term suspensions from all traditional MSCS, Charter schools
- Students transitioning from incarceration
- Overage-for-grade students
- Students with behavioral challenges and in need of a specialized learning environment
- High school students in need of accelerated graduation
- High school students desiring a career and technical path
- Students that need support as parenting teens
- Students who have little or no English proficiency

Students are offered an opportunity to continue their education, as opposed to being absent from the education process, and benefit from smaller, more structured, and non-traditional environments. Programming includes high quality, personalized instruction in core curriculum areas, individualized intervention plans, behavioral intervention, and development of life skills including coping, anger, and

behavioral management. With each school, behavioral adjustment techniques are utilized to provide sustained behavioral and academic improvement. Staff are actively engaged in ongoing professional development to support strategic implementations and continuous improvement. After the completion of suspension, students may transition to home schools in the following ways:

- Students may transition upon completion of the suspension but are encouraged to remain enrolled until the end of each quarter.
- Home schools are encouraged to end non-state-mandated suspension on the date that correlates with the issuing of report cards. Per Tennessee Code Annotated Title 49-6-3402, attendance in Alternative Schools is not mandated. Students are eligible to re-enroll at the end of their expulsion term at their home school.
- Seniors who are no longer under suspension have the right to participate in commencement exercises.
- Seniors who are still under suspension on the day of commencement may participate at the principal's discretion.
- School re-entry support which includes academic and behavior monitoring services are also provided.

The Adolescent Parenting Program (APP) provides support to first-time pregnant and parenting teens. The Adolescent Parenting Program combined with Northwest Prep Academy. The two schools now operate as one entity under the leadership of one principal, and now parenting mothers and fathers have an accelerated school option. The teen parents will also have an in-house daycare facility for their infants and toddlers.

Newcomer International Center (NIC) program is designed to meet the needs of students at the Secondary school level who have little or no English proficiency and limited or no formal education in their native country. Newcomer International Center has expanded to include two additional satellite centers to increase the enrollment of high school students new to the country. We now offer coursework to assist the students in navigating the English language and high school. Students and families can have in-house support, social and emotional assistance, ESL support, and increased academic availability.

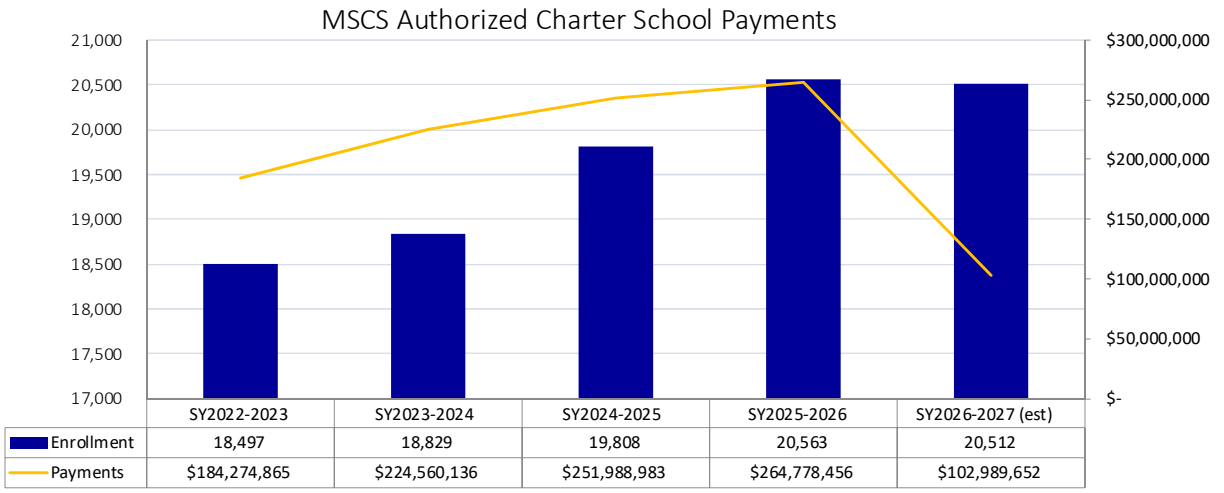


Memphis-Shelby County Schools Authorized Charter Schools

A charter school is a public school that is established and operates under the terms of a charter agreement and in accordance with the Tennessee Public Charter Schools Act of 2002 (T.C.A. § 49-13). Governed by independent operators, charters are publicly funded, and as such, subject to the same performance standards outlined by the Tennessee State Board of Education as traditional public schools. Charter operators have flexibility to set their own hours, school calendar and hiring process; however, teachers must be state-certified.

With the amendment of TCA/§/49-13-113 in January 2011 (effective SY2011-12), any child may attend a charter school in Tennessee, regardless of family income or the status of the child's home school. There are no longer caps on the number of charter schools permitted in any given district. Local boards of education and the State Board of Education (SBE) serve as charter school authorizers in Tennessee.

An agreement must be entered into between the sponsor of the charter school and the Board. The charter is approved for an initial period of ten years but can be revoked by the Board or the State if the school violates certain requirements of the Act. Tennessee State Board of Education reviews appeal from charter school applicants who have been denied by their local boards of education and can choose to uphold or overturn a district's denial. Charter schools may be closed if they demonstrate poor academic performance, violate their charter agreement, or engage in practices of fiscal mismanagement.



	SY2022-2023	SY2023-2024	SY2024-2025	SY2025-2026	SY2026-2027 (est)
Enrollment	18,497	18,829	19,808	20,563	20,512
Payments	$184,274,865	$224,560,136	$251,988,983	$264,778,456	$102,989,652

Virtual Schools

MSCS Virtual School's mission is to create 21st century educational connections that open doors and provide equity for all learners. MVS seeks to increase and improve student success in the areas of academic growth and graduation through rigorous online classes and constant and consistent student assistance. MVS offers several avenues for students to earn new credits or recover failed credits. The MVS staff is responsible for providing instruction, along with IT service management for two online platforms. The platforms offer students 24-hour access to over 50 different courses, along with a certified teacher to facilitate their learning.



The first online platform provides virtual classrooms for the two primary classifications of students. The first classification is the full-time virtual student that completes all their courses online and is supported by the MVS staff for their entire comprehensive high school needs. The second classification of student is the part-time student that takes a maximum of two classes with the virtual school staff each year. These students are located at one of 30 high schools in the District and take advantage of the ability to either take additional courses or courses that are not offered at their home schools.

The second online platform provides opportunities for students that are seeking to recover credits or repair a quarterly grade in all the District high schools. MVS provides training, platform architecture, and reporting necessary to assist high school teams with an online option for failing students. The platform has the capability to assess the students' needs and create prescriptive learning modules to facilitate the recovery of a credit or grade.



vi. Basis of Accounting and Budgeting



The accrual basis of accounting is used in government-wide financial statements. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recorded when the liability is incurred, or economic asset is used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The fund financial statements, the General Fund, Special Revenue Funds and Capital Projects Funds, are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual, which is defined as being both measurable and available to finance expenditures of the current fiscal period. In determining availability, the government considers property taxes associated with the current fiscal year to be available if they are collected within one month of the end of the current fiscal year. The government considers sales taxes to be available if collected within two months of the end of the current fiscal year. Expenditures are recognized on the accrual basis. Revenues susceptible to accrual under the modified accrual basis are principally:

a. Property taxes collected by Shelby County Government, but not yet remitted to the Board
b. Grants and subsidies from other governments to the extent measurable and available
c. Interest earned on investments as of year-end

Federal, state, and local grants are recognized as revenues when eligibility requirements imposed by grantors have been met and if they are measurable and available within the appropriate time frame of the respective fiscal year.

The proprietary funds utilize the accrual basis of accounting. On the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic assets used. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. All other revenue is considered non-operating revenue.

When both restricted and unrestricted resources are available for use, it is the Board's policy to use restricted resources first, then unrestricted resources as they are needed.

For budgetary reporting purposes, the encumbrance method of accounting for expenditure is used for the General, Special Revenue and Capital Projects Funds. Under this method, commitments represented by purchase orders, contracts, and repair authorizations, except for those related to inventory purchases, are recorded as expenditures in addition to actual expenditures incurred.

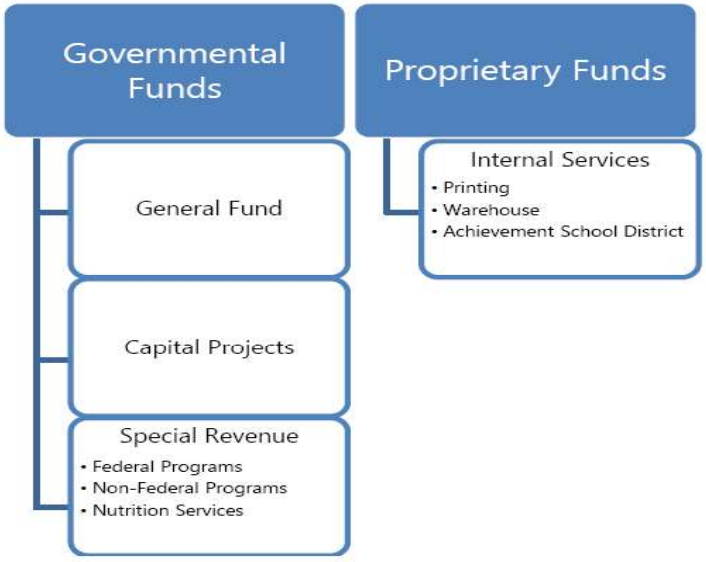
Unexpended funds in the General Fund and Internal Service Funds revert to the fund balance at the close of a fiscal year. Unexpended capital and special revenue categorical non-federal funds are carried forward from year to year until projects are completed.

vii. Fund Structure

The District's financial structure is established to reflect the use of funds for distinctive operations. The District's accounts are maintained in accordance with the principles of fund accounting to ensure observance of limitations and restrictions on the resources available. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds in accordance with the activities or objectives specified for those resources.

Each fund is considered a separate accounting entity, and its operations are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are categorized as major or non-major based upon factors that include relative size, impacts of the fund on other programs and services, and significance of the fund to the public.

The graphic below categorizes individual fund types such as Governmental or Proprietary based upon how funds are appropriated.



Descriptions of the different fund types used by the District are as follows:

The **General Fund** accounts for funds to operate and maintain all public schools in MSCS. It is used to account for all financial resources except those required to be accounted for in another fund.

The **Capital Projects Fund** accounts for transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities.

The **Special Revenue Fund** accounts for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes in the following funds:

The **Federal and Non-Federal Programs** represent funds that the Board receives from various agencies, which are to be spent for specified purposes based upon contractual agreements. The funds are restricted or committed for specific purposes. The Non-Federal Programs Fund is local, or state funding and the Federal Programs Fund is federal government funding.

The **Nutrition Services** Fund accounts for the financial operations of preparing and serving regular and incidental meals, lunches, and snacks in connection with school functions. Revenue is provided primarily from the U.S. Department of Agriculture and is to be spent specifically for cafeterias. Thus, these funds are restricted, and the Nutrition Services Fund is used to ensure these funds are segregated from other funds.

The **Internal Services Funds** account for goods or services provided to one department or agency by another on a cost-reimbursement basis. These funds include the Achievement School District, Printing and Warehouse Funds.

Note that the District's self-insurance health and unemployment benefits (Proprietary Fund) as well as the Local Pensioner's Retirement investment accounts (Fiduciary Fund) are excluded.



viii. Classification of Revenues and Expenditures

Revenues of the District are classified by source within a fund. Revenues are grouped into major categories. The major categories, along with the specific revenue sources, are:

Shelby County Government:

- Property Tax
- Mixed Drink Tax
- Sales Tax
- Wheel Tax

State of Tennessee:

- Tennessee Investment in Student Achievement (TISA)
- State Grants

Federal Government:

- Indirect Costs
- J.R.O.T.C.
- Federal Grants

Other Local Sources:

- County sales tax
- Earnings from investments
- Judgment recovery
- Rental of facilities
- Investment income

Expenditures of the District are classified by fund, state function, object, department, location, and project. The primary presentation in this document is by department and object. The Account Code Structure was designed for State of Tennessee compliance reporting as well as to provide district financial information to users.

Department structure is based upon the District's organization. For example, for the Department 100000 Academic Office, all General Education Staffing for Schools and School Leadership falls under this Cabinet Head, such as 1025XX for Librarians, 106XXX for School Leadership and 19XXXX for General Education.

Expenditures, by state function and object code, include:

Functions

- Instruction
- Instructional support
- Student support
- Education technology
- Business Administration
- Office of principal
- General administration
- Other support services
- Student transportation
- Plant services
- Community service
- Charter schools
- Retiree benefits
- Food service
- Capital outlay

Object Codes

- Salaries
- Employee benefits
- Contracted services
- Supplies & materials
- Other charges
- Debt service
- Capital outlaw

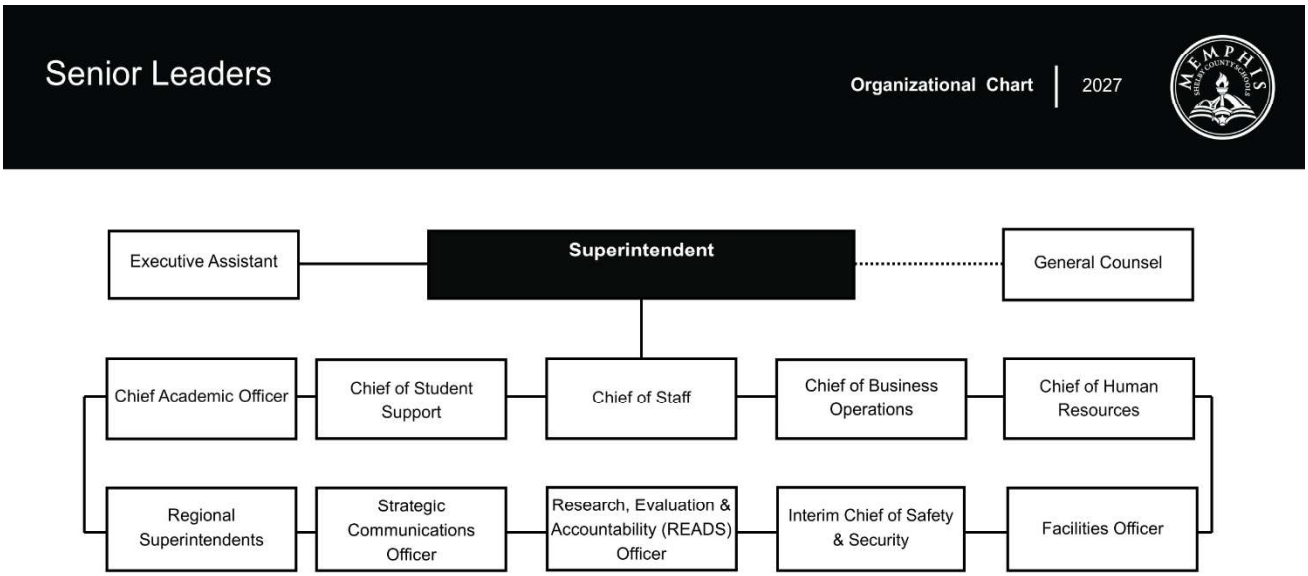
II. ADMINISTRATIVE ORGANIZATIONAL CHART

Memphis-Shelby County Schools prepares our students by providing resources and support to facilitate high quality learning. Central office and general administrative functions range from creating a safe and secure learning environment to placing the best possible teachers and school leaders in front of our students each day. The organizational structure below outlines the various departments of Memphis-Shelby County Schools that help to drive progress toward the educational mission, vision, goals and priorities.

The Shelby County Board of Education (SCBE) governs the business operations of Memphis-Shelby County Schools (MSCS or District) which is comprised of nine elected Board Members representing Shelby County, excluding six municipalities that have created independent school districts. The legal basis for education in Tennessee is expressed in the State Constitution and State statutes, as interpreted by the courts. Boards are instruments of the State, and members of the Board are State officers representing local citizens and the State in the management of the public schools. SCBE serves residents within the boundaries of the District and non-residents under conditions specified by State law and the Board. The MSCS Board Members are listed below.

MSCS Board Members:

Michelle Robinson McKissack	Towanna Murphy	Natalie McKinney - Chair
Sable Otey	Tamarques Porter	Amber Huett-Garcia
Stephanie P. Love	Joyce Dorse Coleman – Vice Chair	Keith Williams



III. MISSION, VISION, GOALS AND PRIORITIES

MISSION
Preparing all students for success in learning, leadership, and life.

VISION
Our District will be the premier school district attracting a diverse student population and effective teachers, leaders, and staff all committed to excellence.

GOALS AND PRIORITIES
From Intervention to Innovation. Our goals are:

- Improve academic growth, achievement, and literacy levels for all students
- To recruit and retain the best district leaders and teachers in the nation, immerse them in professional development to embrace and teach foundational literacy skill concepts, and entrench them in the community and classroom
- Prepare students for the global workforce through rigorous coursework and certifications in supportive, high-quality facilities and learning environments

IV. FINANCIAL MANAGEMENT GOALS

The Board recognizes that money and money management constitute the foundational support of the entire schools' program. To ensure that support is utilized as effectively as possible, the Board intends:

- To engage in advance planning, with broad-based staff and community involvement
- To establish levels of funding which will provide quality education for the District's students
- To use available techniques for budget development and management
- To provide timely and appropriate information to all staff with fiscal management responsibilities
- To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors and all other areas of fiscal management

V. FINANCIAL POLICIES AND LAW REQUIREMENTS

The following eight Board policies and financial reporting law requirements related to financial reporting help to ensure appropriate and efficient internal fiscal controls around fiscal management.

i. Annual Operating Budget and Balanced Budget

According to Annual Operating Budget Policy (SCBE policy 2001), the Board shall adopt a budget and appropriate funds for each fiscal year prior to the beginning of the fiscal year. The approval of the annual operating budget by the Board provides authorization to the Superintendent and the administrative staff to expend any or all the amounts appropriated to the limit of each separate fund for the specific budget year. In accordance with state law, regulations and Board Policy, the Superintendent and Chairperson of the Board of Education will submit a budget to the State of Tennessee.

According to State law and Board policy, the school district is required to operate under an annual balanced budget approved by the resolution of the SCBE and the Shelby County Commission. The Board defines a "balanced budget" as when the sum of estimated revenues and appropriated fund balance is equal to expenditure appropriations. Revenues and expenditures are defined in accordance with generally accepted accounting principles. Annual Operating Budget Policy provides details about the operating budget and the requirement for a "balanced" budget.

ii. Procurement

The Division of Procurement Services is responsible for issuing purchase orders for all approved purchases requiring a purchase order under this policy and for ensuring appropriate Board approval procedures are followed. The Superintendent is responsible for making recommendations to the Board to approve the purchase of goods and the acquisition of all services meeting the requirements for Board approval. The Procurement Services Reference Manual provides details about the bids and purchasing policy.

iii. Internal Accounting Controls

MSCS has established a comprehensive internal control framework designed to protect the District's assets from loss, theft, or misuse. In addition, the District manages its accounting system to provide reasonable assurance regarding the reliability of financial records for preparing financial statements and maintaining accountability for assets. "Reasonable assurance" recognizes that the cost of a control should not exceed the benefits likely to be derived; and the evaluation of costs and benefits requires estimates and judgments by management. Our external auditors test the District's compliance with its Internal Controls annually.

iv. Risk Management

The Risk Management Office has overall responsibility for the health, comfort and learning environment of students and staff. The Risk Management Office objectives include preserving the assets of MSCS from the consequences of accidental or other losses that are financially catastrophic and could impair the Board's ability to provide educational and community services. The Risk Management Office ensures risks that are likely to have a significant impact on the achievement of key Board objectives are identified and effectively mitigated.

v. Debt Limits

Memphis-Shelby County Schools does not issue general obligation debt and relies upon Shelby County Government for financing its capital needs. Shelby County Government conducts its finances so that the amount of general obligation debt does not exceed twelve percent of the County's taxable assessed valuation. Decisions regarding the use of debt will be based in part on the long-term needs of the County versus the amount of funds dedicated each year to capital outlay on a "Pay-As-You-Go" basis. The County also includes "Pay-As-You-Go" funding in their Operating Budget for smaller asset acquisitions and improvements each year rather than in the Capital Improvement Budget with funding from tax dollars.

vi. Fund Balance

Memphis-Shelby County Schools' sound financial management principles require that sufficient funds be retained by the District to always provide a stable financial base. To retain this stable financial base, the District will maintain a General Fund Balance sufficient to fund all cash flows of the District, to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature, and to provide funds for all existing encumbrances.

To maintain and protect the long-term financial capacity of Memphis-Shelby County Schools, total Fund Balance and reserves in the General Fund will be maintained at a level not less than required by Tennessee Code Annotated § 49-3-352. Should the Fund Balance amount fall below the required level, the Board must approve and adopt a plan to restore this balance to the required level within 24 months. If restoration of the reserve cannot be accomplished within such a period without severe hardship to the District, the Board will establish a different time period. The Financial Officer is responsible for monitoring the General Fund Balance in accordance with this policy.

vii. Investments

The Board supports and authorizes a safe and sound investment program critical for securing a maximum yield to supplement other District revenues for the support of educational programs. Investments must comply with the policy and follow compliance with State and Federal laws. Per the policy, District investments shall be made with sound judgment and at a minimum, meet the following standards of: (1) Safety – investments shall be made in a manner that ensures the protection and preservation of investment principal; (2) Liquidity – investments shall be made in a manner to secure the highest investment return while managing liquidity requirements of debt service and other financial obligations of the District and (3) Return on investment – investments shall be made in a manner that maximizes returns considering aforementioned standards, applicable state and local restrictions, and reasonable levels of risk.

viii. Financial Reporting and Audit Requirements

The Superintendent shall submit financial reports to the Board and to State and Federal agencies, as required. Principals are responsible for submitting monthly financial reports to the central office and to State and Federal agencies, as required. Summary financial statements consisting of the various fund balance sheets will be prepared monthly to ensure monitoring of controls and financial status.

The Superintendent will also require revenue and expenditure budget projections for the General Fund monthly. If the projections indicate a significant over or under-expenditure condition by June 30, corrective action or budget amendments will be initiated by the budget center manager.

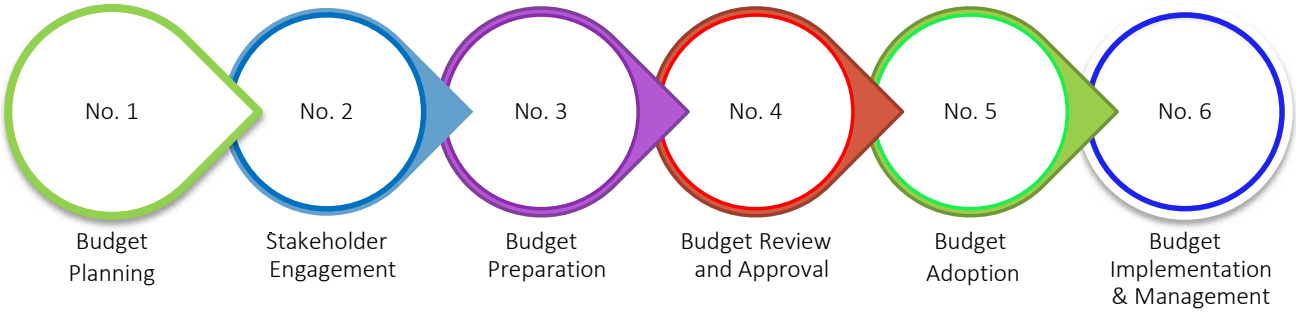
An independent audit of all fiscal accounts, including accounts and records of each school's student activity funds, shall be made by a certified public accountant selected by the Board following the end of each fiscal year. The results of this audit, including a management letter, will be made available to the Shelby County Board of Education. The Superintendent shall furnish or make copies of the audit available to the proper authorities as prescribed by law.



VI. BUDGET PROCESS AND CALENDAR

The budget process is a year-round process, which includes budget development, adoption, and management. The budget development process starts in September by preparing a roadmap that jumpstarts the District-wide budget discussion. Departments, schools, parents, and community begin in October to shape the District's budget for the upcoming fiscal year.

Specifically, the budget process includes the six steps listed below.



No. 1: Budget Planning

The budget planning phase has two key components. First, a refinement of financial projections for the upcoming fiscal year is conducted. The preliminary budget projections including assumptions are presented to the Board at a Board Work Session and/or Committee Meeting. Actual financial figures from prior years are used in modeling revenue and expenditure trends. Also, potential legislative and enrollment changes are incorporated in the budget projections. Second, a budget calendar is developed that aligns with the four budget guiding principles. Feedback is solicited from the Cabinet and the Board on concerns and priorities. After revisions, the calendar is presented to the Board at a Board Work Session and implemented by the Budget staff. The budget calendar serves as a roadmap of the process, which is continually updated when date changes occur.



Memphis-Shelby County Schools
BUDGET CALENDAR
FISCAL YEAR 2026-2027

August 12, 2025	Board Budget Discussion and Update - Present Budget Calendar
September 3, 2025	Central Office Departmental Budget Kick-off
September 4, 2025	Board Budget Discussion and Update
September 9, 2025	Budget 101 Session 1
September 15-October 3, 2025	Fall Budget Checkout – School Staff Adjustment
September 17, 2025	Budget 101 Session 2
September 19, 2025	Budget Student Engagement – Student Leadership
September 24, 2025	Budget 101 Session 3
September 30, 2025	FY26-27 Strategic Priorities Board Approval
October 4, 2025	Internal Meeting/Closed to the public, Cabinet Retreat (Vanity)
October 6, 2025	Internal Meeting/Closed to the public, Budget with Principals
October 14, 2025	Board Budget Discussion and Update
October 20, 2025	Board Budget Survey Opens to the Community and Staff
October 23, 2025	Internal Meeting/Closed to the public, Budget with Student Congress
January 20, 2026	Internal Meeting/Closed to the public, Budget Meeting with Senior Leaders
February 3, 2026	Departmental Budgets
February 6, 2026	School Budget Allocation Finalized and Released

Memphis-Shelby County Schools
BUDGET CALENDAR
FISCAL YEAR 2026-2027

February 13, 2026	Technical Assistance and School Budgets Finalized
February 19, 2026	Internal Meeting/Closed to the public, Senior Leadership Budget Retreat
February 25, 2026	Public Budget Community Engagement Meeting (5:30pm; Raleigh Community Center; Raleigh)
February 26, 2026	Public Budget Community Engagement Meeting (5:30pm; MSCS Board of Education; Auditorium)
February 28–March 13, 2026	Spring Budget Checkout – Schools
February 29, 2026	Public Budget Community Engagement Meeting (10:00am; Whitehaven Community Center; Whitehaven)
March 5, 2026	Budget Retreat with the Board
March 12, 2026	Board Budget Discussion and Update
April 2, 2026	Present FY2026-27 Initial Estimated Budget to Shelby County Board of Education
April 11, 2026	Present FY2026-27 Proposed Budget to Shelby County Commission
May 12, 2026	Present FY2026-27 Proposed Budget to Shelby County Board of Education
May 15, 2026	Present FY2026-27 Proposed Budget to County Commission
May 20, 2026	Present FY2026-27 Proposed Budget to Shelby County Board of Education for approval as adopted budget
May 26, 2026	Send Signed FY2026-27 Adopted Budget to Shelby County Commission
May 26, 2026	Send State Comptroller Budget Template to Shelby County
May 27, 2026	Present FY2026-27 Adopted Budget to Shelby County Commission for approval
July 1, 2026	Maintenance of Effort Test Due to Shelby County Finance
July 1, 2026	Adopted Budget Loaded in System
August 1, 2026	Submit budget to State of Tennessee

No. 2: Stakeholder Engagement

After completing the budget planning phase, the public engagement of school leaders, teachers, students, parents, community leaders and department leaders usually serve as a critical step in ensuring multiple views and needs are reflected in the budget process.

No. 3: Budget Preparation

Formulation of the budget begins with enrollment projections. Enrollment projections drive staffing and expenditure allocations for local schools. In addition, they are based on the second twenty-day attendance count and are finalized annually in December.

A. Expenditures

Expenditure allocations for each school are based on per-pupil allocations, instructional and administrative staffing allocations and other required Operating and Maintenance (O&M) service levels. Per pupil allocations help determine how much O&M funds each school will receive. The allocations to each school are considered discretionary funds and are accounted for separately by way of school-based budgets.

Each school's discretionary fund can be used for O&M services, such as professional services, repairs and maintenance, equipment rental, printing and binding, postage, telecommunications, telephone, supplies, materials, books, travel, equipment, computers, furniture, membership dues and related fees and other related instructional expenditures. Decisions concerning the use of these funds are at the principal's discretion. Other costs such as salaries and benefits include incremental increases. Benefits are calculated according to the required Board matching rates plus projected insurance premium increases.

Costs that are fixed and static do not fluctuate depending upon the quantity or level of input. Most staffing positions are fixed but can be static depending on location. For example, in most cases, there is always one principal per school, whereas the number of teacher positions is variable depending on student enrollment in each class and grade level at each site. Each program is held at the same level of staffing unless approved by the Board or Superintendent. Other costs, such as utilities, gasoline, postage, and other contracts, are considered market driven.

As a part of the fiscal year 2026-27 budget process, school leaders had enhanced flexibility around their school staffing in compliance with state and federal regulations. Instead of providing schools with their staff allocations, school leaders had the options to repurpose a position for another one to address a greater academic need. The greater flexibility around school staffing allowed school leaders to be more responsive to their school needs.

The budget is developed using the zero/goal-based budgeting method. Re-engineering of processes and realignment of functional assignments for efficiency and improved performances are the next steps in the budget development process. Program managers are responsible for implementing measures for continuous improvement.

Each department is responsible for preparing supporting documentation. Before any budgets are submitted to the Budget and Fiscal Planning team, a line-item justification must be completed which aligns to District goals and priorities. The supporting documents enable the Budget and Fiscal Planning team to determine if all cost allocations are justifiable and accurate. These documents also help the District determine where cost savings can be maximized.

B. Revenues

The estimation of revenues begins in October and is based upon enrollment projections which are developed by school and grade level. The enrollment projections consider mobility factors such as birth rates and housing changes. In such a competitive educational ecosystem, enrollment projections consider enrollment changes in charter schools, Achievement School District, municipal school districts, and charter school authorized by TN State Board of Education.

For the General Fund, The Tennessee Investment in Student Achievement (TISA) funds and County tax revenues are the major sources of funding. State law requires that local funding bodies adhere to the maintenance of effort rule; whereby, their budgets for education must be maintained, at a minimum, at the same budget level as the previous year. By ordinance, Shelby County has capped the property tax revenues allocated to education. Educational revenues from various County taxes, including sales taxes, are shared between the school districts based on the Weighted Full-Time Equivalent Average Daily Attendance (WFTEADA) formula.

State revenue estimates are generated through State sales tax collections and are calculated using The Tennessee Investment in Student Achievement (TISA) formula. TISA revenues are a funding plan and not a spending plan. However, certain requirements must be met when using the funds. TISA estimates are not finalized until the State of Tennessee calculates Average Daily Membership (ADM) and finalizes its budget, which has typically occurred in the month of April.

New and existing grant opportunities are evaluated to determine potential funding or revenue loss. Most grants have restrictions in terms of what the funds can be used for and how they are used.

C. Capital Budget

The budget development process for the Capital Projects Fund budget is prepared concurrently with the foregoing process for the development of the General Fund and Special Revenue Funds' budgets.

Each year, the Department of Facilities Planning & Property works with the Department of Facility Management to update the District's Five-Year Deferred Maintenance Plan and determine which projects from the previously approved five years are most needed. Projects are prioritized based upon safety matters, compliance with State and Federal statutes, maintenance of existing facilities and improvement to District buildings. Memphis-Shelby County Schools submits the identified projects to the Shelby County Board of Board Members for approval of funding. After the Shelby County Board of Board Members approves funding for a project, the projects are re-submitted to the Shelby County Board of Education to appropriate the expenditures.

No. 4: Budget Review and Approval

Once the initial budget is prepared, it is submitted to the Budget & Finance Committee for review. During the committee hearings, executives of selected programs are given the opportunity to review their programs with the Board and justify their budgets. The review of the programs is guided by metrics required by the Budget & Finance Committee. After the committee meetings, revisions - by reconciliation - are made to the budget before the Adopted document is prepared and presented to the Board. The Board reviews the Adopted budget during the review meetings with members of the community. The Board approves the Adopted budget, which is submitted to the legislative body - the Shelby County Board of Board Members.

No. 5: Budget Adoption

Once the Shelby County Board of Board Members approves the Adopted budget, the Board adopts the budget. The Adopted budget is submitted to the State of Tennessee as the official budget document. The Board adopts a budget and an appropriating resolution for each fiscal year prior to the beginning of that fiscal year. The Board recognizes that the annual Adopted budget is a legal document required by statute and, therefore, directs that the Superintendent develop such a budget for the operation of MSCS annually. The Board further recognizes that the budget provides the framework for both expenditure and revenues for the year and translates into financial terms for the educational programs and priorities of the District. MSCS must provide a budget by major function and by major object to the Board. The approval of the annual budget by the Board provides authorization to the Superintendent and the administrative staff to expend any or all the amounts appropriate to the limit of each separate fund for the specific budget year. The annual budget is the most concise expression of the educational goals of the District because the budget expresses the services the District plans to provide during the period covered by the budget. Because the responsibilities of the District are continuous, the annual budget should be controlled to the optimum extent by policies that are compatible with the long-range plans of the District.

The State requires that a line-item budget by functional category be entered into ePlan on the State Department of Education's website. State law requires the District to submit its operating budget to the State of Tennessee Department of Education by August 1.

In the event the District does not adopt a budget for operation by July 1, the budget for the year just ended shall continue in effect until a new school budget has been Adopted. A continuation budget is not valid beyond October 1 of the current fiscal year for purposes of the District's eligibility to receive State school funds.



No. 6: Budget Implementation and Management

The Budget and Fiscal Planning department loads the Adopted budget into the financial system once the final budget has been approved. As the budget is expanded, department leaders, Accounting and Reporting, and the Budget and Fiscal Planning team conduct monthly meetings to monitor the budget.

A. Budget Management

Each month, financial reports are shared with department leaders to evaluate annual spending relative to the annual budget. Quarterly financial reports are presented to the Audit, Finance, & Budget Subcommittee of SCBE and Shelby County Board of Board Members. Also, monthly financial projections are conducted to track spending against the budget across the District. The District uses the monthly financial projections to inform investment decisions throughout the fiscal year. Access to budget reports and financial audits are available online https://www.scsk12.org/finance/?PN=82 .

B. Budget Administration

When unforeseen circumstances arise during the fiscal year that require an amendment to the final Adopted operating budget, adjustments can be accomplished in the following manner. The Superintendent or their designee is authorized to transfer budget amounts between state functions when approval has been provided by the Board and Shelby County Board of Board Members. Budget revisions that increase the balance of the funds are taken by resolution before the Board and the Shelby County Board of Board Members.

The monitoring of expenditure and revenues is a crucial component of the management of the budget. In the event of an unexpected decline in revenue, certain non-essential expenses would be the first to be identified and frozen to ensure a balanced budget at year-end. Monthly financial meetings with department leaders help to foster effective discussions around financial performance and unanticipated expenses. Also, the monthly financial projections ensure regular analyses of the District's revenues and expenditures are performed, and timely actions are taken.

C. Position Control

An integral part of the District's budget is position control, which defines the approved budgeted positions. The purpose of the position control is to ensure that the District's staffing does not exceed its authorized positions. The Budget and Fiscal Planning team maintains the position control budget.

Human Resources must first approve any salary increase that is requested for an employee by a department administrator for purposes of reclassification, equity, or other circumstances. The department administrator must identify funding for the increase as the department or division's budget must remain budget neutral. The Budget and Fiscal Planning team check that sustained funding is available. Savings realized through vacancies cannot be used to fund salary increase requests.

VII. ANNUAL OPERATING BUDGET POLICY

According to Annual Operating Budget Policy (SCBE policy 2001), the Board shall adopt a budget and appropriate funds for each fiscal year prior to the beginning of the fiscal year. The approval of the annual operating budget by the Board provides authorization to the Superintendent and the administrative staff to expend any or all the amounts appropriated to the limit of each separate fund for the specific budget year. In accordance with state law, regulations and Board Policy, the Superintendent and Chairperson of the Board of Education will submit a budget to the State.

The Superintendent is responsible for developing an annual budget, submitting it to the Board for adoption and managing the budget after adoption. The Board is responsible for annually adopting the budget for the operation of the District and for submitting it to the Shelby County Commission. The Superintendent is responsible for filing a copy of the budget with the Commissioner of Education within the time limits mandated by the State. The Superintendent will also establish a time schedule for the preparation of the budget, to be known as the "budget planning and preparation calendar."

According to State law and Board policy, the school district is required to operate under an annual balanced budget approved by the resolution of the Shelby County Board of Education and the Shelby County Commission. The Board defines a "balanced budget" as when the sum of estimated revenues and appropriated fund balance is equal to expenditure appropriations. Revenues and expenditures are defined in accordance with generally accepted accounting principles. The Annual Operating Budget Policy provides details about the operating budget and the requirement for a "balanced" budget.

VIII. LAWS AFFECTING THIS BUDGET

i. Budget Approval

Memphis-Shelby County Schools must submit their budget for approval each year to the following:

- Shelby County Commission
- State of Tennessee – Pursuant to Tennessee Code Annotated (TCA) §49-3-316 the District has thirty days after the beginning of each fiscal year to submit to the Commissioner of Education a complete and certified copy of its entire school budget for the current school year. On or before August 1 of each year, the District must submit to the Commissioner of Education a correct and accurate financial report of the receipts and expenditures for all public-school purposes of the District during the previous school year ending on June 30.

In the event the local fiscal body has not Adopted a budget for the operation of the public schools by July 1 of any year, the Tennessee Public Chapter 170, Acts of 2015 allows counties to operate under a continuation budget through August 31. Counties with extraordinary circumstances preventing the adoption of a budget resolution by August 31 may request approval from the Comptroller of the Treasury to operate until September 30. However, expenditures mandated by this part and implemented by rules, regulations and minimum standards of the State board shall be incorporated into this continuing budget. Any continuing budget Adopted by the local fiscal body shall not be valid beyond October 1 of the current fiscal year for purposes of the local fiscal body's eligibility to receive State school funds.

ii. Teacher Supply

According to TCA §49-3-359, there is included in The Tennessee Investment in Student Achievement (TISA), an amount of money to pay $200 to every teacher in kindergarten through grade twelve (K-12) in FY26-27, teachers will also receive an additional $100. The teachers should use this money for instructional purposes. In a practical manner, the District must allocate this amount to the school for each teacher after the start of the school year.

iii. Charter Schools

According to TCA §49-13-112 (a), the District must allocate to approved charter schools an amount equal to the local student-generated funds for member students in the public charter school for the year in alignment with TISA received by the District and all appropriate allocations under federal law or regulation, including Title I funds. The allocation must be in accordance with rules and regulations established by the Tennessee State Department of Education.

iv. Hold Harmless Laws

Chapter 2 of the Public Acts of 2021 (PC 2), passed during the 1st Extraordinary Session of the 112th General Assembly, amended laws regarding educator, student, school, and school district accountability. In addition to other changes, this new law revised how statewide student assessment results may be used for determining student, school, and school district accountability.

For students, this new law provides local flexibility for determining student final grades. For school districts and schools, it removes the negative consequences associated with accountability, if TCAP participation rate conditions are met. This document outlines how this new law specifically impacts student final grades and school and district accountability. The Tennessee Department of Education has published separate documents regarding how the law amended educator evaluation.

v. Annual Charter School Authorizer Fees

According to TCA §49-13-128, as the chartering authority of a charter school, the local board of education receives an annual authorizer fee that is a percentage of a charter school's per student state and local funding for the school year. Specifically, the annual authorizer fee shall be the lesser of 3% of the annual per student state and local allocations or $35,000 per school.

vi. Statewide Charter School Authorizer

A nine-member commission appointed by the Governor will take over the responsibility from the Tennessee State Board of Education regarding Charter schools and could bypass local school board decisions.

vii. Every Student Succeed Act (ESSA) Financial Transparency

A key component of ESSA focuses on fiscal transparency and school-level financial reporting. Beginning in school year 2018-19, this shift from current reporting practices requires states and districts to provide per-pupil expenditures of federal, state, and local funds for each individual school. The law includes a host of new transparency requirements that will give the feds, states, districts, educators, advocates, and education reporters a much clearer picture of how different populations of kids are doing and what kinds of access they have toward resources, including money.

viii. Education Freedom Scholarship Act

The Education Freedom Scholarship Act, enacted in 2025, established a statewide school choice program in Tennessee that provides 20,000 scholarships for the 2025–2026 school year, with priority given to low-income students and those with disabilities while remaining open to all families. Each scholarship is funded at approximately $7,300 per student—totaling about $146 million annually—and can be used for private school tuition, fees, transportation, uniforms, technology, and other approved educational expenses. Due to strong demand, policymakers are currently considering expanding the program and increasing overall funding for the 2026-2027 school year to as many as 40,000 students.

IX. FISCAL SUSTAINABILITY

i. Strategic Priorities

A long-term fiscal sustainability plan is critical.

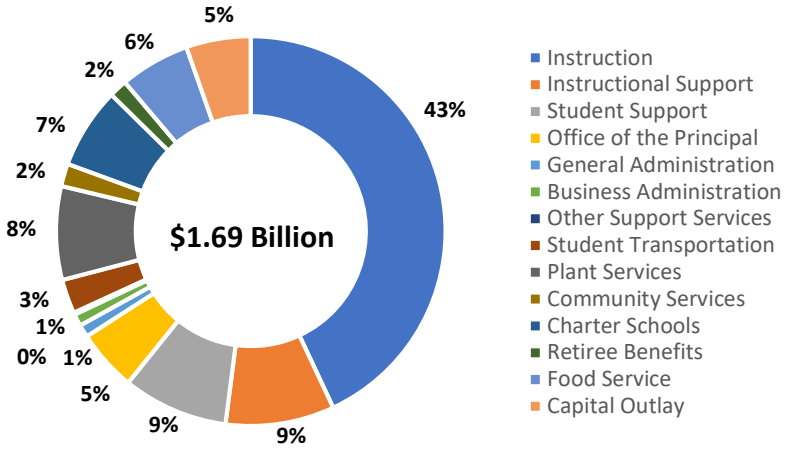
Academic strategy plans will provide a forward-looking view into our fiscal sustainability, identifying challenges, opportunities, and potential fiscal imbalances. Hence, a long-term fiscal sustainability plan is a planning document that includes historical information and financial projections. The plan serves as a cornerstone to proactively respond to enrollment and financial challenges.

The long-term fiscal sustainability strategy is aligned with our shift from intervention to innovation. The following three strategic priorities support this transition:

- Strengthen academic growth, achievement, and literacy outcomes for all students.
- Attract and retain exceptional district leaders and educators, support them through meaningful professional development focused on foundational literacy, and foster strong connections within both the classroom and community.
- Equip students for success in the global workforce by providing rigorous coursework, industry-recognized certifications, and access to high-quality learning environments and facilities.

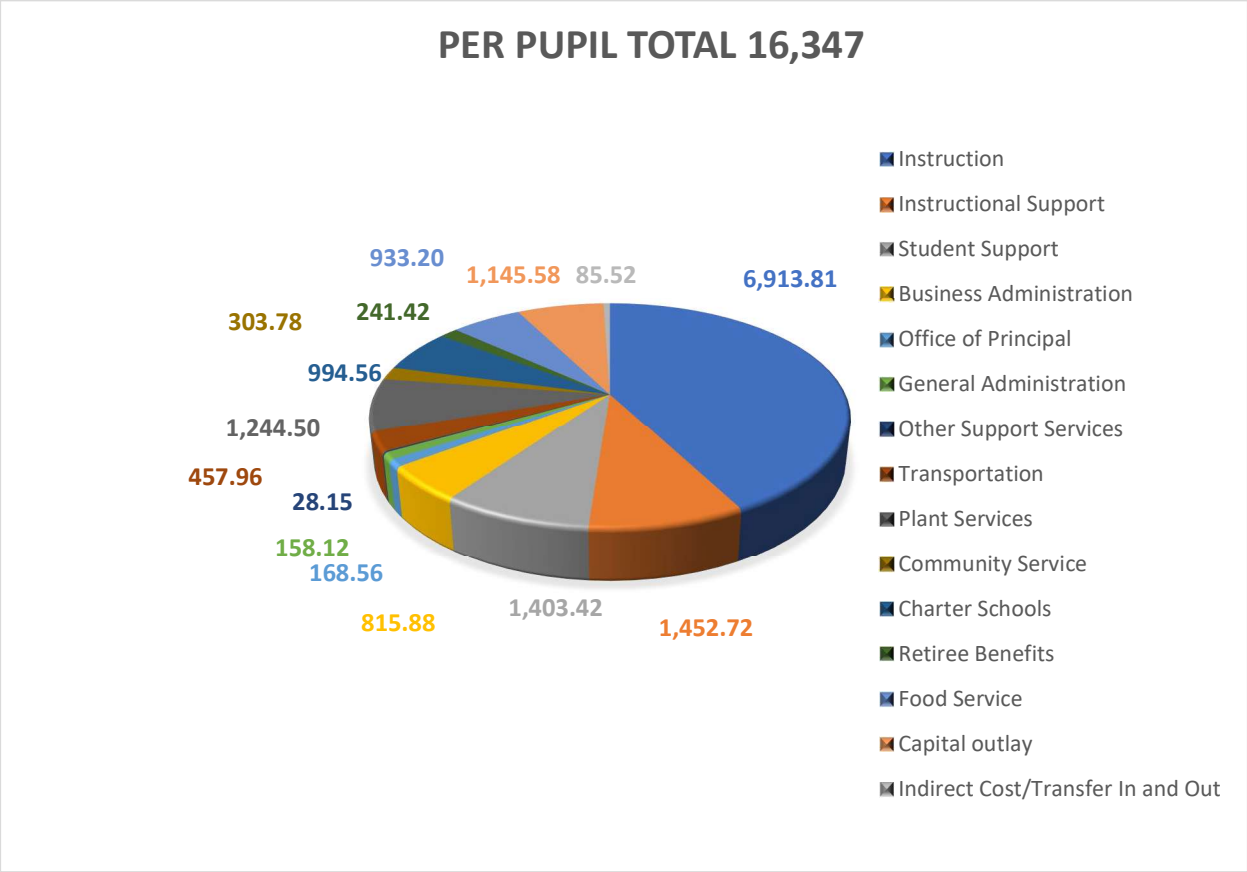


ii. Budgetary Highlights: Our Overall Budget



Instruction: $716 million Activities directly linked to teaching students	**Charter Schools**: $111.8 million State, local, and federal payments to charter schools	**Food Services**: $96.6 million Prep, delivery, & services of breakfasts, lunches, snacks, & other meals
Plant Services: $128.9 million School maintenance, including grounds, buildings, equipment, and utilities	**Instructional Support**: $150.4 million Activities to facilitate & enhance instruction, including content and professional development	**Student Support**: $145.3 million Library, guidance, health, & technical services to students, including school safety
Community Services: $31.5 million Community development programs such as early childhood development and innovation & planning	**Office of the Principal**: $84.5 million Concerned with directing and managing the operations of a school	**Capital Outlay**: $89.1 million Capital improvements and construction for the District's facilities
Student Transportation: $47.4 million Transportation for regular, vocational, and special education instruction	**Retiree Benefits**: $25 million District's contribution to 'pay as you as go' retiree benefit costs	**General Administration**: $17.5 million Commission fees, legal services, communications, printing, warehouse, and others
Business Administration: $16.4 million Accounting, budgeting, financial reporting, human resources, payroll, purchasing, information technology and internal auditing	**Other Support Services**: $2.9 million Non-instructional services that support students' well-being, ensure operational efficiency, and facilitate learning by addressing physical, emotional, social, and logistical needs	**Indirect Cost/Transfer In & Out:** $8.9 million Management of grants

In fiscal year 2026-27, the per-pupil amount of the combined All Funds budget is $16,347 as shown in the chart below. Per pupil total consists of multiple year funding in one year's budget.



The All Funds proposed budget for Memphis-Shelby County Schools in fiscal year 2026–27 totals $1.69 billion, representing a $150.8 million decrease (8.2%) compared to the amended budget for the previous year. This reduction is explained in detail within the financial section of the document.
The top three expenditure categories are Instruction, Instructional Support, and Student Support.

iii. Long Term Financial Drivers

MSCS revenue is generated primarily based on enrollment. MSCS financial drivers include the City of Memphis, Shelby County, State of Tennessee, Federal Government, and other local sources. Historically, the education footprint in Shelby County has evolved greatly over the past few years with the growth of Charter schools, TN State of Board authorized Charter schools, and Innovative schools.

Below is a brief discussion of some of our major financial drivers:

Enrollment is the basis for our revenue and expense planning. Enrollment increases and decreases will cause proportional increases and decreases in our revenue as the State of TN and Shelby County funding is based on formulas that include enrollment and attendance projections.

As it relates to expenses, *personnel* cost (including health cost and retiree benefit cost) continues to put upward pressure on expenditures. As well-fixed cost, such as utilities, and transportation contribute to budgetary pressures and require constant reevaluation of financial priorities and the implementation of efficiencies to create a balanced budget.

iv. Fiscal Sustainability Initiatives

Memphis-Shelby County Schools has been able to navigate financial risks and become financially stable. Some ways to help stabilize the District include right sizing the organization by moving strategies and initiatives to other funding sources. This also includes reducing the number of vacant positions, specifically those positions that have been vacant for multiple years.

The District has implemented many initiatives to generate new revenues, avoid future costs, and achieve cost efficiencies. Below are updates on the progress of our long-term financial sustainability initiatives.

The Literacy Commitment

The Literacy Commitment is a collaborative effort between schools, parents, and the community to ensure success and reading readiness of our students. MSCS strives to build a strong academic foundation, knowing that a key component to education is literacy. The work of Early Literacy is among the most important underway in MSCS. With an emphasis on fewer, larger initiatives, the Early Literacy team collaborates cross-functionally to ensure literacy growth in literacy for all. Supported in the coming year by the adoption of robust curriculum and community-based initiatives, Early Literacy will continue to make gains by leveraging policy, human capital, and quality resources.
By revising existing policies governing student retention, our District is determined to ensure that at the critical junction of learning to read and reading to learn, literacy is of utmost importance. Student success will be measured through a combination of assessments, with timely and continuous communication with parents around student *progress*.
Moreover, this process will be backed by key work in Kindergarten, First Grade, and Second Grade, cementing our commitment to students that begins when they first enter school. Specifically, each student in K12 will receive an additional 45 minutes of support each day, tailored to the skills that are most needed by the individual student.

Benefits and Compensation

Memphis-Shelby County Schools offers employees competitive healthcare plans to ensure they have the best options for themselves and their families. Medical, dental, vision and life insurance options are just a few benefits offered. Additionally, a wellness/fitness program and other fringe benefits are offered to our employees to address health and wellness holistically.

We currently administer insurance plans and employee support programs for over 20,000 active and retired employees. We strive to provide excellent customer service so that our teachers and staff can focus their efforts on student achievement. MSCS works diligently to support employees by managing the most cost-effective healthcare benefits. Methods and assumptions used in calculations of Actuarially Determined Contributions. The Actuarially Determined Contribution rates, as a percentage of payroll, used to determine the Actuarially Determined Contribution amounts in the Schedule of Employer Contributions are calculated as of the prior valuation date.

The District will invest $25.7 million in additional teacher compensation for school year 2026-2027. In prior years the District invested additional amounts of $18.9 million for FY 2022-2023, $27.3 million in FY 2023-2024, $28.8 million in FY 2024-2025. That is a total investment of $100.7 million for teachers.

College Career & Technical Education

Memphis-Shelby County School's College & Career and Technical Education (CCTE) program engages and prepares students for life success through career pathways to be successful in the future economy. Students learn in state-of the art classrooms with certified, professional instructors teaching rigorous, relevant lessons and applying practical applications. The CCTE program is currently redesigned with focused sets of Career Pathways. All CCTE programs are aligned to the National Career Clusters Framework that enables clear pathways to licensing, industry certification, and advanced degrees. The programs offer highly technical training that is aligned with business/industry standards for today's workforce. They promote career awareness and facilitate a smooth transition from high school to college.

Students have an opportunity to enter a post-secondary institution to further their education or enter the job market with high-paying skill. Articulation and/or dual credit with neighboring post-secondary institutions are available. MSCS currently offers Programs of Study aligned with all 19 Career Clusters listed below: • Agriculture, Food Natural Resources • Architecture & Construction • Arts/Audio Visual Technology & Communications • Business Management & Administration • Education and Training • Finance • General CCTE • Health Sciences • Hospitality and Tourism • Human Services • Information Technology • Law, Public Safety, Corrections & Security • Advanced Manufacturing • Marketing.

The General Fund and the Carl D. Perkins Federal Grant are the two major funding sources for CCTE. The Carl D. Perkins Federal grant is used to develop more fully the academic, career, and technical skills of secondary and post-secondary students who elect to enroll in career and technical education programs.

Transportation

MSCS transportation cost for FY2027 will be approximately $43.7 million (unaudited). The breakdown for the total transportation cost is $25.5 million for regular transportation and $18.2 million for SPED transportation.

Staffing Flexibility

Student-Based Budgeting (SBB): Student-based budgeting differs fundamentally from the traditional funding model, where the Central Office distributes resources to schools in the form of staff and dollars designated for specific purposes. With student-based budgeting, money is allocated to schools based on the number of enrolled students and funding "weight" based on needs, such as for gifted students, those with high mobility, and low academic performers. District-level budget planning also differs from school-budget planning. Decisions which typically occur at Central Office now shift to school leadership teams. Each school has the autonomy to focus their resources where it is most effective to increase student success.

SBB works to eliminate biases that could arise from unfair funding systems and organizational cultures. This relates directly to the first principle, "Equity exists when the biases derived from dominant cultural norms and values no longer predict or influence how one fares in society.

School Flexibility

In concert with Student Based Budgeting, MSCS instituted school-based flexibility. All schools are given the autonomy of making decisions around their Strategic School Design Plans to meet the needs of their students.

Traditional School Flexibility

Traditional schools will have baseline flexibilities within the goal of implementing the curriculum with full fidelity. Traditional schools may make cost neutral trades in positions (e.g., an extra teacher in lieu of a librarian). These changes should be Adopted during their Strategic Budget Session and discussed and approved by the Budget Manager and their respective Network Leaders.

Partnership Program

Our Partnerships with the community evolved from the Adopt-A-School program which was created by legacy Memphis City Schools and the Volunteer Center of Memphis in 1979. The purpose of forming partnerships is to foster a better understanding of our public-school district and to establish a relationship between the Community and Memphis-Shelby County Schools. To date, our partners have grown to more than 1000 business/community partners.



Adopt-A-School

The Adopt-A-School Partnership Program is a Memphis-Shelby County Schools District initiative that brings businesses, civic and faith-based organizations, individuals, or any other community-based group together with a school to form a partnership. During the partnership, adopters and school personnel commit themselves to specific goals, activities, resources (human/financial) all of which are intended to make a sustainable impact on student success.

Charter Schools

A charter school is a public school that is established and operates under the terms of a charter agreement and in accordance with the Tennessee Public Charter Schools Act of 2002 (T.C.A. § 49-13). Governed by independent non-profits/sponsors, charters are publicly funded, and as such, subject to the same performance standards outlined by the Tennessee Code Annotated and the Tennessee State Board of Education as traditional public schools, unless an approved waiver has been sought. Charter operators have the autonomy to set their own hours, school calendar, budgets, curriculum, and hiring process, if all applicable laws are met, including the proper certification of all teachers.

With the amendment of T.C.A. §49-13-113 in January 2011 (effective SY2011-12), any child may attend a charter school in Tennessee, regardless of family income or the status of the child's home school. There are no longer caps on the number of charter schools permitted in any given district. Local boards of education and the Tennessee Public Charter School Commission (TPCSC) serve as charter school authorizers in Tennessee.

An agreement must be entered between the sponsor of the charter school and the Shelby County Board of Education. The charter is approved for an initial period of ten years but can be revoked by the Shelby County Board of Education or possibly the Tennessee Public Charter School Commission if the school violates certain requirements of the Act. The Tennessee Public Charter School Commission reviews appeal from charter school applicants who have been denied by their local boards of education and can choose to uphold or overturn a district's denial. Charter school terms may be revoked if they demonstrate poor academic performance, violate their charter agreement, or engage in practices of fiscal mismanagement.



FINANCIAL



FY 2027 District Proposed Budget

The Financial Section of the budget includes the following information:

I. MAJOR REVENUE SOURCES AND TRENDS
   i. City of Memphis
   ii. Shelby County
   iii. Local Sales Tax
   iv. State of Tennessee
   v. Federal Government Funds
   vi. Local Funds

II. EXPENDITURE CATEGORIES

III. BUDGET ASSUMPTIONS AND PROJECTIONS

IV. ALL FUND TYPES
   i. General Fund
      A. Departmental Detail
   ii. Capital Projects Fund
   iii. Special Revenue Fund
   - Federal Programs
   - Non-Federal Programs
   - Nutrition Services
   iv. Internal Service Funds

I. MAJOR REVENUE SOURCES AND TRENDS

MSCS has four major revenue sources:

- Shelby County Government
- Federal Government
- State of Tennessee
- Other Local Sources



The County of Shelby assesses a property tax rate that is earmarked for education. State law requires that local funding bodies adhere to the maintenance of effort rule; whereby, their budget must be maintained, at a minimum, to the same budget level as the previous year. If the budget is smaller, it cannot be reduced to lower than the same per pupil funding as the previous year.

Educational revenues from the property tax distribution, is shared between MSCS and municipal school districts based on the weighted full-time equivalent average daily attendance (WFTEADA) formula developed by the Tennessee Department of Education. The WFTEADA percentage varies each year between school districts according to their share of the County-wide enrollment.

Revenues are budgeted based on enrollment projections that are developed by school and grade level accounting for mobility factors, birth rates and housing changes. Budget estimates are built utilizing forecasting data from the County Trustee's Office and the State of Tennessee Board of Finance and Administration.

State equalization funding is determined through the Tennessee Investment in Student Achievement (TISA) formula, Tennessee's student-based funding model for public education. TISA is a funding framework rather than a spending plan and allocates state resources based primarily on student enrollment and identified student needs. While districts must comply with certain statutory requirements associated with TISA funding—such as local matching obligations and programmatic mandates—including minimum compensation standards and other state-defined requirements, districts generally retain flexibility in aligning expenditures to local priorities and strategic goals.

To promote equity among school districts with varying fiscal capacity, state funding under TISA is equalized using measures of local ability to generate revenue. Fiscal capacity is assessed through indices developed by the Tennessee Advisory Commission on Intergovernmental Relations (TACIR) and the Center for Business and Economic Research (CBER), including a composite model that incorporates a 50 percent weighting of each index. The TACIR index evaluates county wealth using socioeconomic and demographic indicators, while the CBER index focuses on revenue-generating capacity. Together, these measures support a more equitable distribution of state education funding across districts statewide.



In the year 2023, Tennessee passed historic legislation that updated for the first time in more than 30 years the way the state invests in K-12 education. The Tennessee Investment in Student Achievement (TISA) Act instituted a student- based funding formula that generates funding based on individual student need and brings more than $1 billion in new state dollars to support our students. TISA represents an incredible opportunity for our state to strengthen and accelerate its work to ensure students can read proficiently by third grade, graduate high school well- prepared for their chosen postsecondary pathway and are on a path to success.

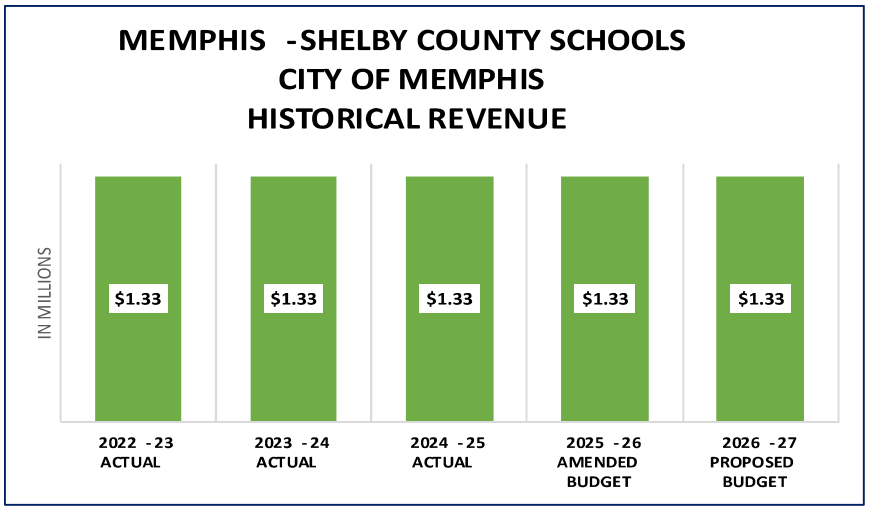
Federal and State grant funds are primarily funded based on the free and reduced nutrition count or entitlement basis. Some grants are competitive and based on the application. Grant funds are categorical, and the revenues are reimbursed based on expenditures that are restricted for specific purposes that cannot supplant the District's general operating fund. The National School Lunch Program reimburses the District based on entitlement and the number of meals served.

Local grants are revenues derived from outside sources other than the Federal or State governments. Revenues from local grants may be received through donations or a competitive application process. Expenditures are restricted for specific purposes.

Revenues of the District are classified by fund and source. Sources of revenues for all funds are described on the following pages.

i. City of Memphis

These funds are based upon the settlement agreement between the City of Memphis and Shelby County Board of Education. The former Memphis City Schools obtained a judgment in the amount of $57.4 million dollars from the City of Memphis in 2009. A settlement agreement was reached by both parties in January 2015.



The settlement agreement also states the City will make available capital funding in an amount not to exceed $3.8 million for qualifying capital expenditures in public educational facilities owned by the City or situated on property owned by the City.

The proposed budget for fiscal year 2026-27 of $1.3 million remains the same as the amended budget for fiscal year 2025-26.

The above chart represents the categorical revenue allocations across All Funds. *

ii. Shelby County

Exempt Property in Lieu of Tax: These taxes are collected from businesses that have been granted tax relief by the Center City Commission and the Industrial Development Board due to site improvements, new construction or relocation that will add jobs to the City and/or County. Funds are distributed based on average daily attendance.

In Lieu of Tax Memphis Light, Gas & Water: The District's proration of money from the Light, Gas & Water Division is allocated on the same basis as the current property tax.

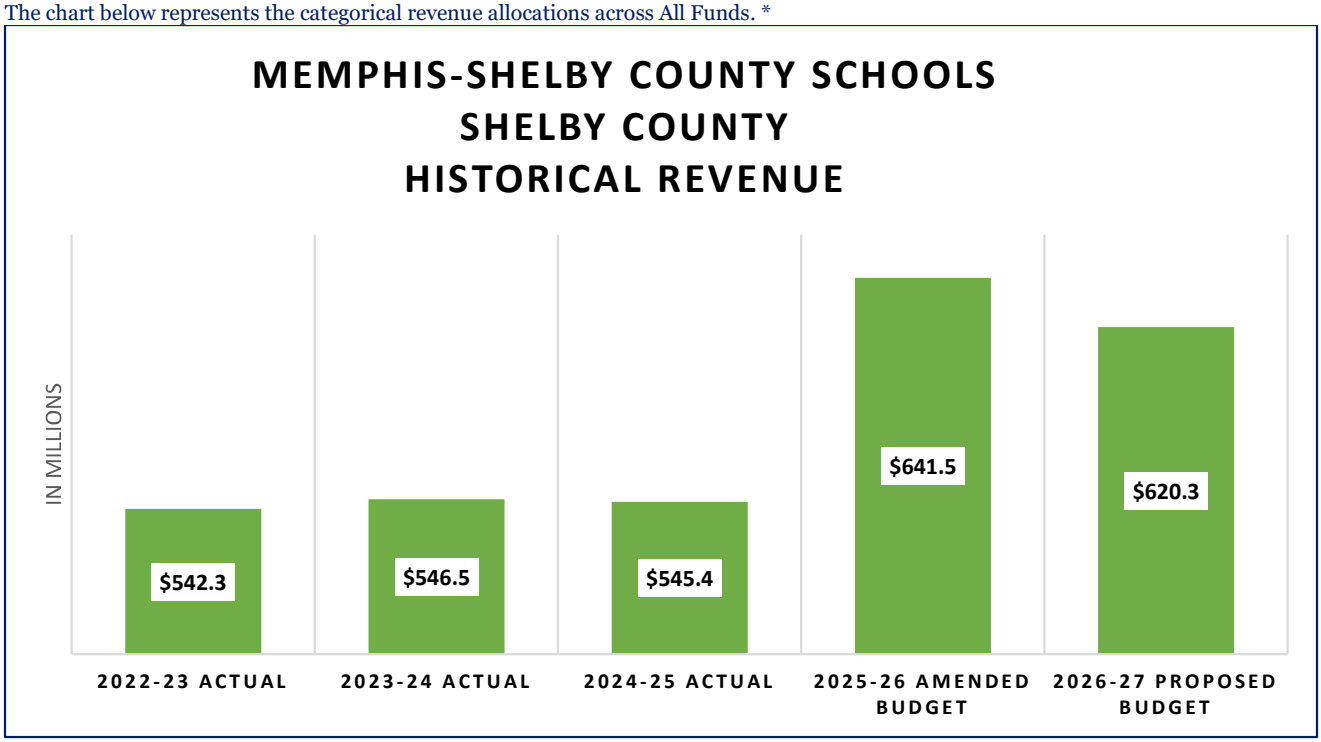
Other: These revenues are received from time-to-time from various sources other than taxes.

Privilege Tax: This tax is an annual business tax with allocation between City and County schools based upon average daily attendance.

Wheel Tax: Historically, 100 percent of Shelby County's Wheel Tax revenue has been dedicated to supporting school operating costs. Prior to Fiscal Year 2017, up to 50 percent of Wheel Tax proceeds were allocated to school operations, with the remaining portion applied toward the repayment of school-related debt. Since that time, the full amount of Wheel Tax revenue has been utilized to support ongoing operational needs.

Beginning in FY 2026–2027, a proposed $30 million increase in Wheel Tax funding will supplement this revenue source. This increase is structured to ensure that Memphis-Shelby County Schools continues to receive operational funding at levels consistent with prior years, while supporting the District's broader fiscal sustainability and programmatic priorities.

The chart below represents the categorical revenue allocations across All Funds. *



This chart depicts all revenue received from ***Shelby County Government***, including Local Sales Tax which is explained in item **iii.** of this section. Funds are traditionally distributed to the District based upon weighted full-time equivalent of average daily attendance (WFTEADA) in the General Fund. The overall Shelby County proposed budget revenue source will decrease in fiscal year 2026-27 in comparison to fiscal year 2025-26 due to a decrease in funds allocated for Capital Projects. Revenue from Shelby County represents 36.6% of total funding and is considered a major revenue source in the Governmental Funds.

iii. Local Sales Tax

County Sales Tax: The first one-half of the $0.0225 collected has been designated for education and is divided on a weighted full-time equivalent of average daily attendance basis between MSCS schools and municipal schools. Revenue estimates include Trustee's commission.

iv. State of Tennessee

Tennessee Investment in Student Achievement (TISA) - The Tennessee Investment in Student Achievement (TISA) is Tennessee's student-based funding formula for public education and represents the most significant update to the state's school funding model in more than 30 years. Implemented beginning in FY 2023–2024, TISA allocates state education funding based on student enrollment and individual student needs with the goal of improving early literacy, preparing students for postsecondary success, and ensuring equitable access to educational resources. Funding is distributed through four components: base funding for each student, weighted funding for students with unique learning needs, direct funding for statewide priority initiatives, and outcomes-based incentive funding tied to student achievement. TISA is a funding framework rather than a spending plan and provides districts flexibility in aligning resources to local priorities while meeting statutory and accountability requirements. More information on TISA rules detailing weighted allocations for unique learning needs, direct allocations and student outcomes funding can be found here.

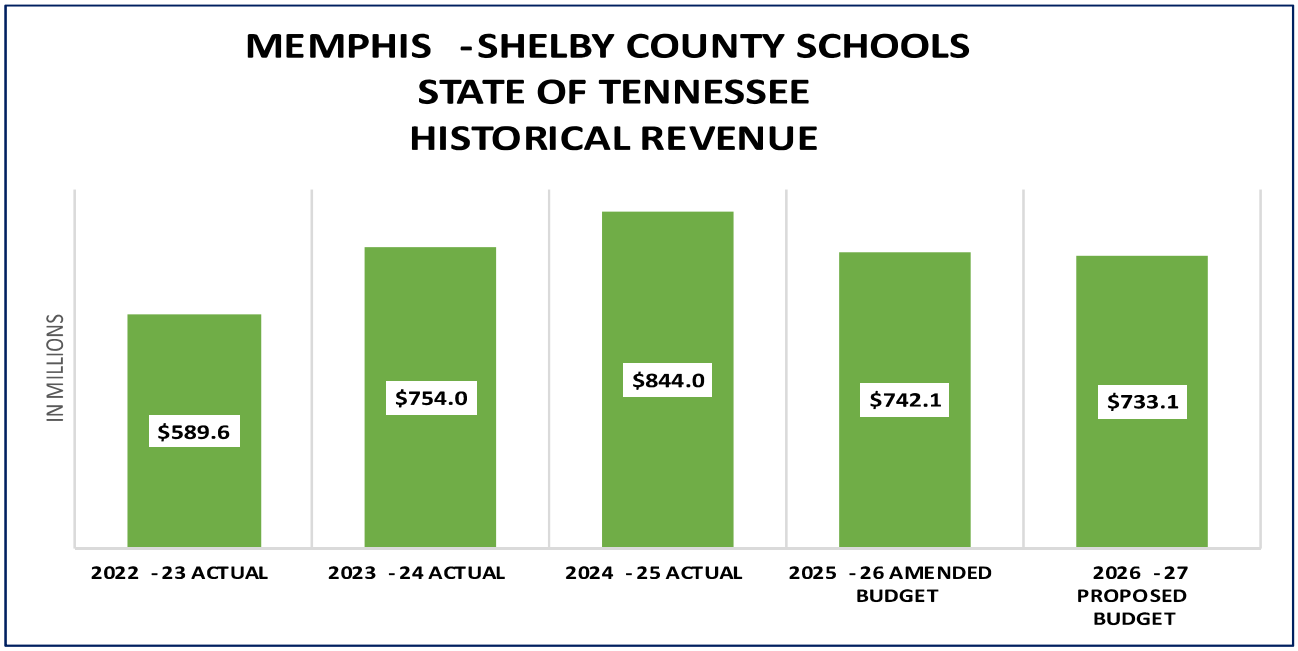
State Grants – These are grants provided to States and shared with LEAs to help stabilize State and local budgets to minimize and avoid reductions in education and other essential services in exchange for a State's commitment to advance essential education reform in key areas.

Career Teacher Program – The "Career Ladder Program" revenues are restricted and must flow through to teachers who are eligible to receive the funds. Expenditures are based upon those eligible and approved.

Extended Contract Program – The program provides various after-school and extended-year instructional programs to students.

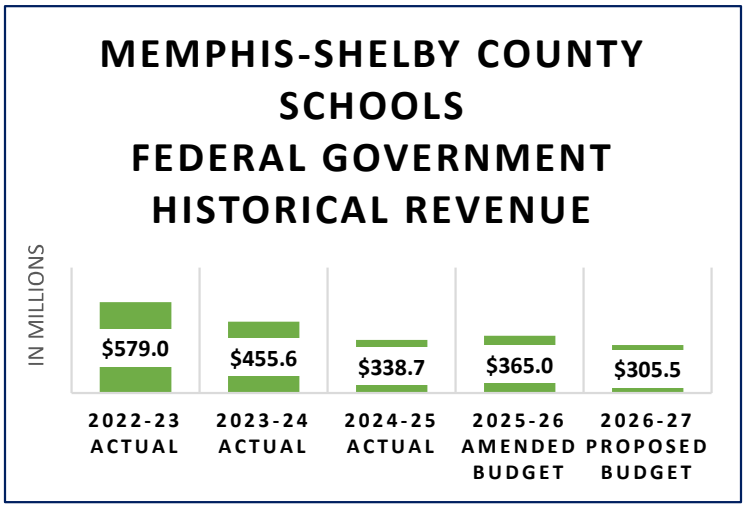
Mental Health - Alcohol and Drug Services – The Tennessee Department of Health provides funds for diagnostic and treatment services, early intervention, and teacher training.

Safe Schools – Positive Behavior Intervention and Supports (PBIS) has been the underlying process to document needs and use data-based problem solving to develop interventions at universal, secondary, and tertiary levels. The program also includes emergency management and safety preparedness; violence and drug prevention; crisis prevention and conflict resolution; student leadership and engagement initiatives.



The chart above represents the categorical revenue allocations across All Funds. *

Total Revenues received from the ***State of Tennessee*** are illustrated in the chart above. The District estimates that it will receive $733.1 million in the fiscal year 2026-27. The largest source of revenue from the State is TISA, which is based upon ADM (average daily membership) and individual student weights. The District receives additional funding from the State for Extended Contract and Safe Schools. Revenue from the State represents 43.3% of total funding and is considered a major source of revenue in the Governmental Funds.



The above chart represents the categorical revenue allocations across All Funds. *

v. Federal Government Funds

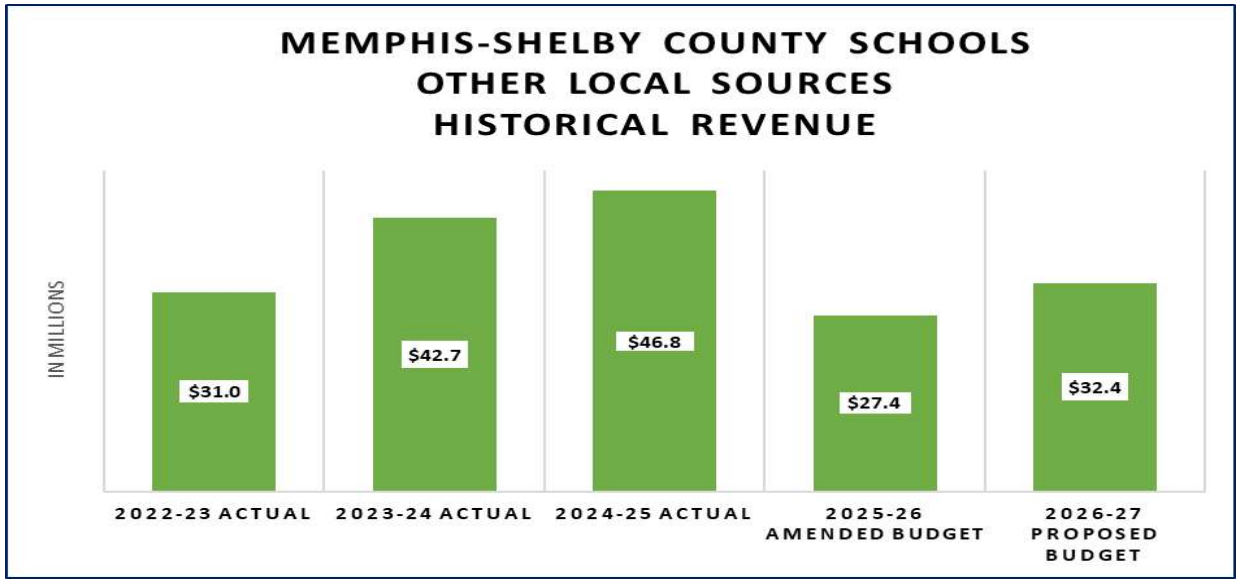
Indirect Costs: Federal programs reimburse the District for a portion of the administrative services provided to its programs.

JROTC Reimbursement: The District receives reimbursement from the U.S. Department of Defense, administered by the Second Region, U.S. Army, for operating JROTC programs in secondary schools. This represents approximately 50 percent of the salary costs for military instructors.

Other Federal Funds Flowed through the State: These federal revenues are from various sources.

Total Revenues received from the ***Federal Government*** are illustrated in the chart above. The District will receive a total of $305.5 million, which includes a decrease compared to the prior fiscal year's budget. Revenue from the Federal Government represents 18% of total funding and is considered a major source of revenue in the Governmental Funds. Funding from the Federal Government is primarily for grants and services.

vi. Local Funds



The above chart represents the categorical revenue allocations across All Funds. *

Administrative Fees: Service fees are charged to charter schools based on contractual agreements.

Interest Earnings from Investments: Revenues are earned from the District's short-term cash management activities.
Judgment Recovery: This revenue represents legal settlement proceeds that are infrequent in nature.

Miscellaneous: This revenue is generated from library fines, shop fees, sales of obsolete equipment, lost textbook collections, insurance recoveries, donations, etc.

Rental of Facilities: This revenue is generated from the rental of facilities owned by the District.

Sale of Property: Income generated from the sale of vacant property.

Tuition: This revenue is generated from tuition fees for students to attend various educational programs.



II. EXPENDITURE CATEGORIES

Expenditures are classified by fund, function and object. Reporting and categorizing by functions are a State Department of Education requirement. Examples of functions include instruction, instructional support and general administration. A description of functions and object codes follows.

Functions:

Instruction - Activities designed to deal directly with the interaction between teachers and students.

Instructional Support - Support services designed to provide administrative, supervisory, technical (such as guidance and health) and logistical support to facilitate and enhance instruction.

Student Support - Services to promote attendance and health services.

Office of Principal - Activities concerned with directing and managing the operation of a particular school. Such activities include those performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate staff, assign duties to staff, supervise and maintain the records of the school and coordinate school instructional activities with those of the total school system. These activities also include the work of secretarial and clerical staff in support of the teaching and administrative duties.

General Administration - Activities concerned with establishing and administering policy for the operation of the District.

Education Technology - Information technology activities which provide students and staff with effective tools, resources, business and data systems and infrastructure to manage and support student learning and development.

Fiscal Services - Activities concerned with the financial operations of the District. This includes all aspects of budgeting and financial reporting (such as receipts and disbursements, financial and property accounting, payroll, inventory control and the management of funds).

Other Support Services - Services to students in addition to attendance and health services. These include guidance services and evaluation and testing services for both regular education students, special education students and vocational education students.

Student Transportation - 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 activities.

Plant Services - 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. These include the activities of maintaining safety in buildings, on the grounds and in the vicinity of schools.

Community Service - Activities concerned with providing community services to students, staff, or community participants. This includes expenditures for District staff participating in community organizations such as leadership, family resource centers, Families First, pre-kindergarten programs, extended school programs and community-sponsored activities.

Charter Schools - Activities concerned with the operation of the District's charter schools.

Retiree Benefits - Amounts paid by the District on behalf of employees for the purpose of retirement.

Food Service - Activities concerned with providing meals to students and staff in a school or school system. This service area includes the supervision of a staff whose responsibility is to prepare and serve regular and incidental meals, lunches or snacks in connection with school activities and food delivery.

Debt Service - Servicing the debt of the District, including payments of both principal and interest.

Capital Outlay - Amounts paid for acquiring land and buildings, remodeling buildings, constructing buildings, additions to buildings, initially installing or extending service systems and other built-in equipment and improving sites.

Object Codes:

Salaries - Amounts paid to both permanent and temporary District employees, including personnel substituting for those in permanent positions. This includes gross salary for personnel services rendered while on the payroll of the District.

Employee Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in the employees' gross salary but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personnel services.

Contracted Services - Amounts paid for services rendered by individuals and/or companies. These activities would include utility services, communication services, repair and maintenance services, rentals, cleaning services, transportation expenses, etc.

Supplies & Materials - Amounts paid for items that are consumed, worn out or items that lose their identity through fabrication or incorporation into different or more complete units or substances.

Capital Outlay – Expenditures for furniture, furnishings, athletic and playground equipment, and other equipment such as computers. The purchase of land, buildings, or anything that would be attached to a building or structure such as boilers are also included.

Other Charges – Amounts paid for goods and services not otherwise classified above. In-Service/Staff Development is included in this category for: contracted services if a facilitator is brought in to teach a session, travel when staff members travel to/from training and any supplies or materials that are a part of the cost of providing the training.

Debt Service – Amounts paid for principal and interest required for capital outlay notes, bonds, and capitalized lease agreements.



III. BUDGET ASSUMPTIONS AND PROJECTIONS

BUDGET ASSUMPTIONS

General

1. Enrollment projections are conducted using a cohort survival methodology. This method involves moving students up from one grade to the next and applying survival ratios to capture an approximate rate of change. Survival ratios are developed using recent trend data to estimate the rate at which a full grade cohort will move from one grade to the next over the course of future years.
2. For Fiscal Year 2026-27, the number of authorized charters will increase to 56.
3. The District continues to recruit, train, and retain highly effective teachers to accelerate student achievement, which requires redeployment of resources and adjustments to various practices and procedures within MSCS.

Revenue

1. The County Property Tax revenues for education are distributed among the District and the six Municipal school districts. The District's share is determined by its current year weighed full time equivalent average daily attendance (WFTEADA) relative to the other school districts in Shelby County.
2. In a similar fashion to the county Property tax revenues, county sales tax revenues are distributed among the District and the six Municipal school districts based on current year WFTEADA. The WFTEADA serves as the basis for allocation of education funds within the county. This is a calculation of the average of the highest two months of the first three months of attendance for grades K-12, multiplied times a unique weight for each grade level as provided by the State Department of Education.
3. The budget is being balanced by enacting expenditure controls for efficient, economical, and effective use of resources. Tradeoffs and reprioritized resources are the strategic methods to get to the balanced budget.

Expenditures

1. Budget development is focused on the District's strategic plan, academic goals and improvements as identified by the Superintendent, Shelby County Board of Education, and stakeholders.
2. Emphasis is placed on identification of efficiencies, re-engineering of operations, revenue sources, and prudent review of alternative funding sources to maximize resources. Efficiencies and investments are being identified and tracked separately.
3. The budget is being built to fund: fixed and mandated costs, grant matching requirements, and substantiated costs for current programs; less efficiencies or cost savings; plus, initiatives required to reach the goals of high academically performing schools, safe schools, improved graduation rates, and fiscal accountability.
4. Budget development for staffing has not resulted in revised teacher and support staff formulas for Fiscal Year 2026-27. The formulas used will comply with State requirements.

IV. ALL FUND TYPES

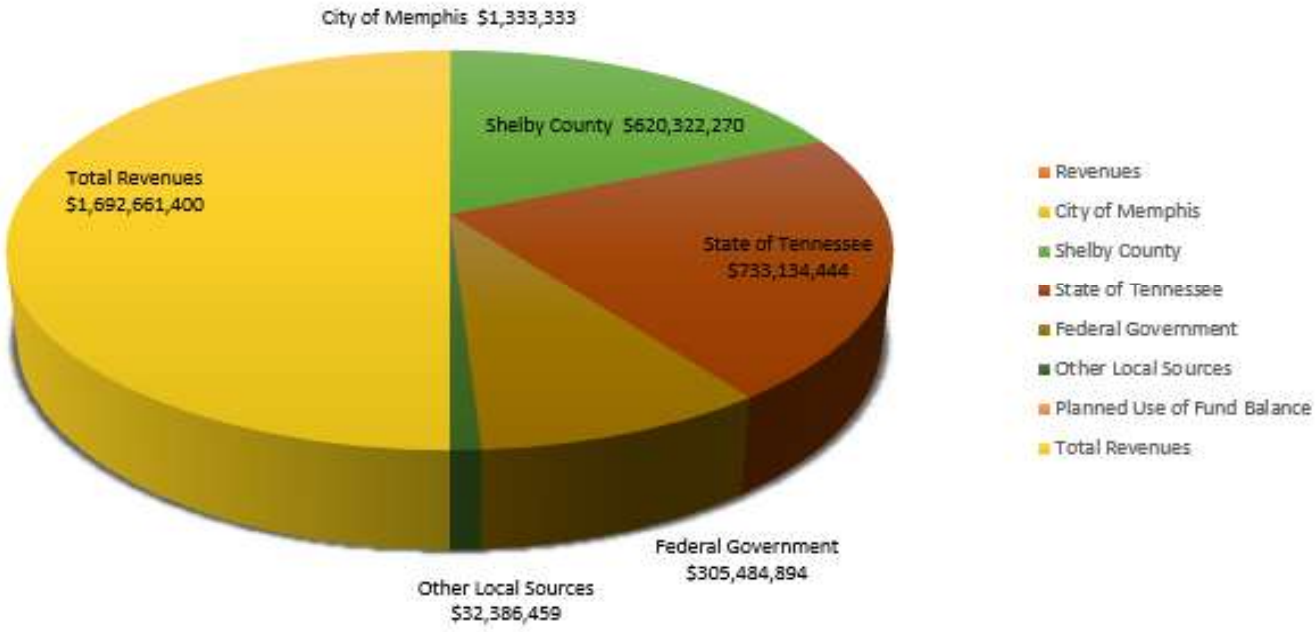
Memphis-Shelby County Schools
Highlights of the 2026-27 Budget

All Funds

The District's total expenditure for the FY 2026-27 budget across all funds is approximately $1.69 billion. The total budgeted expenditures for all funds reflect a $150.8 million or a 8.2% decrease from the FY26 amended budget. The largest cause of this decrease is due to Federal Program revenues, and associated expenses.

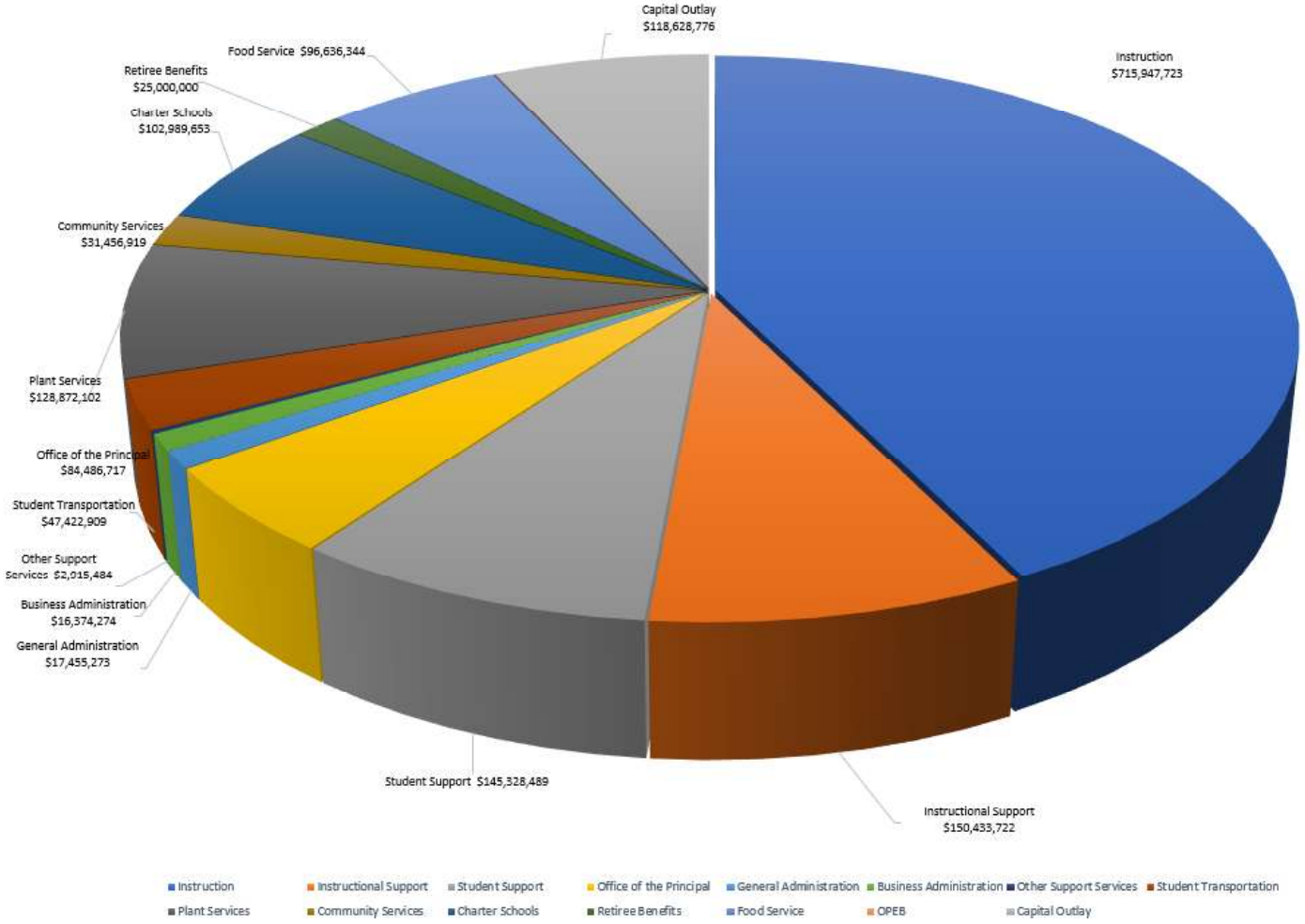
Where the Money Comes From…

SOURCE OF FUNDS



	2025-26 Amended Budget	2026-27 Proposed Budget	Variance	% Change
Revenues				
City of Memphis	$ 1,333,333	$ 1,333,333	$ -	0.0%
Shelby County	641,485,427	$ 620,322,270	(21,163,157)	-3.3%
State of Tennessee	742,119,454	$ 733,134,444	(8,985,010)	-1.2%
Federal Government	364,964,192	$ 305,484,894	(59,479,298)	-16.3%
Other Local Sources	27,359,006	$ 32,386,459	5,027,452	18.4%
Planned Use of Fund Balance			-	0.0%
Total Revenues	**$ 1,777,261,412**	**$ 1,692,661,400**	**$ (84,600,012)**	**-4.8%**

....and Where the Money Goes



USE OF FUNDS

Expenditures	2025-26 Amended Budget	2026-27 Proposed Budget	Variance	% Change
Instruction	$ 722,568,597	$ 715,947,723	$ (6,620,874)	-0.9%
Instructional Support	174,069,736	$ 150,433,722	(23,636,014)	-13.6%
Student Support	142,764,246	$ 145,328,489	2,564,243	1.8%
Office of the Principal	85,570,698	$ 84,486,717	(1,083,981)	-1.3%
General Administration	20,917,572	$ 17,455,273	(3,462,299)	-16.6%
Business Administration	32,588,482	$ 16,374,274	(16,214,208)	-49.8%
Other Support Services	3,808,422	$ 2,915,484	(892,937)	-23.4%
Student Transportation	46,606,703	$ 47,422,909	816,206	1.8%
Plant Services	152,418,268	$ 128,872,102	(23,546,166)	-15.4%
Community Services	33,046,262	$ 31,456,919	(1,589,343)	-4.8%
Charter Schools	109,766,798	$ 102,989,653	(6,777,146)	-6.2%
Retiree Benefits	25,000,000	$ 25,000,000	-	0.0%
Food Service	91,931,353	$ 96,636,344	4,704,991	5.1%
OPEB	3,000,000	$ -	(3,000,000)	-100.0%
Capital Outlay	190,361,375	$ 118,628,776	(71,732,599)	-37.7%
Indirect Cost/Transfer In and O	9,199,242	$ 8,855,851	(343,391)	-3.7%
Total Expenditures	**$ 1,843,617,754**	**$ 1,692,804,235**	**$ (150,813,519)**	**-8.2%**

SUMMARY OF BUDGETS – ALL FUNDS BY FUNCTION

FISCAL YEAR 2026-27 PROPOSED BUDGET

With Comparative Information for Fiscal Years 2022-23 through 2026-27

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
City of Memphis	$ 1,333,335	$ 1,333,334	$ 1,333,334	$ 1,333,333	$ 1,333,333	$ -	0.0%
Shelby County	542,287,745	546,521,915	545,412,828	641,485,427	620,322,270	(21,163,157)	-3.3%
State of Tennessee	589,610,868	753,982,677	844,045,918	742,119,454	733,134,444	(8,985,010)	-1.2%
Federal Government	578,972,885	455,611,544	338,656,665	364,964,192	305,484,894	(59,479,298)	-16.3%
Other Local Sources	31,044,903	42,625,495	46,790,874	27,359,006	32,386,459	5,027,452	18.4%
Total Revenues	**$ 1,743,249,736**	**$ 1,800,074,964**	**$ 1,776,239,619**	**$ 1,777,261,412**	**$ 1,692,661,400**	**$ (84,600,012)**	**-4.8%**
Expenditures							
Instruction	$ 646,941,591	$ 654,887,697	$ 635,649,568	$ 722,568,597	$ 715,947,723	$ (6,620,874)	-0.9%
Instructional Support	153,819,012	156,955,957	137,759,512	174,069,736	150,433,722	(23,636,014)	-13.6%
Student Support	106,894,984	131,259,918	116,412,925	142,764,246	145,328,489	2,564,243	1.8%
Office of the Principal	66,631,177	68,547,786	80,256,887	85,570,698	84,486,717	(1,083,981)	-1.3%
General Administration	21,126,081	18,336,278	16,831,045	20,917,572	17,455,273	(3,462,299)	-16.6%
Business Administration	18,448,878	17,649,585	19,065,204	32,588,482	16,374,274	(16,214,208)	-49.8%
Other Support Services	-	3,778,443	4,955,763	3,808,422	2,915,484	(892,937)	-23.4%
Student Transportation	41,135,270	38,091,150	38,248,911	46,606,703	47,422,909	816,206	1.8%
Plant Services	106,001,515	123,446,197	121,582,325	152,418,268	128,872,102	(23,546,166)	-15.4%
Community Services	55,689,153	52,298,315	46,712,943	33,046,262	31,456,919	(1,589,343)	-4.8%
Charter Schools	199,274,865	245,351,850	288,188,983	109,766,798	102,989,653	(6,777,146)	-6.2%
Retiree Benefits	24,117,267	23,026,812	23,076,185	25,000,000	25,000,000	-	0.0%
Food Service	78,877,515	81,827,304	85,875,792	91,931,353	96,636,344	4,704,991	5.1%
OPEB	3,050,000	3,550,000	3,000,000	3,000,000	-	(3,000,000)	-100.0%
Capital Outlay	146,966,002	70,377,293	106,041,870	190,361,375	118,628,776	(71,732,599)	-37.7%
Indirect Cost/Transfer In and Out	21,869,455	25,673,631	12,803,290	9,199,242	8,855,851	(343,391)	-3.7%
Total Expenditures	**$ 1,690,842,766**	**$ 1,689,384,586**	**$ 1,736,461,202**	**$ 1,843,617,754**	**$ 1,692,804,235**	**$ (150,813,519)**	**-8.2%**
Excess (deficiency) of revenues over expenditures	$ 52,406,969	$ 110,690,379	$ 39,778,416	$ (66,356,342)	$ (142,835)		
Approved use of Fund balance	(52,406,969)	(110,690,379)	(39,778,416)	66,356,342	142,835		
Net Change	$ -	$ -	$ -	$ -	$ -		



SUMMARY OF BUDGETS – ALL FUNDS BY OBJECT

FISCAL YEAR 2026-27 PROPOSED BUDGET

With Comparative Information for Fiscal Years 2022-23 through 2026-27

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
City of Memphis	$ 1,333,335	$ 1,333,334	$ 1,333,334	$ 1,333,333	$ 1,333,333	$ -	0.0%
Shelby County	542,287,745	546,521,915	545,412,828	641,485,427	620,322,270	(21,163,157)	-3.3%
State of Tennessee	589,610,868	753,982,677	844,045,918	742,119,454	733,134,444	(8,985,010)	-1.2%
Federal Government	578,972,885	455,611,544	338,656,665	364,964,192	305,484,894	(59,479,298)	-16.3%
Other Local Sources	31,044,903	42,625,495	46,790,874	27,359,006	32,386,459	5,027,452	18.4%
Total Revenues	**$ 1,743,249,736**	**$ 1,800,074,964**	**$ 1,776,239,619**	**$ 1,777,261,412**	**$ 1,692,661,400**	**$ (84,600,012)**	**-4.8%**
Expenditures							
Salaries and Benefits	$ 890,745,172	$ 933,058,603	$ 940,855,951	$ 1,047,839,908	$ 1,064,963,640	$ 17,123,732	1.6%
Contracted Services	417,148,118	476,234,336	479,907,044	387,155,172	326,739,832	(60,415,340)	-15.6%
Supplies and Materials	129,821,604	136,408,577	117,817,762	139,528,460	87,943,311	(51,585,149)	-37.0%
Equipment	189,008,662	90,462,527	102,129,478	212,793,019	133,653,618	(79,139,401)	-37.2%
Leases	4,709,261	6,401,685	2,414,095	5,580,987	4,945,742	(635,245)	-11.4%
Other Charges	59,409,950	71,700,774	93,336,872	50,720,208	74,558,093	23,837,885	47.0%
Total Expenditures	**$ 1,690,842,766**	**$ 1,714,266,503**	**$ 1,736,461,202**	**$ 1,843,617,754**	**$ 1,692,804,235**	**$ (150,813,519)**	**-8.2%**
Excess (deficiency) of revenues over expenditures	$ 52,406,969	$ 85,808,462	$ 39,778,416	$ (66,356,342)	$ (142,835)		
Approved use of Fund balance	(52,406,969)	(85,808,462)	(39,778,416)	66,356,342	142,835		
Net Change	$ -	$ -	$ -	$ -	$ -		

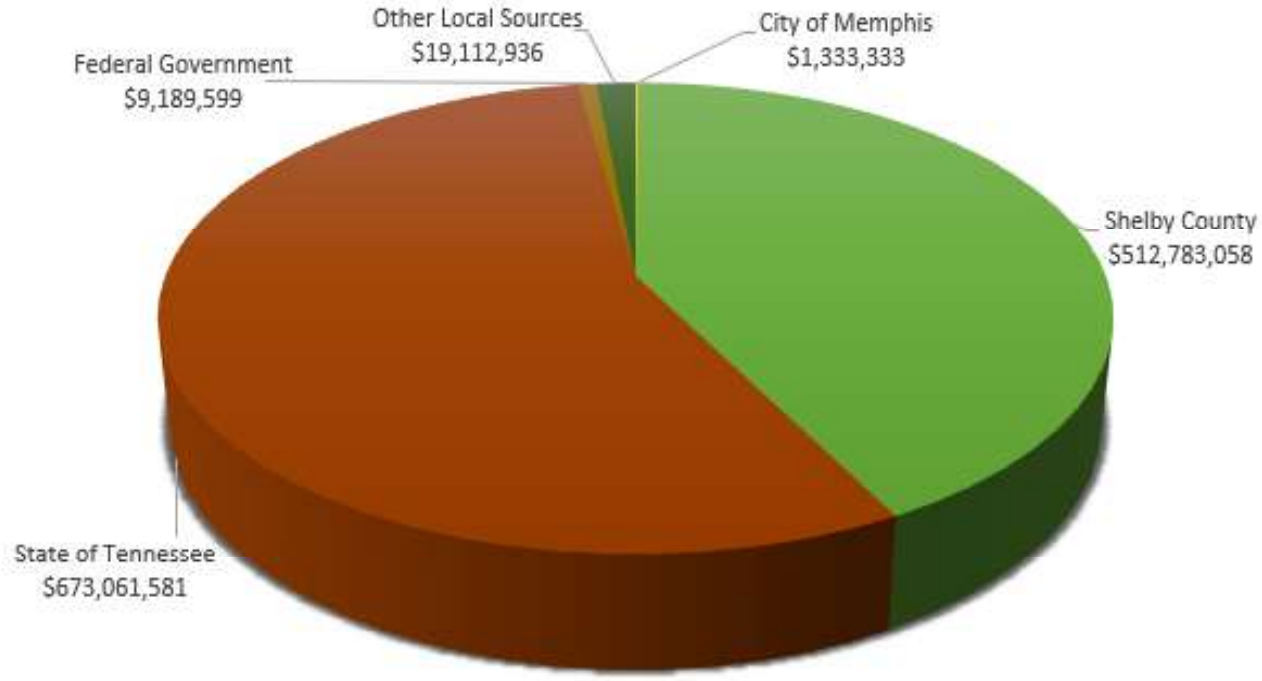


i. General Fund

2026-27 PROPOSED GENERAL FUND SOURCE OF FUNDS AND EXPENDITURES

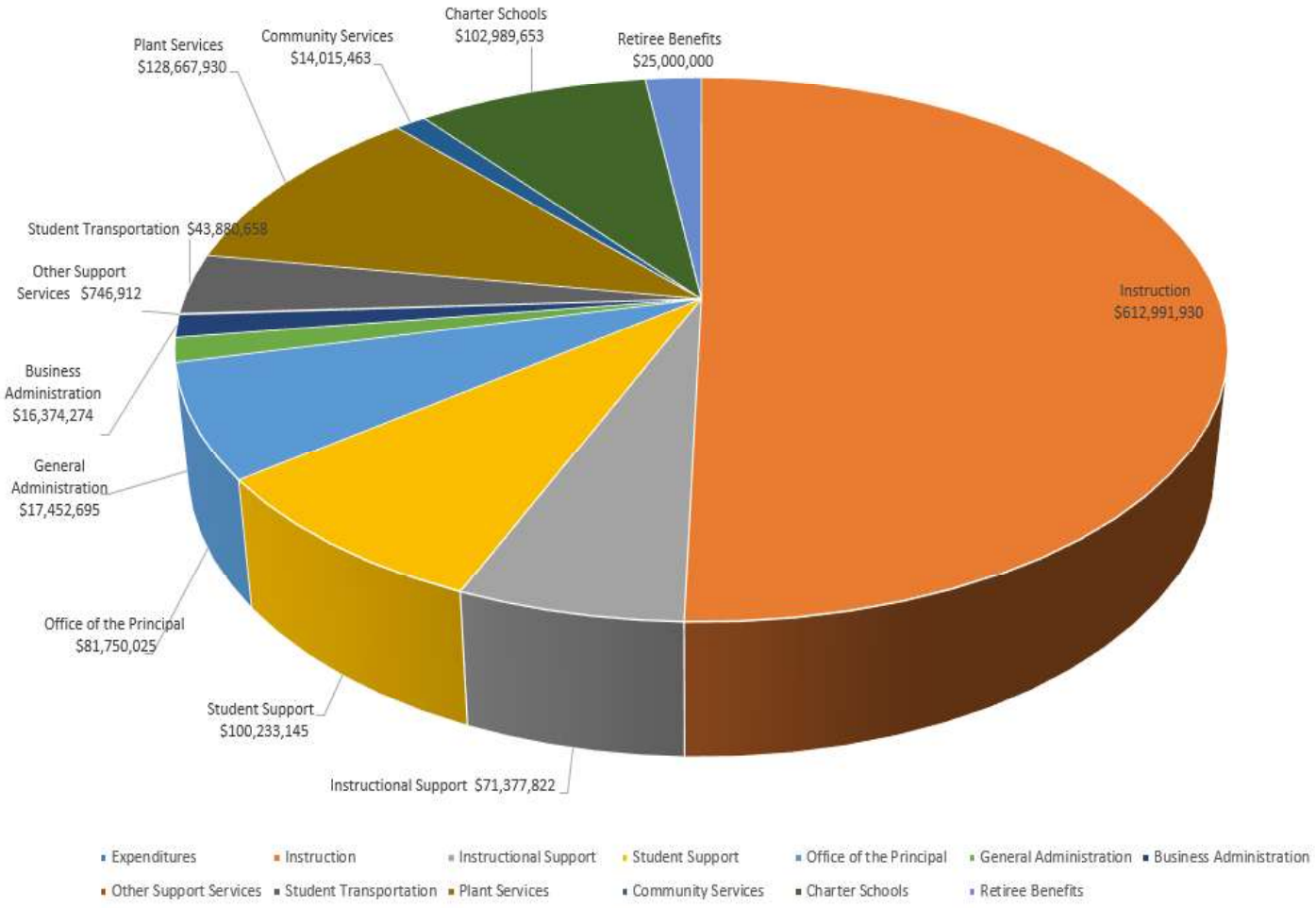
Source of Funds

General Fund Revenues



Use of Funds

General Fund Expenditures



GENERAL FUND BY FUNCTION
FISCAL YEAR 2026-27 GENERAL FUND BUDGET
With Comparative Information for Fiscal Years 2022-23 through 2026-27

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
City of Memphis	$ 1,333,335	$ 1,333,334	$ 1,333,334	$ 1,333,333	$ 1,333,333	$ -	0.0%
Shelby County	516,263,930	523,733,022	517,442,946	513,919,776	512,783,058	(1,136,717)	-0.2%
State of Tennessee	579,606,971	738,718,011	818,921,912	690,128,295	673,061,581	(17,066,714)	-2.5%
Federal Government	25,566,327	29,022,117	14,031,068	14,402,761	9,189,599	(5,213,162)	-36.2%
Other Local Sources	15,239,256	23,977,395	31,015,146	12,190,028	19,112,936	6,922,908	56.8%
Total Revenues	**$ 1,138,009,819**	**$ 1,316,783,879**	**$ 1,382,744,406**	**$ 1,231,974,192**	**$ 1,215,480,507**	**$ (16,493,686)**	**-1.3%**
Expenditures							
Instruction	$ 458,295,894	$ 520,513,597	$ 541,980,980	$ 609,305,165	$ 612,991,930	$ 3,686,765	0.6%
Instructional Support	68,845,697	65,927,841	77,412,342	91,500,192	71,377,822	(20,122,370)	-22.0%
Student Support	71,302,620	101,060,191	91,878,826	105,596,513	100,233,145	(5,363,368)	-5.1%
Office of the Principal	65,500,421	64,502,044	77,523,498	82,577,565	81,750,025	(827,540)	-1.0%
General Administration	17,752,171	18,313,890	16,780,762	20,914,994	17,452,695	(3,462,299)	-16.6%
Business Aministration	17,680,135	17,160,410	19,049,499	32,588,482	16,374,274	(16,214,208)	-49.8%
Other Support Services	-	399.719	934.011	876.514	746.912	(129.602)	-14.8%
Student Transportation	36,046,403	32,984,252	33,708,530	42,653,775	43,880,658	1,226,883	2.9%
Plant Services	105,295,640	121,525,076	121,433,316	152,254,993	128,667,930	(23,587,063)	-15.5%
Community Services	11,544,737	9,817,876	7,642,815	10,724,798	14,015,463	3,290,665	30.7%
Charter Schools	199,274,865	244,560,136	288,188,983	109,766,798	102,989,653	(6,777,146)	-6.2%
Retiree Benefits	24,117,267	23,026,812	23,076,185	25,000,000	25,000,000	-	0.0%
OPEB	3,050,000	3,550,000	3,000,000	3,000,000	-	(3,000,000)	-100.0%
Regular Capital Outlay	780,012	1,000,005	39,829,472	10,400,921	-	(10,400,921)	-100.0%
Total Expenditures	**$ 1,079,485,862**	**$ 1,224,341,848**	**$ 1,342,439,219**	**$ 1,297,160,710**	**$ 1,215,480,507**	**$ (81,680,204)**	**-6.3%**
Excess (deficiency) of revenues over expenditures	$ 58,523,957	$ 92,442,031	$ 40,305,187	$ (65,186,518)	$ -		
Approved use of Fund balance	(58,523,957)	(92,442,031)	(40,305,187)	65,186,518	-		
Net Change	$ -	$ -	.	$ -	$ -		



GENERAL FUND BY OBJECT
FISCAL YEAR 2026-27 BUDGET
With Comparative Information for Fiscal Years 2022-23 through 2026-27

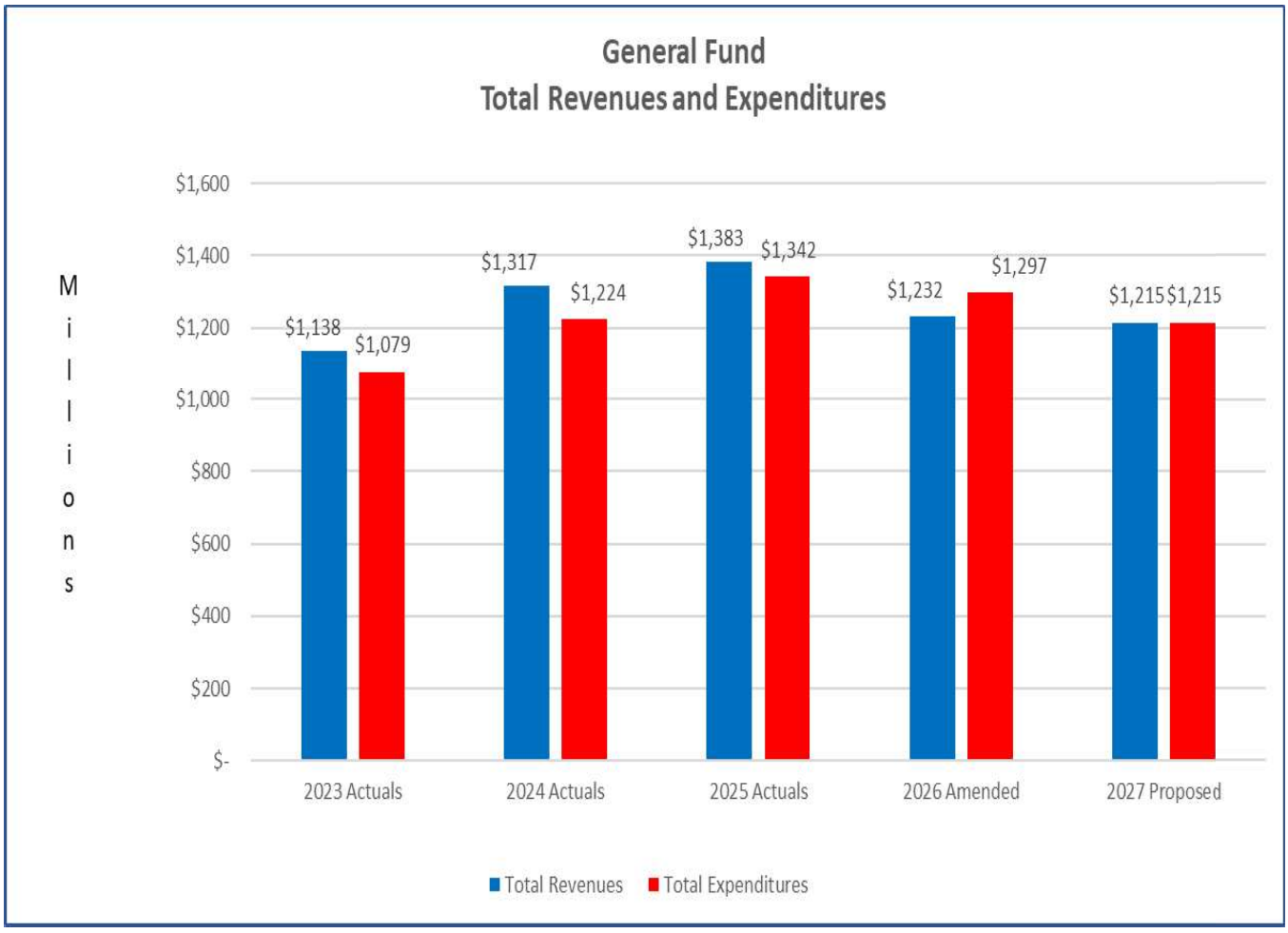
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
City of Memphis	$ 1,333,335	$ 1,333,334	$ 1,333,334	$ 1,333,333	$ 1,333,333	$ -	0.0%
Shelby County	516,263,930	523,733,022	517,442,946	513,919,776	512,783,058	(1,136,717)	-0.2%
State of Tennessee	579,606,971	738,718,011	818,921,912	690,128,295	673,061,581	(17,066,714)	-2.5%
Federal Government	25,566,327	29,022,117	14,031,068	14,402,761	9,189,599	(5,213,162)	-36.2%
Other Local Sources	15,239,256	23,977,395	31,015,146	12,190,028	19,112,936	6,922,908	56.8%
Total Revenues	**$ 1,138,009,819**	**$ 1,316,783,879**	**$ 1,382,744,406**	**$ 1,231,974,192**	**$ 1,215,480,507**	**$ (16,493,686)**	**-1.3%**
Expenditures							
Salaries and Benefits	$ 675,074,868	$ 726,515,642	$ 767,188,138	$ 870,192,292	$ 901,737,489	$ 31,545,196	3.6%
Contracted Services	316,266,016	378,765,927	424,640,019	302,509,694	236,654,071	(65,855,624)	-21.8%
Supplies and Materials	50,042,772	74,000,118	56,101,050	79,689,059	35,953,321	(43,735,738)	-54.9%
Equipment	7,368,928	4,371,871	14,963,819	17,827,450	1,768,203	(16,059,247)	-90.1%
Leases	490,790	1,284,795	2,048,676	4,333,627	3,788,003	(545,624)	-12.6%
Other Charges	30,242,488	39,403,494	77,497,518	22,608,588	35,579,421	12,970,833	57.4%
Total Expenditures	**$ 1,079,485,863**	**$ 1,224,341,848**	**$ 1,342,439,219**	**$ 1,297,160,710**	**$ 1,215,480,507**	**$ (81,680,204)**	**-6.3%**
Excess (deficiency) of revenues over expenditures	$ 58,523,956	$ 92,442,031	$ 40,305,187	$ (65,186,518)	$ -		
Approved use of Fund balance	58,523,956	(92,442,031)	(40,305,187)	65,186,518	-		
Net Change	$ -	$ -	$ -	$ -	$ -		



REVENUE AND EXPENDITURE TRENDS

The fiscal year 2026-27 General Fund revenue budget totals $1.22 billion representing a (1.3%) decrease from the fiscal year 2025-26 amended budget of $1.23 billion. State and Shelby County revenues make up 98% (or $1.19 billion) of General Fund budgeted revenues in fiscal year 2026-27. The Tennessee Investment in Student Achievement (TISA) funds, county property tax, and county sales tax revenues are the major sources of revenues, and each is driven by the District's enrollment.

The fiscal year 2026-27 General Fund expenditure budget totals $1.22 billion representing a (6.3%) decrease from the fiscal year 2025-26 amended appropriation of $1.3 billion. The change is primarily related to a decrease of$23.6 million in Plant Services and $16.2 million in Business Administration.



A. DEPARTMENTAL DETAIL

DEPARTMENTS

This section includes the following information:

- Introduction
- Departmental Financial Summary
- Departmental Budget Narratives

INTRODUCTION

The Central Office serves as the primary support hub for schools, providing essential resources and guidance to strengthen both operational and academic planning. Core decisions related to curriculum, school schedules, staffing, and budgets are coordinated centrally to ensure consistent academic standards across the District. With the continued investment in Student Based Budgeting (SBB) for the school year 2026-27, MSCS will continue to direct more funding back into our schools and provide principals with greater flexibility over their school schedule, staffing, school program and school level budgets. This approach recognizes that while strategic direction is provided centrally, effective academic decision-making often occurs at the school level. By understanding the specific needs of their students, school leaders can design and implement academic plans that align with district priorities while addressing the unique needs of their school communities.

SCHOOL SUPPORT PROVIDED BY DEPARTMENT

In recent years, MSCS has made significant progress in improving operational efficiency and reducing administrative costs, allowing more resources to be directed into classrooms and schools. The District's Central Office provides ongoing support and guidance to schools to ensure alignment between operational goals and academic priorities.

By centralizing key decisions in areas such as curriculum, scheduling, hiring, and budgeting, the District ensures equitable access to high-quality educational opportunities for every student and maintains consistent academic standards across all schools.

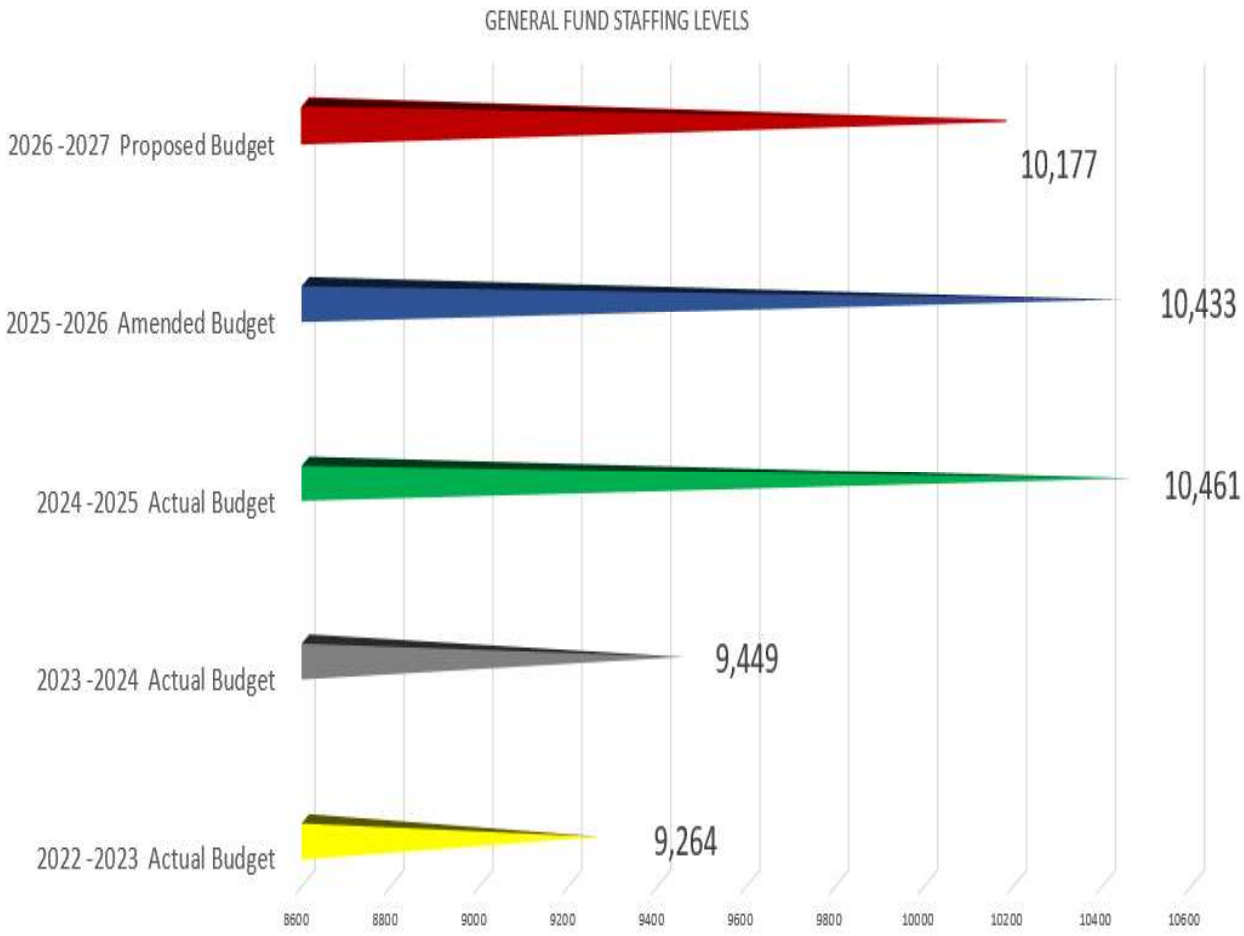


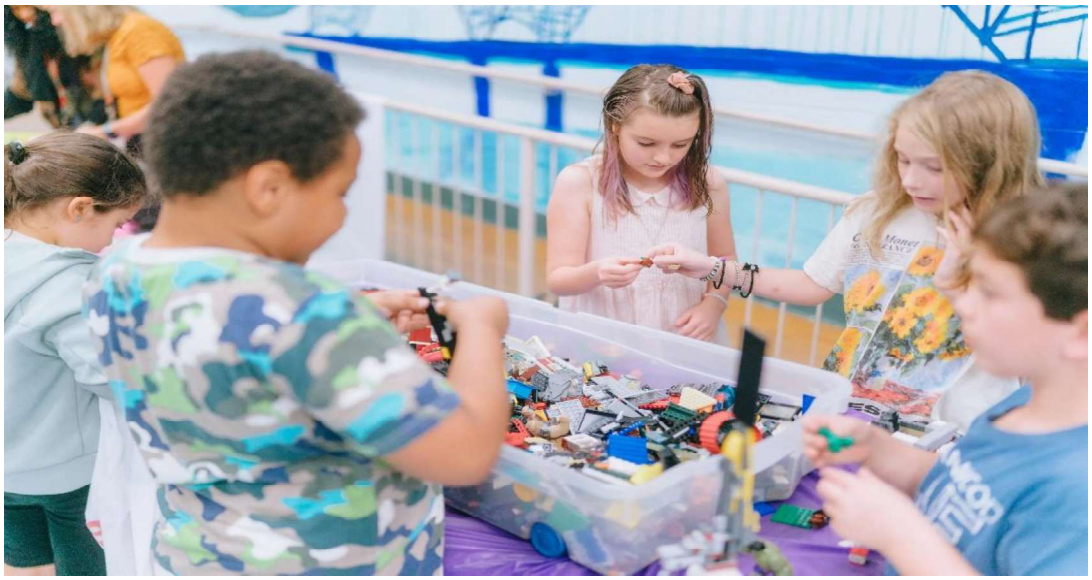
STAFFING LEVELS

The District's Fiscal Year 2026-27 budget for General Fund includes 10,177 full-time positions. Staffing requirements for schools are determined by a staffing model based on projected enrollment, the opening/closing of schools and other relevant factors. The chart below represents budgeted positions by staffing level for fiscal years 2022-23 through 2025-26 and for the 2026-27 proposed budget. Departments are responsible for restricting expenditure to remain within the allocated budget. Personnel costs account for 74% of the District's General Fund expenditure. The District anticipates a decrease of 256 positions in the General Fund for the 2026-2027 fiscal year, primarily due to the closure of four schools: Chickasaw Middle, Frayser – Corning, Georgian Hills Elementary and Lucy Elementary.

Full-Time Staff	2022 -2023 Actual Budget	2023 -2024 Actual Budget	2024 -2025 Actual Budget	2025 -2026 Amended Budget	2026 -2027 Proposed Budget	FY 2026 Amended Budget vs FY 2027 Proposed Budget	FY 2026 Amended Budget vs FY 2027 Proposed Budget
Officials/Administration/Management	226	239	191	198	185	(13)	-6.57%
Principals	154	156	157	157	154	(3)	-1.91%
Assistant Principals, Non-Teachers	210	203	236	223	221	(2)	-0.90%
Elementary Classroom Teachers	2,042	2,026	2,006	2001	1986	(15)	-0.75%
Secondary Classroom Teachers	1,793	1,706	1,820	1827	1864	37	2.03%
Other Classroom Teachers	1,646	1,873	1,969	1925	1884	(41)	-2.13%
Guidance	254	250	263	262	258	(4)	-1.53%
Psychological	36	37	36	36	30	(6)	-16.67%
Librarian/Audio/Visual	133	131	132	132	134	2	1.52%
Consultants/Supervisors	72	71	147	45	44	(1)	-2.22%
Other Professional	601	729	740	739	684	(55)	-7.44%
Teachers' Aides	914	653	1,467	1598	1485	(113)	-7.07%
Technicians	103	96	95	78	68	(10)	-12.82%
Clerical/Secretarial	604	587	577	575	558	(17)	-2.96%
Service Workers	147	349	281	267	263	(4)	-1.50%
Skilled Crafts	115	126	127	142	140	(2)	-1.41%
Laborers Unskilled	186	189	196	206	200	(6)	-2.91%
All Other	28	28	21	22	19	(3)	-13.64%
Total Full-Time Staff	9,264	9,449	10,461	10,433	10,177	(256)	-2.45%

GENERAL FUND STAFFING LEVELS


GENERAL FUND STAFFING LEVELS
2026 -2027 Proposed Budget
10,177
2025 -2026 Amended Budget
10,433
2024 -2025 Actual Budget
10,461
2023 -2024 Actual Budget
9,449
2022 -2023 Actual Budget
9,264
8600
8800
9000
9200
9400
9600
9800
10000
10200
10400
10600



DEPARTMENTAL BUDGET NARRATIVES

For each department, including the Executive Services and the Office of the Superintendent, a narrative has been provided to highlight the mission, strategic priorities, budget, and structural changes.

OFFICE OF EXECUTIVE SERVICES – BOARD OFFICE

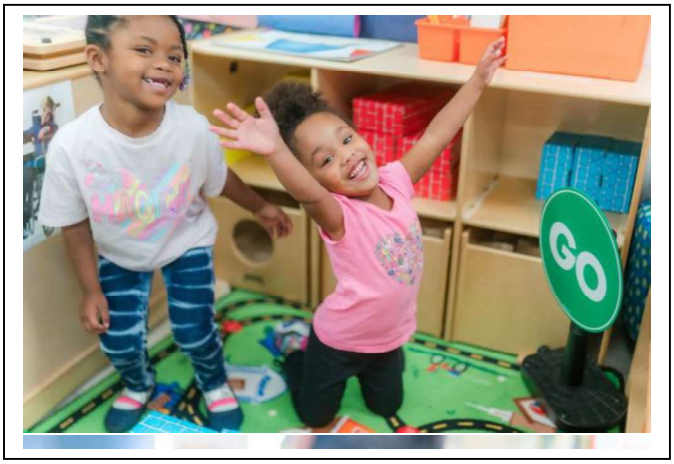
Office of Executive Services-Board Office Supports Board Members in the execution of special events/projects, advises Board Members on technical matters including processes, rules, and procedures. In coordination with the Office of Board/District General Counsel Office, supports the Board and Administration's legislative efforts and benchmarking – local, state, and national.

Collaborates with the Policy Department in conjunction with the Board Chair to maintain Board of Education policy and procedures manuals; provides Board Members and District staff with necessary information and direction on policy and procedures changes; records all new and revised policies and coordinates with the Policy Department the distribution to all MSCS employees.

Department overview and services provided

- Attend all Board Meetings, prepare accurate records of Board and local governmental meetings, and keep abreast of issues and/or legislation that may impact the district
- Investigate information requests and research questions from Board Members, staff, and the public
- Maintains a general understanding of District initiatives, programs, and practices to inform constituent response
- Listens attentively to understand each constituent's request, escalates complicated or sensitive calls to the appropriate staff (colleague, specialist, manager, director, Parent Liaison or Central Office leader)
- Serves as an example of MSCS' customer service expectations by providing a welcoming environment, orderly environment, respectful and responsiveness to constituent concerns, knowledgeable about MSCS policies and reporting structure, and sensitive to the needs of students and their families
- Conducts careful, systematic research and analysis regarding policy issues
- In coordination with the General Counsel Office, supports the Board and Administration's legislative efforts and benchmarking – local, state, and national
- Uses a variety of research methods, choosing methods appropriate to a task to gather relevant information in a quick and accurate manner
- Works collaboratively with the Board Manager to research material pertaining to new and/or proposed local, state, and federal legislative changes to assess the impact on the management and operation of the school district
- Draws logical conclusions from information gathered and documents the research conducted
- Provides staff support in varied topic areas and works with assigned board members or designees to clarify drafting requests
- Inform Board Members of opportunities for community engagement and involvement
- Supports Board Members in the execution of special events/projects
- Supports Board Members in preparing external constituent facing communications
- Prepares and drafts resolutions in a clear, concise, well-organized, and technically correct manner following the established guidelines

- Advises Board Members on technical matters including processes, rules, and procedures
- Presents the results of research and other work to committees and other groups by providing logical and comprehensible presentations



Fiscal Year 2025-26 Performance Highlights

- Organized and executed the Swearing in Ceremony for incoming/returning Board Members.
- Collaborated with Governmental Affairs and Compliance to execute four Policy Review Retreats.
- Organized Board appreciation week at nine locations for the Board members.
- Organized and facilitated Board Retreat with the Council of Great City Schools.
- Collaborated with Family Engagement to host a three Board Mobile Food Pantry.

Fiscal Year 2026-2027 Initiatives

- Work collaboratively and efficiently across all departments to obtain documents and all necessary information to successfully execute monthly committee, work, and board meetings
- Facilitate and help develop training for Board Members and Board Staff to improve compliance with board policy
- Build relationships with local and state legislative advocacy as it relates to education
- Provide communication with stakeholders, staff, parents and the community on board sponsored events

Measures of Success

- Supporting Board Members in preparing external constituent facing communications
- Timely collection of documentation for monthly meetings
- Timely keep abreast of any current issues or situations within Districts to become the subject matter expert to ensure Board Members are informed

OFFICE OF THE SUPERINTENDENT

The Superintendent is responsible for the strategic direction of Memphis-Shelby County Schools as the Chief Executive Officer of the Shelby County Board of Education. The Superintendent oversees the development of procedures for implementation of policies adopted by the Board. In addition, the Superintendent is responsible for the following District objectives:



- To accelerate the academic performance of all students
- To establish a holistic accountability system that evaluates the academic, operational, and financial performance of the school district
- To build and strengthen family and community partnerships to support the academic and character development of all students
- To create a school community that listens to student input and promotes student leadership and healthy youth development
- To maintain a positive, safe, and respectful environment for all students and staff
- To create a school community that is sensitive and responsive to the needs of an increasingly diverse population

Moving The District Upward, Onward, and Forward

Under the leadership of Superintendent Richmond, the District will focus on ensuring student success, supporting educators, and strengthening partnerships that make a lasting impact. The District is determined to enrich the student experience by emphasizing the importance of five focus areas. The 5 A's are Academics, Attendance, Attitude, Arts, and Athletics. Each area has an action plan and a series of steps to aid in achieving the goal.

Academics: Curriculum Development, Professional Development (PD), Personalized Learning Plans (PLPs), Extracurricular Activities, and Parental Involvement

Attendance: Incentive Programs, Professional Development, Early Intervention, and School Climate

Attitude: Character Education, Mentorship Programs, and Positive Behavior Recognition

Athletics: Inclusive Sports Programs, Physical Education, Facility Improvements, and Community Partnerships

Arts: Arts Integration, Performance Opportunities, Funding and Resources, and Community Engagement

The District has five strategic priorities, and each priority includes action steps to evaluate progress and ensure accountability.

Governance and Board Relations: Develop a deeply collaborative, transparent, trusting relationship with all Board Members to set the tone for excellence through a unified commitment to improving achievement and effective organizational operations.

- Establish a transition team to oversee initial priorities
- Conduct campus visits with each Board Member to build relationships and gather insights
- Host two Board Retreats to first, define budget priorities, roles, and expectations and then to share findings and recommendations from the 100-day assessment
- Schedule regular meetings with the Board Chair/Vice Chair to discuss agendas and district matters
- Schedule individual check-ins with each Board Member
- Review policies, governance documents, and accountability protocols

Student Achievement: Ensure instructional programming and practices improve achievement at scale, close gaps, and prepare all students to graduate life-ready with a focus on resourcing the needs of unique learning groups.

- Host stakeholders focus groups to identify academic gaps and strengths
- Analyze K-12 data on achievement, attendance, and behavior trends to inform strategies
- Review course offerings and curricula to align with student interests and workforce demands
- Develop and implement extended learning opportunities and summer bridge programs

Staff Relations & Capacity: Energize staff and create a culture of collaboration, celebration, and exceeding expectations to attract, empower, and elevate high-performing leaders who move the district from good to phenomenal.

- Conduct regular check-ins and COMSTAT-style meetings to ensure alignment across teams
- Collect brief summaries on District-led initiatives to evaluate effectiveness
- Strengthen recruitment efforts to close vacancy gaps with high-quality candidates
- Realign the academic organizational chart to better address achievement goals
- Improve internal communication loops to foster collaboration

Operations & Finance: Increase organizational effectiveness and efficiency and create connections to resources to elevate Memphis-Shelby County Schools through a system of continuous improvement.

- Review protocols for school closures and facilities capital planning
- Assess grant applications, budget proposals, and spending plans
- Conduct a five-year forensic audit to evaluate financial practices
- Evaluate customer service and safety feedback from surveys
- Address crisis management protocols and walking routes for safety improvements

Community Relations: Build public trust and confidence, establish communication structures, and energize the community by establishing an early presence and open feedback loops for transparency and shared accountability.

- Host community engagement events in all regions of the District
- Use virtual platforms, social media, and surveys to gather stakeholder feedback
- Actively participate in local and state events to strengthen relationships with partners
- Establish consistent communication with key stakeholders, including parents, media, and elected officials



OFFICE OF GENERAL COUNSEL

The Office of General Counsel's (OGC) mission is to coordinate, manage, and provide excellent legal, policy, risk management, labor and employee rights, small business procurement, internal audit and executive office services that adhere to the rule of law, embody professionalism and ethics, and inspire collaboration and accountability to support and advance the school district's mission and goals.

GENERAL COUNSEL

Fiscal Year 2025-26 Performance Highlights

- OGC attorneys prevailed at multiple state and federal court trials
- OGC attorneys obtained early dismissals of cases in favor of the District in state and federal court forums, without the need for a trial
- OGC attorneys obtained a $130k settlement in the District's favor
- OGC attorneys reached a $197k settlement in the District's favor
- OGC attorneys obtained early and low value resolutions of cases, including settlements of special education and Office of Civil Rights claims, many without payment of monetary consideration
- OGC attorneys assisted the District in navigating a large organizational restructuring
- OGC attorney prioritized business development and contracts with Small, Minority and Women Business Enterprises (SMWBE) enabling community SMWBEs to develop partnerships with schools and showcase successful careers for students
- OGC Chief brought department into compliance with Board policies by providing a list of new cases filed, judgments, settlements, etc. to the Board, as required by Board policy and/or the cadence as requested by the Board

Fiscal Year 2026-2027 Initiatives

- Establish strong team to handle Title IX matters and implement appropriate revisions to Title IX workflow and Title IX Policy in accordance with applicable Title IX Regulations
- Implement training in the areas of student and employee civil rights to ensure compliance with duties to respond to, investigate, and decide complaints concerning Title IV, Title VII, Title IX and Section 504/Rehabilitation Act complaints
- Improve processes and increase efficiencies across all OGC teams, including effective integration of new departments under the Office of General Counsel by identifying and obtaining departmental workflow processes
- Facilitate and help develop training (employee, Board, etc.) to improve legal compliance across the District
- Work collaboratively and efficiently across all departments to obtain data, documents, and all necessary information for the annual compliance report no later than November 1st
- Streamline contract approval and execution processes
- Streamline open records requests, and increase transparency by making all District agreements publicly available online
- Identify departmental or systemwide opportunities for improvement based on liability trends or areas of liability concern, including but not limited to ensuring completion and performance of vendor obligations on District contracts, provision of special education services and related services, and protection of District Information Technology systems

INTERNAL AUDIT

The Office of Internal Audit's mission is to assist Memphis-Shelby County Schools with the efficient, effective, and economical delivery of high-quality educational services to all students and to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight regarding operations, compliance, and other unspecified activities.

Some departmental goals include completing all school audits by September 30th annually, increasing awareness of fraud, waste, and abuse within MSCS, and delivering high quality audit reports to stakeholders.

Fiscal Year 2025-26 Performance Highlights

- Completed the quality control review of 100% of 152 school audits by September 30th
- Provided fraud, waste, and abuse training to individual schools and the majority of the Shelby County Interscholastic Athletic Association (SCIAA) fall, winter, and spring coaches, and new principals

Fiscal Year 2026-27 Priorities

- Continue to gain audit efficiency and audit quality
- Provide training assistance to all departments on the State's Internal Control and Compliance Manual
- Conduct annual risk assessment utilizing the TeamMate software to prioritize and focus audit activities on key risks identified within the District
- Creatively provide 40 continuing professional education training hours for each team member to comply with professional standards and to maintain a highly competent professional audit staff
- Continue to focus on developing a strong performance audit capability

GOVERNMENTAL AFFAIRS AND COMPLIANCE

The Office of Governmental Affairs and Compliance plays a crucial role in ensuring the District's adherence to all applicable laws, regulations, and policies, while also proactively shaping the legislative landscape to benefit the District and its students. The office's work spans a wide range of activities, including drafting and maintaining Board policies, acting as a policy information resource, leading legislative efforts and working with lobbyists, tracking relevant legislation and regulations, and monitoring district operations for compliance.

Policy

Serves as a central hub for policy and legislative-related information and expertise and plays a vital role in shaping Board policies, ensuring alignment with legal requirements, best practices, and District needs. Services provided encompass a full spectrum of policy and legislative-related activities, including but not limited to:

- Researching, drafting, and revising policies and administrative rules and regulations in compliance with applicable laws and mandates
- Facilitating policy advisory committee meetings with diverse stakeholders to gather input, identify policy needs, and build consensus

- Presenting drafted policies to executive leadership and the governing board for review, approval, and adoption
- Serving as the primary resource for interpreting and explaining district policies, responding to inquiries from internal and external stakeholders

Legislation

- Drafting legislative priorities and annual agendas, organizing advocacy events and meetings with legislators, tracking and analyzing bills and policy proposals, and working effectively with lobbyists to advance the district's interests
- Organizing and facilitating interdisciplinary strategy meetings to address key issues and develop coordinated approaches. Preparing reports, resolutions, presentations, and talking points for various audiences
- Attending city, county, and state legislative meetings to monitor policy developments, advocate for organizational interests, and provide timely reports on relevant legislative actions and discussions
- Conducting in-depth research on legislative proposals and organizational policies, analyzing their potential impact on the district, and summarizing findings in clear and concise memoranda

Compliance

Serves as the central point of contact for all compliance-related activities within the District and ensures district-wide compliance with all applicable laws, regulations, and policies. Services provided include, but are not limited to, the following:

- Developing and implementing strategies to strengthen the District's overall compliance program, including identifying and mitigating potential risks
- Coordinating and preparing the annual LEA Compliance Report and communicating critical compliance deadlines to internal stakeholders
- Proactively monitoring district operations to identify potential compliance gaps and ensure adherence to federal, state, and local laws, regulations, and policies
- Investigating and resolving compliance-related problems, including working with departments to implement corrective actions as deemed appropriate
- Collaborating with the general counsel on legal matters

Fiscal Year 2025-26 Performance Highlights

- Successfully gathered compliance information from each District department for timely submission of the 2025 state-mandated LEA Compliance Report
- Developed and facilitated training to improve legal and regulatory compliance across the District
- Developed a comprehensive legislative agenda and worked with lobbyists to move identified priorities as bills in the TN General Assembly
- Facilitated weekly Legislative Matters update meetings during the Legislative Session with District leaders and stakeholders
- Developed the calendar for the state-mandated biennial policy manual review for the Board
- As of February 2026, successfully presented recommendations for forty-four new or revised policies and administrative rules in regulations to the Board for approval

Fiscal Year 2026-2027 Initiatives

- Conduct on-going training (employee, Board, etc.) to improve legal and regulatory compliance across the District
- Work collaboratively and efficiently across all departments to obtain data, documents, and all necessary information for the annual compliance report no later than November 1st
- Build relationships with local and state counterparts as it relates to policy, legislative advocacy, and compliance
- Provide multiple communication pathways for apprising staff of new and revised policies
- Conduct a policy audit of stakeholder-identified policies
- Foster relationships with key legislators, government officials, and community stakeholders to ensure the District's interests are represented in policy discussions

Measures of Success

- Timely and efficient collection of data and information for the annual compliance report
- Proactive risk identification/mitigation of non-compliance issues based on data collection
- Improved communication and collaboration across departments on compliance matters
- Increased influence and representation of the district's interests in policy discussions
- Increased staff awareness and understanding of district policies measured through surveys and feedback
- Effective utilization of multiple communication pathways
- Initiation of the policy audit of stakeholder-identified policies and implementation of recommendations resulting from the audit

RISK MANAGEMENT

The Office of Risk Management proactively identifies, analyzes and mitigates potential hazards or uncertainties over the district by safeguarding assets and promoting a culture where everyone understands and actively manages risks. By collaborating with stakeholders, the office creates a risk-aware environment that warrants informed decision – making and promotes adaptability.

Risk Management is the preservation of the physical and human assets of Memphis Shelby County Schools (MSCS) for the successful continuation of its operations to prepare all students for success in learning, leadership, and life. Risk Management ensures compliance with local, state, and federal requirements including On-the-Job-Injury, Student and Visitor Incidents, School/Facility inspections, Boiler inspections, Safety Compliance, catastrophic losses (FEMA). Risk is anything that jeopardizes the health, safety, and welfare of the District including property damage.

Fiscal Year 2025-26 Performance Highlights

- Settled Travelers 2021 Claim
- Successfully closed several outstanding FEMA Claims
- Successfully purchased Excess Cyber Security Coverage
- Work collaboratively with departments to communicate effectively and efficiently concerning January 2026 FEMA claims
- Initiate ongoing facility inspections for district property
- Completed the OSHA 300 Log
- Completed the Lead Water Testing and Re-testing for FY '2026

- Serviced all Automated External Defibrillators/AEDs in the District
- Trained CNC Staff on Forklift Safety
- Trained Electricians on Electrical and Lockout/Tagout Safety
- Completed Jurisdictional Boiler Inspections
- Completed TN OSHA Inspections
- Completed the Risk Management Website at: https://www.scsk12.org/riskmanagement/
- Completed the District Safety Manual
- Completed the updates to the On-the-Job-Injury (OJI) Policy
- The Risk Management Newsletter, Risk Review (is ongoing with monthly issues)
- Upgraded the Risk Management reporting system to include Auto Accidents

Fiscal Year 2026-2027 Initiatives

- Collaborating on a Third-Party Administrator agreement for OJI Claims
- Collaborating to obtain an Occupational Health Clinic to assist with On-the-Job-Injury
- Work collaboratively with all departments to become more effective and efficient in all transactions
- Ensure vendors have adequate insurance coverage

Measures of Success

- We are protected from cyber breach
- Effective communication and better understanding regarding FEMA losses
- Increased awareness of property hazards and risk exposures
- Ensure participants are clear on processes of testing samples
- We are in alignment with the state and federal mandates
- Facilitate subrogation against third parties
- Handle sensitive and high important issues discretely and effectively
- Biannually we are susceptible to TOSHA's mandated inspections of which we have successfully completed



OFFICE OF THE CHIEF OF STAFF

The Office of the Chief of Staff works to improve outstanding academic performance for all MSCS students by serving as the headquarters for effective problem solving and crisis management. The Chief of Staff ensures that all directives of the Superintendent are accomplished and executes efficient management of operations. The department serves as a liaison to governmental funding bodies, division chiefs, employee organizations, other school districts, public agencies, community groups and the public, as directed.

The Chief of Staff also oversees the Family and Community Engagement and Partnerships and Advancement departments.

FAMILY ENGAGEMENT

Our mission is to build stronger relationships with families and communities through partnerships to ensure that families are well-equipped, communities are resourceful, and students have what they need to receive the education in an environment they deserve. Through transformed communities and partners, we will work to address the needs of families and students both at school and at home. We will work to address the whole child for academic and social success to improve at a strategic and aggressive pace.

Some departmental goals include increasing the capacity of Family Engagement Specialists to authentically engage families and community partners in ways that build trust and positively impact student learning. Additionally, the department is implementing components of the Community Schools Model in identified hub schools that will serve as a prototype to decrease non-school factors that negatively impact student performance and attendance.

Fiscal Year 2025-26 Performance Highlights

- Increased effectiveness of the Community Schools strategy by ensuring barriers to student attendance are reduced, strengthening family input and engagement opportunities, leveraging partnerships, and improving overall school culture and climate. As a result, the number of parent resources, programs, and events in Community Schools has increased.
- Hosted 18 districtwide virtual Family Forum sessions around academic and social/emotional supports to build parent capacity.
- Hosted academic and non-academic sessions through our Families Connect Program in 7 schools to support our non-English speaking families.
- To further support families and reduce barriers, we hosted 15 mobile food distributions across the Memphis and Shelby County communities to address food insecurity.
- Through the sponsorship of Feed the Children, $88,220 in in-kind donations supported over 1,000 households and 1,500+ children with essential resources.
- Served as a liaison between parents, students, and district stakeholders to identify needs and concerns.
- Hosted District Learning Days for all 89 MSCS Family Engagement and Community Engagement Specialists during the Fall and Spring semesters, strengthening alignment with the FACE family engagement program and enhancing their ability to support families.

- FACE Family Engagement Liaisons and Community Schools Specialists launched support for a cohort of chronically absent students through outreach, check-ins, and family engagement to improve attendance outcomes.
- The Family Engagement Department supported districtwide closure meetings, open house events, and other community engagement opportunities to enhance communication and strengthen connections with families and the broader community.
- Provided 4,000 school uniforms to students to help remove barriers to attendance.
- Distributed over 3,000 books to schools to build at-home libraries and support the MSCS Literacy Commitment.
- Through the collective efforts of our community and district, Operation Warm Hearts provided over 6,000 winter coats, hats, and gloves to students across MSCS, including a generous $20,000 contribution from ServiceMaster. In addition, districtwide necessity drives distributed clothing, hygiene items, and essential supplies, generating over $3,000 in in-kind donations to further support students and families and reduce barriers to attendance and well-being.
- Engage 54 Parent Ambassadors across the district who actively meet and provide their voice and input to the 2026–2027 School Calendar, MSCS Budget sessions, and key district policies, including social media and student leadership policies. They also support and volunteer during district initiatives.
- Expanded engagement with fathers and father-like figures through partnership with FathersFirst Memphis to host the Fatherhood Impact Expo.
- Supports the District's volunteer screening process for 4,022 applications (July 2025–March 2026), expanding opportunities for community involvement to directly support student success in areas such as athletics, tutoring, field trip chaperoning, and mentoring.
- Hosted the Howard University Alternative Spring Break Program with 50 University students traveling to Memphis to provide mentorship to MSCS students at East High School and Treadwell Middle School.
- Monitored the approval process for 170 school support organization submissions for the 2025–2026 school year, significantly increasing from 95 submissions in the previous year.
- Facilitated Frayser community meetings designed to select a name for the new MSCS school in Frayser and partnered with the Shelby County Election Commission to provide a voting opportunity for the Frayser community pertaining to selecting a name for the new school.

Fiscal Year 2026-27 Initiatives

- Enhance the quality and diversity of parent resources, programs, and events offered inside of schools to better meet the needs of families.
- Expand the Community School Strategy and evaluate and adjust strategies to ensure the holistic development and success of students and families within the community.
- Implement targeted interventions to further improve attendance and reduce truancy rates within schools with family engagement liaisons.
- Develop systems and structures to inform and engage families about district strategies and progress through multi-lingual sources and print media.
- Involve parents to support district policies.
- Provide more specialist support in all District schools through capacity building and support of parent and engagement Leaders.
- Collaborate with Feed the Children & Mid-South Food Bank to combat food insecurity.

- Organize District parent meetings within the community.
- Expand access to support through the buildout of four Family Resource Centers at Riverview Elementary, Ford Road Elementary, Hawkins Mill Elementary, and Craigmont High School. These centers will serve as welcoming hubs within schools, providing families with direct access to resources, services, and community partnerships, while strengthening family engagement and supporting student success.



PARTNERSHIPS & ADVANCEMENT

The Partnerships and Advancement Department of Memphis-Shelby County Schools (MSCS) is dedicated to fostering meaningful relationships with community stakeholders, corporate partners, philanthropic organizations, and other key entities to enhance educational opportunities and student success across the district. The department's core responsibilities include strategic partnerships, fundraising & development, event planning and engagement, grant acquisition and management.

Fiscal Year 2025-26 Performance Highlights

Fundraising & Resource Development

- **Raised over $50,000** to support **Arts & Athletic Scholarships**, expanding access and opportunity for student participation
- **Generated $20,000** through our annual **Golf Tournament**, directly supporting district-wide athletic programming

- **Secured $15,000 in sponsorships** for the **Adopt-A-School Recognition Breakfast** through new and established school adopters and community partners
- Continued growth in diversified funding streams through corporate and community engagement
- **Secured $100,000** in grant funds, Supporting Literacy and STEM initiatives

Strategic Partnerships & Community Engagement

- Strengthened partnerships with local businesses, including a featured collaboration with Jack's Restaurant
    - Two district **rival football coaches** participated in a commercial promoting their upcoming game and highlighting student-athletes
    - The partnership included **monetary contributions to both football programs**
- Partnered with United Way of Memphis and the Mid-South to support **back-to-school readiness**
    - Provided school supplies for **over 3,000 families across the district**

School Adopter Program Growth

- Successfully aligned **new adopters across multiple schools throughout the district**
- Partners contributed:
    - **Volunteer and mentor hours** supporting student success
    - **In-kind donations** benefiting classrooms, teachers, and school operations
    - **School beautification projects** enhancing campus environments
- Hosted a successful **Adopt-A-School Recognition Breakfast**, celebrating partner contributions and strengthening engagement

Student Programming & Enrichment

- **Expanded elementary school club programming** through a partnership with Baptist University Medical School
    - Piloted **hands-on STEM learning experiences** for elementary students
- Increased access to mentorship, enrichment, and career exposure opportunities across multiple schools

Volunteerism & School Support

- Increased volunteer engagement across partner organizations
- Expanded mentorship opportunities and community involvement in schools

Brand Visibility & Storytelling

- Leveraged partnerships to elevate district storytelling through:
    - Community campaigns
    - Business collaborations

Fiscal Year 2026-2027 Initiatives

Expansion of Strategic Partnership Portfolio

- Identify and secure **high-impact, mission-aligned partners** across:
    - STEM and workforce development
    - Literacy and academic enrichment
    - Health and wellness
- Develop **tiered partnership engagement models** to increase sustainability

Growth of Student-Focused Programming

- Expand partnership-driven initiatives in:
  - **STEM education and innovation**
  - **Literacy and reading proficiency**
  - **College and career readiness pathways**
- Scale successful pilots, including elementary STEM programming

Strengthening the School Adopter Model

- Increase the number of **active and engaged adopters across all schools**
- Implement **structured engagement plans and expectations**
- Enhance **recognition and retention strategies** for partners

Data Tracking, Reporting & Impact Measurement

- Implement a **centralized system** to track:
  - Partnerships
  - Volunteer hours
  - Donations and in-kind support
  - Program outcomes
- Develop **quarterly impact reports** for stakeholders
- Use data to guide strategy, identify gaps, and demonstrate ROI

Signature Events & Fundraising Expansion

- Grow existing events, including:
  - **Annual Golf Tournament**
  - **Adopt-A-School Recognition Breakfast**
  - **Greatness Together Partnership Awards and Scholarship Celebration**
- Introduce new fundraising opportunities and increase sponsorship engagement

Marketing, Communications & Storytelling

- Amplify partnership impact through:
  - Digital campaigns
  - Partner and student spotlights
  - Strategic media engagement
- Strengthen alignment between partnerships and district branding

Internal Alignment & Capacity Building

- Deepen collaboration with school leaders and district departments
- Create **clear processes for schools to access partnership support**
- Strengthening internal systems to support growth and scalability



OFFICE OF STUDENT SUPPORT

The Office of Student Support is dedicated to creating safe learning environments and a climate of success by providing support and enhancing the performance of schools. The office includes specialized divisions: 504 Compliances, Athletics, Behavior and Mental Health Services, Coordinated School Health, Enrollment and Attendance, Extended Learning, Guidance Counselors, Health Clinics, Health Services, Hearing & Appeals, Homebound, JROTC, Student Experience, Student Leadership, Student Support and Truancy.

ATHLETICS

The Athletics Department aims to provide quality athletics environments and academic resources affording student-athletes, coaches, administrators and community the opportunity to grow socially, culturally and competitively by using sports as a vehicle to promote high standards of academic competence, character and citizenship.
The Athletics Departments serves an estimated one hundred schools by assisting over nine hundred athletic programs, supporting over 15,000 participating student-athletes and 1500+ coaches. Opportunities are offered to students to participate in basketball baseball, football, soccer, softball, track & field, golf, swimming, tennis, wrestling, volleyball, cross country and bowling.

Fiscal Year 2025-26 Performance Highlights

- Over three (3+) new community partnerships secured to support athletic programs, resulting in increased student access to resources and facilities.
- Managed an estimated 10 ESPN Media styled Game Days for Football and Basketball.
- Secured FedEx St. Jude Inaugural Grant (14,500) for Play it Cool Heat Safety Initiative.

Fiscal Year 2026-2027 Initiatives

- Evolve partnerships from transactional to stakeholders to support increase student engagement.
- Measure correlations between athletic participation and key student outcomes to drive academic and program improvement.
- Continue to support a vertically aligned athletic ecosystem from elementary to middle to high school.

Measures of Success

- Measure partnerships tied to student outcomes and supports student reach.
- Measure participation rates in athletic programs and their correlation with other academic measures.
- Measure the participation levels and transition rates in various grade levels.

JROTC

The mission of JROTC is to motivate young people to be better citizens. JROTC will provide quality citizenship, character, and leadership development programs while fostering partnerships with communities and educational institutions departmental goals.

A few departmental goals include providing Leadership Education Training to MSCS students and guiding them into post-secondary opportunities in the military and civilian sectors. The curriculum is moving more toward CCTE and STEM related lessons.

Fiscal Year 2025-26 Performance Highlights

- JROTC has sustained a 3% growth in enrollment through the first semester.
- Each of the twenty-three programs began the year with an instructor in the classroom.
- Army JROTC program made it to level 2 of the JROTC Leadership and Academic Bowl (JLAB).
- Army JROTC programs made it to Level 3 of JLAB. Level 3 represents the top 2 % of 1780 national programs. They traveled to Washington D.C. in June to compete for the national title.
- MSCS has twenty-one National Defense Authorization Act (NDAA) programs. This means that 100% of equipment, computers, printers, and curriculum will be paid for by the Department of Defense. Forty-four positions are cost-shared (DOD pays 50% of salary). Additional cost shared positions are available in the NDAA programs.
- MSCS has two National Defense Cadet Corp (NDCC) programs. The programs at Fairley and Germantown are not cost shared. The district pays 100% of salaries.
- MSCS JROTC will conduct their 5th Hybrid STEM JCLC in June 2026. We are the largest JROTC group in the 7th Brigade (Tennessee, Kentucky, Indiana, Ohio, and Michigan). MSCS is the only STEM Camp in the Brigade.
- MSCS JROTC is on target to fill twenty-three schools with two instructors in August.

EXTENDED LEARNING

The Extended Learning Department provides a variety of academic support to students from kindergarten through 12th grade, ensuring that every learner can succeed through academic enrichment and remediation. Through District and state-supported grant funding, the department coordinates school-based before and after-school tutorial programs that provide students with two to three academic sessions per week with sessions lasting 60 to 90 minutes per session for at least 12 weeks each semester for the entire school year. The Department oversees the Summer Learning Academy which provides four weeks of additional reading and math instruction as well as intervention and activities for rising first-eighth grade students. High school students participate in a two-week ACT preparation course. In addition, the department manages a Promotional Summer School which offers the opportunity to earn credit for failed courses. The Extended Learning Department also manages the MSCS Literacy Commitment which ensures that all components of Tennessee Learning Loss and Remediation Act are implemented with fidelity. As part of the Literacy Commitment, students participate in high-dosage low ratio tutoring for at least 12 weeks each semester as required by TCA 49-6-3115. The department houses the Extended Learning Programs (ELP) and collaborates with families, schools, and the community to provide high-quality before and after school programming at designated schools based upon 21st CCLC and LEAP grant criteria, completely free of charge. The Extended Learning Department also works with the YMCA to collaborate with families, schools, and the community to provide quality youth programs, like Y-Care, that are affordable and accessible to all. By offering focused support in essential programs the Extended Learning Department's work reflects the district's commitment to fostering an inclusive learning environment where all students can thrive.

Fiscal Year 2025-2026 Highlights

- Provided identified third-fifth grade students with high dosage, low ratio English/ Language Arts (ELA) tutoring during the school day to meet state law guidelines.
- More than 13,00 students enrolled in tutorial programs and maintaining an average attendance rate above 90%
- SLA students had an average difference of 6.9 points from spring to fall English Language Arts (ELA) i-Ready tests, indicating that they did not experience summer-slide. They had a statistically significant difference, a four-point higher score, than non-SLA students
- SLA students had a higher average difference in math than non-SLA students and experienced less of a summer-slide.
- 91.5% of students required to attend SLA met the state required 90% attendance rate
- Students who attended tutoring 90% of the year (or both semesters) had a higher positive difference between projected and actual percentile rank than their non-tutored peers on the i-Ready Assessment in Math.

Fiscal Year 2026-2027 Initiatives

- Implement/offer a 1:10 tutor/student ratio for before and after school tutoring for grades K-12
- Implement high dosage/low ratio tutoring during the school day (offer a 1:3 tutor/student ratio)
- Implement Summer Learning Academy and Summer School programs by providing a minimum of four (4) weeks of additional reading instruction as well as intervention.
- Implement all required components of the Tennessee Learning Loss and Remediation Act.

Measures of Success

- Student enrollment and attendance in school-based tutorial programs in English Language Arts (ELA), mathematics, science, social studies, and ACT preparation
- Student growth and achievement in literacy and numeracy
- 7,491 students were enrolled in 2024 Summer Learning Academy; Approximately 16,000 students enrolled in before, during and after school tutoring for 23-24 school year; 1,480 students attended our Fall and Spring Break Academies; 4,276 students attended Promotional Summer School.

MENTAL HEALTH

The mission of the MSCS Mental Health Center is to provide high-quality, evidence-based mental health services that support the psychological, emotional, and behavioral well-being of students. Through early identification, clinical intervention, and collaborative care, we strive to reduce barriers to learning, enhance resilience, and promote academic success. Our multidisciplinary approach integrates trauma-informed practices, prevention strategies, and targeted therapeutic interventions to create a supportive school environment where all students can thrive. We commit to eliminating barriers to mental health care and support, creating a school community where every student has equitable access to high-quality, evidence-based, trauma-informed mental health services that foster resilience, emotional well-being, and academic success.

Departmental goals include expanding access to high-quality, ethical, and client-centered mental health services for all MSCS students and families, with particular attention to those identified as at-risk. The department aims to improve mental health outcomes by increasing the availability of therapeutic support and strengthening prevention and education programs for students, staff, and parents. In addition, ongoing monitoring and evaluation of trauma-informed and therapeutic services—including individual, family, and group interventions—will ensure effectiveness and continuous improvement in service delivery.

Fiscal Year 2025-26 Performance Highlights

- Intervention Sessions to students -41,864
- Referrals: - 2888
- T2/ T3 Intervention Plans - 8067
- Students serviced through T1 Intervention - 72,440
- Number of presentation sessions - 2,262
- Crisis and Emergency Response- 520
- Threat Assessments - 229
- Number of Staff who attended training and presentations- 2911
- Provide Christmas gifts and coats to one hundred students and families through the annual Angel Tree program
- Hosted a trauma-focused conference to enhance awareness, education, and support for trauma-informed care
- Hosted the 12th Annual Suicide Prevention Expo
- Conducted over twenty Parent Psychoeducation Sessions
- Eighty-two social workers completed Trauma-Focused Cognitive Behavioral Therapy (TF-CBT) training
- One hundred and forty-one school counselors and school social workers completed Kimochis SEL training and received the Kimochis SEL Kit, which includes plush characters, emotion feeling pillows, and a structured curriculum designed to help students develop emotional awareness, self-regulation, and positive communication skills
- Two hundred and five staff members completed Youth Mental Health First Aid training facilitated by the Mental Health Center staff
- Family Wellness Centers: 241 student referrals, visitors: 310, supports: Tier 1: 410 Tier 2: 1175 Tier 3: 183

Fiscal Year 2026-2027 Initiatives

- Increase percentage of students serviced by 2% (compared to SY24-25) serviced through Tier 1 supports
- Increase percentage of students serviced by 2% (compared to SY24-25) serviced through Tiers 2 and 3
- Monitor and evaluate delivery of therapeutic and trauma focused services including individual, family and group
- Encourage clinicians who have completed TF-CBT training to continue and complete the required 12-month supervision process to obtain national certification. Our goal is for 50% of trained clinicians to achieve certification as National Trauma-Focused Cognitive Behavioral Therapists, ensuring high-quality, evidence-based trauma treatment for students
- Early identification and treatment of mental health issues
- Increase parental engagement and participation in student treatment
- Increase student participation by 5% in suicide prevention awareness for grade 5th, 7th & 9th with parental consent Signs of Suicide presentations (SOS)

Measures of Success

- Provide Continuing Education opportunities for the mental health clinicians as required by the professional licensing board
- Ensure the department's compliance with all relevant Federal and State laws, including HIPPA, FERPA, Title VI and Department of Health licensing requirements with no audit exceptions
- Host the Suicide Prevention Expo in September to raise awareness, provide resources, and support suicide prevention efforts
- Host trauma-focused camps to support emotional healing and resilience, along with Too Good for Drugs as a substance education program and Too Good for Violence as a violence prevention and education initiative to promote student well-being and safety

STUDENT WELLNESS

The mission of Student Wellness is to improve student health and the capacity to learn through the support of families, communities, and schools while meeting health needs that will improve attendance, provide reliable health information, use data to strengthen ongoing professional development for staff and parents and make health services more accessible. The Student Wellness team strives to identify and address acute and chronic health issues in a seamless systemic manner while supporting the advancement of education, academics and staff wellness. The vision of Student Wellness is to provide student centered quality health services to all students by collaborating with stakeholders, MSCS departments, community agencies and organizations by utilizing a comprehensive approach that improve health experiences during school hours.

The department strives to increase physical activity in PE classes, increase 5th grade students' knowledge of health education and nutrition, conduct screening for 80% of students in the recommended grades PK, K, 2, 4, 6, 8, 9th, and provide staff training for students with chronic conditions and provide emergency management and support in the school environment.

Fiscal Year 2025-26 Performance Highlights

- 75% Pacer Completion
- Eighteen vendors supported staff wellness events
- Eight hundred and thirty-seven students received vaccines
- Two thousand three hundred and ninety-four students received glasses
- Two hundred and one students received daily nursing services
- Seven hundred and forty-three staff trained and current with CPR certification

Fiscal Year 2026-2027 Initiatives

- Assist the identified high schools with the implementation of the Safe Stars Initiative
- Continue to coordinate and provide events and initiatives that increase immunization compliance for school age vaccine requirements
- Provide emergency management courses and medication administration training that provide education and information for chronic conditions

SPECIAL POPULATIONS: HOMELESS, MIGRANT EDUCATION, & FOSTER CARE STUDENTS

The Special Populations Department is dedicated to providing assistance to students and families experiencing homelessness, students in foster care, and students from migrant families ensuring they have access to the resources and opportunities they need to succeed. This department operates in alignment with the McKinney-Vento Homeless Assistance Act, which guarantees the educational rights of homeless children and youth, including ensuring enrollment, attendance, and success in school. The department works closely with local shelters, social services, and community partners to remove barriers and provide stability, offering transportation, school supplies, and personalized academic support. Additionally, the department provides specialized services to students in foster care, advocating for their educational rights and ensuring their needs are met through collaborative efforts with foster parents, social workers, and school staff. By working closely with families and caregivers, the department helps to create supportive learning environments that promote academic success and emotional well-being as required by the Every Student Succeeds Act (ESSA).
For migrant students, the department receives funding from the Tennessee Migrant Education Program to offer tailored support, including tutoring, language assistance, and enrichment activities, helping students overcome the unique challenges they face due to mobility. Overall, the department strives to ensure that all students, regardless of their circumstances, have equitable access to education and the resources needed to thrive both academically and personally. Support and services for migrant students are required by Title 1, Part C.

Fiscal Year 2025-2026 Highlights

- Honored to present at the state's annual Migrant Education Program meeting
- Received recognition from the Tennessee Department of Education for contributions leading to reappointment to the Governor's Alternative Education Advisory Committee
- Leveraged local partnerships to increase assistance and referrals for unaccompanied youth
- Identified and/or provided support for approximately 1,700 students experiencing homelessness, 30 migrant students, and 270 students in foster care

Fiscal Year 2026-2027 Initiatives

- Ensure that students who are displaced have access to educational options with appropriate supports for their families
- Expanded partnership with City of Memphis Division of Housing and Community Development (HCD) and Agape Child and Family Services to provide housing supports to families
- Deepened partnership with United Way of the Mid-South to provide support for emergency housing referrals
- Increased offerings of professional learning opportunities and other support to school personnel serving homeless children and youth
- Provided after school tutoring for up to 60 homeless children and youth at two homeless shelters and the Travelodge Hotel
- Provided after school tutoring and summer learning services for 20 migrant children and youth

Measures of Success

- Student enrollment and success rates (e.g., attendance, chronic absenteeism, grades/credit acquisition, graduation) for unaccompanied students, students experiencing homelessness, migratory students, and students in foster care
- Family referrals for assistance for housing, utility, food, necessities, etc.
- Proper identification of homeless students and feedback from homeless families regarding the support received

OFFICE OF ACADEMICS

The mission of the Office of Academics is to create safe learning environments and a climate of success by providing support for schools, growing the trust of all stakeholders through strong customer service, helping principals focus on instruction by eliminating operational and instructional barriers, while establishing clear operational procedures and support for the overall district academic goals and strategic plan. Our District will be the premier school district attracting a diverse student population and effective teachers, leaders, and staff all committed to excellence. Academics drives educational excellence across all schools, establishes clear vision and strategic direction for instructional leadership, school culture and school improvement initiatives, ensures significant student achievement gains, and works in close collaboration with Senior Leaders to meet the goals of Memphis-Shelby County Schools.

CURRICULUM & INSTRUCTION AND PERFORMANCE & LEADERSHIP

Our mission is to ensure Memphis-Shelby County Schools students will experience high levels of success with challenging content in our classrooms and show consistent academic growth and achievement each year. We are committed to preparing well-rounded graduates who compete globally, because they persevere through challenges, think critically, advocate for and drive their own learning experiences, and collaborate effectively with diverse peers.

Fiscal Year 2025-26 Performance Highlights

- Math and Science Standards Guides were developed, to support the building of teacher and leader capacity to understand the demands of the standards and successfully plan and execute standards-aligned engaging instruction
- All content teams facilitate quarterly teacher feedback sessions. Throughout the school year, two of these opportunities are survey based, and two opportunities are in-person. These sessions allow the teams to garner targeted feedback related to the curricular tools and resources and identify trends to make decisions for continued improvement
- The Math team works with (TDOE) Tennessee Department of Education to enhance mathematical practices aligned with the newly adopted curriculum
- TISA funding aligned with the number of students receiving a dyslexia specific intervention:
    - K-3 – 3279
    - 4-12 - 1589

Fiscal Year 2026-2027 Initiatives

- Place Instructional Coaches at each school, to support Literacy, Math, and Science
- Develop capacity of school-based Instructional Coaches to support teachers with implementation of high-quality instructional materials and effective instructional strategies
- Enhance capacity of school leaders and Multi-Tiered System of Supports (MTSS) Leads to oversee RTI2A in their schools
- Strategic focus on schools with letter grades of D/F
- Enhancing classroom practices to include reading and writing every day, on every campus, across every content area
- Institute Math Mastery quarterly culminating projects to synthesize understanding of math concepts aligned with a real-world problem or task

- Expand leadership professional learning opportunities to continue to develop leaders across the District
- Implement an ACT curriculum to increase student college entrance exam scores
- Implement Advancement Via Individual Determination (AVID) in selected schools to pilot the program which will increase student achievement in ELA, Math, and Science content areas
- Implement a new District Science curriculum that is aligned to the state standards and develop a curriculum that will increase student achievement in science
- Expand a diverse fine arts program in the District's middle schools during the 2025-26 school year

PERFORMANCE & LEADERSHIP DEVELOPMENT

We are committed to empowering individuals with the skills, knowledge, and mindset necessary for continuous growth and impactful leadership. Through innovative training, mentorship, and development programs, we cultivate a culture of excellence, resilience, and lifelong learning. Our mission is to inspire and equip professionals at all levels to lead with integrity, adaptability, and confidence in an ever-evolving world. We envision a dynamic and transformative learning environment where all professionals are empowered to reach their fullest potential.

We strive to be a catalyst for innovation, collaboration, and excellence, fostering leaders who drive positive changes in their organizations and communities. Through continuous learning, strategic development, and a commitment to equity and inclusivity, we aim to shape a future where leadership is defined by purpose, impact, and lifelong growth.

Some departmental goals include cultivating a culture of lifelong learning to provide educators and school leaders with ongoing, research-based professional learning opportunities that enhance instructional practices and student outcomes. We aim to promote diversity, equity, and inclusion to ensure that leadership and professional learning initiatives are inclusive, equitable, and accessible to all individuals, fostering a diverse and empowered workforce.

Fiscal Year 2025-26 Performance Highlights

- Leadership Institute- provided creative and innovative learning sessions and networking sessions that support leaders in establishing effective K-12 school environments
- District Learning Days- Trained 6,000+ teachers on district policies, priorities, and instructional initiatives
- New Teacher Mentors- Provided quarterly training to new teacher mentors for targeted support
- Leadership Development Week- provided monthly high-quality professional learning sessions to enhance operational and instructional knowledge, and strengthen decision-making, problem-solving, and strategic planning
- Central Office Leadership Series- customized professional learning offered to develop non-instructional district leaders
- Successfully rostered six hundred and thirteen portfolio educators to the new platform
- Certified seven hundred and sixty-three TEM Evaluators
- Developed an in-house system to update TN Compass staffing bi-monthly
- Implemented milestones for aspiring teachers

Fiscal Year 2026-2027 Initiatives

- Strategic education preparation program partnerships for aspiring teachers to ensure permit compliance to closely monitor milestones
- Expanding Career pathways to clearly define advancement and provide District sustainability
- Create leader learning labs as an extension of Leadership Development Weeks for support
- Provide PLC coaches with intensive support around teacher development and coaching
- Provide intensive support for new teachers and principal mentors
- Reimagine non-instructional observations for Central office employees
- Create a teacher pathway for high school juniors and seniors

OPTIONAL SCHOOLS AND ADVANCED ACADEMICS

Optional Schools and Advanced Academics provides new and innovative theme-based programs in response to community and industry needs. These programs increase educational quality, equity, and access, which sustains and increases enrollment in Memphis-Shelby County Schools. Specialized, theme-based programs in forty-five Optional Schools enable students to develop their individual gifts and talents in a rigorous, academic environment. Programmatic offerings provide students with opportunities to participate in unique programs such as T-STEM, STEAM, Dual Language Immersion, Global Health Studies, Enriched Academics, College Preparatory, Creative and Performing Arts, International Studies, and Environmental Science. Advanced Academics serves all schools offering Honors, Pre-Advanced Placement (Pre-AP), Advanced Placement (AP), Dual Enrollment (DE), Statewide Dual Credit (SDC), and International Baccalaureate (IB) courses. The District ensures fidelity of program implementation, provides professional development/specialized support to students, teachers, and school administrators, and analyzes data to assist all schools in making informed decisions regarding the utilization and expansion of these specialized courses. These strategies promote equitable access to advanced courses, enabling students to engage in a continuum of academic growth that prepares them for careers and post-secondary experiences.

We envision a future where all students are empowered to pursue their unique interests and talents through our wide array of specialized, theme-based programs. Our goal is to expand learning opportunities, ensure equitable access to specialized programs, and uphold high academic standards while nurturing the individual gifts of students. We are also dedicated to ensuring that advanced academics is not just an option but a standard for all, through participation in Honors, Pre-AP, AP, DE, SDC, and/or IB courses across the district. By fostering an environment of academic excellence and innovation, we commit to a legacy of quality, equity, and increased educational access.

Fiscal Year 2025-26 Performance Highlights

- EPSO courses are offered at 100% of district-managed high schools.
- 100% of district-managed middle and high schools currently offer honors courses.
- 15,621 students took at least one Honors course; three thousand sixty-five students took at least one Pre-AP course; two thousand six hundred one students took at least one AP course; two thousand nine hundred sixty-six students took at least one DE course; one hundred and eighty-three students took at least one IB course; and six thousand seven hundred thirty-six students took at least one SDC course.
- MSCS offers the most Pre-AP sections in the state of TN and is considered a national leader in this work. Pre-AP courses increased by 6% in 2024-25.
- 97% of district-managed high schools now offer AP courses districtwide, with a minimum of six
- Pre-AP/AP courses offered at 93% of schools.

- 50% of students earned a three or higher on AP exams in 2023-24, an increase of four percentage points from 2022-23.
- The AP Virtual Academy served nine District-managed high schools, providing synchronous, virtual
  instruction in six AP courses to increase equitable access to AP courses.
- 94% of Dual Enrollment students earned college credit in 2023-24.
- All five IB schools maintained IB authorization for 2024-25.
- Eleven MSCS students were National Merit Semifinalists in 2024.
- Eleven optional students were certified by the Federal Aviation Administration (FAA) to be drone pilots and three students earned their private pilot's license.
- Optional students have won numerous STEM, engineering, chess, world language, math, oratorical,
- science fairs, youth leadership, art, orchestra, debate, and other awards.

Fiscal Year 2026-27 Priorities

- To help ensure all classrooms are fully staffed
- To monitor and forecast expenditures and budget balances
- Collaborate internally to understand the new program support processes that align with 2024-25 school year academic expectations
- Continuing to monitor grant compliance
- Complete the three cycles of Brigance Assessments for each classroom
- Complete three cycles of Classroom Assessment Scoring System (CLASS) Assessments twice a year
- Provide training assistance to all departments related to First Eight, Head Start, and VPK grant expectations
- Conduct an annual assessment of all supplies, materials, and furniture needs
- Design variations to provide continuing professional education training hours for all teachers, teacher assistants, family engagement specialists, and support staff

EARLY CHILDHOOD

Our mission is to empower children and families to achieve their highest potential academically and socially by fostering a strong, collaborative partnership between home and school. Through open communication and shared responsibility, we strive to create a supportive and inclusive environment where every child can thrive. Memphis Shelby County Schools Early Childhood Program will be ranked #1 in the state in school readiness based on 85% or above mastery on the district's universal screener for kindergarten students who attended a Memphis Shelby County Schools Early Childhood Program.

A few departmental goals include 70% of Pre-K students will be at or above the 50th percentile on the final benchmark of Brigance IED III Academic Skills/Cognitive Development: Literacy & Mathematics. Social and emotional child outcomes will increase by 25% during the school calendar year.

Fiscal Year 2025-26 Performance Highlights

- Memphis Shelby County Schools Early Childhood Program received the NIEER (National Institute for Early Education Research) Gold Award for demonstrating high-quality teaching practices, fostering positive outcomes for children and families, and maintaining exemplary standards in school readiness, curriculum implementation, and family engagement.
- Completed all program instructional assessments
- Provided all documentation to support every Head Start Corrective Action
- Submitted the Head Start Designated Renewal System (DRS) application

- Conducted critical analysis to inform Senior Management of necessary policy changes for the new grant fiscal year
- Submitted the VPK renewal for the 2025-26 school year
- Provided the entire Early Childhood Department with training on Active Supervision, Grant Compliance, and Behavior Management

Fiscal Year 2026-27 Priorities

- To help ensure all classrooms are fully staffed
- To monitor and forecast expenditures and budget balances
- Collaborate internally to understand the new program support processes that align with K-2 academic expectations
- Continuing to monitor grant compliance
- Complete the three cycles of Brigance Assessments for each classroom
- Complete three cycles of Classroom Assessment Scoring System twice a year
- Provide training assistance to all departments related to First 8, Head Start, and VPK grant expectations
- Assess and addresses the need for classroom supplies, materials, and furniture
- Offer continuing professional education for teachers, assistants, family engagement specialists, and support staff
- Expand the number of Pre-K Advisors to provide targeted guidance and resources, enhancing ELA and Math achievement and supporting social skills development
- Increase the number of Family Engagement Advisors to ensure compliance with federal and state Early Childhood Program regulations across all Pre-K sites

STUDENT LEADERSHIP

The Student Leadership Department is committed to cultivating a culture of student empowerment, advocacy, and meaningful participation across elementary, middle, and high schools. By offering dynamic, student-led initiatives, the department equips young leaders with the tools to think critically, collaborate effectively, and actively contribute to their school communities.

At the heart of this mission are key programs such as Student Congress, Student Council/Government, and an array of Student Clubs and Organizations, all designed to foster an inclusive environment where every student can lead and make a tangible impact. With a strong emphasis on equity and accessibility, the department ensures that leadership development is available to all students, regardless of background or prior experience, empowering them to engage in transformative learning experiences.

Through these programs, students refine essential competencies in strategic communication, analytical problem-solving, collaborative teamwork, and informed decision-making. They take on influential roles, organize impactful initiatives, advocate for student needs, and engage with school and district leadership to drive positive change. This hands-on experience not only enhances their confidence and sense of responsibility but also strengthens their connection to their peers, schools, and broader communities.

By cultivating strong, collaborative relationships among students, educators, and community partners, the department helps bridge the gap between schools and the broader community, creating a supportive network that enhances student leadership opportunities. Through meaningful engagement, students develop a sense of civic responsibility, strengthen connections with their peers and mentors, and contribute to a positive, inclusive school culture that extends beyond the classroom.

By prioritizing student-driven leadership and innovation, the department aims to inspire a generation of forward-thinking, inclusive, and socially responsible leaders. These students graduate not only with the skills to succeed but with a deep commitment to service, advocacy, and lifelong civic engagement—ready to make a lasting impact within their schools and far beyond.

Fiscal Year 2025-26 Performance Highlights

- Ensured compliance with reporting for student experiences with Title IX, Title VI, harassment, sexual harassment, discrimination, intimidation, bullying, or cyberbullying, progressive discipline support
- Increased number of registered student voters to more than eight hundred students before the November General Election and provided students with voter engagement through registration, education, and mobilization
- Increased student engagement in student clubs and organizations from the FY24 baseline of 44,000 students
- Provided support for the implementation of student leadership programs (e.g., Student Congress, Student Council/Government) in schools.
- Provided training sessions for student leaders and school leadership teams around Bullying/Title IX, Title VI, Progressive Discipline, Restorative Justice, and Civil Rights

Fiscal Year 2026-2027 Initiatives

- Student Congress student leadership program in middle and high schools
- Legacy Builders student advocacy and engagement program for students in 3rd-12th grades
- Expansion of Student Councils and Student Government Associations across elementary, middle, and high school grade bands
- Implementation of Student Clubs and Organizations with the goal of having each student connected to at least one extra-curricular or co-curricular activity
- Field Trips and Experiential Learning

Measures of Success

- Number of students engaged in at least one student club or organization
- Number of incidences of students experiencing bullying
- Student feedback around student experiences

PROJECT STAND

Project STAND (Social - Emotional, Transition, Academic and Network Developing) is a juvenile justice program that provides a mentor-based support focusing on building relationships with the youth and their families to reduce recidivism. This work rests on five focus pillars: mentoring, academic assistance, post-secondary planning, resources, and motivation beyond boundaries. Through a comprehensive mentor-based support program, Project STAND works to build meaningful relationships with students and their families, fostering trust and providing guidance as students navigate the challenges of high school and beyond. Serving approximately three hundred students, the department's central focus is around personalized mentorship, academic support, and college and career readiness opportunities. The team serves as consistent, positive role models, helping students build critical skills like decision-making, conflict resolution, and self-advocacy. In addition to providing emotional and social support, mentoring staff work cross-collaboratively with students to develop individualized plans for post-graduation success, whether that involves pursuing higher education, entering the workforce, military service, or exploring vocational

training. The department also collaborates closely with community organizations, local businesses, and colleges to ensure students have access to resources and opportunities that align with their goals. By focusing on relationship-building and equipping students with the tools they need for long-term success, the department plays a key role in breaking the cycle of recidivism and guiding students toward a positive future.

Fiscal Year 2025-26 Performance Highlights

- Twenty-nine college career and community field trips impacting seven hundred eighty-eight students district wide
- Obtained additional grant funding to support program expansion to ninety-two girls
- Seven monthly Parent meetings and three hundred ninety-eight parents in attendance
- Summer employment and internships impacting three hundred twenty students
- Students develop mindfulness practices from SEL training sessions
- Twenty-two students featured as presenters at the National Mentor Conference in Washington, D.C. January 2025

Fiscal Year 2026-2027 Initiatives

- Enhance the juvenile justice program (i.e., Project STAND) to provide mentor-based support for students and their families to achieve <5% recidivism rate
- Increase parental involvement for at-risk, opportunity youth and justice involved students.
- Increase college enrollment for senior participants from 68.5% to 75%

Measures of Success

- Student success rates (e.g., attendance, grades/credit acquisition, graduation) for students engaged in the Project STAND program
- Maintain 1.8% or below recidivism rate for justice involved youth
- Parent/guardian participation in family-focused workshops, trainings, activities, etc.
- Reductions in juvenile justice involvement for student program participants
- Student success with positive post-secondary placements (college, technical school, military, career/employment)

EXCEPTIONAL EDUCATION

Our mission is to provide vision, leadership, and expertise to schools and central office on initiatives that support the achievement of Students with Disabilities. Exceptional Education is committed to ensuring that every student with disabilities receives free appropriate public education in the least restrictive way which will prepare them to transition from school to school to the global workforce.

Exceptional Education provides individualized support to more than 16,00 students with exceptionalities who met the criteria for having one or more of the following disabilities: autism, deaf-blindness, deafness, developmental delay, emotional disturbance, functional delay, hearing impairment, intellectual disability, intellectually gifted, language impairment, multiple disabilities, orthopedic impairment, other health impairment, specific learning disability, speech impairment, traumatic brain injury, and visual impairment.

Some major services provided include language therapy, physical therapy, audiology services, hearing & vision screenings, SPED transportation and homebound services for students with disabilities.

Fiscal Year 2025-26 Performance Highlights

- Hosted eight Saturday clinics offering compensatory services for students with exceptionalities
- Reignited the Parent Advisory Council. Meetings were held quarterly, and officers were elected
- Launched Listen Out Loud (LOL) sessions. A virtual platform for special education teachers and providers to ask technical and instructional questions. Immediate feedback is provided
- Special Transportation provided to more than 1,610 Students with Exceptionalities
- Conducted thirteen Professional Developments on Transition Plans and postsecondary transition
- Trained school leadership teams on the Manifestation Determination Review process and Least Restrictive Environment
- Trained one hundred forty-eight exceptional Education chairpersons
- Six parent training courses to date, and four remaining
- Participated in the Back-to-School Block Party for parents/students
- Conducted four compensatory training courses with school administrators
- Administer five post-secondary transition programs in local businesses. University of Memphis, Le Bonheur Children's Hospital, Methodist North Hospital, Nike, and The Peabody Memphis Hotel provide classroom sites and internships for over forty functional skills students
- Hosted two Department of Exceptional Education Transition Programs Family Information Nights
- Provide support for students with exceptional disabilities who are incarcerated youth
- Alternate Assessment Training provided for over 250 Exceptional Education Teachers
- Thirty-six functional skills classrooms participated in Disability Mentoring Day in businesses throughout Shelby County
- Shrine School, one of Exceptional Education's specialty schools, hosted a sensory room reveal for their handicapped accessible sensory room donated by Blue Care Network
- Four College Campus Transition Program students employed (Ollie's, Kroger, and FedEx)
- Thirty-nine preschools through 12th grade self-contained classes participated in Special Olympics
- Provide students with exceptionalities with an opportunity to explore various career options in the workforce through three hundred eleven work-based learning and eight hundred eighty-nine community-based instruction opportunities
- Participated in Memphis Advisory Council Citizens with Disability's Transition Fair
- Collaborated with The Arc of TN to increase parental involvement (Indicator Eight)
- Provided co-teaching/accommodations/modifications training for general and exceptional education teachers
- Hosted two Department of Exceptional Education: A Path to Succes Teacher Institutes
- Provided information to parents and stakeholders at Autism Center of Tennessee
- Participated in the Annual Step Up for Down Syndrome Walk sponsored by Down Syndrome Association
- Specialists provided postsecondary transition services to transition age (14-22) 8th grade and 12th grade students with exceptionalities district wide. Students received instruction in postsecondary readiness, job exploration counseling, self-advocacy, workplace readiness, and work-based learning.
- Initiated the Student Advisory Council. Student officers were elected
- Participated in hiring fair to recruit special education teachers
- Collaborated with LeMoyne Owen and The University of Memphis to recruit special education teachers.
- Professional Learning Opportunities: Crisis Prevention Training, Professional Crisis Management
- Functional Behavior Assessment and Behavior Intervention Plan Training for teachers

- REACH Team members modeling and maintaining classroom strategies to support students with exceptionalities who exhibit problematic behaviors
- Applied behavior analysis services by registered behavior technician supported by a board-certified behavior analyst

Fiscal Year 2026-2027 Initiatives

- Enhance individualized instruction and programming that are designed to meet the individual needs of students with a specific focus on Middle School ELA
- Improve student achievement and opportunities for all students with disabilities
- Maintain a safe, orderly and positive learning environment
- Strengthening the collaboration with Human Resources to attract, develop, and retain highly qualified special education teachers and related services providers (speech therapists, occupational therapists, physical therapists)
- Promote parent and community support and involvement in school programs
- Provide training and support to reduce the number of students with disabilities who are suspended and/or expelled from school

Measures of Success

- Increased ELA and Math scores on TCAP and End of Course
- Annual Performance Report Indicator 1: Graduation Rate
- Annual Performance Report Indicator 3: Statewide Assessment
- Participation rate and proficiency change
- Annual Performance Report Indicator14: post school outcomes

MULTILINGUAL LEARNERS

The mission of the Memphis Shelby County Schools (MSCS) ESL Program/Multilingual Services is to engage, empower, and value Multilingual English learners and their families by providing high quality academic instruction and developing English Language Proficiency with the support of all internal and external stakeholders. Our vision is to establish an equitable English as a Second Language (ESL)/ Multilingual Services Program at all schools that will increase language proficiency growth, close achievement gaps, and ensure Multilingual English Learners (ELs) are college and career ready.

A few departmental goals are to ensure District and school compliance with all ESL state rules, policies, and federal mandates. Continue to improve linguistic proficiency growth and academic outcomes for Multilingual English learners in all content areas. Build school leaders' capacity to evaluate the effectiveness of the instructional model within their schools and build capacity of all teachers to effectively support Multilingual English learners in ESL and content classes to ensure instructional equity for Multilingual English learners.

Fiscal Year 2025-26 Performance Highlights

- The graduation rate for Multilingual English learners increased by approximately 20% and is the highest that it has been in 10 years.
- In the 23-24 graduating class, 36% of valedictorians and 22% of salutatorians were former Multilingual English learners.

Fiscal Year 2026-2027 Initiatives

- Ensure that the education of Multilingual ELs is regarded as a shared responsibility across an effective, knowledgeable team of educators, staff, and leaders at all levels of the school system
    - Build school leaders' capacity to evaluate the effectiveness of the instructional model within their schools and to ensure the adherence to all district, state, and federal rules and policies
    - Build capacity of content teachers to effectively support English learners in the content classes and ensure instructional equity for English learners
- Multilingual ELs have meaningful access to high-quality, standards-aligned learning opportunities that integrate language development, literacy, and content mastery.
    - Implement the new English Language Proficiency Assessment (ELPA21) Standards and align to content standards
    - Prepare ESL teachers to administer the new ELPA21 screener and assessment
- The district offers a welcoming, inclusive, supportive environment for Multilingual ELs' social-emotional well-being and academic learning, leading to growth and proficiency in both English language and academic content knowledge.
    - Expand parent and community feedback to improve school culture and climate
    - Increase the attendance and graduation rate through partnering with other departments and community partners
- Multilingual EL families and communities are deeply and broadly engaged with MSCS to ensure that every Multilingual EL reaches their full academic and personal potential.
    - Expand outreach to multilingual parents to gauge engagement and concerns within schools

Measures of Success

- The percentage of Multilingual English learners exiting the ESL program
- State assessment performance of recently exited Multilingual learners
- Academic performance of Multilingual English learners compared to the same subgroup in districts of comparable sizes and demographic composition
- Offerings of town hall and parent advisory council meetings to garner parent input and feedback on the culture of their schools and classrooms.
- Usage of interpretation and translation assistance through requests in the Ivanti system and made through LanguageLine Solutions platform

SCHOOL COUNSELING SERVICES

The mission of the School Counseling Services Division is to provide leadership, training, and support to professional school counselors in the implementation of comprehensive, standards-based counseling programs that foster the academic, social-emotional, and college and career development of all students, while partnering with school stakeholders to ensure that today's students become the productive, well-adjusted citizens of tomorrow. The School Counseling Services Division will work diligently to train and support counselors, develop programs and promote initiatives linked to the Next Level Readiness indicators, and strengthen the district's compliance with state policies to ensure that students are college and career ready.

A few departmental goals include promoting the delivery of a comprehensive school counseling program. Providing staff training on the Support Team (SST) process to help improve outcomes for students. Ensuring that high school counselors create individual success plans for 100% of the off-track students upon identifying their off-track status, monitor the plans on a weekly basis, and document progress in the district database. Continue to work collaboratively with cross-functional teams to provide a continuum of support and services for schools.

Fiscal Year 2025-26 Performance Highlights

- 5th and 8th grade students participated in the Transition to MS or HS activities
- K-12 grade students participated in the School Counseling and Mental Health Student Orientation
- K-5 grade students participated in a College/Career Activity or Program
- 14,480 Tier II Interventions and Supports were provided by school counselors to students for the school year (As reported by SIP - Student Intervention Platform)
- 7-12 grade students implemented the SchooLinks College & Career Platform Scope and Sequence
- 96% of 7th grade, 97% of 8th grade and 76% of 9th grade students completed a Career Assessment for the 2024-25 school year
- Hosted the 8th Grade Districtwide Transition Fair where 4,572 students participated and received information to support the transition to high school and post-secondary planning

Fiscal Year 2026-2027 Initiatives

- Align program of work to district strategic goals and priorities
- Ensure implementation of the SchooLinks College and Career Platform Scope and Sequence for students in grades 7-12
- Continuing to work on school counselors investing more time in Direct Services (i.e. School Counselors time in Direct Services to Students 80% and Student Support Services 20%) will further support schools and district goals/initiatives.
- Seek additional community, business and adopter support for school counseling programs
- Career speakers to share their passion with students and provide exposure to Career Paths for Career Expo/Career Day Programs, Career Café during Lunch, and Transition Fair
- Internship opportunities for high school students
- School adopters and volunteers at School Events
- Partner on schoolwide, districtwide, and citywide events (e.g., Honors Program, School Incentive Stores, Transition Fair, College and Career Fairs, College Tours, FAFSA Workshops)

Measures of Success

- To maintain the 98% or higher completion rate of 8th grade students completing the High School and Beyond Plan for the 2025-26 school year
- To achieve 90% or higher completion rate of high school students updating or completing the High School and Beyond Plan for the 2025-26 school year
- To maintain the 97% or higher completion rate of high school seniors completing the TN Promise application
- To achieve a 65% or higher FAFSA completion rate and a submission rate of 85% or higher for graduating seniors

CHARTER SCHOOLS

The Office of Charter Schools supports the accountability of performance in each of its charter schools through operations, finance, and academics to ensure that MSCS Charters are in the top 25% of schools in Tennessee. Some major services provided include serving as an authorizer and district liaison to a portfolio of fifty-four charter schools in 2026-2027 and managing pre-opening, transitions and overseeing school development and accountability.

Fiscal Year 2025-26 Performance Highlights

- 100% of Charter Schools received an annual site visit as part of ongoing oversight and evaluation.
- Memphis-Shelby County Schools' (MSCS) Charter Schools earned an overall rating of "Exemplary" and a score of 3.51 out of 4 on our 2023 Authorizer Evaluation. Additionally, an exemption from the 2025 evaluation due to achieving an "Exemplary" rating for two consecutive evaluation years.
- Ten schools received recognition as a "Reward School" Federal Designation & one school made academic progress exiting CSI Priority status.
- 60% of Charter Schools earned a TVAAS Level 5 Composite and 66% of schools earned either a TVAAS Level 4 or 5 Composite.
- 79% of Charter Schools maintained a score of 2.75 or better on School Performance Scorecard Framework (SPS).
- 100% of Charter Schools' operational scores met or exceeded the 3.00 standard for four consecutive school years (20-21 to 23-24).
- 98% of Charter Schools' financial scores met or exceeded the 3.00 standard for two consecutive fiscal years (FY22 & FY23).

Fiscal Year 2026-2027 Initiatives

- Improve communication and inclusivity of charter schools within the district
- Collaborate to provide the required shared services and expand professional learning opportunities
- Maintain quality customer service and support for schools and families

Measures of Success

- Increased charter participation and inclusion in district programming, initiatives, professional developments, and community engagements, as applicable
- The OCS will create a comprehensive list of shared services for charter schools provided by the District
- From the 2024-25 end of year survey, 80% of Charter Schools state that they are "…overall pleased with the level of customer service and support received from the Office of Charter Schools."
- At the end of 2024-25, 80% of charter school families state that they are "…overall pleased with the level of customer service and support received from the Office of Charter Schools."

ACCELERATION

The mission of the department is to provide innovative, non-traditional academic programs tailored to meet the diverse needs of students, empowering them to succeed in education and beyond. We strive to enhance academic success by providing engaging, challenging, and transformative learning experiences that inspire students to reach their full potential. Some departmental goals include improving attendance, literacy, and numeracy to enhance next-level readiness and graduation rates. Developing and implementing academic plans that accommodate diverse learning styles, interests, and career goals, ensuring every student has a pathway to success. Providing career exploration, workforce development, and post-secondary preparation programs that equip students with the skills needed for success beyond graduation.

Some major services provided include accelerated learning offers an accelerated pace to help students progress and achieve academic milestones efficiently. Credit recovery that allows students to regain lost credits and stay on track for timely graduation. Youth Advocacy program that provides comprehensive services and support for teen parents while attending MSCS. Free childcare services for MSCS teen parents with children ages six weeks to two years and after-school juvenile intervention services provided for youth referred by the Juvenile Court Children's Bureau.

Fiscal Year 2025-26 Performance Highlights

- Strengthened academic, social-emotional, and mental health resources to better support student success
- Provided ongoing training to enhance teaching strategies, student engagement, and innovative instructional methods
- Implemented programs that promote accelerated learning, hands-on experiences, and student-driven education
- Fostered strong partnerships with families and local organizations to create a supportive learning environment beyond the classroom
- Introduced non-traditional academic pathways, career readiness opportunities, and personalized learning plans to meet diverse student needs
- Increased course offerings for incarcerated youth

Fiscal Year 2026-2027 Initiatives

- Develop and implement a streamlined digital referral system that allows schools to efficiently track, manage, and support students referred to alternative education programs
- Integrate real-time data tracking to monitor student progress and intervention effectiveness
- Establish a comprehensive conflict resolution framework incorporating restorative justice practices, peer mediation, and de-escalation training to help students resolve conflicts constructively
- Provide professional development for educators and staff on implementing restorative practices in daily school operations
- Launch a Parent Resource and Engagement Hub offering workshops, virtual support groups, and direct access to school counselors and intervention specialists
- Develop a Student Transition and Reentry Success Plan for students returning from juvenile detention, including academic assessments, individualized education pathways, and mental health support
- Expand partnerships with the CCTE division

Measures of Success

- Increased attendance rates, literacy and numeracy proficiency, graduation rates, and overall academic performance among students in alternative education programs
- Higher participation in hands-on, project-based learning, acceleration initiatives, and career readiness programs, demonstrating active student involvement and motivation
- Increased enrollment in college, vocational training, or workforce programs post-graduation, reflecting student preparedness for next-level opportunities
- Positive student feedback and measurable improvements in social-emotional well-being, mentorship impact, and access to mental health resources

- Greater involvement of parents, businesses, and local organizations in student learning and support initiatives, leading to a more comprehensive support network
- Effective execution of fiscal year initiatives, including professional development, expansion of international student programs, improved operational efficiency, and increased course offerings for incarcerated youth

VIRTUAL SUPPORT AND ONLINE LEARNING

The Virtual Schools and Online Learning (VSOL) Department exists to leverage the flexibility, creativity, and accessibility of virtual education in order to be a leading contributor of transformative educational options in our District. By cultivating a collaborative and engaging virtual learning environment, MSCS can meet the diverse needs of all learners, enabling schools to choose from a menu of student-centered approaches to help students achieve their fullest potential, as well as help the adults who serve them to access more equitable and engaging development opportunities.

Project Graduation

Project Graduation (PG) is an academic intervention program that increases graduation rates by allowing high school students the opportunity to extend their school day by taking additional classes outside of traditional school hours. Moving at an accelerated pace, PG students can earn up to four additional credits per semester. PG can be strategically used for any of the following reasons:

- To earn credit in a course previously failed (Credit Redemption)
- To complete new coursework (Accelerated Graduation)
- To pursue college and career interests (CCTE focus and college-readiness)
- To produce Ready Graduates (EPSO acquisition)

Memphis Virtual School

Serving students in grades 4-12, Memphis Virtual School (MVS) is modeled after the collegiate style of online learning and independent exploration. Focused on providing students with excellent preparation for college and career, MVS offers a variety of electives, Honors, Advanced Placement (AP), and College, Career Technical Education (CCTE) courses in addition to the core content areas. In addition to full-time student enrollment, MVS also supports all schools across the district by offering students part-time enrollment in online coursework for any of the following reasons:

- Repeat coursework
- New coursework / Credit accrual
- Advanced Academics
- Special projects / Teacher vacancy support
- Middle school credit acquisition

Memphis Virtual Adult High School

Through the vision demonstrated by our leadership, MSCS has become the first district in Tennessee to provide a virtual high school alternative for adult students to earn a high school diploma rather than a HiSET or GED. Memphis Virtual Adult High School (MVAHS) is an online adult high school where students seventeen years and older can work at an accelerated pace due to the 24/7 accessibility to their academic content that is unique to online learning that is supplemented with teacher supported academic interventions and the support of life coaches and wrap around services.

Fiscal Year 2025-26 Performance Highlights

- Project Graduation ended Semester 1, 2024 with a 98.2% success rate, helping 1,223 students earn 2,020 credits
- In addition to its four Super Sites, in January 2025 Project Graduation launched "PG Extended Day," opening school-specific sites at twelve MSCS high schools
- To support high school's College and Career Readiness efforts, Project Graduation expanded to support Early Post-Secondary Opportunities in Automotive Services, Barbering, Cosmetology, Culinary, Dual Enrollment, and Health Sciences in Spring 2024
- In Fall 2024, Memphis Virtual School supported 2,570 students at six (6) MSCS high schools through Special Projects classes designed to mitigate learning interruption due to teacher vacancies.
- According to TN School Report Card data, Memphis Virtual School improved one letter grade from 2023 to 2024 and currently leads the District in upward trending graduation rates with an 18.3% increase over 3 years.
- In its inaugural year 2024-25, Memphis Virtual ADULT High School boasted a 99% graduation rate, with 94% of our graduates gainfully employed or furthering their education within four months after graduation. In December 2024, MVAHS had 219 fall graduates with a 100% graduation rate.

Fiscal Year 2026-2027 Initiatives

- Align all programs- Memphis Virtual School, Project Graduation, and Memphis Virtual Adult High School to support the district's graduation rate by offering multiple credit recovery/acquisition options that will meet the needs of diverse learners.
- Increase graduation rates through targeted support and expand Project Graduation's impact and accessibility by offering after school coursework at every high school.
- Expand Memphis Virtual Adult High School inclusiveness by providing in-person learning opportunities, as well as providing ESL and Exceptional Education support to Shelby County's diverse adult population.

Measures of Success

- Increased district graduation rates, as well as school-level graduation rates for schools who participate in VSOL support programs.
- At least a third of high schools participate in the Project Graduation Extended Day program, which would allow PG classes to be held on their campuses after school.
- Effective execution of fiscal year initiatives that offer online support for all schools and professionals in our district, including Canvas, Grade Results, and other online curriculums.
- Expansion of Memphis Virtual Adult High School, opening enrollment opportunities to include any resident across the state of Tennessee.

COLLEGE CAREER & TECHNICAL EDUCATION

The Division of College, Career, and Technical Education (CCTE) offers a diverse array of programs to give students the necessary skills and credentials to excel. CCTE is a powerful tool for enhancing student learning and improving academic achievement. Long recognized as the foundational platform to education and learning, CCTE courses, through the infusion of and integration of relevant academic content, increase a student's depth of knowledge through "hands-on learning" and practical work experiences.

Memphis-Shelby County School's College & Career and Technical Education (CCTE) program engages and prepares students for life success through career pathways to be successful in the future economy. Students learn in state-of the art classrooms with certified, professional instructors teaching rigorous, relevant lessons and applying practical applications. All CCTE programs are aligned to the National Career Clusters Framework that enables clear pathways to licensing, industry certification, and advanced degrees. The programs offer highly technical training that is aligned with business/industry standards for today's workforce. They promote career awareness and facilitate a smooth transition from high school to college. Students have an opportunity to enter a post-secondary institution to further their education or enter the job market with high-paying skill. Articulation and/or dual credit with neighboring post-secondary institutions are available. MSCS currently offers Programs of Study aligned with all nineteen Career Clusters listed below: Agriculture, Food Natural Resources • Architecture & Construction • Arts/Audio Visual Technology & Communications • Business Management & Administration • Education and Training • Finance • General CCTE • Health Sciences • Hospitality and Tourism • Human Services • Information Technology • Law, Public Safety, Corrections & Security • Advanced Manufacturing • Marketing.
The General Fund and the Carl D. Perkins Federal Grant are the two major funding sources for CCTE. The Carl D. Perkins Federal grant is used to develop more fully the academic, career, and technical skills of secondary and post-secondary students who elect to enroll in career and technical education programs.

Fiscal Year 2025-26 Performance Highlights

- Three students won the Career Technical Student Organization (CTSO) Competitive events at Regionals and advanced to the State finals.
- To date, certifications have been earned in the following areas:
  1000 OSHA certifications and 173 Hair Braider certification
- CCTE Instructor Mr. Brian Sneed received a $50,000.00 grant from Harbor Freight for his Automotive Maintenance and Light Repair Program at Cordova High School.
- E.E. Jeter K-8 School erected a Hydroponics Laboratory utilizing a hydroponic production system for vine crop production.
- Snowden Middle School student, Sasha Sanders scored exceptionally high in the Microsoft PowerPoint (Microsoft 365 Apps and Office 2019) and was named Tennessee State Champion and selected to compete in Certiport's 2025 Microsoft Office Specialist U.S. National Championship in June 2025.

Fiscal Year 2026-2027 Initiatives

- Roll out of the new College Career and Technical Education Program plan
- Implement Work-based Learning (WBL) Practicum in Real Estate
- Expand HVAC program in Career Technical Centers to Comprehensive High Schools
- Add Police Academy Training module to the Criminal Justice Program of Study in partnership with Memphis and Shelby County Police Departments
- Implement the State's new Program of Study guidelines utilizing the Meta Cluster framework

- Complete the implementation and stabilization of the Innovative School Models (ISM) Grant throughout the District

Measures of Success

- The number Early Postsecondary Opportunities (EPSOs)
- The number of certifications obtained
- The increase in the number of students enrolled in CCTE programs
- The number of dual credits obtained
- Students' academic performance and achievements
- The number of students matriculating into post-secondary institutions or obtaining career level employment



OFFICE OF BUSINESS OPERATIONS

The mission and purpose of Business Operations is to provide support services and deliverables to the District in the most efficient and cost-effective manner to enable the District to focus on its core competency of providing the best education possible for students.

ASSET MANAGEMENT

The Office of Asset Management is responsible for ensuring the integrity of data processing procedures, controlling redundancy, evaluating data analysis, and updating Memphis-Shelby County Schools databases to include charter, non-public, and neglected and delinquent schools receiving federal funds.

Asset Management tracks the life cycle of the district's assets from acquisition to retirement. OAM's mission is to ensure the fiscal integrity of Memphis-Shelby County Schools through the effective management of all Fixed Assets. OAM aims to provide prudent fiscal stewardship and maintain accurate, complete, and up-to-date records of all Fixed Assets.

Fiscal Year 2025-26 Performance Highlights

- The Office of Asset Management has collected $276,950.00 in proceeds from the public auction sale of obsolete vehicles and heavy equipment.
- The Office of Asset Management completed the Federal Asset Tagging for 3,665 assets at various school sites that were purchased with the Innovative School Models Grant.
- The Office of Asset Management has collected $189,618.82 from the sale of obsolete electronic equipment via the contracted electronic recycler.

Fiscal Year 2026-2027 Initiatives

- To collect $500,000+ from the sale of obsolete district assets via public auction and/or contracted electronic recycler
- Train Central Office staff on the FAMS Inventory Management System
- Developed a baseline for all MSCS school sites inventory

Measures of Success

- KPIs
- Identification, tagging, and systemic tracking services of all inventoried District assets
- Asset transfer and disposition management and transaction processing services
- Asset management inventory database administration and management
- Coordination of physical inventory activities of new and existing fixed assets

NUTRITION SERVICES

Nutrition Services is dedicated to promoting the health, well-being, and academic success of our community by providing balanced, nutritious meals to students across Memphis-Shelby County. Our department focuses on ensuring that every student has access to high-quality, nutritious food options, supporting both their physical and educational needs.
Some of the services provided by Nutrition Services include year-round nutritious meals serviced to all students and children of Memphis-Shelby County, traditional breakfast, breakfast in the classroom, Grab N Go Breakfast, lunch, snack, and supper meals, meal services to community centers and organizations.

Fiscal Year 2025-26 Performance Highlights

- **CNC Warehouse Upgrade**: We have implemented significant upgrades in our CNC warehouses to enhance workplace safety. The following improvements have been made: New cooler doors with visible windows, new pallet jacks, and a new external freezer door to allow for the closure of specific sections during emergencies.
- **New Menu Items**: We have worked across departments to ensure exciting new menu items for our school dining & special programs.
- **On Time Deliveries**: Current deliveries enable the school's staff to efficiently provide the meals listed on the menu through maximized employee work schedules and shifts.
- **Project Green Fork**: This year with have partnered with Project Green Fork to focus on waste reduction in our schools by launching Share Table Programs. These programs allow packaged, untouched, nonperishable food items to be shared throughout the school instead of thrown away.
- **Training**: We have worked across departments to conduct various culinary, meal requirement, corporate learning, and customer service-based training courses. We are also going out to schools to ensure training is being conducted.
- **Increased Reimbursement Rate**: Nutrition Services ISP increased to 100% reimbursement rate for FY2025 from 80% in the previous year.
- **Inclusivity and Collaboration**: We have worked to ensure that our workplace is inclusive and collaborative, encouraging diverse perspectives. By making everyone feel welcome and valued, we are setting the foundation for stronger team relationships and improved productivity.
- **After School Fuel Meal Program**: This program now features a menu with three cold meals and two hot meals, along with a bulk food option for sites to choose from. Currently, we have thirty-one school-based locations and twenty-two community partners participating.
- **2024-2025 Food Show**: This year we moved our Food Show up to ensure timely bidding processes & menu completion for our 2025-2026 school year.

Fiscal Year 2026-2027 Initiatives

- **Community Partnership**: Host interns through The Gradus Project of Memphis who complete training in food manufacturing and logistics. Gaining the opportunity to support the community by mentoring future talent in the food manufacturing/logistics industry. Capitalizing on a chance to identify potential future employees who are already familiar with the operations.
- **Dining Experience**: Improve the students' dining experience through collaboration with Facilities and Custodial departments
- **Kitchen Equipment**: Enhance the kitchen environment through equipment replacements and upgrades
- **Food and Supply Bid**: Encourage open lines of communication with potential vendors by hosting pre-bid meetings
- **Student Participation**: Increase the rate of participation by 5%
- **Legacy Leadership**: Utilize feedback from students participating in District Legacy Leadership events to improve overall satisfaction and involvement

Measures of Success

- Increased participation
- Improved student satisfaction through survey results and panel discussions
- Provide an adequate budget for kitchen equipment enhancement and timely submission of procurement documents.
- Monthly participation rates (ADA vs ADP)

TRANSPORTATION

Transportation Services facilitates vendor management of transportation service providers. The department provides safe, dependable transportation services to and from school to all eligible students. We provide bus routing logistics analysis and management, as well as bus passes and other alternative pupil transportation services administration.

Fiscal Year 2025-26 Performance Highlights

- Driver staffing increased 5%
- Preventable bus accidents decreased 25%
- On time arrival of 90%

Fiscal Year 2026-2027 Initiatives

- Collaborate with the bus vendor to expand driver recruitment and hiring
- Increase on time arrival to 93%
- Process RFP for Pupil Transportation

Measures of Success

- Increase in driver hiring
- On time arrival percentage increased by 3%

WAREHOUSE & FULFILLMENT

The Warehouse & Fulfillment department receives, stores, and provides distribution services for all district materials, supplies, and equipment. The department oversees fuel management, inventory control and physical disposal of District assets. The department also provides mail room operations and distribution services, as well as print shop operations.

Fiscal Year 2025-26 Performance Highlights

- Parts area issued more than 100,000 supplies to craftsmen in an effort to improve efficiency of repairs at District locations
- Educational and Textbook area assigned inventory to locations within APECS as well as installed new signage
- Successfully planned and implemented the opening of our new Mt. Pisgah fueling site
- Shipped PPE items to every school to help prevent the spread of germs and viruses to District students
- Collaborated with Facility Maintenance to stock their most needed parts and supplies

- All TCAP materials were sorted and delivered by the required deadlines
- Printing Services processed 75,000 Parent / Student Handbooks, 61,161 Tentative Testing packets, 29,300 Health Promotions Packets, 11,000 Retiree Postcards and 2000 Retiree Benefits Books.
- Inventory Control completed the SCORP process on District Schools and Administration Buildings
- Inventory Control completed 400 work orders for District schools and Administration Buildings
- Gray's Creek closed out and all District inventory was relocated and allocated accordingly.

Fiscal Year 2026-2027 Initiatives

- The parts area will be assigning inventory parts to locations within the Brightly system.
- The parts area will transition to using scanners with the Brightly system.
- The warehouse will increase its pallet storage locations by two hundred forty locations once installations have been completed.
- All warehouse inventory will be systematically identified through labeled shelving, with items organized according to their respective department areas and classifications
- Inventory Control will complete the SCORP process for multiple District school locations
- Inventory Control will reduce the turnaround time for picking up obsolete and damaged furniture to ensure timely pickup
- Printing Services will plan to roll out a new price list and a new process on printing for Charter Schools

Measures of Success

- The completion and implementation of the planned initiatives
- Once completed and implemented, start monitoring through established KPI's. For example, inventory accuracy and reports to show warehouse storage capacity being utilized monthly.

INFORMATION TECHNOLOGY

The mission of the Information Technology Department is to provide secure, dependable, and integrated technology solutions in alignment with academic and administrative goals, while delivering excellent customer service.

Some services provided include application consolidation and standardization, system health checks, cybersecurity training and risk management.

Fiscal Year 2025-26 Performance Highlights

- **PowerSchool Data Repository**: Develop a local API-driven data repository for reliable real-time access
- **Legacy System Replacement**: Transition from FileMaker to integrated PowerSchool solutions for databases like Homebound and Disciplinary Hearing Authority
- **Network Upgrades**: Deploy new switches, routers, and access points to enhance internet stability, speed, and support security initiatives (scanners, video surveillance, intercoms)
- **Data Center Power Stability**: Upgrade hardware to ensure reliable power at IT data centers
- **Penetration Testing**: Implement annual third-party security testing
- **Ransomware Protection**: Develop a comprehensive strategy for prevention, detection, response, and recovery
- **Decentralized IT Support**: Align IT services with academic needs by collaborating with Digital Device Ambassadors (DDAs) for better school-based support

Fiscal Year 2026-2027 Initiatives

- **Network Upgrade**: Deploy new switches, routers, and access points in at least 120 schools to enhance internet stability, speed, and security
- **Data Center Optimization**: Upgrade or repurpose datacenter hardware to establish a fully redundant infrastructure and improve IT services
- **System Migration**: Transition all systems to new datacenter hardware to streamline operations and reduce costs
- **Cybersecurity Enhancements**: Implement annual penetration testing, quarterly vulnerability scans, and introduce zero-trust, always-on network access for key users
- **Student Resources**: Deploy all student devices with seamless stakeholder integration, ensuring academic teams have full visibility and support
- **Talent Management RFP**: Actively participate in selecting and implementing a new talent management solution
- **IT Restructuring & Field Services Enhancement**: Align IT structure with academic operations for better integration. Elevate Field Services capabilities to oversee a broader range of technical tasks, providing direct support while leveraging centralized assistance for faster resolution and scalability
- **Device Management**: Enroll all endpoints, including Apple devices, into mobile device management (MDM) for improved security and control
- **Website Migration**: Complete the full transition of the Memphis-Shelby County Schools website to a modernized platform
- **IT Service Management**: Expand and optimize Ivanti ticketing system adoption across IT departments to enhance service efficiency
- **Academic IT Integration**: Strengthen IT support for academic initiatives to improve digital learning experiences and operational effectiveness

SCHOOL COMPLIANCE

The Office of School Compliance aligns schools' business practices with state guidelines that govern the Student Activity Fund and ensures effective fiscal operation and adequate safeguarding of schools' financial assets. The Office of School Compliance utilizes a systematic and disciplined approach to evaluate and strengthen overall internal controls and business processes, promote district integrity, and align applicable state laws with district priorities.

The Office of School Compliance is a catalyst in strengthening fiscal operations within all Memphis-Shelby County Schools to ensure accuracy and fiscal compliance as mandated by the State of Tennessee and the Local Board of Education.

Some services provided include offering strategic direction of school based financial and compliance management, policies, procedures, annual assessment, and internal controls. Identifying areas of financial discrepancy, fraud, and instances of non-compliance during monthly reconciliation.

Fiscal Year 2025-26 Performance Highlights

- Successfully oversee and monitors KEV Group, Inc., the MSCS software and web-based solutions for school level accounting, online payment processing (Cashless), and tracking of student obligations to ensure accuracy and fiscal compliance as mandated by the State of Tennessee and the Local Board of Education.
- Increased the cashless adoption rate from 5.76% to 15%. Processed $1.09M in cashless electronic transactions throughout the MSCS District
- Monitored and supported 150+ school financial secretaries to ensure district policy and state laws are adhered to according to the Tennessee Code Annotated Sections 49-2-110 and 112.

- Interviewed and recommended candidates for school Financial Secretary positions
- Currently fully staffed
- Onboarded twelve newly hired Financial Secretaries
- Provided 80+ targeted trainings to strengthen compliance with internal controls and increase utilization of the electronic payment system.
- Hosted the annual School Compliance Summer Institute professional development for all Financial Secretaries.
- Provided individualized 1:1 coaching to seventeen low performing Financial Secretaries (Performance Improvement Plan).
- Approved $997K+ in donations and grants
- Approved 1130 in-town and out-of-town field trips
- Vetted and approved thirty-one recreational service vendors (charter buses, travel agencies, etc.)
- Processed 15+ new school leaders to access and utilize Regions OnePass and School Funds Online.
- Successfully monitors and oversees the Brinks Armored Transportation Service throughout MSCS to ensure the safekeeping of school funds transitioning from the school location to the bank for deposit as ordered by the Tennessee School Accounting Manual.

Fiscal Year 2026-2027 Initiatives

- Ensure schools are following the TN State Comptroller's Office guidelines and procedures according to the Internal School Funds Manual.
- Develop strategic partnerships throughout the district to support school leaders and strengthen fiscal operations as mandated by the State of Tennessee and the Local Board of Education.
- Implement professional development and training that support the schools with fiscal management and accounting of all student fund activity and records in accordance with TCA Section 49-2-110.

Measures of Success

- MSCS Financial Audit (Internal School Funds)
- Year-End Closeout (Student Activity Funds)
- Unclaimed Property (Outstanding checks)
- Audit Readiness Training
- School Compliance Summer Institute
- New Hire Financial Secretary Onboarding Training
- Performance Improvement Plan (PIP)
- School Cash Online (Electronic payments)
- Travel, Donations, Field Trips and Grants approval District-wide.
- Recreational Service Vendor Approvals District-wide
- Performance Walk-Thru
- Cashless School Adoption Report – School Cash Catalogue
- Brinks 24SEVEN Customer Portal Authentication Platform

OFFICE OF BUSINESS FINANCE

The Finance Office strives to be a collaborative and exceptional strategic leader around how to create the greatest academic value with our resources (i.e., people, time, capital, money, and effort) and to support educational innovation and effectiveness that nurture the whole child and prepare all students for post-secondary readiness, particularly addressing potential resource inequities in meeting our students' needs.

The Finance Office is responsible for managing the overall budget development, accounting, treasury, financial reporting, payroll, student activity fund accounting, grant management & compliance, financial services operation, and position control for the District. This includes managing internal controls to mitigate risk; creating and presenting financial status and financial condition reports to internal and external parties; ensuring that the official accounting records of the District are complete and accurate; safeguarding the assets of the District to minimize risk of financial loss; and creating tools to provide high-quality financial information that support the District's strategic priorities.

Fiscal Year 2025-26 Performance Highlights

- Obtained an unmodified "clean" opinion on the FY 2023-24 external audit
- No significant deficiencies or material weaknesses for the FY 2023-24 audit of the major federal award programs
- Received the Association of School Business Officials and the Government Finance Officers Association awards for the FY 2023-24 Annual Financial Report
- Received the Association of School Business Officials Meritorious Budget Award for the FY 2023-2024 Budget Book
- Received ESSER in Action Award
- Received "Best for All" District award for ESSER Funds
- The District received the Association of School Business Officials International (ASBOI) Certificate of Excellence for the FY2023 Annual Financial Report on May 2024
- The District received the Association of School Business Officials Meritorious Budget Award in March 2023 and March 2024
- Received the Association of School Business Officials Meritorious Budget Award for the FY 2023-24 Budget Book
- Received the Government Finance Officers Association Distinguished Budget Presentation Award FY 2023-24

Fiscal Year 2026-2027 Initiatives

- Create a long-term sustainability plan for the highest ranked Initiatives based on ROI
- Increase internal customer satisfaction rating with the Financial Department across the District
- Improve efficiency and better utilization of resources within the Department
- Develop ten-year District footprint strategy

ACCOUNTING & REPORTING

The Accounting and Reporting department is responsible for presenting monthly and annual financial conditions of the District along with other information necessary for the understanding of the District's financial affairs.

These responsibilities include administration of the accounting and financial reporting, including preparation of the annual comprehensive annual financial report and annual state reports. Coordination of the annual audit, fixed asset reporting, cash management, processing and reviewing in-town travel mileage reimbursements and out-of-town travel requests.

Fiscal Year 2026-2027 Initiatives

- Obtain an unmodified “clean” opinion on the FY 2025-26 external audit
- Receive no significant deficiencies or material weaknesses for the FY 2025-26 audit of the major federal awards programs
- Apply for the Association of School Business Officials and Government Finance Officers Association awards for the FY 2025-26 annual financial report

Measures of Success

- Complete the audit in a timely manner to receive the Association of School Business Officials and Government Finance Officers Association awards for the FY 2025-26 annual financial report
- No significant deficiencies or material weaknesses for the FY 2025-26 audit of the major federal awards programs
- No audit findings or management comments

ACCOUNTS PAYABLE

Accounts Payable efficiently and accurately manages the district’s financial obligations by ensuring timely and compliant payments to vendors, service providers and contractors for goods and services the district has received.

Fiscal Year 2025-26 Performance Highlights

- Streamlined Statement Reconciliation process to ensure that invoices are paid on time or tracked efficiently as well as recouping funds that were overpaid or credited by vendors to the district.
- Effectively created audit process for end of day to ensure accurate payments are made to vendors while keeping error margin to less than 3%.
- Tracking invoices electronically and by paper to move vendors to electronic submission of invoices and statements.

Fiscal Year 2026-2027 Initiatives

- Increase the use of electronic payments to vendors (ACH, Virtual Credit Cards) by encouraging Vendors to move away from paper check payments to reduce fraud or lost checks in the mail.
- Improve approval processes for Reimbursement and Payment requests made by schools and departments by digitizing approval through APECS Reimbursement Portal, allowing department heads and approvers to approve remotely, reducing delays.

- Cross-train AP staff to ensure the team can handle various AP functions to ensure efficiency in absences.

Measures of Success

- In the first two months of the Statement Reconciliation process, AP recouped $14,434.95 in unclaimed funds.
- Filed and processed 1196 1099's by the deadline
- Errors in payments kept to less than 3%

BUDGET & FISCAL PLANNING

The Budget & Fiscal Planning department is responsible for developing, monitoring, and managing the district's annual operating budget. This includes forecasting revenues and expenditures, aligning financial resources with strategic priorities, and ensuring compliance with state and federal funding requirements. The department works closely with school sites and departments across the district to provide guidance, financial analysis, budget support, fostering fiscal responsibility and informed decision-making.

Fiscal Year 2025-26 Performance Highlights

- Successfully developed and adopted a balanced budget amid fluctuating state funding.
- Implemented enhanced budget tracking tools to increase transparency for internal stakeholders.
- Provided targeted budget training to over fifty site and department leaders, strengthening budget literacy across the district.
- Streamlined internal processes to improve turnaround times for budget adjustments and fiscal reports.

Fiscal Year 2026-2027 Initiatives

- Develop a multi-year financial forecasting model to better anticipate long-term funding scenarios.
- Expand collaboration with instructional departments to align fiscal planning with student-centered outcomes.
- Enhance equity-focused budgeting practices to ensure resource allocation addresses diverse student needs.
- Develop a Budget Student Council to give students a voice in financial decision-making and promote transparency.
- Implement interactive workshops and feedback sessions to actively engage students in the budget building process.
- Enhance stakeholder engagement by creating regular forums and collaborative planning meetings that include parents, staff, and other community members.

Measures of Success

- Adoption of a balanced budget aligned with strategic priorities by Board deadlines.
- Improved stakeholder satisfaction with budget services (tracked by annual surveys).
- Increased accuracy in revenue and expenditure forecasts (measured against actuals).
- Growth in the number of departments utilizing multi-year forecasting and scenario planning.

CHARTER SCHOOL FISCAL

The Charter Finance team is a division of the MSCS Finance Department. We were put into place in 2021 to provide comprehensive support to schools with the funding provided for charter school students. Our team consists of specialized personnel in both Federal Programs and Finance.

Each MSCS charter school is assigned a team consisting of a Charter Finance Advisor and a Charter Finance Accountant that assist with the implementation of our department's two main roles, providing fiscal and programmatic support to Charter School and holding Charter Schools accountable for fiscal and programmatic requirements.

Fiscal Year 2025-26 Performance Highlights

- Provided formal training to all Charter Schools for Fiscal and Programmatic Requirements
- Provided workshops and open labs for School Improvement Planning and Grant Applications
- Provided regular communication with our Charter Schools through weekly publications in Charter Chatter, The Charter Finance Monthly Newsletter, and Monthly Budget Meetings with each Charter.
- Managed required documents and reimbursements through the Title I Crate
- Reimbursed Charters with allowable grant reimbursement submissions within thirty days
- Compiled and distributed Charter TISA payments

Fiscal Year 2026-2027 Initiatives

- Continue to support all Charter Schools through collaboration with the Charter teams and other teams within the district.
- Continue to reimburse allowable reimbursement requests with all grants that flow through the LEA to Charters
- Continue to distribute Charter local TISA payments by the 20th of the month, truing up at least three times a year

Measures of Success

- Receive at least 75% satisfactory rating for the Office of Charter Finance from the Charter Schools through the MSCS Charter Finance Survey.
- Reimburse all allowable reimbursements requests within thirty days.
- Distribute 100% of Charter TISA payments by the 20th of the month in the ten months TISA payments are received by the LEA.

FEDERAL PROGRAMS

The Federal Programs Department oversees federal education programs and funding, with the primary goal of improving student achievement and ensuring compliance.

The Federal Programs Department provides school-level monitoring of Title I schoolwide programs, manages school improvement grants and other federal awards, and collaborates in the development of both District and school improvement plans. Additionally, it offers accounting and budgeting support to schools and administrative staff to ensure effective use of resources.

Fiscal Year 2025-26 Performance Highlights

- Completed a successful ESEA State level Results-Based Monitoring
- No significant deficiencies or material weaknesses for the FY 2023-2024 audit of major federal award programs
- Purchased band equipment to enhance the performing arts for elementary, middle, and high school students. This includes instruments for thirty to forty middle and high school marching bands, Orff music in elementary schools, and twenty-five orchestra bands.

Fiscal Year 2026-2027 Initiatives

- Develop a streamline of support to District departments to support the 3-Year LEA Plan

PAYROLL

The Payroll Department's goal is to ensure all district employees are paid in an accurate and timely manner. The department works with locations to process timesheets submitted for employees, calculate gross to net pay, manage disbursements and issue pay to employees. Payroll also files the quarterly 941 reports and issues W-2 forms along with the monthly submission of salary data to TCRS.

Fiscal Year 2025-26 Performance Highlights

- 16,917 W-2 forms produced and distributed
- Over 340,000 payments processed
- Total annual payroll over $760,000,000

Fiscal Year 2026-2027 Initiatives

- Continue to provide exceptional customer service to internal and external customers
- Pay employees in an accurate and timely manner
- Process stipend payments according to compensation schedule
- Work with HR to continuously improve accuracy of HR/payroll data

Measures of Success

- Employees paid in an accurate and timely manner
- 941 reports submitted to IRS by due date
- W-2 forms to employees by 1/31
- TCRS monthly submission completed by the 10th of the month
- Questions answered within 24 hours
- Payroll corrections processed timely

ECONOMIC OPPORTUNITY

The mission of the Office of Economic Opportunity (OEO) is to promote equity, eliminate barriers to participation, and increase access to procurement opportunities for Small Business Enterprises, including small, Minority, and Women-Owned Businesses.

Our vision at OEO is to invest in our local community by engaging with Small, Minority, Women-Owned Business Enterprises (SMWBEs). By doing so, we aim to strengthen our economy, improve our tax base, and create meaningful employment opportunities for our families. We believe contributing to our economic growth will help improve our students' educational outcomes.

The Office of Economic Opportunity within MSCS oversees the District's contracting program, also known as the Supplier Diversity Program. This initiative aims to promote the inclusion of small businesses, including small MWBEs (Minority and Women-Owned Business Enterprises), in the procurement process. In accordance with Board Policy 2010, OEO is responsible for establishing policies and procedures for implementing the Small Business Enterprise (SBE) Program.

Some services provided include daily administration of all components of the SBE/MWBE Program and supervision of the SBE/MWBE Program staff or consultants, developing procedures as necessary to effectuate the purposes of the SBE/MWBE Program, advising the School Board on SBE/MWBE Program issues, and monitoring the utilization of SBE/MWBEs on District contracts.

Fiscal Year 2025-26 Performance Highlights

- According to the 2023 Disparity Study, due to the success of the MSCS-MWBE utilization in construction, other services, and goods/supplies, Government Services and Procurement Committee (GSPC) recommended that MSCS tailor its contracting program to promote opportunities for Small Business in general, which would include small MWBEs.
- The MSCS-Office of Economic Opportunity has been nominated for the Corporation of the Year Award for promoting minority business development.



OFFICE OF HUMAN RESOURCES

The Human Resources department will be a strategic partner to maximize the potential of our greatest asset, our employees. We are committed to delivering quality customer service; recruiting, retaining, and rewarding a talented workforce; and contributing to the improvement of student achievement.

TALENT MANAGEMENT

The Memphis-Shelby County Schools (MSCS) Office of Talent Management serves as a strategic human resources partner, focusing on the recruitment, retention, and development of high-performing employees. Our overarching objective is to establish MSCS as an employer of choice, thereby contributing to enhanced student achievement. This will be achieved through a comprehensive strategy focused on REBUILDING, REBRANDING, and REIMAGINING the Talent Management function. This includes redefining roles, enhancing morale, streamlining processes, addressing staffing gaps, strengthening partnerships, developing leadership, establishing a clear mission and vision, improving communication, leveraging technology, and fostering inclusion.

Fiscal Year 2025-26 Performance Highlights

- Achieved an 85% vacancy fill rate by June 2024
- Enhanced the HR Information System (HRIS) for real-time data and reporting
- Launched effective recruitment campaigns to expand candidate pipelines

Fiscal Year 2026-2027 Initiatives

- Attain a 100% vacancy fill rate through refined recruitment and preboarding
- Further enhance diversity recruitment to exceed annual targets
- Fully automate key HR processes for increased efficiency
- Strengthen strategic partnerships for a robust talent pipeline

Measures of Success

- Vacancy Fill Rate: 100% by designated deadlines
- Diversity Metrics: >5% annual increase in candidate pool diversity
- Customer Satisfaction: ≥90% satisfaction rating
- Process Efficiency: Reduced turnaround times and increased automation

TALENT DEVELOPMENT, COMPENSATION, COMPLIANCE, & EMPLOYEE RELATIONS

The department designs and implements professional development, mentoring, and succession planning programs. We try to strategically identify and prepare future leaders to ensure organizational continuity and growth. We conduct comprehensive onboarding sessions to equip new hires with essential knowledge and resources. The department ensures regulatory compliance and fosters strategic partnerships. We also define cross-department workflow for discipline and investigations with Title IX and Labor.

Fiscal Year 2025-26 Performance Highlights

- Hosted twelve multi-state events, attracting over 500 attendees, and resulting in 178 quality hires.
- Developed and launched a comprehensive resource to support international hires in their transition.
- Delivered comprehensive training to enhance understanding and efficiency in hiring workflows.

Fiscal Year 2026-2027 Initiatives

- Expand leadership development and succession planning for all critical roles.
- Integrate advanced HR analytics for talent development monitoring.
- Strengthened collaborations to enhance talent acquisition efforts and broaden recruitment reach.
- Partnered with Proximity Learning to provide certified virtual educators, ensuring continuity of instruction in hard-to-staff areas, and enhancing educational outcomes.
- Creating a second Metrics (Progressive Discipline Guide) for Central Office and Leadership.
- Develop a pay philosophy and guidelines that will enable the district to fairly compensate-retain our current employees and compete effectively for top talent.
- Create training programs focused on analytics tools and a culture of data-driven decision-making equip Talent Management teams with the necessary skills to leverage data effectively.

Measures of Success

- Headcount meetings for PCN accuracy
- Liaison to Employee Relations: Managing job abandonment and terminations
- Data clean-up in APECS System
- New HR System Bid
- Total Rewards Toolkit & new partnerships
- Monthly principal & leadership online meetings with HR
- Reviewing international process for efficiency
- Applicant vetting through licensure before interviewing
- Changes to budget check out selections
- Direct placement process review

LABOR AND EMPLOYEE RIGHTS (LABOR RELATIONS)

The Office of Labor and Employee Rights helps maintain fair, respectful, and legally compliant employment practices within the Memphis-Shelby County Schools. We are a resource for employees and the District and strive to mediate and resolve disputes, clarify and opine on policies, ensure compliance with local, state, and federal labor laws, and serve as the liaison between the District and teacher/other labor associations.

Our duties and responsibilities encompass but are not limited to the following:

- Facilitate communications and negotiations between the school district and employee associations (unions). Specifically, MOU negotiations include terms and conditions of employment such as wages, benefits, and working conditions.
- Ensure compliance with federal, state, and local laws related to labor and employment, including wage laws, anti-discrimination laws, and workplace safety regulations.
- Provide resources for employees to understand their rights and options for addressing workplace issues.

- Provide guidance on issues such as employee classifications, overtime, sick leave, and disability accommodations.
- Create and implement procedures for handling complaints, grievances, and mediations efficiently and fairly.
- Monitor adherence to employment laws such as Equal Employment Opportunity Commission (EEOC), the Americans with Disabilities Act (ADA), and other applicable labor laws. Communicate with and clarify for employees and other relevant stakeholders regarding requirements and expectations.
- Serve as the fact finder, decision maker, or appellate decision maker in Title IX matters
- Manage the investigatory process to ensure that there is timely correspondence and outcomes from investigative partners.
- Work in partnership with legal counsel when necessary to address complex legal issues related to labor law, employee rights, or disputes.

Fiscal Year 2025-26 Performance Highlights

- Reviewed and resolved 30+ ADA accommodation requests
- Reviewed and resolved 60+ employee grievances
- Successfully appealed 70+ unemployment claims

Fiscal Year 2026-2027 Initiatives

- Coordinate and facilitate Collaborative Conferencing 2025
- Amend multiple Board Policies 4055 and 4036 as well as revise a small section of Article 3 of the (MOU) Memorandum of Understanding
- Increase in Professional Development and trainings for Office of Labor and Employee Relations (OLER) Staff
- Successful facilitation of monthly meetings with labor associations
- Conduct Summer Training Refresher for principals and supervisors regarding grievance processes
- OLER Presentation at Start of Year Labor Association meeting

Measures of Success

- Decrease in start/finish times of grievance investigations
- Principals/Supervisors have improved understanding and clarity regarding ADA, EEOC, and grievance processes
- No overturned investigatory OLER decisions

OFFICE OF SAFETY & SECURITY

The mission of the Department of Safety & Security is to provide a positive, safe, and respectful environment for students, staff, visitors, and families of Memphis-Shelby County Schools, to ensure that each student can learn, grow, and reach their full potential. Our vision is to use a comprehensive approach contributing to students' well-being, creating a culture of safety and well-being through a comprehensive security approach that prepares students for learning, life, and future success. The major goals of the Department of Safety and Security are to uphold the highest standards of safety for students, staff, and visitors and to maintain a strong, efficient, and proactive safety and security program.

The department delivers a comprehensive range of safety and security services throughout the district. This includes the placement of MSCS Officers in schools, Safety and Security Monitors who conduct screenings in all middle and high schools, and Real-Time Safety Center Associates who monitor cameras, card access systems, Aiphone communication devices, and surveillance trailers 24/7.

In addition, the department oversees identification badges for all MSCS employees and vendors and conducts fingerprinting and background checks to strengthen student safety and security. The department also supports prevention and intervention programs for Tier III students and facilitates focus groups with students and staff to help foster a safe, inclusive, and supportive school environment.

Fiscal Year 2025-26 Performance Highlights

- Reported and tracked school-based student incidents decreased by 16.6%, with serious targeted incidents in schools declining by 18%.
- The *Enhancing School Capacity to Address Youth Violence* grant, in partnership with the YMCA, has completed 1,067 student sessions.
- Achieved a 2% reduction in students transported to Juvenile Court for misdemeanor offenses.
- Reported incidents through our Trust Pays program increased by 113%.
- Officers responded to 9,310 calls for service across the district, providing support and assistance to students, staff, and families.
- Staff completed 11,242 fingerprinting and background checks for employees, volunteers and vendors.
- The Real-Time Safety Center officially opened on December 11, 2025, and is fully staffed and operational.
- Deployed mobile surveillance trailers to help prevent vandalism at closed schools and to monitor parking lot areas during after-hours school events, as needed.
- Certify all Real-Time Safety Center Associates in required safety and emergency response protocols to ensure readiness and compliance.
- Achieved 100% compliance across all MSCS schools with state-mandated safety drills and building-level emergency operations plans.
- All MSCS Officers completed 40 hours of state-required in-service training and an additional 40 hours of professional development.

Fiscal Year 2026-2027 Initiatives

- Deploy an additional 40 Mobile Security Officers to elementary schools to strengthen campus coverage, increase visibility, and support rapid response.
- Establish a Safety and Security Intelligence Unit in coordination with the State of Tennessee's Handle with Care program to better support students and families impacted by trauma.

- Implemented the Safety and Security Drone Program to strengthen real-time monitoring and enhance situational awareness.
- Increase Safety Special Project Coordinators by five (5) FTEs to expand one-on-one prevention and intervention support for Tier III students
- Implement Phase III security technology upgrades across the final 74 elementary schools to ensure full connectivity with the Real-Time Safety Center and replace antiquated, end-of-life equipment that cannot be replaced if it fails, reducing risk and cost to the district.
- Analyze data to identify risks, strengthen prevention and response strategies, and enhance officer visibility to help reduce serious, targeted incidents in every school.
- Decrease student transport to Juvenile Court through the SHAPE Program.
- Reduce student incidents tracked by Student Safety through proactive prevention and intervention programs.
- Re-establish Student Focus Groups to strengthen student voice and engagement

Measures of Success

- Continue weekly staff meetings to review operations, assess daily progress, and ensure strategic initiatives remain effective while supporting continuous improvement.
- Maintain strong collaboration and ongoing information sharing with law enforcement and fire department partners to strengthen safety and coordinated response efforts.



OFFICE OF STRATEGIC COMMUNICATIONS

The Department of Communications and Broadcast Services delivers strategic, innovative, and impactful support to all schools and District departments, ensuring alignment with the District's goals and priorities. We strive to inform and engage internal and external stakeholders while promoting the accomplishments of our teachers, students, and staff to build trust in the District and support student success.

The department provides Broadcast Services -The Voice of MSCS (WQOX 88.5 FM and C19TV), crisis communications, District branding, graphic design, media relations and strategic planning.

Fiscal Year 2025-26 Performance Highlights

- Facilitated monthly Customer Service W.O.R.K.S. Trainings (offering virtual and in-person sessions) sharing evidence-based practices to foster a culture of trust and strengthen customer experience. These interactive professional development conversations support the implementation of consistent practices in all MSCS schools and offices with an enhanced focus on service in five areas represented by the acronym W.O.R.K.S. (W – Welcoming Environment; O – Orderly Environment; R – Respectful and Responsive Communication; K – Knowledgeable Staff; S – Sincere and Sensitive Interactions)
- Maintained a comprehensive "Who to Contact Guide" of district departments and employee contact information for ease of connecting school and central office staff with District offices and each other.
- From July 1, 2025 – March 31, 2026, we received 37,598 calls, assisted 1,539 walk-ins and provided support to 299 constituents via email (parents, employees, students, community members) at the Parent Welcome Center.
- The Onflo (formerly Let's Talk) online platform provides customers with answers to frequently asked questions 24 hours a day/ 7 days a week via a chatbot feature for immediate responses or through submitting dialogues for more specialized answers. From July 1, 2025 – March 31, 2026, there were 5,634 chatbot engagements and 2,211 dialogues submitted.
- Supported department-led initiatives through cross-platform communication
- Provided timely and effective responses to crisis situations, communicating to principals, families, staff, and/or media as needed.
- Supported District-Wide marketing initiatives through paid advertising campaigns
- Launched the District Daily newsroom edition to highlight the outstanding achievements, inspiring stories, and successes happening across our district every day
- Launched the MSCS Family Monthly, a newsletter specific to the interests and needs of District families
- Devised the annual marketing plan blueprint to help prioritize District-Wide marketing efforts and act as a reminder for paid advertising, marketing and promotion objectives
- throughout the year.
- Began working on an internal District website (MSCS Hub), to offer an online resource for all MSCS employees and an added method of effective communication.
- Uplifted and revamped district internal communications, "District Updates"
- Trained Optional Schools Coordinators on marketing tips for the schools. Presentations include strong messaging tips, consistent branding tips, social media tips, and Optional Schools Fair tabling tips.
- Launched Interim Superintendent's new district-wide communication, "The Weekly Recap", connecting all employees on current initiatives

- Launched “The Monday Memo” and weekly communication to Principals, APs, VPs, with pertinent information from the Interim Superintendent and Senior Leadership
- Rebranded MSCS Contigo a monthly segment that celebrates the achievements of our schools, students, and families while empowering our Spanish-speaking community.
- Devised new Ramadan advisory toolkit for Principals, teachers and school administrators, fostering inclusivity, understanding and awareness at MSCS
- Set the structure for the new district website redesign. Established needs, areas for improvement, and steps for the redesign plan
- In collaboration with the IT team, we developed the design for the new district schools' websites and offered support for the implementation process.
- Established connection with a network of professors and educators at the University of Memphis, to advise the Communications department, and District leadership at large, on how to approach sensitive socio-political situations that the schools might encounter
- Collaborated with the General Council, Family Engagement, and ESL departments on developing comprehensive toolkits and communication materials to support our families and staff with immigration concerns/changes
- Strengthened connections with media partners through timely and consistent communication.

Fiscal Year 2026-2027 Initiatives

- We will relaunch “How’s My Service – Greatness from the Frontline”, an initiative that highlights constituents' most recent customer service encounters in our schools and with District offices to recognize our hard-working front-line employees who go above and beyond to provide outstanding customer service. This strategy will provide insight on constituent experiences with schools and District office forward-facing staff
- Implemented a new customer service survey to gauge stakeholder satisfaction and will set goals for increased positivity ratings once data is finalized. The following metrics are accessed:
    - Parents’ overall positive customer service experience with Memphis-Shelby County Schools
    - Parents positively rating District offices and schools as responsive and helpful
    - Parents positively rating staff as respectful and professional
    - Parents positively reporting the ease of getting the information and support needed
- We will re-establish Constituent Services Quarterly Reports to provide detailed statistical reports and analyses of Constituent Call Center volume, call data, Let’s Talk! trends, and qualitative narratives of supports provided by Parent Liaisons and District staff as well as support via walk-in and SCSHelp emails.
- We will increase engagement on our social channels by 10%.
- We will maintain a 63% open rate on District Publications and a 60% “very informed” rate
- among employees.
- We will ensure our media tonality for the year has an average of 85% positive/neutral.
- We will track, prioritize, and improve response time for media inquiries by 50%.
- We will develop at least three new channels and improve relationships with print and TV reporters.
- We will increase the profile of the SCS Newsroom and increase views by 5%.
- Strengthen school-based marketing skills and capacity by ensuring there is a “certified” PRO in 75% of schools.
- Strengthen District branding by providing resources to employees and PROs.
- 70% of web users say the District website is “very easy” or “somewhat easy” to navigate.
- Ensure that 100% of identified high-priority District-wide initiatives have a bilingual component.
- Effectively execute an overall communications strategy for the College, Career, and Technical Education program.
- Increase School Board Member and Executive Staff visibility both locally and nationally.
- Improve internal communications by supporting executive staff in preparation for Board meetings.

- Establish a clear process for submitting event attendance requests to Board Members, Executive Staff, and the Superintendent.
- We will increase our broadcast education program's student enrollment and engagement by 25%
- (College, Career & Technical School).
- We will increase C19TV/88.5FM social media presence and followers by 20% and improve engagement by 5%.
- We will develop 250 new videos highlighting the efforts of our students, teachers, and schools with at least one marketing video per school.
- We will increase the 88.5FM listening audience by 10%.



OFFICE OF FACILITY SERVICES

The mission of the Office of Facility Services is to provide enhanced learning and working environments by ensuring all District facilities and grounds are well maintained and clean with efficiently operating building systems and optimal student and staff utilization. Our focus is to support student achievement by enhancing the learning environment and overall educational experience for students.

The Office of Facility Services aims to streamline operations and fully integrate the departments of Facility Planning, Facilities Maintenance, Construction, and Custodial and Grounds within Memphis-Shelby County Schools, ensuring optimal resource allocation and service delivery for the District.

FACILITY PLANNING

Plan for the current and future needs of the district's facilities with the goal of optimization by offering the following services:

- Capacity analyses, mapping, geographic data analyses, enrollment projections, attendance zone and feeder pattern creation and maintenance
- Regional planning and residential/commercial development monitoring
- Real estate portfolio, property sales, leasing, and short-term facility rental management
- Administrative space planning and usage assignment

Fiscal Year 2025-26 Performance Highlights

- Completed the Facilities Roadmap, the district's first facility master plan in fifteen years. This plan provides an in-depth look at enrollment, utilization, and facility conditions at the district and regional level. The plan includes recommendations for necessary analyses/plans, investments and school consolidations.
- Completed 2025-26 data updates and analyses of district's school-level programmatic capacity, enrollment, utilization.
- Finalized the feeder pattern analysis and data matrix to inform the Facility Master Plan.
- Produced loss-gain reports and student address geocode.
- Executed three leases for Frayser Community Schools at Westside Middle, Journey Community Schools at Coleman Elementary, and Memphis Academy of Science and Engineering at Northwest Prep.
- Sold thirteen properties for a revenue of $26.1 million.

Fiscal Year 2026-2027 Initiatives

- Manage the district's facilities strategic planning initiative with continued data analysis including capacity/utilization, enrollment trends, attendance zones, and residential developments.
- Incorporate facility assessment findings into the district facility master plan.
- Recommend rezonings and consolidations, in line with the Facilities Roadmap, to increase district efficiency
- Improve the district's real estate processes, strategies, and policies ensuring plans are developed for currently vacant properties and any properties proposed for consolidation.

Measures of Success

- 2026-27 data updates and analyses of district's school-level programmatic capacity, enrollment, utilization complete by the end of first quarter.
- School attendance zone changes recommendations by the end of second quarter.
- Increase district revenue with property sales/leases.
- FY27 Facilities Roadmap annual update completed with 2026-27 data and recommendations.
- Develop a full athletic facility upgrade plan to be included as an addendum to the Facilities Roadmap.

FACILITY MAINTENANCE

Ensures properly functioning facilities with corrective, preventive, and emergency repair & maintenance of district infrastructure, small-scale remodeling and renovation of building space.

Fiscal Year 2025-26 Performance Highlights

- Reduce the work order backlog by over 3,000 through system clean-up, workflow organization, increased project completion rates.
- Finalized pay rate increases for all trades positions to retain current staff and attract new skilled workers for the fifty vacancies in Maintenance.
- Revitalized the water bottle filler installation project and installed fillers at all locations
- Implemented work order system reporting requirements to increase data collection

Fiscal Year 2026-2027 Initiatives

- Reduce work order backlog by fully staffing the maintenance teams and once fully staffed, implement responsiveness metrics for future work orders
- Realign Maintenance department to include preventative maintenance teams
- Initiate a building interior and exterior painting schedule.
- Implement streamlined contract management system and phase II of the work order system reporting requirements

Measures of Success

- Continued decrease in work order backlog
- Increase annual work order percentage completed internally to 84% (100% once fully staffed)
- 100% hours assigned to work orders in the Asset Essentials system to gain insight into completion rates and work order metrics

CONSTRUCTION

Manage all new facility enhancements with the following services:

- New construction, building addition, and project management
- Construction, alterations, and modifications cost estimates and scopes of work
- Building/facility plans, permits, and design guidelines
- Manage all Major Construction and Capital Improvement projects associated with but not limited to HVAC, windows, roofs, large renovations, and new ground up builds.

Fiscal Year 2025-26 Performance Highlights

- Commissioned the development of a construction management software tool built by the Strategic Programming and Innovation team, saving the District over $400,000.
- Oversaw the architects and construction teams for the New Frayser Community High School, including programming, drawing development, budgeting, demolition of the former Frayser/MLK High, and groundbreaking.
- Received an additional $34 million for the new Frayser school from the County Commission.
- Fifty-two capital projects started, while continuing the 37 that were underway
    - Five (5) HVAC upgrades
    - Eleven (11) New Playground Structures
    - Eight (8) New Fire Alarm rebuilds
    - Phase 2 New Frayser High school
    - Two (2) Major Renovations
    - Three (3) Major Turf replacements/New Turf installation
    - Northeast Region High School
    - Major ESCO/DOE Rise renovation project
    - Two (2) roof replacement projects
    - Four XAI major school transformation projects

Fiscal Year 2026-2027 Initiatives

- Manage all FY27 Board approved capital projects to completion
- Complete 100% of all Construction deliverables by June 30, 2026
- Finalize the solutions for the New East Region High School
- Provide ten-year capital project prioritization based on facility assessment data
- Implement construction compliance process
- Holding all contractors fully accountable for the following:
    - meeting MSCS standards, timelines, and commitments.
    - warranty compliance and oversight.
    - through a new, stricter compliance process designed to protect the school district."
    - We are committed to working harder to:
        - Strengthen subcontractor buy-in across all projects
        - Increase job-site awareness across all teams and activities through consistent OAC meetings and stronger safety practices.
        - Enhance our vetting process with all subcontractors to ensure we are good stewards of both the district's funds and the contractors' resources.
    - We are striving to:
        - Implement more advanced construction delivery methods beyond our current approach to better serve the district.
        - Collaborate more closely with local utilities, including TVA, to strengthen project coordination and outcomes
        - Create a more efficient billing process that allows for quicker turnaround on all pay applications, including implementing monthly self-audits on every project.
        - Create a more robust screening process for contractors, including strengthened insurance requirements.
- We are collaborating with contractors to ensure stronger, more complete closeout documentation that supports facilities in being more resilient and easier to manage.
- We are committed to ensuring our project management teams have the capabilities and tools needed for effective forecasting and succession planning, including participation in professional development

programs such as NAWIC and continuing education to earn PMP, PgMP, Lean, and LEED certifications.

Measures of Success

- Increased number of projects completed on time and within budget
- Streamlined project initiation process (procurement, contract, Board approval, bond issuance, retainage, etc.)
- Reduced number of Board amendments
- Provide exceptional quality and reliability by setting clear standards, delivering on promises and investing in quality control
- Create a strong culture and cultivate talent along with a strong culture of safety, open communication, training and development, recognize and reward performance to build a stronger team.
- Embrace innovation and technology in the workplace. With the adaptation of new technology along with the latest project management software, this allows the Department Major Construction to embrace a digital transformation.
- Strong client and stakeholder relationships, understanding client's needs, maintaining long term relationships.
- Continuously improving and adapting to by staying ahead of trends, learning from every project and being proactive.

CUSTODIAL & GROUNDS

The Custodial & Grounds Department ensures clean, safe, healthy, and well-maintained learning environments that support academic success and districtwide operations through high-quality service delivery and responsible facility stewardship.

Core Services

- Delivery of daily custodial services and scheduled deep cleaning to maintain sanitation and public health standards
- Maintenance of school grounds, parking areas, athletic fields, and exterior assets to ensure safety, accessibility, and campus aesthetics
- On-site first-response facility support through trained Building Engineers, providing minor repairs and work order coordination
- Pest management and vegetation control performed in compliance with environmental and safety regulations

Fiscal Year 2025-2026 Performance Highlights

- Successfully completed all FY25-26 departmental initiatives at a high level, strengthening operational efficiency, on-site responsiveness, and overall facility readiness.
- Completed Summer 2025 deep cleaning with full fidelity at 154 school locations, totaling over seventeen million square feet cleaned, inspected, and verified on schedule.
- Many schools achieved operational readiness ahead of the published deadline, ensuring every school opened on time and operated safely and efficiently for the 2025-26 school year.
- Fully implemented the Building Engineer model districtwide; all former Plant Manager positions were transitioned, and the Plant Manager role has been fully eliminated.
- 100% of Building Engineers successfully completed required technical, safety, and systems training, empowering them to serve as each school's first line of defense for minor repairs and maintenance needs.

- Custodial vendor performance remained consistently above 90%, with continued improvement toward long-term quality benchmarks.
- Custodial vendor staffing met or exceeded operational needs across all zones, sustaining high service reliability.
- Grounds service providers performed extremely well at or above contractual performance standards, delivering enhanced mowing cycles, herbicide application, and landscape care.

Fiscal Year 2026-2027 Direction / Continuation Priorities

- Sustain and advance the fully implemented Building Engineer model, expanding technical proficiency and consistency of on-site first-response services.
- Continue enhanced grounds services under current contracts, including optimized cutting schedules, vegetation control, and tree and shrub maintenance.
- Expand and mature the in-house asphalt and concrete repair program to mitigate rising external paving costs while increasing response time and asset preservation.
- Maintain strict quality assurance, compliance monitoring, and data-driven performance management across custodial and grounds operations.

Measures of Success

- Custodial cleaning scores sustained at 90% or higher, with continued progress toward a 96% long-term standard.
- Grounds services performance scores of 95% or higher across all service zones.
- 100% of Building Engineers complete skills-based training twice annually, ensuring ongoing competency and compliance.
- Annual reduction of work orders by approximately 3.5%, driven by increased on-site issue resolution and preventive maintenance.



OFFICE OF RESEARCH, EVALUATION, ACCOUNTABILITY, AND DATA STRATEGY

The Office of Research, Evaluation, Accountability, and Data Strategy (R.E.A.D.S.) is comprised of the following departments: Assessment and Accountability, Research and Performance Management (RPM), and Student Information Services (SIS). The office seeks to ensure all students receive an excellent education by providing our district and school colleagues and partners with the data, analysis, training, tools, and processes needed to make stronger decisions and get better every day. We strive to provide the right data at the right time to the right people to inform and support the right decisions for students.

ASSESSMENT & ACCOUNTABILITY

The Department of Assessment and Accountability coordinates implementation of federal, state, and district-mandated assessments. Responsibilities include providing professional development on assessment implementation and test security and providing logistical and other support for schools during testing windows.

In addition, the department provides professional development to school and district personnel regarding the Tennessee Department of Education's state and federal accountability models. The department also provides data files and reports that summarize state and federal accountability outcomes. Also, the department supports the graduation cohort process that impacts the district and schools' graduation rates by collecting and submitting proof-of-transfer documents to the state. In addition, the department is responsible for identifying potential accountability appeals and submitting those appeals to the state.

Fiscal Year 2025-26 Performance Highlights

- The department led the implementation of a new district-wide formative assessment system. The department provided professional development to schools regarding the new testing platform, provided customer service as schools adjusted to a new assessment tool, and produced data files that summarized results for schools and district-level administrators.
- The department coordinated the district's second year of PreACT testing. The department provided professional development to all schools with middle or high school grades. Students in grades 8, 9, and 10 participated in PreACT tests in October.
- The department coordinated the district's participation in Tennessee's ACT senior retake window in October and November. The senior retake window provides seniors with another opportunity to take the ACT at school at no charge to the student. Juniors take the ACT at school in the spring.
- The department submitted multiple appeals to the Tennessee Department of Education that resulted in improved state and federal accountability outcomes for schools and the district.
- The department is working with schools to submit graduation cohort documentation to the state that positively impacts the graduation rates for schools and the district.
- The department trained Building Testing Coordinators for schools that completed state-mandated End of Course testing in December. Additional training was provided to Building Testing Coordinators in the spring, and state-mandated TCAP Achievement and End of Course tests will be administered in April and May.

Fiscal Year 2026-2027 Initiatives

- Continued implementation of a new district-wide formative assessment system
- Professional development and oversight of fall and spring ACT tests
- Professional development and logistical support for state-mandated TCAP Achievement and End of Course testing
- Professional development and data support for schools related to the Tennessee Department of Education's state and federal accountability models

Measures of Success

- The district's TCAP Achievement and End of Course participation rate continues to exceed 95%.
- The district's ACT participation rate continues to be 99% or higher.
- The district's graduation rate, a measure impacted by the graduation cohort process coordinated by the department, continues to improve. The district's graduation rate increased from 83.4% to 84.4% from 2024 to 2025. From 2021 to 2025, the district's graduation rate increased from 77.7% to 84.4%.

RESEARCH & PERFORMANCE MANAGEMENT

The Department of Research and Performance Management (RPM) ensures District and school leadership, staff, and teachers have access to the data and insights they need to make informed and research-based decisions. RPM works closely with all stakeholders to set up programs and initiatives for success, share data and emerging insights as they occur, and evaluate outcomes and Return on Investment (ROI) using rigorous quantitative and qualitative methods. Our work highlights success stories and areas for improvement, so decisions regarding the structure and funding of programs are grounded in insights from data analysis and best practices from recent research.

Fiscal Year 2025-26 Performance Highlights

2025-26 was a pivotal year for RPM, with many new or updated initiatives and reports representing academic and business operations:

- Reporting semesterly status on all active, Board-approved contracts across the District, as well as MOUs with specific District partners in the Quarterly Contracts Impact Report.
- RPM provided coordination and technical support to multiple departments for the Business Systems Review and District Scorecard processes, including compiling data and supporting accurate reporting to the Board.
- The District began its Show Up for Greatness attendance supports strategy, designed to award students with high attendance and reduce both truancy and chronic absenteeism. RPM tracked students during each 20-day reporting period, highlighting schools with the greatest percentage of Gold students (students with greater than 95% attendance) and made files available to the Information Technology (IT) team for indication of student statuses on progress reports and report cards.
- Developed the Greatness Grows Here! report in coordination with a cross-functional team of academic and IT professionals. This student-level report is printed along with report cards and progress reports and is also available in the Parent Portal. It provides a single-page summary of students' attendance, grades, behavior, assessment, RTI^2, and post-secondary readiness outcomes;

allowing parents an up-to-date snapshot into the most salient academic and behavioral data for their students.

- Another high-priority project RPM supported in 2025-26 was tracking high school students' progress toward on-time graduation. The report in MSCS Compass helps inform school Counselors and Graduation Coaches of the real-time status of their students and assist in targeting interventions for specific students and increasing our graduation rate, which has already risen at least one full percentage point each year since 2020-21.
- RPM is developing two new data quality reports to strengthen the accuracy and reliability of critical district data. These reports focus on improving scholarship reporting and addressing discipline data quality issues, helping ensure data is complete, consistent, and aligned for both state reporting and internal decision-making. This work will support more accurate student outcomes tracking and enhance confidence in key reporting areas across the district.
- Successfully launched the "MSCS Compass Empowering Your Data Story" campaign as a district-wide data culture initiative, implementing a power user recognition strategy, school spotlight features in the newsletter, and aligned messaging and materials, resulting in a measurable shift in how dashboards are perceived from basic tools to strategic assets that support data-driven storytelling and decision-making.
- RPM conducted in-depth research and evaluations for key District programs including Post-Secondary Preparedness, Behavior Ecosystems, Longitudinal Impacts of Pre-K Participation, and the implementation of the 7 Mindsets SEL curriculum, all of which are part of this year's research agenda.
- RPM supported research efforts in and across the community, including both internal MSCS staff seeking graduate level training and external partners of MSCS hosting grant-funded or non-profit initiatives through our Research Application Process, in which the RPM faculty serves as an internal institutional review board. In 2025-26, this process moved to an internally developed, custom platform to track the status of each application and provide more immediate, focused feedback on applicants' next steps.

Fiscal Year 2026-2027 Initiatives

- For 2026-27, RPM will continue to improve in all reporting areas, ensuring reports remain accurate and up to date with changing state legislation and District needs.
- RPM will continue to support departments in preparing Business System Revew materials and District Scorecard updates by coordinating timelines, providing guidance on data reporting, and compiling data as required.
- RPM will develop High School Progress College and Career Readiness tracking reports for high school students, enabling the district to monitor key readiness indicators, drive targeted interventions, and ensure alignment with federal and state accountability requirements to improve overall student outcomes.
- The Quarterly Contracts Impact Report will be published at the Board meeting the month after the end of each fiscal quarter, both summarizing the status of contracts and providing specific information for each contract.

- As the demand for research efforts grows, RPM will refine the Research Application process to clarify Data Requests versus Active Research requests, communicate with community and internal partners throughout the season, and formalize approval processes.

- RPM will develop an automated process to report out on key District data each 20-day reporting period.

Measures of Success

- RPM will publish a quarterly contract report no later than the Board meeting one month after the end of each fiscal quarter.
- RPM will support departmental participation in the Business System Review process to facilitate compliance with Board policy and district timelines.
- RPM will reduce the response time for Research Applications from approximately thirty business days to fifteen business days, unless Senior Leader approval is required.
- RPM will provide consistent, automated reports covering Enrollment and Attendance data to be published no more than 10 school days following each 20-day reporting period.

STUDENT INFORMATION SERVICES

The Department of Student Information Services' mission is to manage the core student information system (PowerSchool SIS) and its related components, which include ensuring district compliance with federal, state, and local requirements, and monitoring, analyzing, and determining appropriate corrective actions to ensure accuracy of state reporting data which impacts funding from federal, state and local sources for the district. Services provided include the following:

- Monitoring, analyzing, and correcting, as needed, required state and federal data
- Ensuring Average Daily Membership (ADM) and other funding data are accurate such that the District receives all appropriate funding
- Ensuring all students are provisioned for state testing
- Providing PowerSchool SIS training for school and district staff
- Providing PowerSchool SIS support (i.e. documentation, data cleanup sessions with schools, etc.)
- Maintaining student records and transcripts and processing requests for these records
- Monitoring, providing assistance, and training related to report cards and transcript edits
- Supporting academic records compliance
- Collaborating with and assisting District offices with state and federal reporting needs (e.g., Exceptional Education, CTE, ESL, Transportation, Nutrition Services, Homeless, Early Childhood, etc.)

Fiscal Year 2025-26 Performance Highlights

- Continual improvement in ADM data for maximum funding
- Provisioning of students in grades 2-12 for state testing
- 95% of records/transcript requests processed within seven days
- Provided transcript training to all high school counselors
- Compliance with state reporting
- Minimal discrepancies between PowerSchool SIS and EIS data

Fiscal Year 2026-2027 Initiatives

- Transition successfully to the Tennessee Department of Education's new reporting system (TEDS)
- Ensure ADM comparison of PowerSchool SIS data to state systems is greater than 99%
- Ensure all students in grades 2-12 are provisioned for state testing
- Ensure at least 95% of records/transcript requests are processed within seven days
- Ensure minimal discrepancies between PowerSchool SIS and state reporting systems
- Support academic records compliance

Measures of Success

- Comparing PowerSchool SIS data to corresponding state and federal data on at least a weekly basis to ensure accuracy
- Analyzing data within the student records request system on a regular basis to monitor and improve timely processing



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CAPITAL PROJECTS FUND



FY2027 District Proposed Budget

This section includes the following information:

- Budget for Capital Projects Fund
- Capital Projects Fund by Function
- Capital Projects Fund by Object
- Summary of the Capital Projects Fund by Project

ii. CAPITAL PROJECTS FUND

The Capital Projects Fund budget is defined to account for financial resources used for the acquisition or construction of major capital facilities as well as major repairs to existing facilities. The total cost to complete a project is appropriate at the time the individual project is approved by the Shelby County Board of Education and Shelby County Commission.

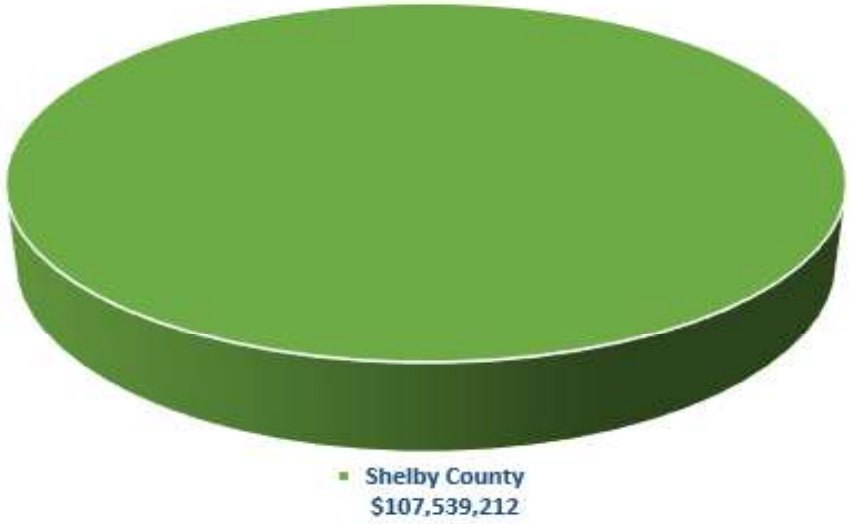
Memphis-Shelby County Schools ensure that students have the appropriate learning environment to excel by maintaining and repairing over 200 school buildings. With appropriate and timely capital investments, disruptions to student learning can be prevented and a culture of excellence and care can be reinforced. The District is dedicated to examining our portfolio of school buildings in ensuring our footprint promotes quality education, efficiency, and equity.

BUDGET FOR CAPITAL PROJECTS FUND

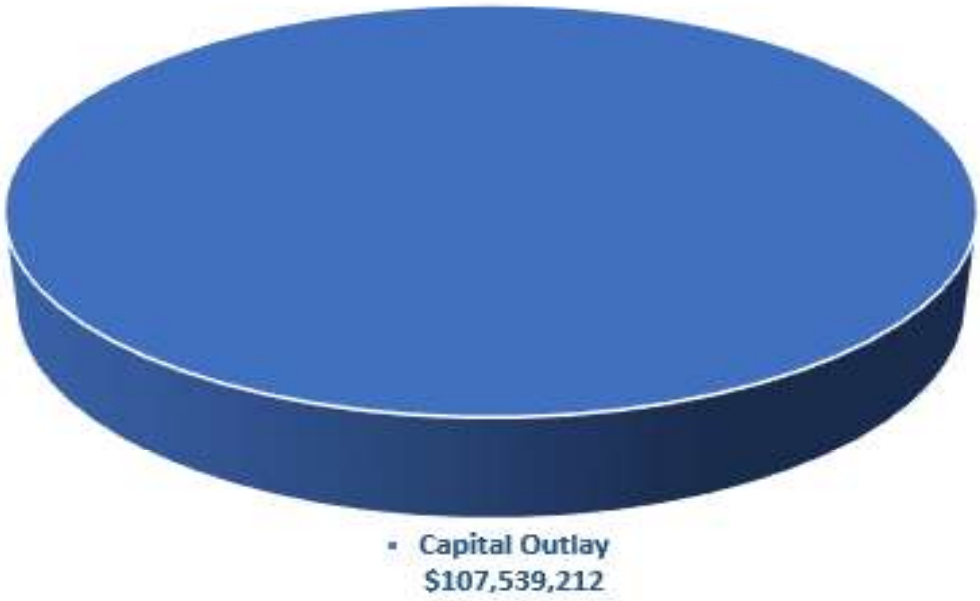
The Capital Projects Fund has various prior year projects that will carry over into fiscal year 2026-27 from fiscal year 2024-25 and fiscal year 2025-26 appropriations. The notable carry forward project includes the building of the New Frayser High School.



Where the Money Comes From



….and Where the Money Goes



Below is the Proposed Capital Projects Fund Budget by function for fiscal year 2026-27.

FISCAL YEAR 2026-27
CAPITAL PROJECTS FUND BY FUNCTION

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
Shelby County	$ 26,023,815	$ 22,788,893	$ 27,969,882	$ 127,565,651	$ 107,539,212	$ (20,026,439)	-15.7%
Other Local Sources	1,817,695	1,290,563	547,360	-	-	-	0.0%
Total Revenues	**$ 27,841,510**	**$ 24,079,456**	**$ 28,517,242**	**$ 127,565,651**	**$ 107,539,212**	**$ (20,026,439)**	**-15.7%**
Expenditures							
Capital Outlay	$ 28,181,591	$ 24,962,899	$ 31,080,953	$ 128,568,421	$ 107,539,212	$ (21,029,209)	-16.4%
Total Expenditures	**$ 28,181,591**	**$ 24,962,899**	**$ 31,080,953**	**$ 128,568,421**	**$ 107,539,212**	**$ (21,029,209)**	**-16.4%**
Excess (deficiency) of revenues over expenditures	$ (340,081)	$ (883,443)	$ (2,563,711)	$ (1,002,770)	$ -		
Approved use of Fund balance	340,081	883,443	2,563,711	1,002,770	-		
Net Change	$ -	$ -	$ -	$ -	$ -		



Below is the Proposed Capital Projects Fund Budget by object for fiscal year 2026-27.

FISCAL YEAR 2026-27
CAPITAL PROJECTS FUND BY OBJECT

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
Shelby County	$ 26,023,815	$ 22,788,893	$ 27,969,882	$ 127,565,651	$ 107,539,212	$ (20,026,439)	-15.7%
Other Local Sources	1,817,695	1,290,563	547,360	-	-	-	0.0%
Total Revenues	**$ 27,841,510**	**$ 24,079,456**	**$ 28,517,242**	**$ 127,565,651**	**$ 107,539,212**	**$ (20,026,439)**	**-15.7%**
Expenditures							
Contracted Services	$ 1,790,316	$ 4,567,088	$ 5,372,310	$ 5,922,639	$ 4,335,313	$ (1,587,327)	-26.8%
Equipment	26,391,275	20,395,810	25,708,643	122,645,781	103,203,899	(19,441,882)	-15.9%
Total Expenditures	**$ 28,181,591**	**$ 24,962,899**	**$ 31,080,953**	**$ 128,568,421**	**$ 107,539,212**	**$ (21,029,209)**	**-16.4%**
Excess (deficiency) of revenues over expenditures	$ (340,081)	$ (883,443)	$ (2,563,711)	$ (1,002,770)	$ -		
Approved use of Fund balance	340,081	883,443	2,563,711	1,002,770	-		
Net Change	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		



SUMMARY OF THE CAPITAL PROJECTS FUND BY PROJECT

The following list highlights the estimated start date that begins with design, completion date, and annual project costs for the fiscal year 2026-27 Memphis-Shelby County Schools projected capital projects.

Project Name:	New Frayser High School
Start Date:	September 2023
Estimated Completion Date:	August 2027
Description:	Construction - New School
FY26-27 Project Costs:	$68,890,501.00

Project Name:	New North East Region High School
Start Date:	TBD
Estimated Completion Date:	TBD
Description:	Design/ Build Services for New High School
FY26-27 Project Costs:	$TBD

Project Name:	Germantown HS Replace Fire Detection System
Start Date:	April 2025
Estimated Completion Date:	June 2026
Description:	Design & Construction Services for Fire Alarm
FY26-27 Project Costs:	$690,743

Project Name:	A Maceo Walker Gym HVAC
Start Date:	July 2025
Estimated Completion Date:	July 2026
Description:	HVAC Renovation
FY26-27 Project Costs:	$840,769.00

Project Name:	Barrett's Chapel Playground
Start Date:	June 2026
Estimated Completion Date:	September 2026
Description:	Playground Upgrade
FY26-27 Project Costs:	$99,665.00

Project Name:	Booker T Washington HS Fire Alarm
Start Date:	February 2026
Estimated Completion Date:	February 2027
Description:	Fire Alarm Replacement
FY26-27 Project Costs:	$467,360.00

Project Name:	Central HS Exterior Repair
Start Date:	April 2026
Estimated Completion Date:	April 2027
Description:	Kitchen Window, Roof & Building Repair
FY26-27 Project Costs:	$865,137.56

Project Name:	Double Tree ES Playground
Start Date:	June 2026
Estimated Completion Date:	September 2026
Description:	Playground Upgrade
FY26-27 Project Costs:	$200,000.00

Project Name:	Douglass ES Playground
Start Date:	June 2026
Estimated Completion Date:	September 2026
Description:	Playground Upgrade
FY26-27 Project Costs:	$200,000.00

Project Name:	Hawkins Mill ES Playground
Start Date:	June 2026
Estimated Completion Date:	September 2026
Description:	Playground Upgrade
FY26-27 Project Costs:	$200,000.00

Project Name:	Highland Oaks ES Fire Alarm
Start Date:	February 2026
Estimated Completion Date:	February 2027
Description:	Fire Alarm Replacement
FY26-27 Project Costs:	$245,913.25

Project Name:	Idlewild ES Playground Renovation
Start Date:	Mar 2026
Estimated Completion Date:	July 2026
Description:	Playground Turf Replacement
FY26-27 Project Costs:	$299,892.00

Project Name:	Kate Bond ES Fire Alarm
Start Date:	February 2026
Estimated Completion Date:	February 2027
Description:	Fire Alarm Replacement
FY26-27 Project Costs:	$305,771.40

Project Name:	Kate Bond ES Playground
Start Date:	June 2026
Estimated Completion Date:	September 2026
Description:	Playground Upgrade
FY26-27 Project Costs:	$200,000.00

Project Name:	Kingsbury CTC Fire Alarm
Start Date:	February 2026
Estimated Completion Date:	February 2027
Description:	Fire Alarm Replacement
FY26-27 Project Costs:	$184,610.27

Project Name:	Macon Hall ES Playground
Start Date:	June 2026
Estimated Completion Date:	September 2026
Description:	Playground Upgrade
FY26-27 Project Costs:	$99,552.00

Project Name:	Macon Hall ES Playground
Start Date:	June 2026
Estimated Completion Date:	September 2026
Description:	Playground Upgrade
FY26-27 Project Costs:	$200,000.00

Project Name:	Oak Forest ES Playground
Start Date:	June 2026
Estimated Completion Date:	September 2026
Description:	Playground Upgrade
FY26-27 Project Costs:	$200,000.00

Project Name:	Oakhaven ES Playground
Start Date:	June 2026
Estimated Completion Date:	September 2026
Description:	Playground Upgrade
FY26-27 Project Costs:	$200,000.00

Project Name:	Richland ES Envelope
Start Date:	TBD
Estimated Completion Date:	TBD
Description:	Exterior building Renovations
FY26-27 Project Costs:	$6,000,000.00

Project Name:	Riverview ES Renovation
Start Date:	April 2025
Estimated Completion Date:	February 2027
Description:	Department of Energy Grant (Energy Efficiency)
FY26-27 Project Costs:	$10,093,992

Project Name:	Sheffield HS Fire Alarm Replacement
Start Date:	February 2025
Estimated Completion Date:	December 2026
Description:	Replace Fire Alarm System
FY26-27 Project Costs:	$682,380

Project Name:	Sherwood MS
Start Date:	July 2025
Estimated Completion Date:	July 2026
Description:	Chiller & Auditorium HVAC
FY26-27 Project Costs:	$1,399,457.50

Project Name:	Snowden
Start Date:	February 2026
Estimated Completion Date:	February 2027
Description:	Fire Alarm Replacement
FY26-27 Project Costs:	$385,648.90

Project Name:	South Park ES
Start Date:	June 2026
Estimated Completion Date:	September 2026
Description:	Playground Upgrade
FY26-27 Project Costs:	$200,000.00

Project Name:	Southwind HS Football Field
Start Date:	June 2026
Estimated Completion Date:	September 2026
Description:	Turf Replacement
FY26-27 Project Costs:	$1,200,000.00

Project Name:	Whitney ES Fire Alarm
Start Date:	February 2026
Estimated Completion Date:	February 2027
Description:	Fire Alarm Replacement
FY26-27 Project Costs:	$211,393.87

Project Name:	Whitney ES HVAC
Start Date:	TBD
Estimated Completion Date:	TBD
Description:	HVAC Improvement
FY26-27 Project Costs:	$2,200,000.00

Project Name:	Wooddale HVAC
Start Date:	Jul 2025
Estimated Completion Date:	Jul 2026
Description:	Gym HVAC Replacement
FY26-27 Project Costs:	$665,900.00

SPECIAL REVENUE FUND



FY 2027 District Proposed Budget

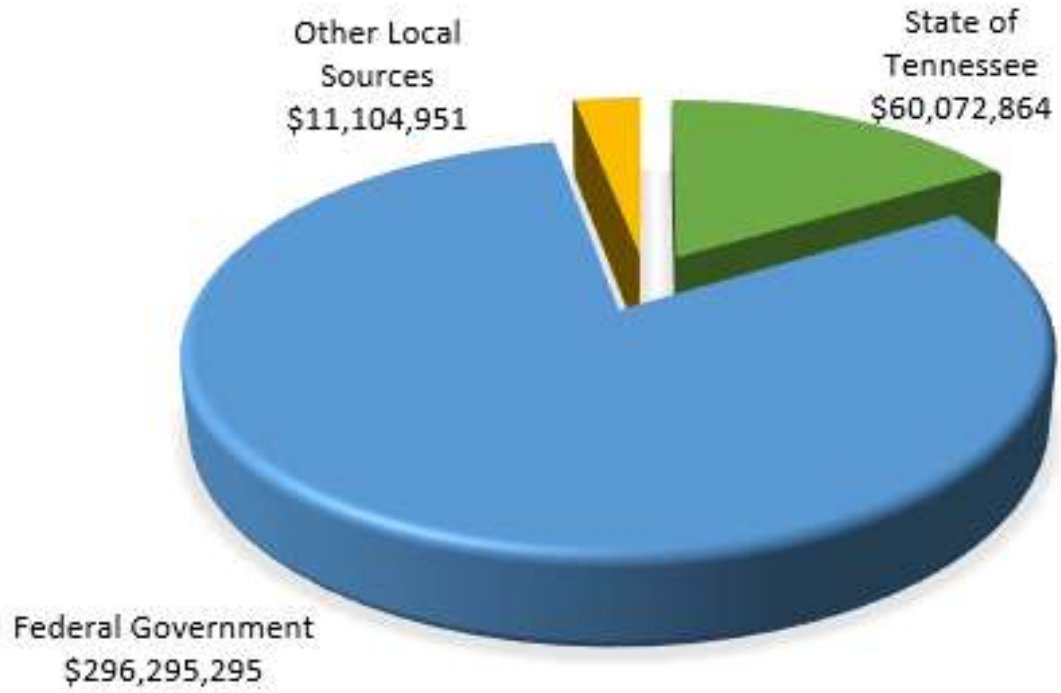
This section includes the following information for Special Revenue Funds:

- Special Revenue Funds Revenues
- Special Revenue Funds Expenditures
- Special Revenue Funds By Function
- Special Revenue Funds By Object
- All Special Revenue Funds by Function (Non-Federal, Food Services, and Federal Programs)
- All Special Revenue Funds by Object (Non-Federal, Food Services, and Federal Programs)
- Special Revenue Funds Categorically Aided By Function (Non-Federal Programs and Federal Programs)
- Special Revenue Funds Categorically Aided By Object (Non-Federal Programs and Federal Programs)

iii. SPECIAL REVENUE FUNDS

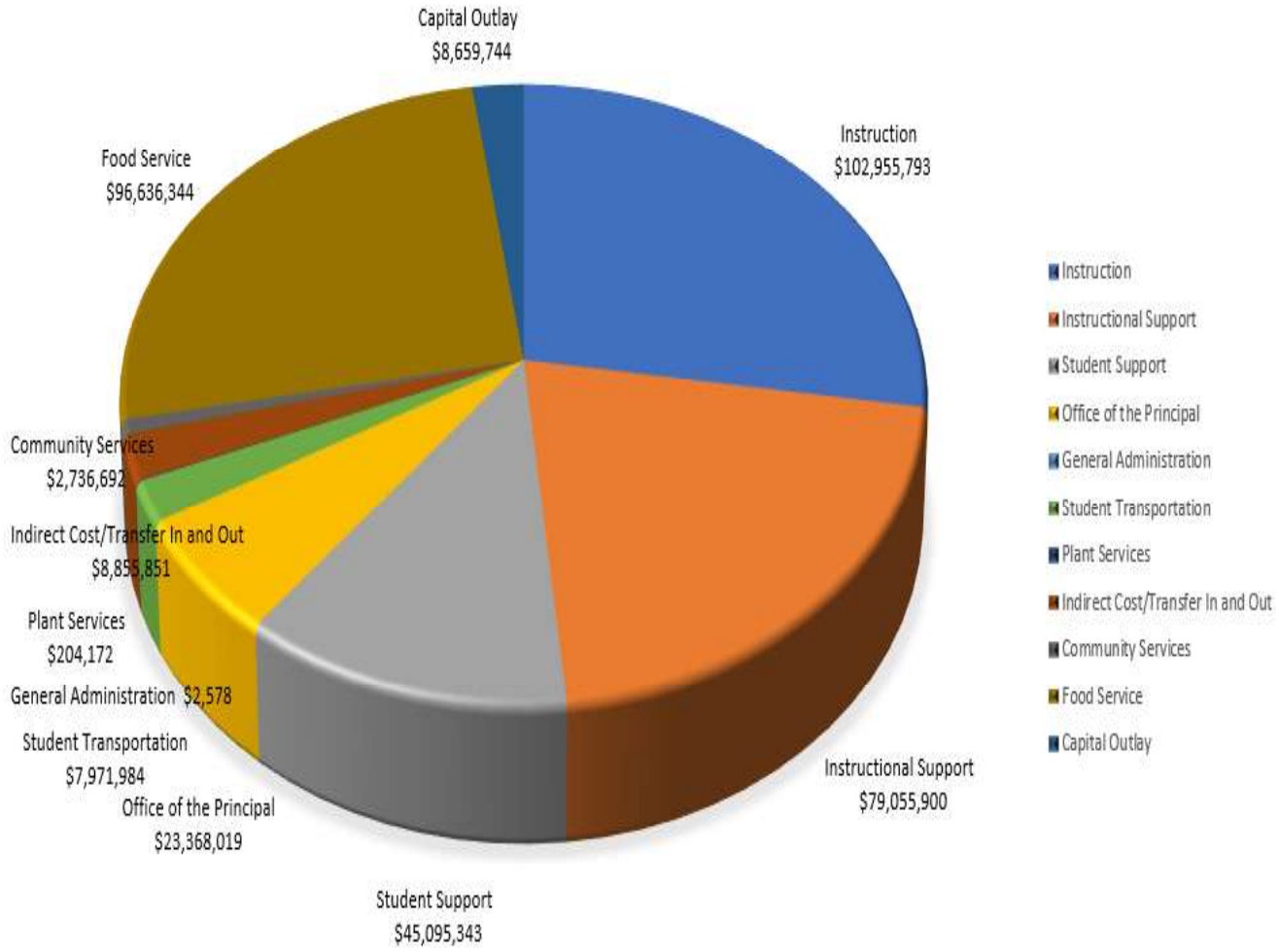
2026-27 SPECIAL REVENUE FUNDS

Revenues



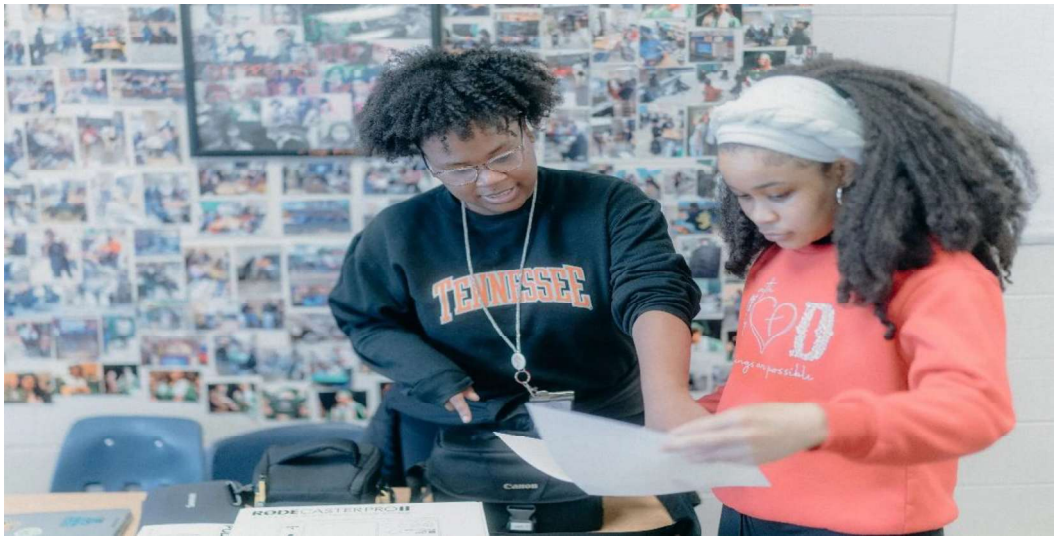
2026-27 SPECIAL REVENUE FUNDS

Expenditures



SPECIAL REVENUE FUNDS BY FUNCTION
FISCAL YEAR 2026-27 BUDGET
With Comparative Information for Fiscal Years 2022-23 through 2026-27

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
State of Tennessee	$ 10,003,897	$ 15,264,665	$ 25,124,007	$ 51,991,160	$ 60,072,864	$ 8,081,704	15.5%
Federal Government	553,406,558	426,589,427	324,625,596	350,561,431	296,295,295	(54,266,136)	-15.5%
Other Local Sources	11,499,658	13,057,170	12,252,537	12,081,005	11,104,951	(976,054)	-8.1%
Total Revenues	**$ 574,910,113**	**$ 454,911,263**	**$ 362,002,140**	**$ 414,633,595**	**$ 367,473,109**	**$ (47,160,486)**	**-11.4%**
Expenditures							
Instruction	$ 188,612,173	$ 133,843,354	$ 93,604,820	$ 113,164,666	$ 102,955,793	$ (10,208,873)	-9.0%
Instructional Support	84,973,245	91,028,116	60,347,170	82,569,544	79,055,900	(3,513,644)	-4.3%
Student Support	35,592,364	30,197,551	24,534,099	37,154,433	45,095,343	7,940,911	21.4%
Office of the Principal	1,130,756	4,045,743	2,733,388	2,993,133	2,736,692	(256,441)	-8.6%
General Administration	-	22,388	50,283	2,578	2,578	-	0.0%
Business Administration	768,743	489,175	15,705	-	-	-	0.0%
Student Transportation	5,076,477	5,075,006	4,529,802	3,952,928	3,542,250	(410,678)	-10.4%
Plant Services	604,997	1,742,798	76,812	119,275	204,172	84,897	71.2%
Indirect Cost/Transfer In and Out	21,869,455	25,673,631	12,803,290	9,199,242	8,855,851	(343,391)	-3.7%
Community Services	44,144,417	42,480,439	39,070,128	22,321,464	17,441,456	(4,880,007)	-21.9%
Food Service	78,877,515	81,827,304	85,875,792	91,931,353	96,636,344	4,704,991	5.1%
Capital Outlay	118,014,590	44,414,389	35,131,445	51,392,034	11,089,564	(40,302,469)	-78.4%
Total Expenditures	**$ 579,664,731**	**$ 460,839,894**	**$ 358,772,735**	**$ 414,800,649**	**$ 367,615,944**	**$ (47,184,705)**	**-11.4%**
Excess (deficiency) of revenues	$ (4,754,618)	$ (5,928,631)	$ 3,229,405	$ (167,054)	$ (142,835)		
Approved use of fund balance	4,754,618	5,928,631	(3,229,405)	167,054	142,835		
Net Change	$ -	$ -	$ -	$ -	$ -		



SPECIAL REVENUE FUNDS BY OBJECT
FISCAL YEAR 2026-27 BUDGET
With Comparative Information for Fiscal Years 2022-23 through 2026-27

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
State of Tennessee	$ 10,003,897	$ 15,264,665	$ 25,124,007	$ 51,991,160	$ 60,072,864	$ 8,081,704	15.5%
Federal Government	553,406,558	426,589,427	324,625,596	350,561,431	296,295,295	(54,266,136)	-15.5%
Other Local Sources	11,499,658	13,057,170	12,252,537	12,081,005	11,104,951	(976,054)	-8.1%
Total Revenues	**$ 574,910,113**	**$ 454,911,263**	**$ 362,002,140**	**$ 414,633,595**	**$ 367,473,109**	**$ (47,160,486)**	**-11.4%**
Expenditures							
Salaries and Benefits	$ 213,911,853	$ 204,354,110	$ 171,760,321	$ 175,556,382	$ 161,330,810	$ (14,225,572)	-8.1%
Contracted Services	98,194,496	92,374,113	49,538,042	78,413,634	85,636,651	7,223,017	9.2%
Supplies and Materials	79,092,415	61,964,998	61,169,297	59,533,801	51,968,110	(7,565,691)	-12.7%
Capital Outlay	155,213,092	65,592,995	60,853,978	72,146,554	28,653,800	(43,492,753)	-60.3%
Leases	4,216,391	5,105,195	355,809	1,240,335	1,154,420	(85,915)	-6.9%
Other Charges	29,036,484	31,448,483	15,095,288	27,909,944	38,872,154	10,962,210	39.3%
Total Expenditures	**$ 579,664,731**	**$ 460,839,894**	**$ 358,772,735**	**$ 414,800,649**	**$ 367,615,944**	**$ (47,184,705)**	**-11.4%**
Excess (deficiency) of revenues	$ (4,754,618)	$ (5,928,631)	$ 3,229,405	$ (167,054)	$ (142,835)		
Approved use of fund balance	4,754,618	5,928,631	(3,229,405)	167,054	142,835		
Net Change	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		



SPECIAL REVENUE FUNDS BY FUNCTION
FISCAL YEAR 2026-27 BUDGET

	Non-Federal Programs	Food Services	Federal Programs	Total Special Revenue
Revenues				
State of Tennessee	$ 59,612,864	$ 460,000	$ -	$ 60,072,864
Federal Government	-	94,920,963	201,374,332	296,295,295
Other local sources	9,849,570	1,255,381	-	11,104,951
Total Revenues	**$ 69,462,433**	**$ 96,636,344**	**$ 201,374,332**	**$ 367,473,109**
Expenditures				
Instruction	$ 24,767,470	$ -	$ 78,188,323	$ 102,955,793
Instructional Support	3,549,997	-	75,505,903	79,055,900
Student Support	19,747,022	-	25,348,321	45,095,343
Office of the Principlal	-	-	2,736,692	2,736,692
General Administration	2,578	-	-	2,578
Student Transportation	-	-	3,542,250	3,542,250
Plant Services	204,172	-	-	204,172
Community Service	16,708,189	-	733,267	17,441,456
Indirect Cost/Transfer In and Out	196,107	-	8,659,744	8,855,851
Food Service	-	96,636,344	-	96,636,344
Capital Outlay	4,429,734	-	6,659,830	11,089,564
Total Expenditures	**$ 69,605,268**	**$ 96,636,344**	**$ 201,374,332**	**$ 367,615,944**
Excess (deficiency) of revenues over expenditures	(142,835)	-	-	(142,835)
Approved use of fund balance	142,835	-	-	142,835
Net Change	**$ -**	**$ -**	**$ -**	**$ -**



ALL SPECIAL REVENUE FUNDS BY OBJECT
FISCAL YEAR 2026-27 BUDGET

	Non-Federal Programs	Food Services	Federal Programs	Total Special Revenue
Revenues				
State of Tennessee	$ 59,612,864	$ 460,000	$ -	$ 60,072,864
Federal Government	-	94,920,963	201,374,332	296,295,295
Other Local Sources	9,849,570	1,255,381	-	11,104,951
Total Revenues	**$ 69,462,433**	**$ 96,636,344**	**$ 201,374,332**	**$ 367,473,109**
Expenditures				
Salaries and Benefits	$ 17,324,606	$ 49,051,430	$ 94,954,774	$ 161,330,810
Contracted Services	34,354,079	1,941,862	49,340,710	85,636,651
Supplies and Materials	4,599,819	35,974,692	11,393,598	51,968,110
Capital Outlay	11,854,447	6,873,640	9,925,713	28,653,800
Leases	5,385	180,840	968,195	1,154,420
Other Charges	1,466,931	2,613,880	34,791,342	38,872,154
Total Expenditures	**$ 69,605,268**	**$ 96,636,344**	**$ 201,374,332**	**$ 367,615,944**
Excess (deficiency) of revenues	$ (142,835)	$ -	$ -	$ (142,835)
Approved use of fund balance	142,835	-	-	142,835
Net Change	**$ -**	**$ -**	**$ -**	**$ -**



SPECIAL REVENUE FUNDS
CATEGORICALLY AIDED BY FUNCTION
FISCAL YEAR 2026-27 BUDGET

	Non-Federal Programs	Federal Programs	Total Categorically-Aided Funds
Revenues			
State of Tennessee	$ 59,612,864	$ 460,000	$ 60,072,864
Federal Government	-	296,295,295	296,295,295
Other Local Sources	9,849,570	1,255,381	11,104,951
Total Revenues	**$ 69,462,433**	**$ 298,010,676**	**$ 367,473,109**
Expenditures			
Instruction	$ 24,767,470	$ 78,188,323	$ 102,955,793
Instructional Support	3,549,997	75,505,903	79,055,900
Student Support	19,747,022	25,348,321	45,095,343
Office of the Principlal	-	2,736,692	2,736,692
General Administration	2,578	-	2,578
Student Transportation	-	3,542,250	3,542,250
Plant Services	204,172	-	204,172
Community Service	16,708,189	733,267	17,441,456
Indirect Cost/Transfer In and Out	196,107	8,659,744	8,855,851
Food Service	-	96,636,344	96,636,344
Capital Outlay	4,429,734	6,659,830	11,089,564
Total Expenditures	**$ 69,605,268**	**$ 298,010,676**	**$ 367,615,944**
Excess (deficiency) of revenues	$ (142,835)	$ -	$ (142,835)
Approved use of fund balance	142,835	-	142,835
Net Change	**$ -**	**$ -**	**$ -**



SPECIAL REVENUE FUNDS
CATEGORICALLY AIDED BY OBJECT
FISCAL YEAR 2026-27 BUDGET

	Non-Federal Programs	Federal Programs	Total Categorically-Aided Funds
Revenues			
State of Tennessee	$ 59,612,864	$ 460,000	$ 60,072,864
Federal Government	-	296,295,295	296,295,295
Other Local Sources	9,849,570	1,255,381	11,104,951
Total Revenues	**$ 69,462,433**	**$ 298,010,676**	**$ 367,473,109**
Expenditures			
Salaries and Benefits	$ 17,324,606	$ 144,006,204	$ 161,330,810
Contracted Services	34,020,110	51,282,572	85,302,682
Supplies and Materials	4,599,819	47,368,290	51,968,110
Capital Outlay	11,854,447	16,799,353	28,653,800
Leases	339,353	1,149,035	1,488,388
Other Charges	1,466,931	37,405,222	38,872,154
Total Expenditures	**$ 69,605,268**	**$ 298,010,676**	**$ 367,615,944**
Excess (deficiency) of revenues	$ (142,835)	$ -	$ (142,835)
Approved use of fund balance	142,835	-	142,835
Net Change	**$ -**	**$ -**	**$ -**



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FEDERAL PROGRAMS



FY2027 District Proposed Budget

FEDERAL PROGRAMS

This section includes the following information:

I. Needs of Memphis-Shelby County Schools Students
   a. Poverty
   b. Special Learning Needs
II. Budget Summary of the Federal Programs Fund
III. Summary of Major Federal Grants

Memphis-Shelby County Schools provides quality educational learning opportunities to a population of students who often face significant challenges such as intergenerational poverty, inner city violence, and limited access to basic life necessities. The needs of our students have continued to grow. Federal grants provide additional resources to minimize the impact of the many hurdles our students face on their journey towards academic achievement. In general, federal grants are not provided to supplement academic services funded by local and state funds. Instead, they are used to supplement current academic services.

I. NEEDS OF MEMPHIS-SHELBY COUNTY SCHOOLS STUDENTS

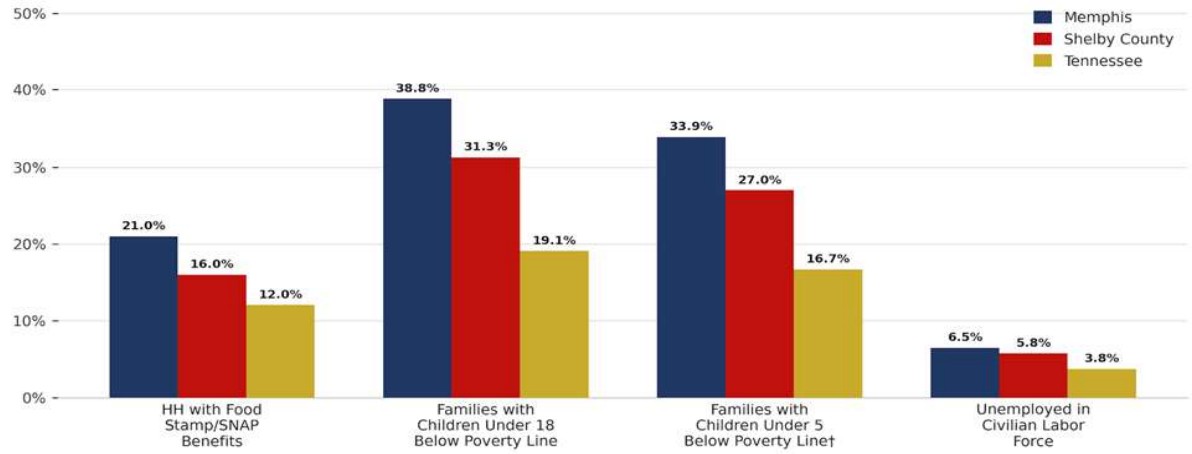
Most of the District's federal grants are dedicated to the provision of additional support to students who live in poverty and have special learning needs. This section highlights the obstacles that our families and students must overcome to reach their full academic potential.

a. Poverty

Memphis-Shelby County Schools serves some of the most vulnerable students in the State. Nearly 80% of all MSCS students live within the city of Memphis, which is one of the poorest major US metropolitan cities. According to the latest US Census estimates, 38.8% of the children under 18 years old in Memphis lived below the poverty line in 2024.



In the chart below, several socio-economic measures showcase higher levels of poverty in Shelby County and Memphis relative to that of Tennessee.



Sources:
HH with Food Stamp/SNAP Benefits — ACS 5-Year Estimates 2020–2024, Table S2201 (Shelby Co./TN); Memphis city estimate based on prior ACS 1-year data.
Families with Children Under 18 Below Poverty Line — 2025 Memphis Poverty Fact Sheet (Delavega & Blumenthal, Univ. of Memphis), based on 2024 ACS 1-Year.
†**Families with Children Under 5 Below Poverty Line —** Derived from 2024 ACS 1-Year, Table B17010 (Poverty Status of Families by Family Type by Presence of Related Children Under 18 Years by Age of Related Children). Rates calculated by summing families with any child under 5 across all family types. Note: Several sub-cell estimates carry margins of error exceeding 50% of the estimate; the female-householder cells dominate (~80% of poor families with young children) and are more stable.
Unemployed in Civilian Labor Force — 2024 ACS 1-Year, **Table DP03**

According to the U.S. Census Bureau's American Community Survey, an estimated one-sixth of households in Memphis and Shelby County relied on Supplemental Nutrition Assistance Program (SNAP) benefits in 2024; among households with children under 18, that figure rises to more than half (52.5%). In addition, approximately one-third of families with children under five years old in Memphis were living below the federal poverty line, and unemployment rates in Memphis and Shelby County continued to exceed statewide levels in 2024. TN Department of Education (TDOE) has redefined 'economically disadvantaged' to differentiate needs, particularly under the Community Eligibility Provision. Previously, the term 'economically disadvantaged' was defined as students from families who met the eligibility requirements for free or reduced school meals. In school year 2016-17, the definition changed to reflect students who are directly certified to receive free lunches based on their families receiving certain government assistance. Migrants, homeless, runaway, and foster students also are directly certified as economically disadvantaged. Under the new definition of 'economically disadvantaged,' 55% of students in Shelby County Schools were considered economically disadvantaged in school year 2024-25.

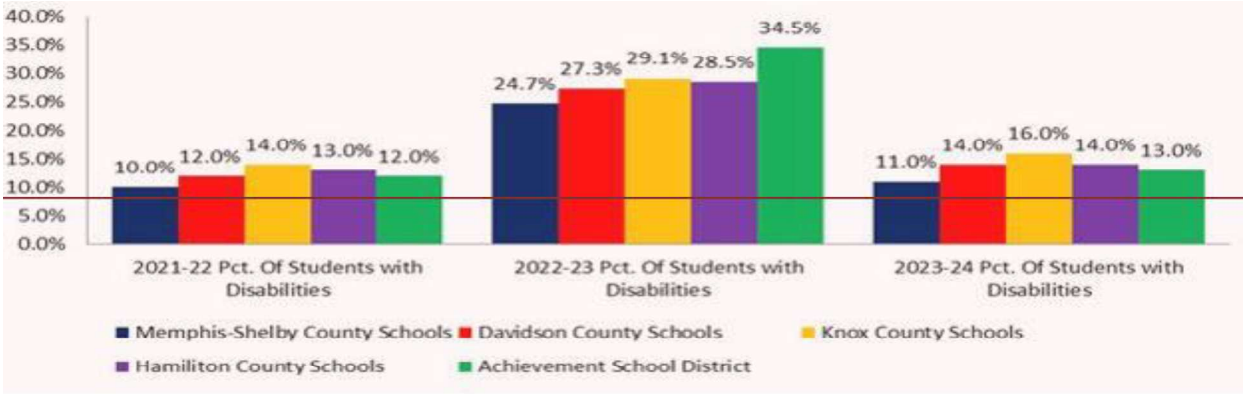
b. Special Learning Needs

Our students arrive at our schools with different needs. Daily, Memphis-Shelby County Schools serves students who have physical, emotional, mental, and behavioral disabilities; students who speak English as a second language, and younger students who lack the wraparound services and academic support to establish a strong educational foundation.

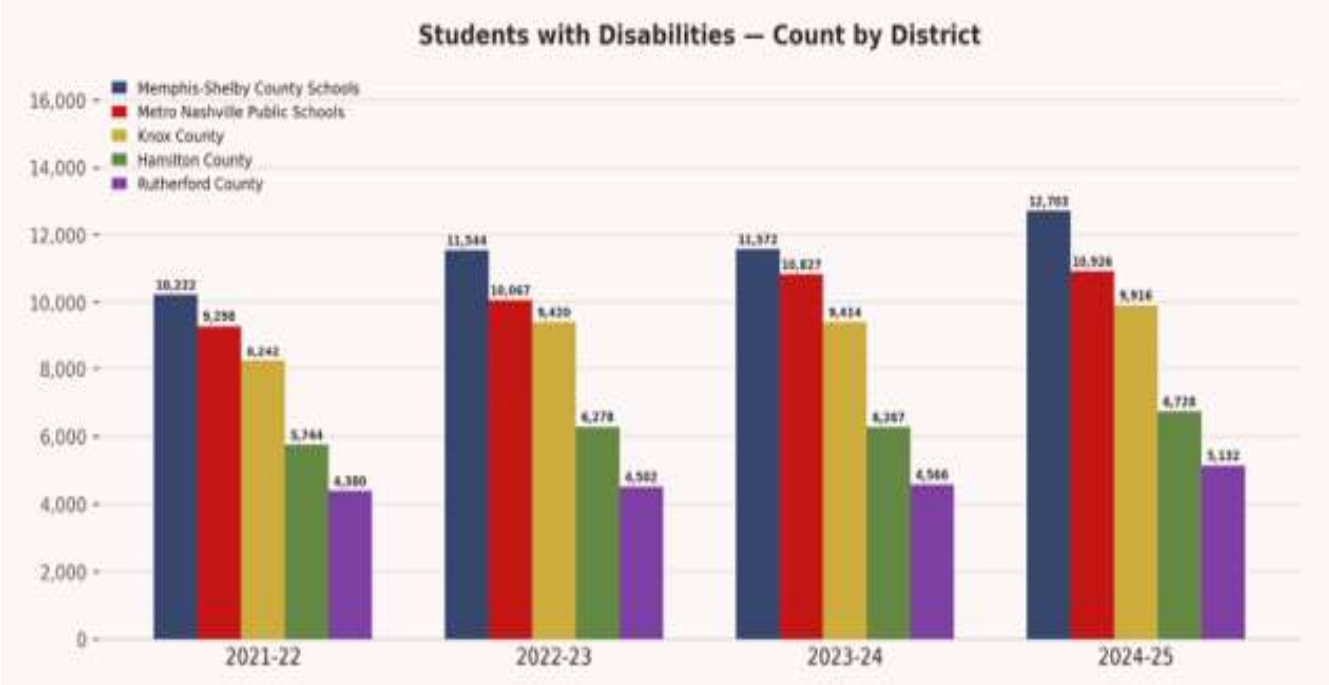
c. Students with Disabilities

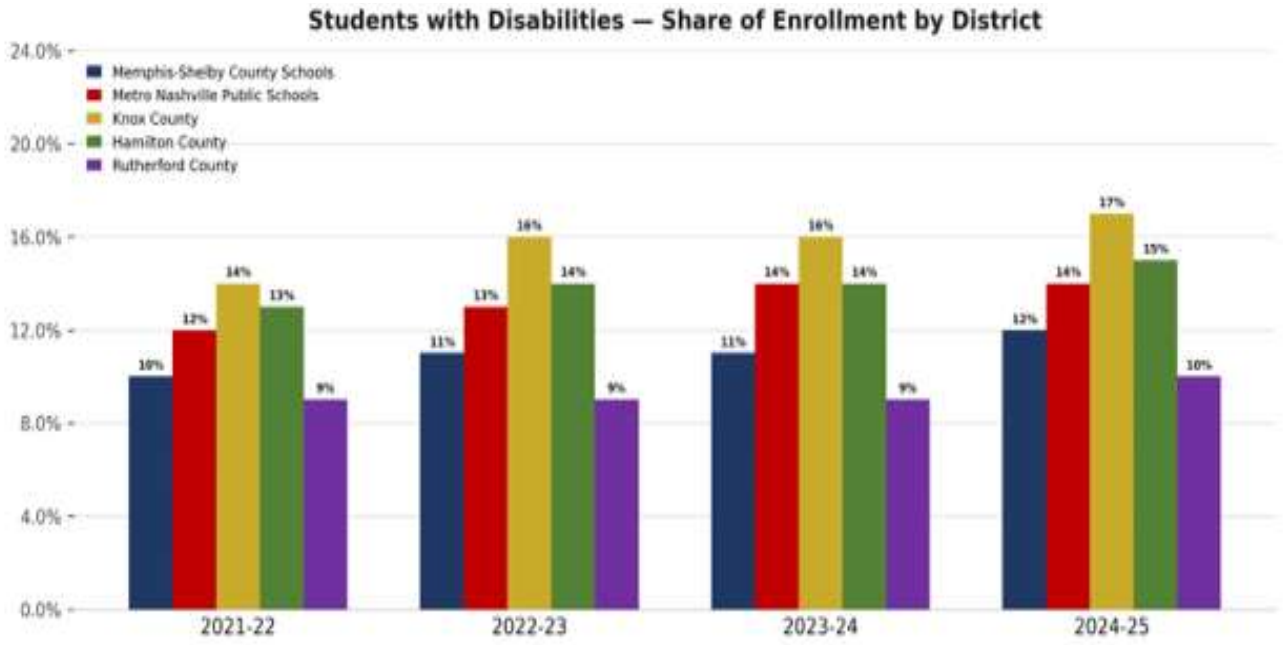
Memphis-Shelby County Schools provides quality education to all students, regardless of socio-economic status, race, ethnicity, nationality, and disability. Each child with a disability must have an Individualized Education Plan (IEP) to ensure that their unique needs are met. Specifically, an IEP is a legal document that outlines the child's learning needs, the services that the district will provide, and how progress will be measured.

The District served approximately 11,572 students with disabilities in the school year 2023-24, rising to 12,703 students in school year 2024-25. This represents the largest number of students with disabilities among the large urban school districts in Tennessee, which is illustrated in the chart below.



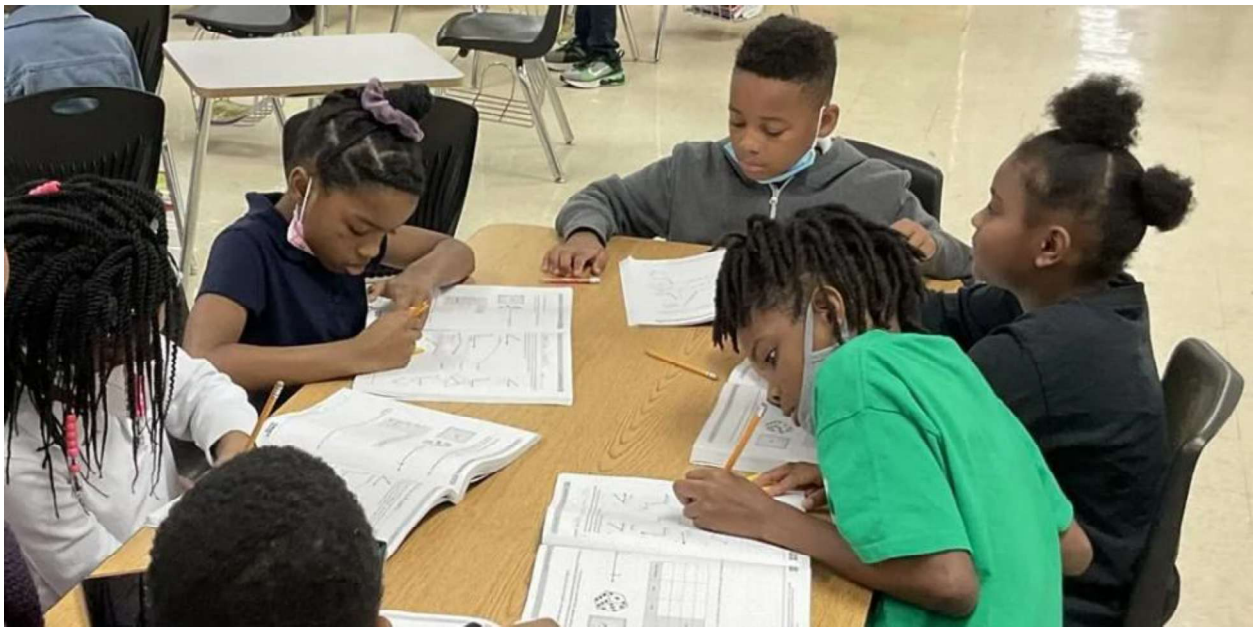
On a relative basis, slightly 11% of the District's student population had at least one disability in school year 2023-24, rising to 12% in school year 2024-25. In the chart below, Memphis-Shelby County Schools serves a comparable share of students with disabilities relative to other large urban districts in Tennessee, though Knox County (17%) and Hamilton County (15%) report higher proportions in 2024-25.





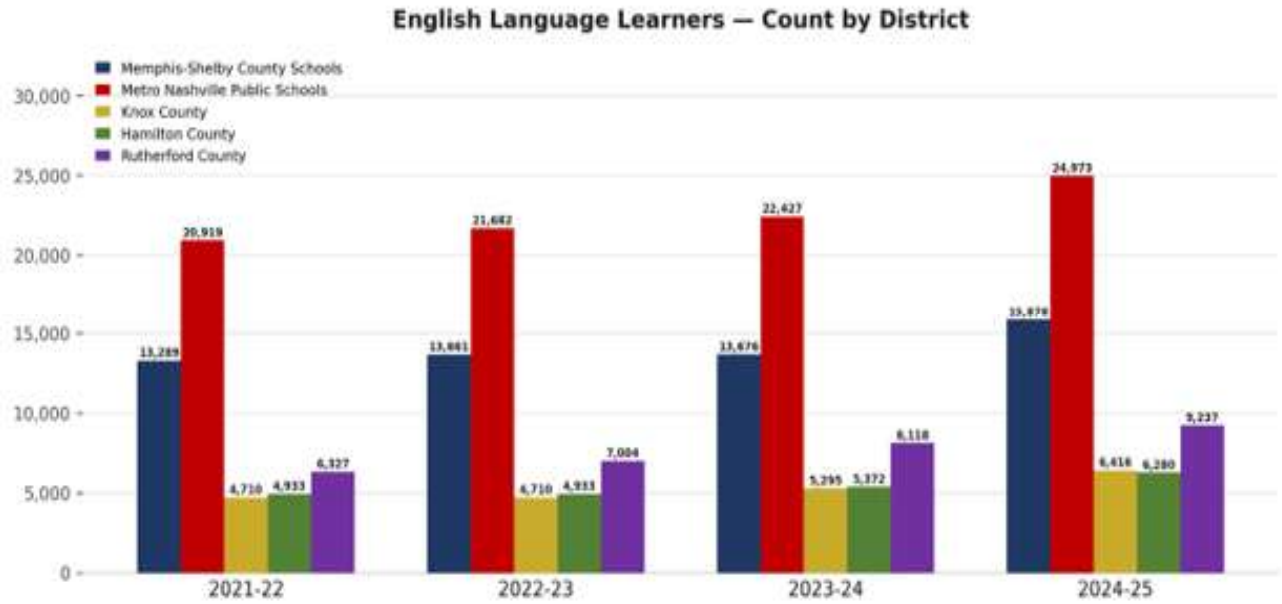
*Data Source: State Report Card, School Years 2021-22 through 2024-25. URL:https://tdepublicschools.ondemand.sas.com/districts

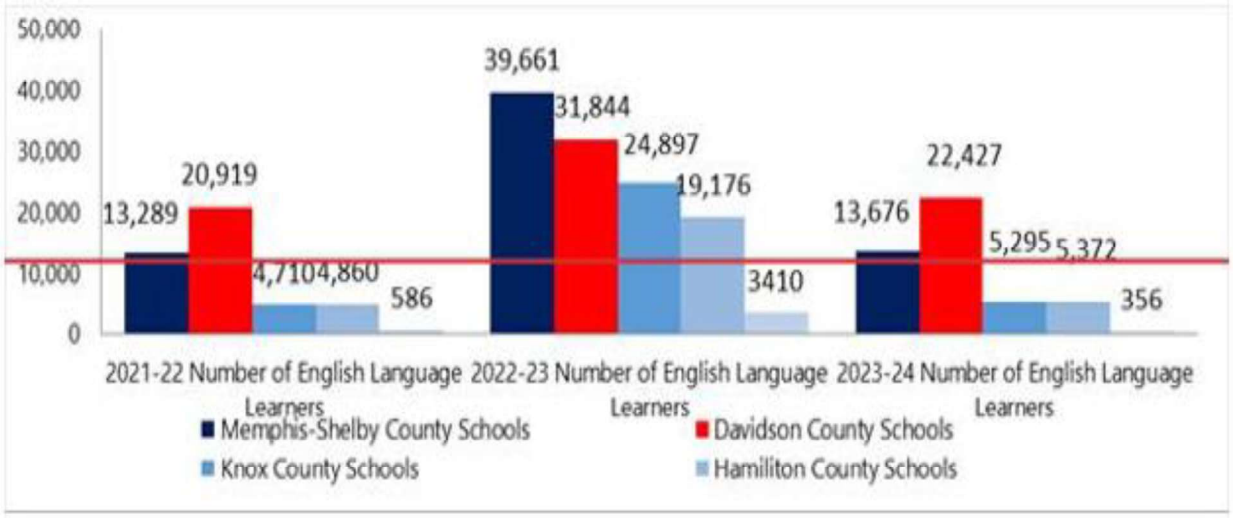
Note: Preliminary data from the Tennessee State Report Card indicate that districts statewide continue to experience fluctuations in special education enrollment in school year 2024–25. Final verified counts for school years 2024–25 will be included upon release by the Tennessee Department of Education.



English Language Learners

In school year 2023-24, Memphis-Shelby County Schools had nearly 13,676 English Language Learners, growing to 15,878 students in 2024-25 — an increase of approximately 16% in a single year. Metro Nashville Public Schools continued to serve the largest share of ELL students among large urban districts in Tennessee, at 32% of enrollment in 2024-25. Fifty languages were represented among MSCS ELL students.

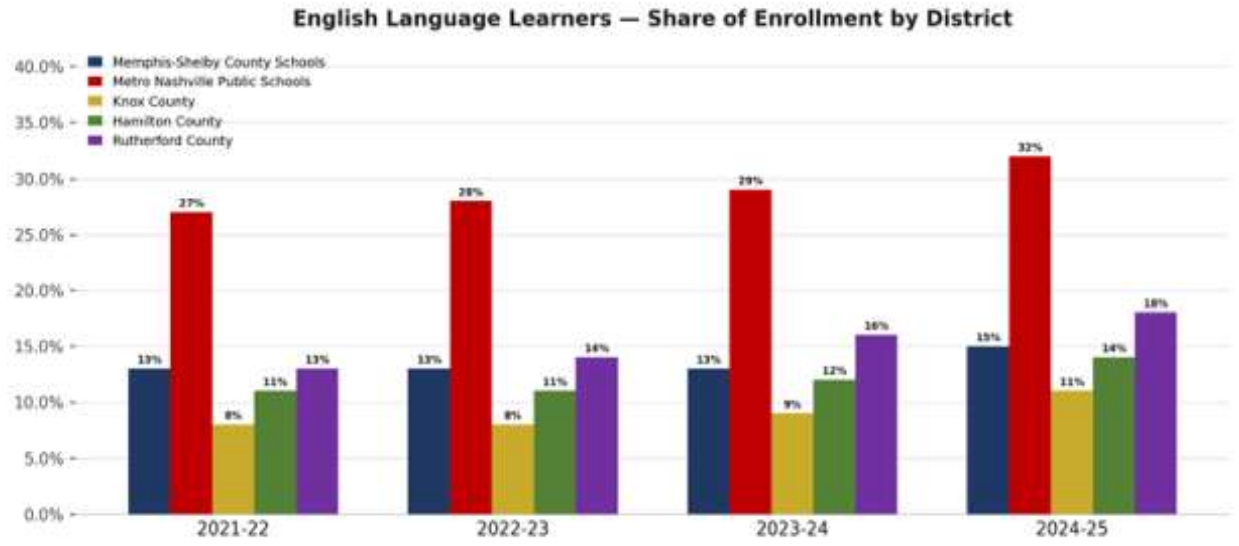




*Data Source: State Report Card, School Years 2021-22 through 2024-25. URL:https://tdepublicschools.ondemand.sas.com/districts

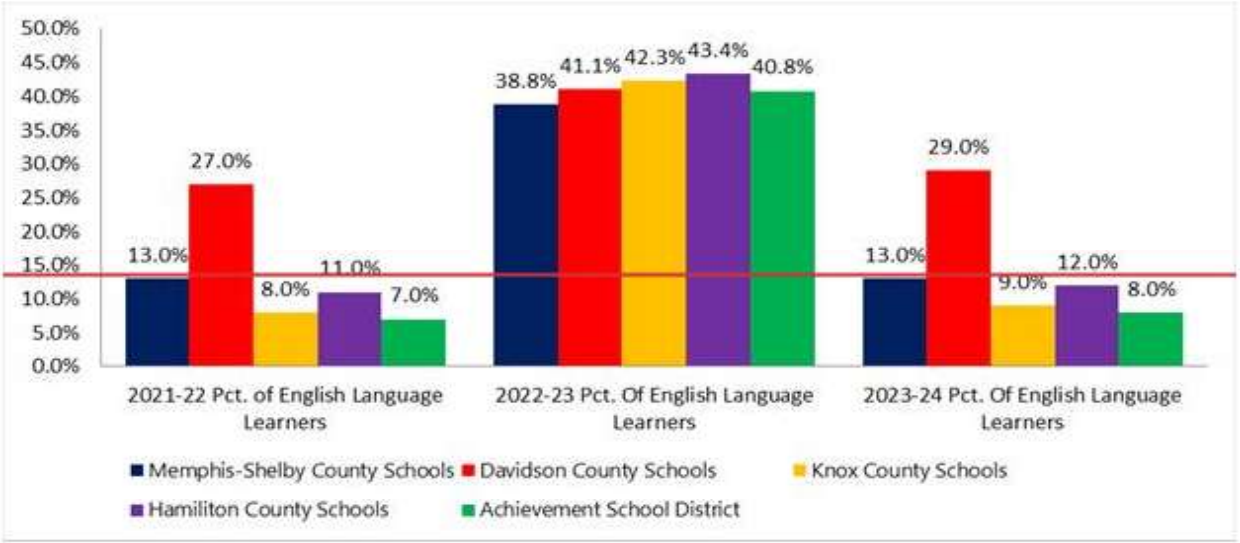
Note: Data for school year 2024-25 are sourced from the TDOE District Profile File (released 2025). District-level data for 2024–25 are not yet available from the Tennessee Department of Education.

The relative share of ELL students has increased, rising from 13% in school year 2023-24 to 15% in 2024-25. MSCS continues to invest in the ELL program to maintain a 1:35 teacher-to-student ratio and to provide sufficient program capacity.



Early Childhood Intervention

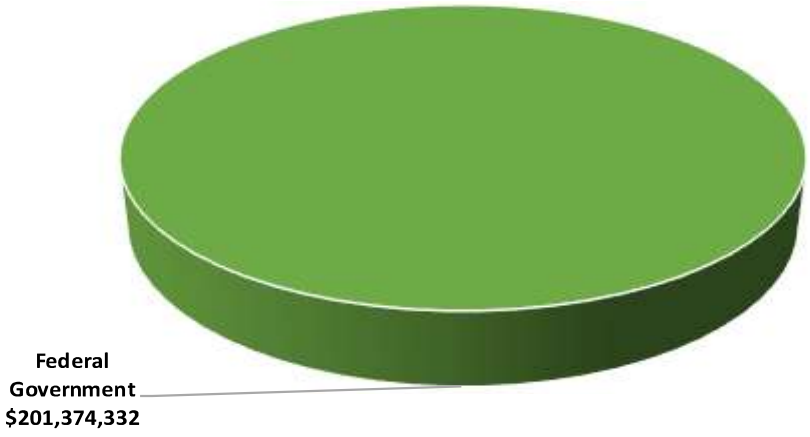
Early learning and early literacy are critical for a child's long-term success. In a 2011 study, children who do not read on grade level by 3rd grade are four times more likely to not have a high school diploma by age 19. Also, 3rd grade reading proficiency is a stronger predictor of high school dropouts than poverty. Hence, when a low-income student can read by 3rd grade, the student has approximately a 90% chance of graduating from high school.



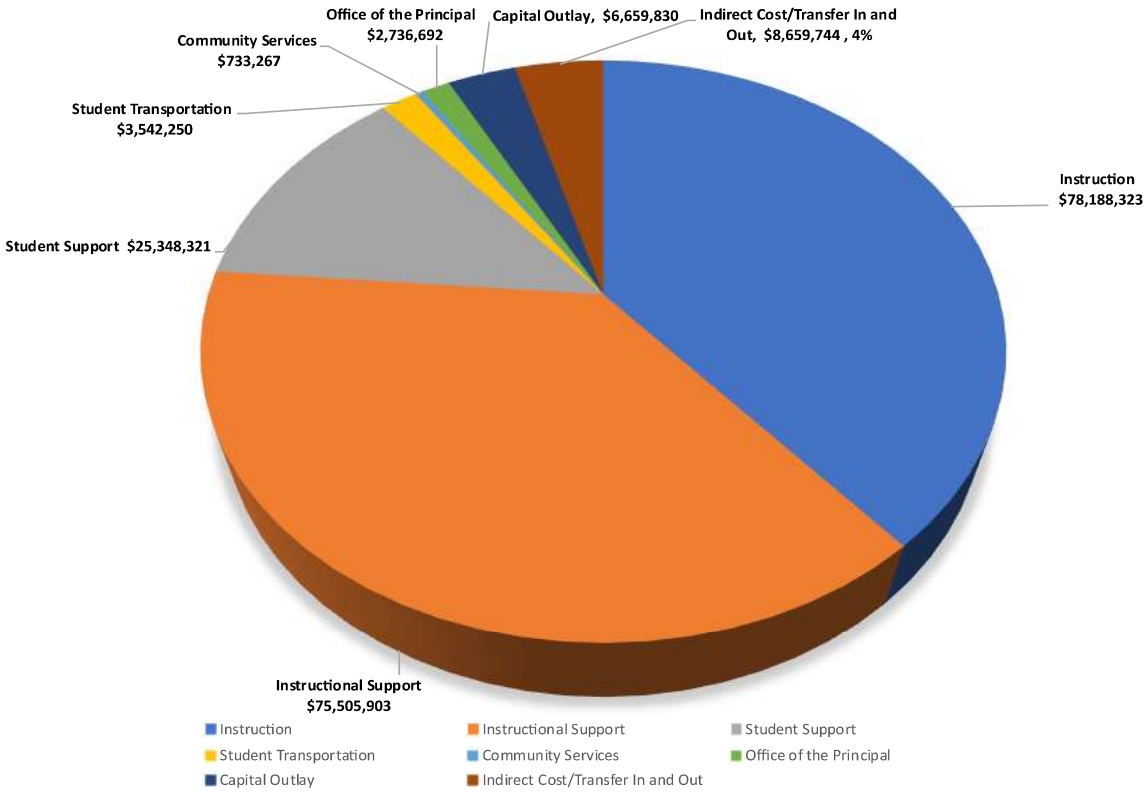
*Data Source: State Report Card, School Years 2021-22 through 2024-25. URL:https://tdepublicschools.ondemand.sas.com/districts
Note: Data for school year 2024-25 are sourced from the TDOE District Profile File (released 2025). District-level data for 2024–25 are not yet available from the Tennessee Department of Education.

II. BUDGET SUMMARY OF THE FEDERAL PROGRAMS FUND

Where the Money Comes From …



…And Where the Money Goes



The financial statement below represents the Proposed Federal Programs Fund budget by state function.

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
Federal Government	$ 483,522,353	$ 354,313,629	$ 235,642,019	$ 260,945,681	$ 201,374,332	$ (59,571,349)	-22.8%
Total Revenues	**$ 483,522,353**	**$ 354,313,629**	**$ 235,642,019**	**$ 260,945,681**	**$ 201,374,332**	**$ (59,571,349)**	**-22.8%**
Expenditures							
Instruction	$ 188,008,797	$ 130,547,275	$ 81,875,786	$ 83,410,759	$ 78,188,323	$ (5,222,435)	-6.3%
Instructional Support	84,704,866	90,137,347	58,819,228	78,445,495	75,505,903	(2,939,592)	-3.7%
Student Support	34,796,712	27,448,617	20,643,177	31,044,772	25,348,321	(5,696,450)	-18.3%
Business Administration	742,142	489,175	15,705	-	-	-	0.0%
General Administration	-	22,388	18,245	-	-	-	0.0%
Student Transportation	5,076,477	5,068,196	4,511,866	3,670,548	3,542,250	(128,298)	-3.5%
Plant Services	584,064	1,589,587	-	-	-	-	0.0%
Community Services	28,604,685	25,719,602	21,987,632	5,502,589	733,267	(4,769,322)	-86.7%
Office of the Principal	1,130,756	4,045,743	2,706,954	2,908,782	2,736,692	(172,090)	-5.9%
Capital Outlay	118,004,400	44,363,783	35,046,708	46,962,299	6,659,830	(40,302,469)	-85.8%
Indirect Cost/Transfer In and Out	21,869,455	24,881,917	10,016,718	9,000,436	8,659,744	(340,692)	-3.8%
Total Expenditures	**$ 483,522,353**	**$ 354,313,629**	**$ 235,642,019**	**$ 260,945,681**	**$ 201,374,332**	**$ (59,571,349)**	**-22.8%**

The Federal Programs Fund budget includes several major federal grants such as Title I, IDEA Part B (Individuals with Disabilities Education Act), Head Start, and Carl Perkins. Title I fund's aim to bridge the gap between low-income students and other students by providing each child with fair and equal opportunities to achieve an exceptional education. IDEA ensures students living with disabilities receive a free appropriate public education. Head Start is a comprehensive program designed to foster the healthy development of young children.

The Federal Programs Fund budget stands at $201.4 million for fiscal year 2026-27, which represents a $59.6 million budget decrease compared to the prior fiscal year's budget. Below are the factors that resulted in the net decrease in federal funds:

- ESSER 3.0 funding ended in the 2024-25 fiscal year. The 56.7 million budgeted in 2025-26 reflects a 14-month extension granted to Districts to fully liquidate obligations.
- Head Start funding in the amount of $29.7 million ended in the 2025-26 fiscal year.
- The Turnaround Action Grant (TAG 6.0) was awarded in the amount of $9.1 million for fiscal year 2026-27.

The financial statement below represents the Proposed Federal Programs Fund budget by object.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
Federal Government	$ 483,522,353	$ 354,313,629	$ 235,642,019	$ 260,945,681	$ 201,374,332	$ (59,571,349)	-22.8%
Total Revenues	**$ 483,522,353**	**$ 354,313,629**	**$ 235,642,019**	**$ 260,945,681**	**$ 201,374,332**	**$ (59,571,349)**	**-22.8%**
Expenditures							
Salaries and Benefits	$ 168,965,499	$ 157,161,056	$ 122,833,247	$ 106,526,739	$ 94,954,774	$ (11,571,965)	-10.9%
Contracted Services	94,601,600	86,656,097	41,221,952	55,289,688	49,340,710	(5,948,978)	-10.8%
Supplies and Materials	38,229,427	19,306,837	12,077,653	21,897,184	11,393,598	(10,503,586)	-48.0%
Equipment	151,820,123	58,648,505	47,849,409	50,585,167	9,925,713	(40,659,454)	-80.4%
Leases	4,206,201	5,098,571	337,856	1,040,330	968,195	(72,135)	-6.9%
Other Charges	25,699,502	27,442,564	11,321,902	25,606,572	34,791,342	9,184,770	35.9%
Total Expenditures	**$ 483,522,353**	**$ 354,313,629**	**$ 235,642,019**	**$ 260,945,681**	**$ 201,374,332**	**$ (59,571,349)**	**-22.8%**

The variance in FY27 salaries and benefits and contracted services are related to the loss of funding for Head Start. Equipment decreases are due to improvements made in Fy25-26 during the liquidation period with ESSER 3.0 funding for HVAC equipment, windows, and roof replacements. In FY27, supplies and materials were decreased and other charges were increased for print and digital materials and student field trip experiences.



III. Summary of Major Federal Grants

Below is the Federal Programs Proposed budget by project, for fiscal year 2026-27.

PROJECT	PROJECT NAME	FY2025-2026 AMENDED BUDGET	FY2026-2027 PROPOSED BUDGET	BUDGET VARIANCE CHANGE
16	Consolidated Administration	4,112,445.00	4,112,445	-
129	ATSI 25	-	135,000	135,000
138	ATSI 2023	77,908.00	-	(77,908)
139	ATSI 2024	200,000.00	200,000	-
1005	Title I, Part A, Improving Basic Programs	106,181,319.09	101,877,255	(4,304,064)
1006	Title I A, Neglected	1,050,615.22	956,946	(93,669)
1450	Title I, Part C	47,814.91	35,848	(11,967)
1505	Title I, Part D	501,457.42	407,289	(94,168)
2005	Title II, Part A, Supporting Effective Instruction	17,420,241.76	15,479,844	(1,940,398)
3005	Title III, Part A, English Language Acquisition	2,314,295.12	2,307,909	(6,386)
3006	Title III, Immigrant	40,365.45	35,200	(5,165)
3741	HQIM Literacy Implementation Network Grant	74,300.00	-	(74,300)
3940	Stronger Connections	1,040,737.65	450,000	(590,738)
5011	Title IV Student Support and Academic Enrichment	13,502,904.21	12,251,825	(1,251,079)
5014	21st CCLC Cohort 2023	365,000.00	365,000	-
5024	21st CCLC Cohort 2022 MASE Charter Schools	180,157.50	180,158	-
5025	21st Century Grant Cohort 2024	195,000.00	195,000	-
5520	Libraries in the Blend	-	500,000	500,000
7006	Title IX Homeless	781,042.74	459,145	(321,898)
8005	Carl Perkins	459,145.18	3,259,180	2,800,034
8058	Turnaround Action Grant 4.0 (TAG 4.0)	3,259,179.63	-	(3,259,180)
8059	Turnaround Action Grant 5.0 (TAG 5.0)	1,843,517.18	-	(1,843,517)
8060	TAG 6.0	8,242,164.48	9,108,796	866,632
8104	Access for All Learning Network	50,000.00	50,000	-
8710	STOP Sch Violence Prev and Mental Health Training	-	-	-
8711	Reducing Risk for Girls in Juvenile Justice System Grant	119,846.33	-	(119,846)
8712	OJJDP Reducing Risk for Girls (FY26)	19,999.71	106,515	86,515
8713	OJJDP Reducing Risk for Girls (FY27)	239,232.82	237,887	(1,346)
9005	IDEA, Part B	-	37,878,656	37,878,656
9017	Substance Abuse Prevention & Treatment	37,878,655.51	100,000	(37,778,656)
9034	Transition School to Work	100,000.00	-	(100,000)
9035	Transition School to Work-FY26	190,248.56	31,903	(158,345)
9105	IDEA, Preschool	190,248.56	1,051,263	861,014
9210	MSCS Project AWARE	1,051,262.37	-	(1,051,262)
9211	MSCS Project AWARE	1,532,217.36	-	(1,532,217)
9212	MSCS Project AWARE	739,370.42	-	(739,370)
9213	MSCS Project AWARE	1,647,492.00	1,800,000	152,508
9425	Head Start	1,800,000.00	-	(1,800,000)
9713	CDC/What Works FY2025)	4,964,124.00	174,374	(4,789,750)
9714	CDC/What Works (FY2026)	238,296.13	258,081	19,785
9715	CDC/What Works (FY2027)	367,500.00	367,500	-
9904	Enhancing School Capacity to Address Youth Violence	672,015.04	341,485	(330,530)
9931	Renew Americas Schools (Riverview)	9,514,043.00	6,659,830	(2,854,213)
9985	ESSER 3.0	37,741,518.22	-	(37,741,518)
	GRAND TOTAL	**260,945,680.57**	**201,374,331.90**	**(59,571,348.67)**

Below are details of federal grants with a budget of $1 million or greater in the FY2026-27 budget.

Title I, Part A, Improving Academic Achievement (Project 1005): The purpose of the Title I, Part A, as the largest federal K-12 education program, is to provide supplemental funding to schools with high percentages of children from low-income families and are at risk of failing to meet the state's challenging academic achievement standards. The objective of Title I, Part A, is to close achievement gaps by supporting core instruction, providing additional staff, instructional resources, technology, academic focused parent and family engagement activities and professional development.

Title I Part A funds supplement state and local funds and are allocated through statutory formulas based on census poverty estimates and the cost of education in Tennessee. Each school conducts a comprehensive needs assessment and implements a schoolwide plan. Additional information regarding Title I Part A can be found on the website: Every Student Succeeds Act (ESSA) | U.S. Department of Education

- *Participating Schools in FY2025-26: All but two of the District managed schools are Title I eligible. The District also provides Title I services for eligible students who attend participating non-public/private schools.*
- *Estimated number of students served in FY2025-26: 104,000*

Individuals with Disabilities Education Act (IDEA), Part B (Project 9005): IDEA Part B provides funds to state educational agencies which flow to local educational agencies. These funds assist in ensuring that children with disabilities, including children ages three through five, have access to free appropriate public education to meet each child's unique needs and prepare each child for further education, employment, and independent living. The grant supplements state and local funds for special education services. Additional information regarding IDEA, Part B can be found on the website: https://www2.ed.gov/programs/osepgts/index.html

- *Participating Schools in FY2025-26: All Schools*
- *Estimated number of students served in FY2025-26: 14,000*

Title II, Part A, Supporting Effective Instruction (Project 2005): Title II, Part A, purpose is to increase academic achievement by improving teacher and principal quality. This program is carried out by increasing the number of highly qualified teachers in classrooms; increasing the number of highly qualified principals and assistant principals in schools; and increasing the effectiveness of teachers and principals by holding LEAs and schools accountable for improvements in student academic achievement.
Additional information regarding Title II, Part A can be found on the website: Supporting Effective Instruction State Grants (Title II, Part A) | U.S. Department of Education

- *Participating Schools in FY2025-26: All MSCS District managed schools, charter schools, and participating non-public/private schools*
- *Estimated number of teachers and school leaders affected: All teachers and school leaders in District managed MSCS schools, charter schools, and participating non-public/private schools*

Carl D. Perkins Career and Technical Education Basic Grants (Project 8005): Carl D. Perkins Career and Technical Education grants support secondary and postsecondary programs that build the academic, career, and technical skills of young people and adults. The funds can be used to support critical components of career pathways initiatives, including curriculum development, program development, and support services. Federal funding is distributed through Title I or Perkins IV, which supports career and technical education (CTE) activities for both youth and adults. Additional information about the Perkins grants can be found on the website:

https://www.ed.gov/adult-programs/adult-education-laws-and-policy/perkins-v

- *Participating Schools in FY2025-26: 96 schools*
- *Estimated number of students served in FY2025-26: 25,323*

Consolidated Administration (Project 0016): Consolidated Administration allows state and local educational agencies to pool administrative funds from various Elementary and Secondary Education Act (ESEA) programs to support grant management.

- *Participating Schools in FY2025-26: Not Applicable*
- *Estimated number of students served in FY2025-26: Not Applicable*

Title III, Part A, Language Instruction for English Learners and Immigrant Students (Project 3005): Title III, Part A aims to ensure that English Language Learners (ELL) and immigrant students attain English language proficiency and meet the state's challenging academic achievement standards. The funds are used by schools to implement language instruction educational programs designed to help Limited English Proficient (LEP) students achieve these standards. Title III funds must be used for effective approaches and methodologies for teaching ELL. Local Educational Agencies (LEA) may develop and implement new language instruction programs and expand or enhance existing programs. LEAs also may implement school-wide programs within individual schools or implement system-wide programs to restructure, reform, or upgrade all programs, activities, or operations related to the education of their LEP students. Additional information about the Title III, Part A grants can be found on the website: Title III Modules | U.S. Department of Education

- *Participating Schools in FY2025-26: 196 Schools*
- *Estimated number of students served in FY2025-26: 12,651*

Head Start (Project 9425): The main objective of Head Start is to promote school readiness by enhancing the social and cognitive development of low-income children through the provision of comprehensive health, educational, nutritional, social and other services. Another objective is to involve parents in their child's learning and to help parents make progress toward their educational, literacy and employment goals. Head Start supports the District's first strategic priority under its Destination 2025 plan, Strengthen Early Literacy, by encouraging family engagement and early childhood reading and development. Data reveals a need for strong early learning programs to strengthen literacy and numeracy skills in young children. Additional information about Head Start can be found on the website: http://www.acf.hhs.gov/programs/ohs

- *Participating Schools in FY2025-26: 63 school-based sites, 12 center-based sites*
- *Estimated number of students served in FY2025-26*: 3,200

Title IV, Part A, Student Support and Academic Enrichment (Project 5011): Title IV grants provide supplemental funds to improve students' academic achievement by increasing the capacity of state and local educational agencies, and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. Additional information about Title IV, Part A can be found on the website: Title-IV-A-Program-Profile.pdf

- *Participating Schools in FY2025-26: All District-managed schools and participating non-public/private schools*
- *Estimated number of students served in FY2025-26: All students*

Turnaround Action Grant (TAG 5.0) (Project 8059): through Title I, Part A school improvement funds, districts serving priority and Comprehensive Support and Improvement (CSI) schools are provided with the resources to invest in the implementation of evidence-based strategies/interventions focused on proven levers of change to facilitate rapid school turnaround.

The grant focuses on improving student achievement and moving schools out of the bottom 5% in the State by focusing on 4 Key Levers: Strong Leadership, Effective Instruction, Student Support and Services, and Additional Supports

- *Participating Schools in FY2025-2026: A.B. Hill ES, Alcy ES, American Way MS, Caldwell-Guthrie School, Chickasaw MS, Double Tree ES, Douglass K-8, Fairley HS, Ford Road ES, Frayser-Corning ES, Freedom Prep Elementary-Parkrose, Geeter K-8, Georgian Hills ES, Hamilton K-8, Hamilton HS, Holmes Road ES, Hanley K-8, Journey Coleman School, Kingsbury MS, LaRose ES, Levi ES, Lucie E. Campbell ES, Lucy ES, Melrose HS, Memphis Delta Preparatory, Memphis Virtual School, Mitchell HS, Oakhaven MS, Power Center Academy Middle-Southeast, Raleigh Egypt MS, Riverview K-8, Scenic Hills ES, Sheffield HS, Sherwood MS, Soulsville Charter School, Treadwell MS, Westside MS, Winchester ES, Wooddale HS, and Woodstock MS*
- *Estimated number of students served in FY2025*-2026: 15,868

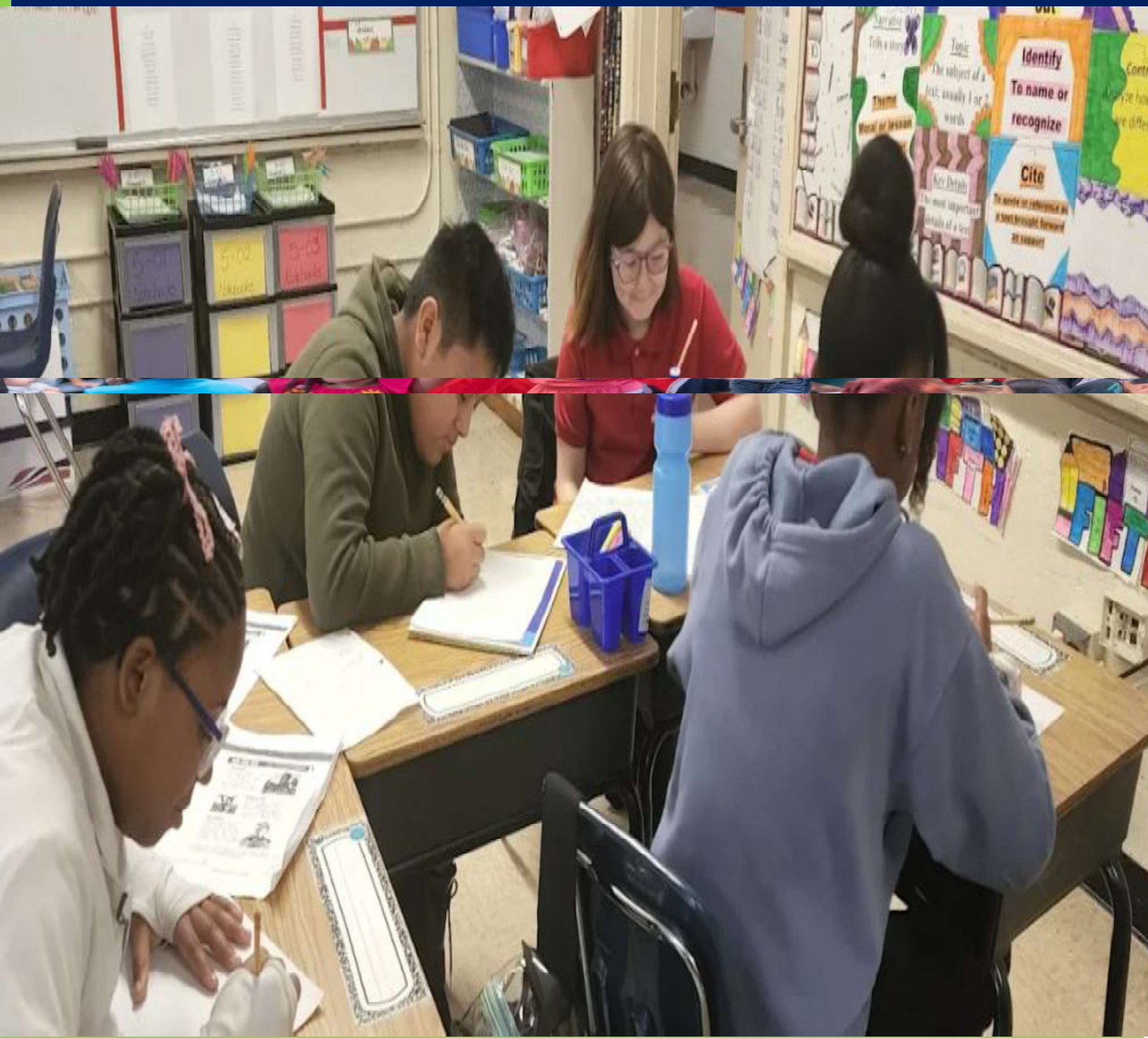
Turnaround Action Grant 4.0 (TAG 4.0) (Project 8058): through Title I, Part A school improvement funds, districts serving priority and Comprehensive Support and Improvement (CSI) schools are provided with the resources to invest in the implementation of evidence-based strategies/interventions focused on proven levers of change to facilitate rapid school turnaround.

The grant focuses on improving student achievement and moving schools out of the bottom 5% in the State by focusing on 4 Key Levers: Strong Leadership, Effective Instruction, Student Support and Services, and Additional Supports.

- *Participating Schools in FY2024-2025: A.B. Hill ES, Alcy ES, American Way MS, Booker T. Washington MS/HS, Caldwell-Guthrie School, Cherokee ES, Chickasaw MS, Double Tree ES, Douglass K-8, Fairley HS, Ford Road ES, Frayser-Corning ES, Freedom Prep Elementary-Parkrose, Geeter K-8, Georgian Hills ES, Hamilton K-8, Hamilton HS, Hanley K-8, Holmes Road ES, Journey Coleman School, Kingsbury HS, Kingsbury MS, KIPP Memphis Collegiate HS, LaRose ES, Levi ES, Lucie E. Campbell ES, Lucy ES, Manassas HS, Melrose HS, Memphis Delta Preparatory, Memphis Virtual School, Mitchell HS, Oakhaven MS, Power Center Academy Middle-Southeast, Raleigh Egypt MS, Riverview K-8, Scenic Hills ES, Sheffield HS, Sherwood MS, Soulsville Charter School, Treadwell MS, Westside MS, Winchester ES, Wooddale HS, and Woodstock MS*
- *Estimated number of students served in FY2025*-2026: 20,334



NON- FEDERAL PROGRAMS



FY 2027 District Proposed Budget

FINANCIAL SUMMARY OF THE NON-FEDERAL PROGRAMS FUND

NON-FEDERAL PROGRAMS

This section includes the following information:

I. Needs of Memphis-Shelby County Schools Students
II. Financial Summary of the Non-Federal Programs Fund
III. Non-Federal Grant Summary by Project

I. Needs of Memphis-Shelby County Schools Students

Memphis-Shelby County Schools supports students in becoming academic scholars and productive citizens. The District provides academic enrichment programs to complement academic learning in the classroom. Most of the special revenue funds are dedicated to enhancing academic learning and innovation. Nurturing and growing the whole child are a critical endeavor for the District, with a focus on four developmental areas to ensure our students are productive citizens: Cognitive, Physical, Social and Emotional.

In the 2015 book *Off to a Good Start*, the Urban Child Institute reported that for children to succeed into adulthood, "they must be able to problem solve, to develop resilience and handle stress, and to interact appropriately with peers and adults. While there is significant focus on the racial/ethnic and economic disparities in academic achievement and other cognitive outcomes, far less attention has been paid to the capacities that help build social and emotional skills." [1]. The Urban Child Institute and the RAND Corporation explored the social and emotional well-being of children in Memphis and Shelby County and determined these key findings:

- Social and emotional development is a child's growing understanding of who they are, what they feel, and how they interact with others.
- In Shelby County, about 25 percent of one-year-olds show problem behaviors that are related to difficulties regulating their emotions.
- Many children in Shelby County live in poverty and have mothers who are single, young, and have less than a high school education.
- Both parent-child and provider-child interactions are important to the development of a child's social and emotional skills.
- Shelby County has valuable assets that provide stimulating environments for young children at little to no expense to families. There may be opportunities to further leverage these resources on behalf of children.

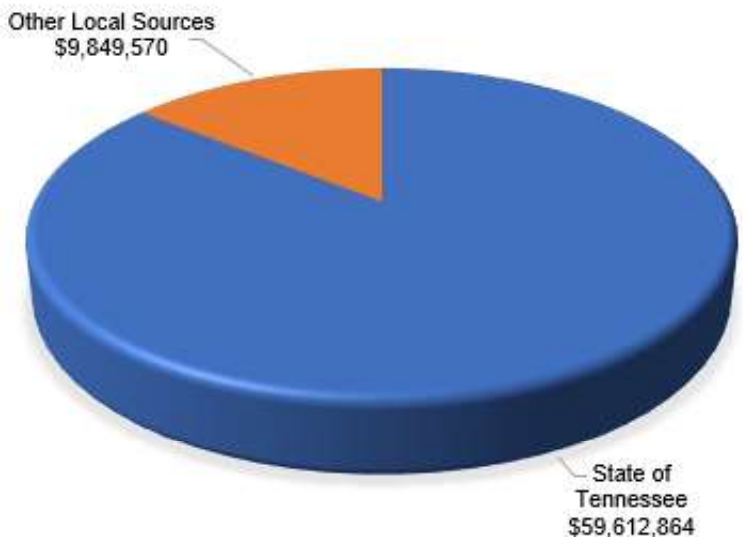
[1] *Off to a Good Start: Social and Emotional Development of Memphis Children. The Urban Child Institute. URL: www.urbanchildinstitute.org/resources/publications/off-to-a-good-start.*

II. Financial Summary of the Non-Federal Programs Fund

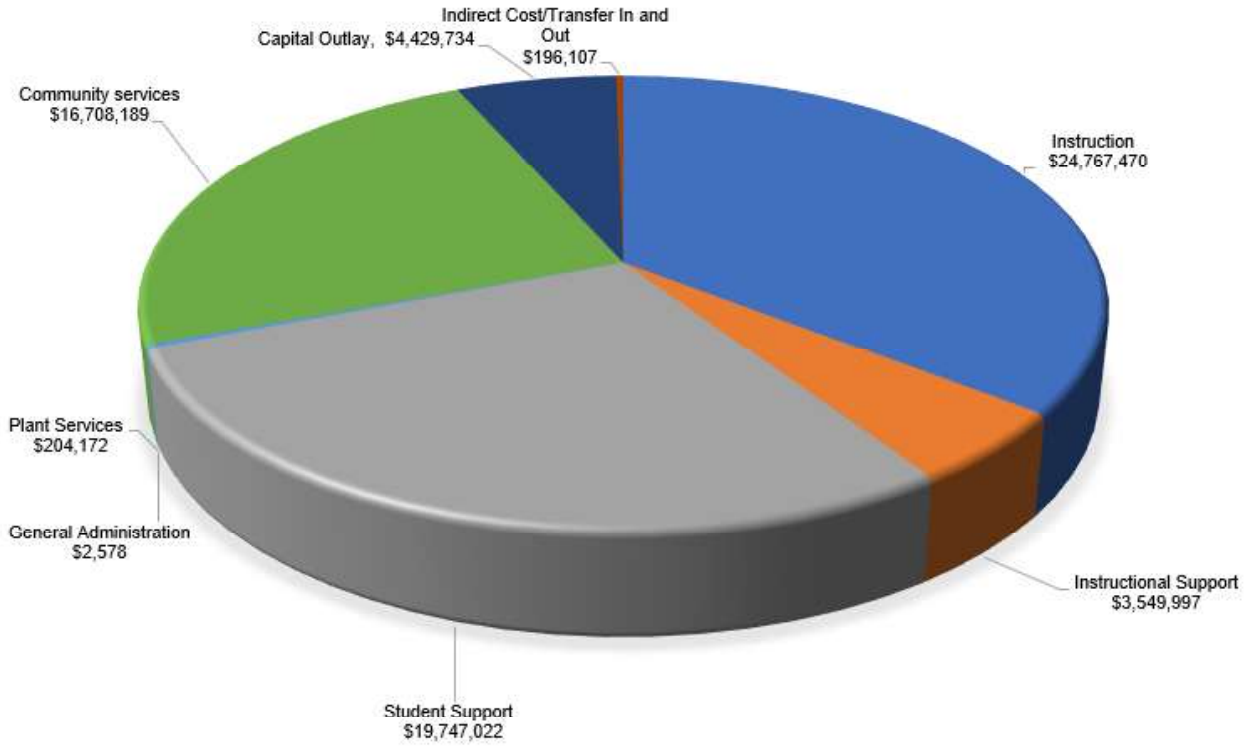
The Non-Federal Program Fund is self-supporting. The resources are generated from grants, donations, and fees from the state of Tennessee and the local community. The fund consists of resources that are spent on cognitive, social, emotional, student achievement and instructional support. Some of the resources supplement the District's student support and operational services. Evening Reporting Center, Lottery for Education Afterschool Programs, Project Graduation, and other grants/fees have been used to address student achievement through the improvement of instructional support and development. The Non-Federal budget projects a $7.7 million increase. Some projects attributing to the FY2026-2027 increase include $13.6 million in Student Support.



Where the Money Comes From …



Where the Money Goes….



Below is the Non-Federal Programs Fund Proposed budget for fiscal year 2026-27 by state function.

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
State of Tennessee	$ 9,547,024	$ 14,741,406	$ 24,573,200	$ 51,531,160	$ 59,612,864	$ 8,081,704	15.7%
Other Local Sources	9,059,627	9,768,646	10,333,839	10,225,402	9,849,570	(375,832)	-3.7%
Total Revenues	**$ 18,606,651**	**$ 24,510,052**	**$ 34,907,040**	**$ 61,756,561**	**$ 69,462,433**	**$ 7,705,872**	**12.5%**
Expenditures							
Instruction	$ 603,375	$ 3,296,079	$ 11,729,033	$ 29,753,907	$ 24,767,470	$ (4,986,438)	-16.8%
Instructional Support	268,379	890,770	1,527,941	4,124,049	3,549,997	(574,053)	-13.9%
Student Support	795,652	2,748,934	3,890,923	6,109,661	19,747,022	13,637,361	223.2%
General Administration	-	-	32,038	2,578	2,578	-	0.0%
Business Administration	26,601	-	-	-	-	-	0.0%
Plant Services	20,934	153,211	76,812	119,275	204,172	84,897	71.2%
Community Services	15,539,731	16,760,837	17,082,496	16,818,874	16,708,189	(110,685)	-0.7%
Student Transportation	-	6,810	17,936	282,380	-	(282,380)	0.0%
Capital Outlay	-	50,606	76,765	4,429,734	4,429,734	-	0.0%
Office of the Principal	-	-	26,434	84,351	-	(84,351)	-100.0%
Indirect Cost/Transfer In and Out	-	791,714	307,071	198,806	196,107	(2,699)	100.0%
Total Expenditures	**$ 17,254,673**	**$ 24,698,962**	**$ 34,767,451**	**$ 61,923,615**	**$ 69,605,268**	**$ 7,681,653**	**12.4%**
Excess (deficiency) of revenues over expenditures	$ 1,351,978	$ (188,909)	$ 139,589	$ (167,054)	$ (142,835)		
Approved use of Fund balance	(1,351,978)	(188,909)	(139,589)	167,054	142,835		
Net Change	$ -	$ -	$ -	$ -	$ -		



Below is the Non-Federal Programs Fund Proposed budget for fiscal year 2026-27 by major object.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
State of Tennessee	$ 9,547,024	$ 14,741,406	$ 24,573,200	$ 51,531,160	$ 59,612,864	$ 8,081,704	15.7%
Other Local Sources	9,059,627	9,768,646	10,333,839	10,225,402	9,849,570	(375,832)	-3.7%
Total Revenues	**$ 18,606,651**	**$ 24,510,052**	**$ 34,907,040**	**$ 61,756,561**	**$ 69,462,433**	**$ 7,705,872**	**12.5%**
Expenditures							
Salaries and Benefits	$ 12,947,235	$ 14,403,915	$ 14,824,609	$ 19,978,213	$ 17,324,606	$ (2,653,607)	-13.3%
Contracted Services	2,856,513	4,394,983	6,573,592	18,712,475	34,354,079	15,641,604	83.6%
Supplies and Materials	460,929	778,605	2,457,943	6,247,949	4,599,819	(1,648,130)	-26.4%
Equipment	160,191	4,000,555	10,183,026	15,077,797	11,854,447	(3,223,350)	-21.4%
Leases	-	-	-	25,165	5,385	(19,780)	-78.6%
Other Charges	829,804	1,120,903	728,281	1,882,016	1,466,931	(415,085)	-22.1%
Total Expenditures	**$ 17,254,673**	**$ 24,698,962**	**$ 34,767,451**	**$ 61,923,615**	**$ 69,605,268**	**$ 7,681,653**	**12.4%**
Excess (deficiency) of revenues over expenditures	$ 1,351,978	$ (188,909)	$ 139,589	$ (167,054)	$ (142,835)		
Approved use of Fund balance	(1,351,978)	188,909	(139,589)	167,054	142,835		
Net Change	$ -	$ -	$ -	$ -	$ -		



This chart categorizes the fiscal year 2026-27 budgeted projects as summarized by different foci. Cognitive, social, and emotional support is a key focus area in the Non-Federal Programs Fund.

CATEGORY	PROJECT	PROJECT NAME	FY2025-2026 AMENDED BUDGET	FY2026-2027 PROPOSED BUDGET	BUDGET VARIANCE	BUDGET VARIANCE PERCENTAGE CHANGE
Cognitive Social Emotional Support	D011	Lottery for Education Afterschool Programs (LEAPS)	540,000	420,961	(119,039)	-22.0%
	D090	YMCA Before and After Care	391,230	391,230	-	0.0%
	D095	Very Special Arts Festival	26,729	26,729	-	0.0%
	D240	Class Piano Program	71,284	71,284	-	0.0%
	D485	SCIAA Dues & Fines	646,386	646,386	-	0.0%
	D525	Pre-K	8,804,284	8,804,284	-	0.0%
	D527	First 8 Memphis	5,409,511	5,409,511	-	0.0%
	D767	First 8.2 Wraparound Grant	1,348,650	1,348,650	-	0.0%
	D768	First 8.1 Coaches Support Grant	259,000	259,000	-	0.0%
	D790	State Special Education Preschool Grant	807,184	-	(807,184)	-100.0%
	D791	State Special Education Preschool Grant - FY26	1,753,484	1,753,484	-	0.0%
			$ 20,057,743	19,131,519	$ (926,223)	-4.6%
Operational Support	D065	TVA ENERNOC Demand Response Program	119,275	204,172	84,897	71.2%
	D043	Public School Security Grant (FY26)	1,795,570	-	(1,795,570)	-100.0%
	D125	Telecommunications Center US	2,578	2,578	-	0.0%
			$ 1,917,423	206,750	$ (1,710,673.14)	-89.2%
Operational Support	D555	Research & Evaluation	95,389	95,389	-	0.0%
Student Achievement/Instructional Support	D957	Project Graduation	2,460	2,460	-	0.0%
	D013	Grow Your Own Bilingual Teachers Initiative	-	20,118	20,118	0.0%
	D988	Full-Service Community School CY26 - (Northaven ES	409,186	-	(409,186)	-100.0%
	D966	Bolton High School & TN State Univ Agri-STEM Grant	63,435	63,435	-	0.0%
			$ 570,470	181,402	$ (389,068)	-68.2%
Student Achievement/Instructional Support						
	D205	Adopt a School Seminar	136	136	-	0.0%
	D044	Public School Security Grant	2,046,090	-	(2,046,090)	-100.0%
Student Support Services	D415	Homeless Children & Youth Program	4,359	4,359	-	0.0%
	D416	CDBG-CV-Youth Homeless Initiative Grant	100,000	100,000	-	0.0%
	D465	Mental Health Records	1,025	-	(1,025)	-100.0%
	D466	Mental Health and Substance Abuse Services	171,252	-	(171,252)	100.0%
	D670	Adolescent Parenting Program	2,532	2,532	-	100.0%
	D769	Porter Leath HeadStart	(0)	-	-	100.0%
	D777	Evening Reporting Center	320,000	320,000	-	100.0%
	D952	State School Improvement Grant 3.0	-	18,102,682	18,102,682	100.0%
	D795	SPED Medicaid Reimbursement	1,017,953	617,953	(400,000)	100.0%
	D907	Project Stand	369	369	-	100.0%
	D953	State School Improvement Grant 2.0	5,186,039	-	(5,186,039)	-100.0%
	D954	State School Improvement Grant	13,818	-	(13,818)	-100.0%
	D959	Full Service Community Grant	101,598	524,757	423,159	416.5%
	D982	Innovative School Models	30,412,414	30,412,414	-	0.0%
	D994	Family Welnness Center	394	394	-	0.0%
			$ 39,377,979	50,085,597	$ 10,707,617	27.2%
Student Support Services	Grand Total		$ 61,923,615	69,605,268	$ 7,681,652	12.4%

III. Non-Federal Grant Summary by Project

The Non-Federal Programs Fund is comprised of state grants, local grants, tuition, and fees. State grants are primarily funded based on the entitlement basis. Some grants are competitive and are based on the application. Grant funds are categorical; the revenues are reimbursed based on expenditures that are restricted for specific purposes that cannot supplant the District's general operating fund. Local grants, tuition or fees are derived from outside sources other than State governments. Revenues from local grants may be received through donations or a competitive application process. The project descriptions below are for projects with forecasted activity for fiscal year 2026-27.

D011 – Lottery for Education After-school Programs (LEAPs): LEAPs address student achievement, improving student behavior, involving parents in the learning process, providing quality professional development, and establishing community learning centers. LEAPs focus on reading and math through a variety of materials, resources, and support activities including tutoring and mentoring. Enrichment projects, field trips and recreational activities ensure the 'total' child is addressed. Resources are research-based with appropriate professional development for teachers and paraprofessionals. Community partners such as the Memphis Museums and community based cultural arts programs provide a variety of opportunities for field trips and supplemental enrichment/academic activities. LEAPs were established at eight schools, which were identified by the State as having the greatest academic need. LEAPs Grants are funded from uncollected lottery winnings. More details about LEAPs can be found on the website: https://www.tn.gov/education/topic/extended-learning.

Number of Students Served in FY2025-26: 560 (allotted by grant)
Revenue Classification: State of Tennessee Grant

FY2025-26 Participating Schools: Aspire Public School, Cherokee Elementary, Douglass School, Goodlett Elementary, Hickory Ridge Elementary, Kingsbury Elementary, Larose Elementary, Raleigh Egypt Middle, Treadwell Middle, and Vollentine Elementary.

D044 - Public School Security Grant: This is a grant from the State of Tennessee Department of Education that focuses on safety and security. This funding is part of Governor Lee's School Safety Initiative which puts priority on ensuring Tennessee students have a safe school environment to learn, grow, and thrive.

Number of Students Served in FY2025-26: All MSCS Students
Revenue Classification: State of Tennessee Grant

FY2025-26 Participating Schools: All MSCS Schools

D090 – YMCA Before and After Care: The Memphis-Shelby County School District receives daily rental fees based on a rental fee structure charge per day for days of operation on each site. Daily rental fees are set by SCBE in consideration of space allocated for licensed capacity. This revenue is then used to fund ELP snacks for various locations.

Number of Students Served in FY2025-26: All MSCS Students
Revenue Classification: Local Fees and Billing

FY2025-26 Participating Schools: All MSCS Schools

D065 - TVA ENERNOC Demand Response Program: This is an incentive program offered by the Tennessee Valley Authority in which MSCS agrees to voluntarily reduce our demand for power when called upon. The incentive payments received are based on the electrical load shed during an event and dispersed quarterly. The program includes several energy efficiencies projects such as controls for lighting and HVAC systems, and the installation of higher efficiency mechanical equipment. These projects will contribute toward reduced utility costs and help guard against future rate increases.

Number of Students Served in FY2025-26: All MSCS Students
Revenue Classification: Local Grant (TVA is a government-owned independent organization).

FY2025-26 Participating Schools: All MSCS Schools

D125 - Telecommunications Center UBS: The Telecommunications Center Underwriting & Broadcast Services (TTC-UBS) budget is funded through underwriting and broadcast services. The funds are used to provide a state-of-the-art broadcasting technology environment to educate and train students enrolled in TV and Radio Broadcasting at the Telecommunications Center. Also, the funds are used to recruit potential students from feeder schools to become graduates/completers of the A/V Production program. Moreover, funds are used to maintain the visibility and credibility of WQOX 88.5FM Radio and C19TV station brands throughout the District, to stakeholders, the community, and underwriting clients. Deposits are credited to this account as underwriting and broadcasting revenue is generated. Expenditures from this account are not to exceed line item budget balance at any time.

Number of Students Served in FY2025-26: 90
Revenue Classification: Local Donations & Fees from Work in the District

FY2025-26 Participating Schools: Hamilton High, Overton High, Cordova High, Ridgeway High, Douglass High, Craigmont High, Middle College High, Southwind High and Wooddale High

D205 - Adopt A School: The Memphis-Shelby County Schools' Adopt-A-School program has funds that support programs, seminars and luncheons that generate support for Memphis-Shelby County Schools. The events supported by these funds are used to create a better understanding in the community of our public-school system and to establish one-on-one relationships between businesses, faith-based, religious organizations, government agencies, civic groups, and the schools directly.

Number of Students Served in FY2025-26: All students at participating schools
Revenue Classification: Local Donations

D240 - Class Piano Program: The Class Piano Program offers before and after-school group piano instruction to students in the District beginning in the second grade. Preparatory Piano classes are offered in designated locations for kindergarten and first grade depending upon the availability of time in the piano teacher's schedule. Class Piano offers 60 minutes of weekly instruction in the target content. Class enrollment is limited to twelve students per class. Fees are collected from the students to pay for instruction, equipment, materials, and recital participation.

Number of Students Served in FY2025-26: 550
Revenue Classification: Local Tuition from Parents

FY2025-26 Participating Schools: Barrett's Chapel; Brownsville Road Elementary; Chimneyrock Elementary; Cordova Elementary; Double Tree Elementary; Downtown Elementary; Germantown Elementary; Grahamwood Elementary; Idlewild Elementary; John P. Freeman Optional School; Kate Bond Elementary; Macon-Hall Elementary; Oak Forest Elementary; Rozelle Elementary; Shady Grove

Elementary; Shelby Oaks Elementary; Southwind Elementary; White Station Elementary; and Willow Oaks Elementary.

D415 - Homeless Children and Youth Program: MSCS Homeless Children and Youth Program provides uninterrupted and continuous resources and services to displaced children, youth and their families in Memphis-Shelby County Schools and meets all mandates consistent with the McKinney-Vento Homeless Education Act. This program is designed to address the problems that displaced children and youth face enrolling, attending, and succeeding in school. The goals of the program are to ensure that each displaced child and teenager has equal access to the same free, appropriate public education, including a public preschool education, as other children, and youth. The following services are provided for displaced/formerly displaced children and youth: assistance with student enrollment, after school tutoring, distribution of school supplies, transportation to school of origin, referrals to other services and service providers, payment of school fees, payment of graduation fees, payment of college admission fees, and the provision of life skills and parenting training.

Number of Students Served in FY2025-26: All displaced students and families.
Revenue Classification: Local Donations

FY2025-26 Participating Schools: All Memphis-Shelby County Middle and High Schools

D465 - Mental Health Records: The program provides for the timely review and fulfillment of mental health records requests by external parties and agencies. One full-time staff member has been designated for this purpose. D465 receives all proceeds from administrative fees collected from requesting agencies as permitted by policy and law. Funds from D465 are allocated in proportional yearly installments to meet the discretionary spending needs of Memphis-Shelby County Schools Mental Health Center (MSCSMHC), which operates under the direction of the Office of Student Equity, Enrollment, and Discipline (SEED).

Number of Students Served in FY2025-26: 2,677
Revenue Classification: State of Tennessee Fees

FY2025-26 Participating Schools: The Memphis-Shelby County Schools Mental Health Center (MSCSMHC) provides a range of multi-tiered social-emotional and behavioral health services to every District school.

D466 Mental Health and Substance Abuse Services: The Tennessee Department of Mental Health and Substance Abuse Services (TDMHSAS) Grant is to address the need for trauma resilience support and counseling for students and families. The program will be offered to qualifying students with parental permission in all MSCS district schools. Students in grade K-12 impacted by trauma will be able to participate in programs with parental consent during the regular school year and during the summer.

Number of Students Served in FY2025-26: All MSCS students are eligible
Revenue Classification: State of Tennessee

FY2025-26 Participating Schools: All MSCS Schools

D485 - SCIAA Dues and Fines: The Memphis-Shelby County Interscholastic Athletic Association (MSCIAA) Dues and Fines are to be used for SCIAA related athletic needs through the collection of money received from imposed fines or penalties for missed meetings by coaches, fines or forfeitures of games, and dues paid by all Middle and High Schools. This revenue covers the cost of athletic programing (i.e. in-services, game day hospitality, and coaches' clinics) and expenses associated with non-revenue sports i.e. track, soccer etc.

Number of Students Served in FY2025-26: All student-athletes at MSCS Middle and High Schools
Revenue Classification: Local Fundraising Activities at the Schools

FY2025-26 Participating Schools: All MSCS Schools

D525 - Pre-K (VPK): The program aims to provide high quality early education to promote the cognitive, social, emotional, and physical development of young children by providing services that will maximize kindergarten readiness and empower children to begin their educational journey with an appropriate educational foundation. Major goals of the program include (a) data driven kindergarten readiness; (b) early foundational reading skills; (c) early foundational numeracy skills; (d) curricula and instruction that engages children as active learners; (e) well-trained teachers and ongoing staff supervision and training; and (f) development in areas of language and cognitive, social-emotional and physical well-being, addressed with a balance between direct instruction, group instruction, group activities, and choices of center-based activities.

Number of Students Served in FY2025-26: 3,800
Revenue Classification: State of Tennessee Grant

FY2025-26 Participating Schools: A. B. Hill Elementary, Alcy Elementary, Alton Elementary, Bethel Grove Elementary, Bruce Elementary, Cherokee Elementary, Crump Elementary, Cummings Elementary, Delano Elementary, Dexter Elementary, Double Tree Elementary, Douglass Elementary, Egypt Elementary, Evans Elementary, Ford Road Elementary, Fox Meadows Elementary, Gardenview Elementary, Geeter School, Getwell Elementary, Hamilton Elementary, Hickory Ridge Elementary, Holmes Road Elementary, Kate Bond Elementary School, Keystone Elementary, Larose Elementary, Levi Elementary, Lowrance Elementary, Lucie E. Campbell Elementary, Lucy Elementary, Northaven Elementary, Oakshire Elementary, Parkway Village, Ridgeway Middle, Scenic Hills Elementary, Sharpe Elementary, Sheffield Elementary, Sherwood Elementary, South Park Elementary, Springdale Elementary, Wells Station Elementary, Westhaven Elementary, White Station Elementary, Willow Oaks Elementary, Winchester Elementary.

D527 - First 8 Memphis: First 8 Memphis (a subsidiary of Seeding Success) has been selected as the fiscal agent responsible for coordinating the delivery of Pre-K services previously administered through the expired federal Preschool Development Grant, and the Memphis-Shelby County Government funded classrooms, previously administered through the Shelby County Education Foundation (County Commission). These funds afford Memphis-Shelby County Schools the opportunity to provide free, quality Pre-K instruction to economically disadvantaged families. First 8 Memphis programs provide fifty-one classrooms (1,000 seats) with developmentally appropriate instruction, as well as supplies, materials, and professional development opportunities for staff.

Number of Students Served in FY2025-26: 1,000
Revenue Classification: Local Grant

FY2025-26 Participating Schools D527 First 8: A. B. Hill, Belle Forest, Berclair, Chimneyrock, Cordova, Dexter, Doubletree, Downtown, Germanshire, Getwell, Highland Oaks, Holmes Road, Kingsbury, Lowrance, Oak Forest, Peabody, Raleigh-Bartlett Meadow, Ridgeway, Sea Isle, Sharpe, Shelby Oaks, Sherwood, Snowden, Southwind, Wells Station, Whitehaven, Winchester.

FY2025-26 Participating Schools D766 First 8.2: Alcy, Alton, Berclair, Bethel Grove, Dunbar, Egypt, Evans, Riverview, Springdale, White Station.

D555 – Research & Evaluation: This revenue comes from a variety of grants and external data and research requests. Sources include grants to provide evaluation support for the Youth Violence Intervention Initiative, Comprehensive School Safety Initiative, GEAR UP and Memphis Teacher Residency as well as application and data processing fees for those wishing to conduct research with Memphis-Shelby County Schools.

Number of Students Served in FY2025-26: All MSCS Students
Revenue Classification: Various federal and local grants and fees

FY2025-26 Participating Schools: All MSCS Schools

D670 - Adolescent Parenting Program: Memphis-Shelby County Schools Adolescent Parenting Program is designed to provide a safe, healthy, educational environment to the student and their child. The program is preventing dropouts by meeting a primary need for teen mothers. Providing childcare will allow students to complete their education. The program offers three areas of focus including fashion merchandising, computer technology and childcare development. Students can continue their studies though our home bound program for six to eight weeks after the baby is born.

Number of Students Served in FY2025-26: 200
Revenue Classification: Local Donations

FY2025-26 Participating Schools: All MSCS Middle and High Schools are eligible.

D767 -First 8.2 Wraparound Grant: The Early Childhood department provides services that support the mental, social, and emotional development of children. This grant provides wraparound services for fifty (50) First 8 classrooms in twenty locations.

Number of Students Served in FY2025-26: 1,000
Revenue Classification: Local Grant

FY2025-26 Participating Schools: A.B. Hill Elementary, Alcy Elementary, Belle Forest Community School, Berclair Elementary, Chimney Rock Elementary, Cordova Elementary, Double Tree Elementary, Downtown Elementary, Germanshire Elementary, Highland Oaks Elementary, Holmes Road Elementary, Hope House, Keystone Elementary, Kidazzle Child Care, Oak Forest Elementary, Peabody Elementary, Raleigh-Bartlett Meadows, Red Robin's Academy, Ridgeway Early Learning Center, Shelby Oaks Elementary, Southwind Elementary, White Station Elementary, Whitehaven Elementary, Winchester Elementary.

D768 -First 8.1 Coaches Support Grant: The Early Childhood department provides services that support the mental, social, and emotional development of children. This grant provides wraparound services for fifty (50) First 8 classrooms in twenty locations.

Number of Students Served in FY2025-26: 1,000
Revenue Classification: Local Grant

FY2025-26 Participating Schools: A.B. Hill Elementary, Alcy Elementary, Belle Forest Community School, Berclair Elementary, Chimney Rock Elementary, Cordova Elementary, Double Tree Elementary, Downtown Elementary, Germanshire Elementary, Highland Oaks Elementary, Holmes Road Elementary, Hope House, Keystone Elementary, Kidazzle Child Care, Oak Forest Elementary, Peabody Elementary, Raleigh-Bartlett Meadows, Red Robin's Academy, Ridgeway Early Learning Center, Shelby Oaks

Elementary, Southwind Elementary, White Station Elementary, Whitehaven Elementary, Winchester Elementary.

D777 - Evening Reporting Center Grant: The Evening Reporting Center, named The Pursuit Center, is a program designed by the Division of Alternative Education (DAE) to reduce the rate of recidivism for pre-adjudicated juveniles. The Pursuit Center will serve local youth who would otherwise be ordered to be held temporarily in the Juvenile Detention Center (JDC). The Center will provide parental support and structured, supervised group activities to cultivate participation, personal responsibility and pro-social skills in at-risk youth while diverting them from substance use and other destructive behaviors. While attending the program, youth are engaged in educational activities, recreational programming, and life development workshops. Special guests and other individuals with specific expertise in such focus areas as Victim Impact Panels, Violence Prevention, Gang Violence, Art Therapy, Conflict Resolution, Drug Use Education, Health and Hygiene Education, and HIV/AIDS Education and Prevention are frequently used.

Number of Students Served in FY2025-26: 90
Revenue Classification: Shelby Count Government

FY2025-26 Participating Schools: All MSCS Schools

D790 - State Special Education Preschool Grant: The Tennessee Department of Education is assisting Districts across the State with increasing inclusive practices/classrooms for our Students with Disabilities. To accomplish this, Districts were allocated State Funding.

Number of Students Served in FY2025-26: 1,000
Revenue Classification: State of Tennessee

FY2025-26 Participating Schools: A. B. Hill, Belle Forest, Berclair, Chimneyrock, Cordova, Dexter, Doubletree, Downtown, Germanshire, Getwell, Highland Oaks, Holmes Road, Kingsbury, Lowrance, Oak Forest, Peabody, Raleigh-Bartlett Meadow, Ridgeway, Sea Isle, Sharpe, Shelby Oaks, Sherwood, Snowden, Southwind, Wells Station, Whitehaven, Winchester.

D795 - SPED Medicaid Reimbursement: The District's Exceptional Children Department bills TennCare (Medicaid) to receive reimbursements for related services provided to students with individualized education programs (IEPs). Related services provided to students with IEPs currently include audiological services including testing and repairs of hearing aids, speech and language therapy, occupational therapy, and physical therapy. However, we are presently engaged in conversations with TennCare, in hopes of obtaining reimbursement for nursing services as well. The program is managed by one employee who works with Public Consulting Group (PCG) to implement TennCare fee for services for the provision of related services for students with IEPs.

Number of eligible Students in FY2025-26: 1,553
Number of Therapists in FY2025-26: 148
Revenue Classification: State of Tennessee

FY2025-26 Participating Schools: All MSCS Schools

D907 – Project STAND: Memphis-Shelby County Schools, Division of Alternative Education's Project STAND is a juvenile justice program that provides mentor-based support focused on building relationships with youth and their families to reduce recidivism. Project STAND creates a culture of mentorship and serves as positive role models for students supporting transition and post-secondary outcomes. This program supports the District's goal to provide equity, education and empowerment to African American Males involved in the juvenile justice system. Project STAND would like to partner with you to allow students to take advantage of life coaching, mentoring, job shadowing and job training options as a positive alternative to violence in the city.

Number of eligible Students in FY2025-26: 2,000
Number of Therapists in FY2025-26: 148
Revenue Classification: Local Donations

FY2025-26 Participating Schools: All MSCS Schools

D953 - State School Improvement Grant 2.0: The State School Improvement Grant 2.0 (SSIG) is a two-year grant provided to districts to support schools with priority or Comprehensive Support and Improvement (CSI) designation. Grant funds must be utilized to support the implementation of school improvement plans.

Number of Students Served in FY2025-26: All MSCS Students
Revenue Classification: State of Tennessee

FY2025-26 Participating Schools: All MSCS Schools

D954 - State School Improvement Grant: The State School Improvement Grant (SSIG) is a two-year grant provided to districts to support schools with a priority or Comprehensive Support and Improvement (CSI) designation. Grant funds must be utilized to support the implementation of school improvement plans.

Number of Students Served in FY2025-26: All MSCS Students
Revenue Classification: State of Tennessee

FY2025-26 Participating Schools: All MSCS Schools

D959 - Full Service Community Grant: The Full-Service Community School Grant will provide comprehensive academic, social, and health services for Northaven Elementary students, students' family members, and community members that will result in improved educational outcomes for children.

Number of Students Served in FY2025-26: All students at Northaven Elementary
Revenue Classification: Local Grant

FY2025-26 Participating Schools: Northaven Elementary School

D966 - Bolton High School & TN State Univ Agri-STEM Grant: This grant helps fund summer programs as well as provides resources for Bolton High School students. It will also provide an opportunity for students to work with industries in Shelby County and exposes students to industry certifications in agriculture through a contract between Tennessee State University and Shelby County Schools. According to the Department of Agriculture and the University of Tennessee Extension Service, agricultural production generates more than $4.1 billion annually in farm receipts. Memphis area agribusiness related companies employ over 65,000 people with an annual payroll of 850 million dollars, yet there has been a decline in the number of people working or being trained to work in the agricultural field of study.

Number of Students Served in FY2025-26: All Bolton High School Students
Revenue Classification: State Department of Education

FY2025-26 Participating Schools: Bolton High School

D978 SEL – Social Emotional Learning Grant: The purpose of SEL-Social and Emotional Learning project is to address the complex social and emotional needs of immigrant students served at the Newcomer International Center (NIC). The NIC offers intensive English to immigrant teens who have lived in the USA less than one year and ages 14-17 with little to no formal schooling. The NIC offers immersion experiences through a wide array of academic, social, and behavioral environments. The S.U.R.E (Student Union Resource and Engagement) initiative seeks to connect immigrant families to a safe, trustworthy school community and resources aimed at easing an oftentimes difficult transition to the United States. The student union will merge school, social, and community resources through designated activity space which promotes healthy integration while bridging cultural norms. We will enhance our family resource center to meet basic needs upon arrival to this country. NIC will provide students and families with access to winter clothing and accessories, toiletries, and uniforms. NIC will also provide school incentives for positive student performances including attendance challenge winners, work completion, and parent incentives for parent participation. The NIC school community aims to be a "one stop shop" and provide consistent resources for alleviating social, economic, and cultural barriers to successful assimilation into the Memphis community.
Number of Students Served in FY2025-26: All MSCS Students
Revenue Classification: State of Tennessee

FY2025-26 Participating Schools: All MSCS Schools

D982 Innovative School Models Grant: The Innovative Schools Model Grant aligns learning opportunities for students in middle and high school with experiences to foster a culture of college and career awareness and readiness. The funds are used to provide more students with additional opportunities to participate in innovative local CCTE programs aligned with Tennessee's highest-demand skills and careers. Increasing innovative options will ensure students are ready for the jobs of today and tomorrow which may look entirely different than a traditional classroom or school experience.

Number of Students Served in FY2025-26: All MSCS Students
Revenue Classification: State of Tennessee

FY2025-26 Participating Schools: All MSCS Schools

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NUTRITION SERVICES



FY 2027 District Proposed Budget

NUTRITION SERVICES

This section includes the following information:

- Children's Nutritional Needs in Shelby County
- Overview of Nutrition Services Department
- Financial Summary of Nutrition Services Fund
- Summary of Key Nutrition Services Fund Grants

INTRODUCTION

Memphis-Shelby County Schools places healthy children in front of educators ready-to-learn with nutritious meals that support healthy minds and bodies. The District seeks to maximize the number of nutritious meals served to children throughout the year, while operating as a self-supporting operation that relies almost exclusively on the US Department of Agriculture (USDA) funds. The District prepares healthy meals not only for our schools, but also for private schools and charter schools.

CHILDREN'S NUTRITIONAL NEEDS IN SHELBY COUNTY

According to Save the Children, hunger, something that more than 1 in 6 children in America struggle with, is robbing too many children of the childhood they deserve. Among the nation's poorest counties, alarmingly large numbers of children miss meals and go to bed hungry on a regular basis. And while we know this is unacceptable, food insecurity rates for children across America remain high. 18.4% of U.S. households of all children lack access to adequate food sometime during the year - households that don't have enough nutritious food for every family member.

Hunger and food insecurity among children are significant challenges in Shelby County. Many children skip basic meals, have limited access to healthy food options, and are uncertain when they will eat their next meal. Both hunger and food insecurity are by-products of significant poverty in Shelby County. When a student has a basic need unmet, such as food, it is unreasonable to expect that the student will reach their fullest learning potential. Memphis-Shelby County Schools understands the importance of addressing these stifling by-products of poverty and guarantees that each student will be provided with at least two healthy meals every school day.



KEY ECONOMIC INDICATOR 2025	Shelby County	Davidson County	Hamilton County	Knox County	Tennessee
Child Poverty	25.8%	25.4%	18.1%	15.2%	18.7%
Child Deaths	87	76.3	60.5	59.9	62.4
Child Hunger	30.3%	18.1%	17.6%	16.5%	18.9%
School Dropouts	19.7%	19.9%	15.4%	3.1%	10.2%
Teen Pregnancy	20.4	25.3	21.9	25	19.5

Measure	Definition	Data Source
[1]Child Poverty	% of children (aged 0-18) living in poverty**	U.S. Census Bureau, SAIPE Program
[2]Child Mortality	Deaths among children under age 18 per 100,000	CDC WONDER morality data
[3]Child Food Insecurity	% of children (aged 0-18) who lack adequate access to food	Map the Meal Gap
[4]High School Dropouts	% of ninth-grade cohorts that fail to graduate in four years	County Health Rankings and Roadmaps
[5]Teen Births	Births per 1,000 females aged 15-19	National Center for Health Statistics
[6]COVID-19 Vulnerability	Social Vulnerability Index (SVI) Score	CDC Agency for Toxic Substances and Disease Registry

Source: [i] https://www.savethechildren.org/us/about-us/resource-library/us-childhood-report#

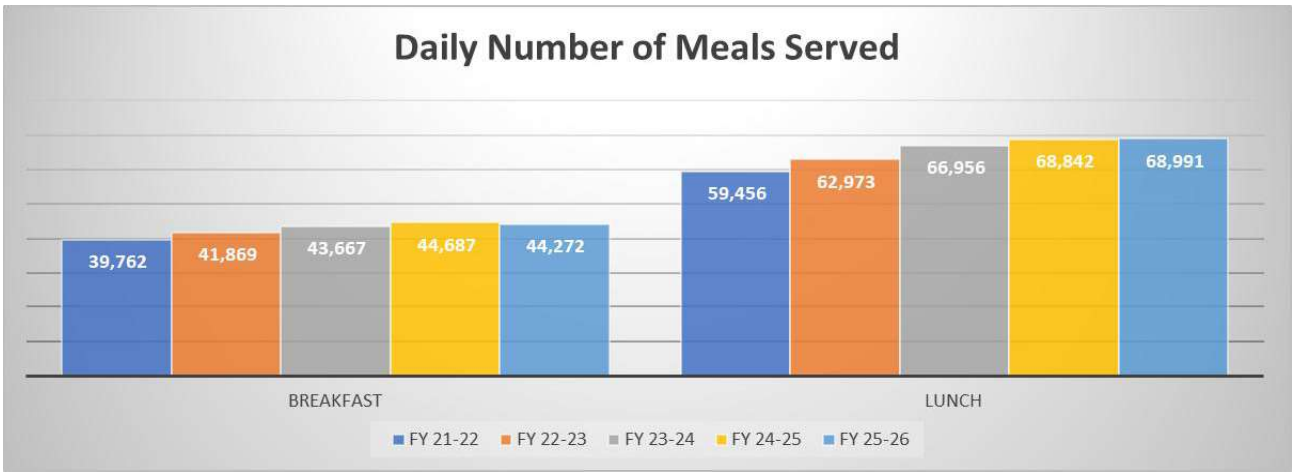
OVERVIEW OF NUTRITION SERVICES DEPARTMENT

Memphis-Shelby County Schools has provided breakfast and lunches to students under the Community Eligibility Provision (CEP) since the school year 2014-15. CEP is a provision from the Healthy, Hunger-Free Kids Act of 2010 that allows schools and local educational agencies with high poverty rates to provide free breakfast and lunch to all students. CEP eliminates the burden of collecting household applications to determine eligibility for school meals and relies instead on information that meets one of several eligibility criteria:

- Families who participate in the Supplemental Nutrition Assistance Program (SNAP)
- Families who participate in Temporary Assistance for Needy Families (TANF)
- Students who are foster children or homeless
- Students who participate in Head Start

The US Department of Agriculture (USDA) through the Tennessee Department of Education School Nutrition Program reimburses fully the free meal rate for each eligible meal. CEP has significantly contributed to simplifying program administration and eliminating the stigma associated with free meals for our students. USDA National School Lunch Program (NSLP) and School Breakfast Program (SBP) are our key weapons in the fight against childhood hunger and for improved childhood nutrition. These two meal programs are the heart of Nutrition Services' operations, directly and indirectly providing approximately 95% of the division's revenue in the form of per meal reimbursements, USDA foods, and state matching funds that originate with the USDA.

MSCS Nutrition Services operations provides approximately 44,272 reimbursable breakfast meals and 68,991 reimbursable lunches daily across the District. his breakfast-to-lunch ratio—approximately two breakfasts for every three lunches served—aligns with the national benchmark established by the Food Research & Action Center, a leading anti-hunger advocacy organization. Fiscal Year 2022 marked a full return to in-person learning following a year of virtual instruction. As the District continued to recover from the effects of the pandemic, the data reflected in the chart below demonstrate a steady increase in the average number of daily meals served to students.

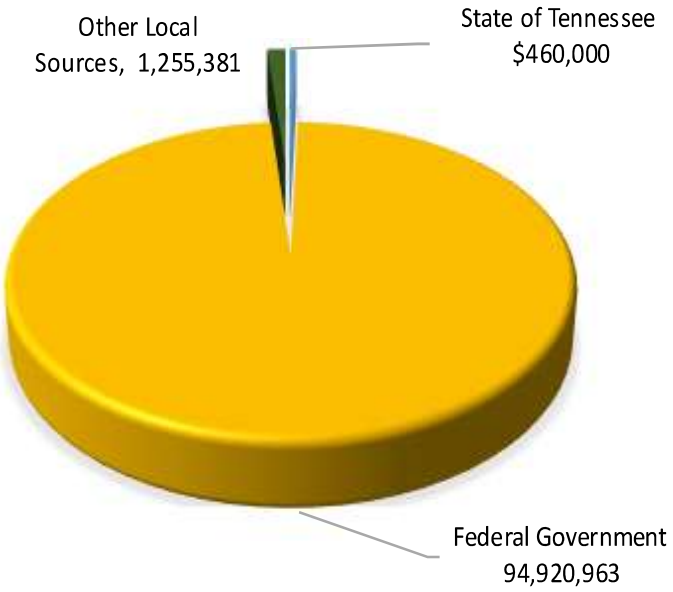




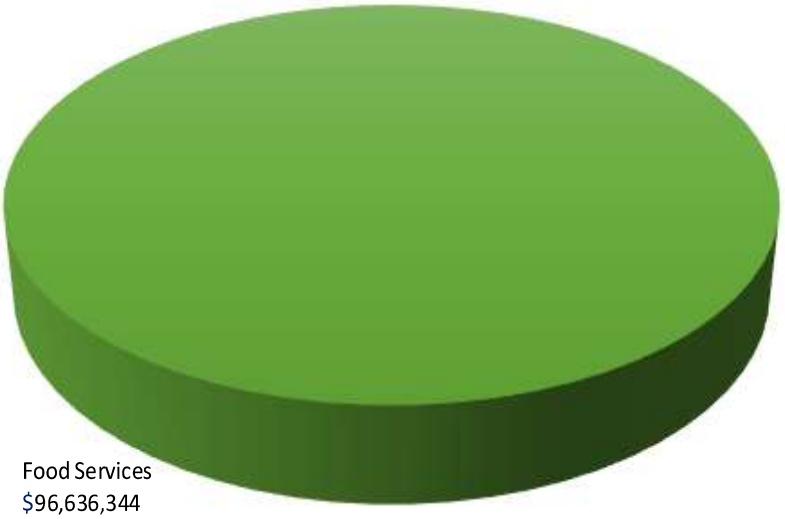
In school year 2026-27, the primary focus will be continuous improvement of both menu offerings and food presentation to increase student satisfaction and participation. The Nutrition Services Department will enhance operating efficiencies, quality, and service to students and schools through the following goals:

- Improve menu choices and minimize substitutions
- Improve efficiencies and accountability in inventory management
- Improve cafeteria surroundings and equipment

Where the Money Comes From....



Where the Money Goes...



FINANCIAL SUMMARY OF THE NUTRITION SERVICES FUND

The Nutrition Services Fund receives limited state or local governmental funding for nutrition services, except for USDA flow-through funds and payments for services rendered to private schools. The Nutrition Services Fund resembles an enterprise fund in which revenues are volume generated, and expenses are optimized to maintain appropriate contingency funds and quality customer satisfaction.

Revenues for Nutrition Services are budgeted to increase by $4.7 million (or 5.1%) to $96.6 million for fiscal year 2026-27.

The chart below is the Nutrition Services Fund budget for fiscal year 2026-27 by program activity.

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
State of Tennessee	$ 456,873	$ 523,259	$ 550,807	$ 460,000	$ 460,000	$ -	0.0%
Federal Government	69,884,205	72,275,799	88,983,577	89,615,750	94,920,963	5,305,213	5.9%
Other Local Sources	2,440,032	3,288,524	1,918,698	1,855,603	1,255,381	(600,222)	-32.3%
Total Revenue	**$ 72,781,109**	**$ 76,087,582**	**$ 91,453,081**	**$ 91,931,353**	**$ 96,636,344**	**$ 4,704,991**	**5.1%**
Expenditures							
Food Services	$ 78,877,515	$ 81,827,304	$ 85,875,792	$ 91,931,353	$ 96,636,344	$ 4,704,991	5.1%
Capital Outlay	10,190	-	7,972	-	-	-	0.0%
Indirect Cost/Transfer In and Out	-	-	2,479,502	-	-	-	0.0%
Total Expenditures	**$ 78,887,705**	**$ 81,827,304**	**$ 88,363,265**	**$ 91,931,353**	**$ 96,636,344**	**$ 4,704,991**	**5.1%**
Excess (deficiency) of revenues over expenditures	$ (6,106,596)	$ (5,739,722)	$ 3,089,816	$ -	$ -		
Approved Use of Fund Balance	6,106,596	5,739,722	(3,089,816)	-	-		
Net Change	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		



The chart below is the Nutrition Services Fund budget for fiscal year 2026-27 by object category.

Revenues	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
State of Tennesse	$ 456,873	$ 523,259	$ 550,807	$ 460,000	$ 460,000	$ -	0.0%
Federal Government	69,884,205	72,275,799	88,983,577	89,615,750	94,920,963	5,305,213	5.9%
Other Local Sources	2,440,032	3,288,524	1,918,698	1,855,603	1,255,381	(600,222)	-32.3%
Total Revenue	**$ 72,781,109**	**$ 76,087,582**	**$ 91,453,081**	**$ 91,931,353**	**$ 96,636,344**	**$ 4,704,991**	**5.1%**
Expenditures							
Salaries and Benefits	$ 31,999,118	$ 32,789,139	$ 34,102,465	$ 49,051,430	$ 49,051,430	$ -	0.0%
Contracted Services	736,383	1,323,033	1,742,498	4,411,471	1,941,862	(2,469,609)	-56.0%
Supplies and Materials	40,402,058	41,879,556	46,633,701	31,388,667	35,974,692	4,586,025	14.6%
Equipment	3,232,778	2,943,936	2,821,543	6,483,590	6,873,640	390,050	6.0%
Leases	10,190	6,625	17,953	174,840	180,840	6,000	3.4%
Other Charges	2,507,178	2,885,016	3,045,106	421,356	2,613,880	2,192,524	520.4%
Total Expenditures	**$ 78,887,705**	**$ 81,827,304**	**$ 88,363,265**	**$ 91,931,353**	**96,636,344**	**$ 4,704,991**	**5.1%**
Excess (deficiency) of revenues over expenditures	$ (6,106,596)	$ (5,739,722)	$ 3,089,816	$ -	$ -		
Approved use of Fund balance	6,106,596	5,739,722	(3,089,816)	-	-		
Net Change	$ -	$ -	$ -	$ -	$ -		

In the above schedule, the largest budget increase for fiscal year 2026-27 is due to the realignment of the Nutrition Services Department. The largest budget decrease ($2.5 million) for the fiscal year occurs in Contracted Services.



SUMMARY OF KEY NUTRITION SERVICES FUND GRANTS

Unlike other federal grants, most Nutrition Services grant programs are not awarded an established amount for a particular objective. Instead, the Nutrition Services Division receives a reimbursement for each eligible meal served at an annually adjusted rate. Below are details about Nutrition Services grants that make up the fiscal year 2026-27 budget.

USDA National School Lunch Program (NSLP) and School Breakfast Program (SBP): These are two federally assisted meal programs, which directly and indirectly provide approximately 96% of the department's revenue in the form of per meal reimbursements, USDA food, and state matching funds which originate with the USDA. More details about USDA NSLP and SBP can be found at: https://www.fns.usda.gov/nslp/national-school-lunch-program-nslp

In school year 2014-15, the Nutrition Services Department expanded the number of children served in the Child and Adult Care Food Program (CACFP) Afterschool program by providing 'at risk' meals in community centers, nonprofit organizations, schools and receiving meal reimbursements directly through the Tennessee DHS. The program served an average of 3,714 each day and an average of 1,925 snacks per day for the fiscal year 2025-2026.

USDA Summer Food Service Program: The USDA Summer Food Service Program provides breakfasts, lunches, suppers and snacks in high need communities during the summer. The Nutrition Services Department provides these meals at a wide variety of locations, including community centers, nonprofits and apartment complexes. The Department is reimbursed per meal through the Tennessee DHS.

In the summer of 2025, the District's Summer Food Service Program served 208,087 breakfasts, 295,736 lunches, 54,360 snacks, keeping kids nourished and energized for all their summer activities. More details about the USDA Summer Food Service Program can be found at: https://www.govinfo.gov/content/pkg/FR-1999-07-20/pdf/99-18433.pdf.

The Fresh Fruit and Vegetable Program (FFVP) is a federally assisted program providing free fresh fruits and vegetables to children at eligible elementary schools during the school day. The goal of the FFVP is to introduce children to fresh fruits and vegetables, to include new and different varieties, and to increase overall acceptance and consumption of fresh, unprocessed produce among children. The FFVP also encourages healthier school environments by promoting nutritional education.
To learn more, visit the FFVP webpage: https://www.fns.usda.gov/ffvp/fresh-fruitand-vegetable-program.

The Food and Nutrition Service of the United States Department of Agriculture administers the FFVP at the Federal level. At the State level, the FFVP is administered by State agencies, which operate the Program through agreements with local school food authorities. State agencies contact information is available at:
https://www.fns.usda.gov/snap/state.

Elementary schools in all 50 States, the District of Columbia, and the territories of Guam, Puerto Rico, and the Virgin Islands are eligible to participate in the Fresh Fruit and Vegetable Program (FFVP). Schools must operate the National School Lunch Program to operate the FFVP. Importantly, the FFVP prioritizes schools with the highest percentage of children certified as eligible for free and reduced-priced meals because children from low-income families generally have fewer opportunities to consume fresh produce on a regular basis.

Participating elementary schools are required to publicize the availability of the FFVP and must serve fresh fruits and vegetables outside the National School Lunch Program and School Breakfast Program meal service times. Beyond these requirements, schools have flexibility in determining their implementation plan. Schools may select the type of produce served, decide the number of days per week to serve the produce (though schools are strongly encouraged to serve a minimum of two days per week), and choose the time outside the breakfast and lunch meal service to provide fresh fruits and vegetables for children. USDA Food and Nutrition Service encourages schools to serve a variety of fresh fruits and vegetables. Because the intent of the FFVP is to introduce children to new and different fresh fruits and vegetables, the produce must be served in a way that is easily identifiable. This encourages children to enjoy fruits and vegetables "as they are." Schools may purchase produce through wholesalers, brokers, local grocery stores, or other retailers. Schools can also support local agricultural producers by buying fresh produce at farmers' markets and orchards, or by purchasing directly from growers in their community. In all cases, schools must follow proper procurement procedures. Purchases must be made according to existing local, State, and Federal guidelines, including the Buy American provision.

Selected elementary schools receive $50 to $75 per student for each school year. The exact amount of per student funding is determined by the State agency and is based on the total funds allocated to the State and the student enrollment at participating schools. With these funds, schools purchase fresh fruits and vegetables to serve children free of charge during the school day. Participating schools submit monthly claims for reimbursement, which are reviewed by the school food authority before payment is processed by the State agency. Schools are then reimbursed for the cost of fresh fruit and vegetables, as well as limited non-food costs.

For more information about the FFVP, please contact the State agency responsible for the administration of the Program in your State: https://www.fns.usda.gov/snap/state.

USDA CACFP Snacks for Head Start: For our youngest students, morning and afternoon snacks enhance their educational experience. Recognizing this, Federal Head Start regulations require that these students receive these snacks. The District's Nutrition Services Department and Early Childhood Education Division work with the Tennessee School Nutrition Program, Tennessee DHS, and the USDA Southeast Regional Office. In school year 2024-25, the Nutrition Services Department provided afternoon snacks to Head Start students, averaging 3,108 snacks each afternoon. More details about the USDA CACFP Snacks for Head Start Program can be found at: https://www.fns.usda.gov/cacfp/child-day-care-centers.

Other Revenue Sources: Programs such as adult meals, a la carte items, meals provided to other school food authorities (3 private schools), and catering comprise 2% of total revenue.

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INTERNAL SERVICES



FY 2027 District Proposed Budget

iv. Internal Services Fund

Memphis-Shelby County Schools has the following three appropriated Internal Service Funds:

- Printing Services: Printing Services Fund provides secure, confidential, and economical printing for the Memphis-Shelby County School District administrative offices as well as schools and other support divisions.

- Warehouse (or Supply Chain): Warehouse Fund provides for planning, implementing, and controlling the operations of the supply chain with the purpose of satisfying customer requirements as efficiently as possible. It encompasses all activities involved in requisitions, receiving, and distribution of needed inventory necessary for the functioning of Memphis-Shelby County Schools. The supplies/materials purchased and distributed include testing materials; textbooks and workbooks; custodial supplies and chemicals (i.e., toilet paper, hand towels, floor wax); duplicating paper; vehicle fuel; and educational and vocational materials.



- Achievement School District (ASD): MSCS had a Memorandum of Understanding (MOU) with the ASD, which outlined the responsibilities of both MSCS and the ASD as it relates to services and district-owned properties. ASD funds accounted for special education, facilities, security operations (i.e., producing security badges), risk management, and transportation services the District either managed or provided to the ASD. ASD schools ended in fiscal year 2026 and will return to MSCS for fiscal year 2027.

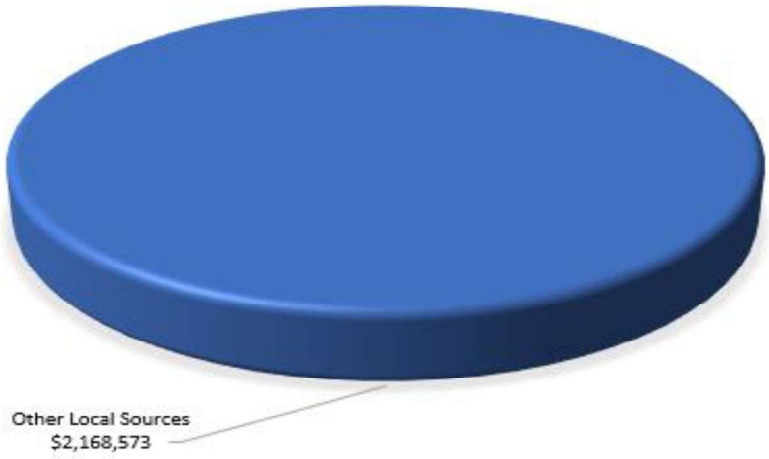
The Warehouse Fund is the largest Internal Service Fund, which along with the Printing Fund operates on a traditional fee and service model. The ASD Fund were driven by Special Education services, which are often in the form of instruction, instructional support, and medical services.

Budgeting practices for both the Printing Services Fund and Warehouse Funds are to ensure that expected revenues and expenditures are balanced for the current year. It is the District's practice for the Printing and Warehouse Funds to have fund balances that include an operating reserve and a designated reserve. The operating reserve provides 90-day cash liquidity to sustain operations in case of an emergency. The designated reserve provides for a specific purpose such as replacing equipment, purchasing vehicles, or completing remodels. After the reserves in each fund are met, a rate is reviewed and adjusted accordingly to ensure funds are self-sustaining.

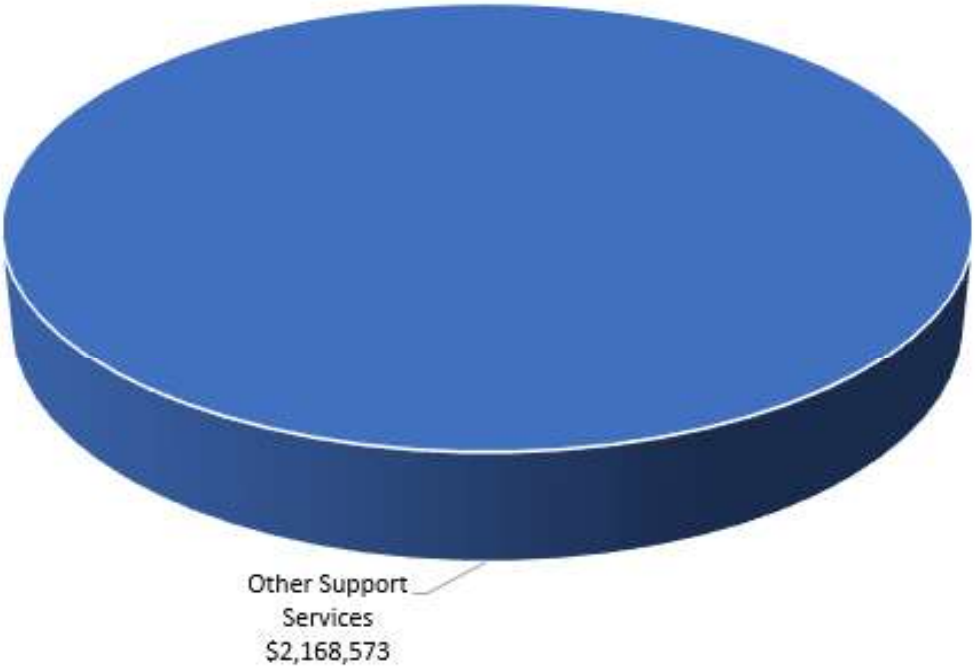


The combined Internal Services Fund budgeted revenues and expenditures are projected to decrease to $2.1 million in fiscal year 2026-27 compared to fiscal year 2025-26, $3.1 million.

Where the Money Comes From...



....and Where the Money Goes



Below is the fiscal year 2026-27 Proposed budget for each of the three Internal Service Funds shown by program activity and functions.

Fiscal Year 2026-27 Budget
Internal Service Fund

Internal Service Fund FY2027

REVENUES	PRINTING	WAREHOUSE	TOTAL INTERNAL SERVICE FUND
Other Local Sources	$ 698,500	$ 1,470,073	$ 2,168,573
TOTAL REVENUES	**$ 698,500**	**$ 1,470,073**	**$ 2,168,573**

EXPENDITURES	PRINTING	WAREHOUSE	TOTAL INTERNAL SERVICE FUND
Instruction	$ -	$ -	$ -
Instructional Support	-	-	-
Student Support	-	-	-
Other Support Services	698,500	1,470,073	2,168,573
Plant Services	-	-	-
Charter Schools			-
TOTAL EXPENDITURES	**$ 698,500**	**$ 1,470,073**	**$ 2,168,573**
Excess (deficiency) of revenues over expenditures	-	-	-
Approved use of Fund balance	-	-	-
Net Change	$ -	$ -	$ -



Below is the fiscal year 2026-27 budget for each of the three Internal Service Funds shown by program activity and objects.

Fiscal Year 2026-27 Budget
Internal Service Fund

REVENUES	PRINTING	WAREHOUSE	TOTAL INTERNAL SERVICE FUND
Other Local Sources	$ 698,500	$ 1,470,073	$ 2,168,573
TOTAL REVENUES	**$ 698,500**	**$ 1,470,073**	**$ 2,168,573**

EXPENDITURES	PRINTING	WAREHOUSE	TOTAL INTERNAL SERVICE FUND
Salaries and Benefits	$ 595,839	$ 1,299,503	$ 1,895,342
Contracted Services	-	113,798	113,798
Supplies and Materials	-	21,881	21,881
Equipment	-	27,715	27,715
Leases	3,319	-	3,319
Other Charges	99,342	7,176	106,518
TOTAL EXPENDITURES	**$ 698,500**	**$ 1,470,073**	**$ 2,168,573**
Excess (deficiency) of revenues over expenditures	-	-	-
Approved use of Fund balance	-	-	-
Net Change	$ -	$ -	$ -



Below is the fiscal year 2026-27 budget by program activity and functions, with comparative year data.

In fiscal year 2026-27, the combined Internal Service Fund budgeted revenues are approximately $2.2 million, which is decreasing compared to the 2025-2026 amended budget revenues. The combined Internal Service Fund budgeted expenditure is approximately $2.2 million.

Fiscal Year 2026-27 Budget
Internal Service Fund

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
Other Local Sources	$ 2,488,293	$ 4,300,366	$ 2,975,831	$ 3,087,974	$ 2,168,573	$ (919,401)	-29.8%
Total Revenues	**$ 2,488,293**	**$ 4,300,366**	**$ 2,975,831**	**$ 3,087,974**	**$ 2,168,573**	**$ (919,401)**	**-29.8%**
Expenditures							
Instruction	$ 33,524	$ 530,746	$ 63,768	$ 98,766	$ -	$ (98,766)	-100.0%
Instructional Support	70	-	-	-	-	-	0.0%
Student Support	-	2,176	-	13,300	-	(13,300)	-100.0%
General Administration	3,373,911	-	-	-	-	-	0.0%
Other Support Services	-	3,378,724	4,021,752	2,931,908	2,168,573	(763,335)	-26.0%
Student Transportation	2,200	31,892	10,579	-	-	-	0.0%
Plant Services	100,878	178,323	72,197	44,000	-	(44,000)	-100.0%
Total Expenditures	**$ 3,510,583**	**$ 4,121,862**	**$ 4,168,296**	**$ 3,087,974**	**$ 2,168,573**	**$ (919,401)**	**-29.8%**
Excess (deficiency) of revenues over expenditures	$ (1,022,290)	$ 178,505	$ (1,192,465)	$ -	$ -		
Approved use of Fund balance	1,022,290	(178,505)	1,192,465	-	-		
Net Change	$ -	$ -	$ -	$ -	$ -		



Below is the Internal Service Fund by program activity and object category, with comparative year data.

Fiscal Year 2026-27 Budget
Internal Service Fund

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance	% Change
Revenues							
Other Local Sources	$ 2,488,293	$ 4,300,366	$ 2,975,831	$ 3,087,974	$ 2,168,573	$ (919,401)	-29.8%
Total Revenues	**$ 2,488,293**	**$ 4,300,366**	**$ 2,975,831**	**$ 3,087,974**	**$ 2,168,573**	**$ (919,401)**	**-29.8%**
Expenditures							
Salaries and Benefits	$ 1,758,452	$ 2,188,851	$ 1,907,493	$ 2,091,234	$ 1,895,342	$ (195,892)	-9.4%
Contracted Services	897,289	527,207	356,674	309,204	113,798	(195,406)	-63.2%
Supplies and Materials	686,417	443,461	547,414	305,600	21,881	(283,720)	-92.8%
Equipment	35,367	101,851	603,039	173,235	27,715	(145,519)	-84.0%
Leases	2,080	11,695	9,610	7,025	3,319	(3,706)	-52.8%
Other Charges	130,977	848,798	744,066	201,676	106,518	(95,158)	-47.2%
Total Expenditures	**$ 3,510,583**	**$ 4,121,862**	**$ 4,168,296**	**$ 3,087,974**	**$ 2,168,573**	**$ (919,401)**	**-29.8%**
Excess (deficiency) of revenues over expenditures	$ (1,022,290)	$ 178,505	$ (1,192,465)	$ -	$ -		
Approved use of Fund balance	1,022,290	(178,505)	1,192,465	-	-		
Net Change	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		



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INFORMATIONAL



FY 2027 District Proposed Budget

This section includes the following information:

I. DISTRICT ENROLLMENT TRENDS
   i. Enrollment History and Projections by School
   ii. Enrollment Projection Methodology

II. STAFFING TRENDS
   i. Staffing Formula
   ii. Staffing Levels

III. SCHOOLS
   i. Student Based Budgeting (SBB)
   ii. SBB Flexibility
   iii. Guide on Understanding School SBB Allocations by District

IV. DEBT RETIREMENT SCHEDULE

V. PROPERTY CLASSIFICATIONS AND ASSESSED PROPERTY VALUE
   i. Assessed Value and Estimated Actual Value of Taxable Property
   ii. Impact on Taxpayers
   iii. Principal Property Taxpayers

VI. TAX RATE TRENDS
   i. Property Tax Rates and Levies
   ii. Tax Rate Trends

VII. STATISTICAL AND OTHER INFORMATION
   i. Income per Capita
   ii. Principal Employers
   iii. School Lunch Program

VIII. DISTRICT PERFORMANCE OBJECTIVES

IX. SURVEYS
   i. Students' Teacher Ratings

X. POSITION CONTROL AT FUND LEVEL

XI. GLOSSARY OF TERMS

XII. HELPFUL LINKS

I. DISTRICT ENROLLMENT TRENDS

i. Enrollment History and Projections by School

MSCS Traditional Schools	2022	2023	2024	2025	2026	2027	2028	2029
A. B. Hill ES (1909)	348	543	512	443	376	314	311	308
A. Maceo Walker MS (2003)	806	654	688	576	549	573	567	562
Alcy ES (1970)	566	550	644	701	726	671	664	658
Alton ES (1969)	294	-	-	-	-	-	-	-
American Way MS (2003)	697	702	670	632	669	657	651	644
B.T. Washington HS (1949)	459	464	433	443	426	336	333	329
Barret's Chapel ES (1960)	380	324	353	268	260	283	280	277
Bellevue MS (1928)	1,047	548	618	614	606	562	556	551
Belle Forrest ES	601	936	886	955	946	875	866	858
Berclair ES (1953)	589	581	574	545	556	507	502	497
Bethel Grove ES (1932)	185	160	200	219	228	228	226	224
Bolton HS (1960)	678	562	725	642	623	567	561	556
Brownsville Rd ES (1966)	484	473	461	470	513	454	450	445
Bruce ES (1999)	530	462	424	442	392	325	322	319
Caldwell-Guthrie (1998)	-	-	-	462	266	274	271	269
Central HS (1915)	1,421	1,335	1,313	1,284	1,313	1,272	1,259	1,247
Charjean ES (1950)	404	-	-	-	-	-	-	-
Cherokee ES (1951)	-	356	372	320	276	341	338	334
Chickasaw MS (1970)	361	297	317	345	319	-	-	-
Chimneyrock (2011)	869	813	833	879	775	699	692	685
Colonial MS (1954)	1,100	963	1,026	1,096	1,011	874	865	857
Cordova ES (2002)	693	672	768	698	747	783	775	768
Cordova HS (1997)	2,244	2,028	2,094	2,147	2,191	2,155	2,134	2,113
Cordova MS (1993)	742	610	612	637	645	595	589	583
Craigmont HS (1978)	726	649	772	981	944	882	873	865
Craigmont MS (2001)	506	453	441	451	484	484	479	475
Cromwell ES (1963)	406	388	387	403	455	401	397	393
Crump ES (1999)	528	563	499	476	536	455	451	446
Cummings ES (1961)	381	275	234	251	379	421	417	413
Delano ES (1957)	247	227	245	272	259	256	253	251
Dexter K-8	1,155	1,390	1,444	1,361	1,393	1,377	1,363	1,350
Double Tree ES (1977)	400	341	342	310	211	224	222	220
Douglass ES (1964)	437	358	479	488	386	360	356	353
Douglass HS (2008)	621	594	651	648	591	454	450	445
Downtown ES (2003)	677	653	693	702	747	713	706	699
Dunbar ES (1955)	219	173	178	178	170	175	173	172
East HS (1948)	615	606	557	622	593	588	582	576
E.E. Jeter (1949)	329	356	377	364	344	319	316	313
Egypt ES (1964)	522	513	485	447	411	393	389	385
Evans ES (1965)	370	395	359	410	416	412	408	404
Fairley HS (1970)	-	-	-	388	470	528	523	518
Ford Road ES (1952)	513	489	502	468	488	456	452	447
Fox Meadows ES (1965)	508	487	403	435	395	426	422	418
Frayser-Corning Elementary	-	339	344	352	320	-	-	-
Gardenview ES (1967)	288	272	231	185	195	170	168	167
Geeter MS (1961)	711	686	555	568	660	600	594	588
Georgian Hills Elementary	-	246	239	221	205	-	-	-
Georgian Hills MS (1959)	296	311	291	240	215	224	222	220
Germanshire ES (2001)	718	660	680	682	627	611	605	599
Germantown ES (1975)	600	557	605	531	504	473	468	464
Germantown HS (1964)	1,947	1,765	1,810	1,714	1,654	1,665	1,649	1,632
Germantown MS (1979)	814	771	708	579	568	528	523	518
Getwell ES (2001)	421	439	430	455	494	429	425	421

MSCS Traditional Schools	2022	2023	2024	2025	2026	2027	2028	2029
Grahamwood ES (1953)	944	886	826	847	828	682	675	669
Grandview Hts. ES (1953)	394	377	348	364	450	485	480	475
Hamilton HS (1972)	625	655	681	573	568	587	581	575
Hamilton MS (1946)	601	597	626	608	615	544	539	533
Hanley Elementary	-	-	547	299	284	263	260	258
Havenview MS (1960)	727	709	682	760	690	686	679	673
Hawkins Mill ES (1965)	286	256	255	294	306	372	368	365
Hickory Ridge ES (2001)	660	663	628	570	530	457	452	448
Hickory Ridge MS (2001)	803	726	808	897	770	654	648	641
Highland Oaks ES (1993)	745	713	730	667	755	700	693	686
Highland Oaks MS (2009)	622	619	611	561	519	482	477	473
Hillcrest HS (1964)	-	-	-	-	-	448	444	439
Holmes Road ES (2001)	637	557	621	645	558	532	527	522
Idlewild ES (1903)	503	561	610	594	624	610	604	598
Jackson ES (1957)	262	259	270	281	327	300	297	294
John P. Freeman MS (1973)	656	610	543	453	400	435	431	426
Kate Bond ES (1993)	696	689	743	744	655	684	677	671
Kate Bond MS (2012)	1,120	1,011	970	972	980	884	875	867
Keystone ES (1991)	381	372	434	324	320	324	321	318
Kingsbury ES (1959)	495	475	430	444	418	430	426	422
Kingsbury MS (1955)	676	587	502	500	522	502	497	492
Kingsbury HS (1950)	1,347	1,376	1,304	1,320	1,369	1,346	1,333	1,320
Kirby HS (1980)	807	829	843	652	653	621	615	609
Kibry MS (1987)	-	-	-	-	-	450	446	441
Larose ES (1963)	187	227	258	284	305	339	336	332
Levi ES (1992)	429	400	392	401	414	419	415	411
Lowrance K-8 (1995)	861	830	877	816	649	629	623	617
Lucie E. Campbell ES (2002)	509	474	567	531	477	441	437	432
Lucy ES (1921)	310	281	282	246	256	-	-	-
Macon Hall ES (1997)	1,084	1,036	1,076	1,049	975	1,019	1,009	999
Manassas HS-New (2007)	393	307	326	339	326	342	339	335
Maxine Smith STEAM Academy (2015)	364	375	430	440	447	481	476	472
Melrose HS (1970)	752	747	684	660	632	665	658	652
Mitchell HS (1957,2002)	421	377	380	387	343	373	369	366
Mt. Pisgah Middle (2007)	555	629	571	523	502	496	491	486
Newberry ES (1970)	391	340	386	346	371	317	314	311
Northaven ES (1978)	315	299	253	287	285	259	256	254
Oak Forest ES (1994)	388	371	340	339	357	346	343	339
Oakhaven ES (1957)	482	460	525	504	476	446	442	437
Oakhaven HS (1956)	395	379	401	391	365	384	380	376
Oakhaven MS (1963)	322	301	302	279	291	255	252	250
Oakshire ES (1966)	339	383	401	355	398	419	415	411
Overton HS (1959)	1,339	1,411	1,453	1,506	1,413	1,399	1,385	1,372
Parkway Village (2019)	808	783	750	767	822	630	624	618
Peabody ES (1909)	332	318	327	313	281	229	227	225
Raleigh-Bartlett ES (1976)	453	395	386	382	337	336	333	329
Raleigh-Egypt HS (1969)	657	641	698	820	722	722	715	708
Raleigh-Egypt MS (1969)	476	441	521	455	425	346	343	339
Richland ES (1957)	802	842	863	868	865	851	843	834
Ridgeway/Balmoral ES (1970)	288	267	236	271	278	322	319	316
Ridgeway HS (1970)	852	813	805	774	627	613	607	601
Ridgeway MS (2001)	784	625	599	489	603	623	617	611
Riverview MS (1967)	404	316	435	630	521	483	478	474

MSCS Traditional Schools	2022	2023	2024	2025	2026	2027	2028	2029
Riverwood ES (2011)	864	861	867	959	919	922	913	904
Robert R. Church ES (2001)	627	497	631	481	517	488	483	478
Ross ES (1976)	545	508	576	535	574	561	555	550
Rozelle ES (1914)	215	188	181	221	214	194	192	190
Scenic Hills ES (1957)	265	268	229	298	350	317	314	311
Sea Isle ES (1955)	413	385	403	399	436	398	394	390
Shady Grove ES (1962)	371	-	-	-	-	-	-	-
Sharpe ES (1954)	286	284	318	280	279	300	297	294
Sheffield ES (1970)	488	508	503	479	334	426	422	418
Sheffield HS (1966)	537	454	490	535	510	494	489	484
Shelby Oaks ES (1990)	739	655	699	702	714	660	653	647
Sherwood ES (1950)	506	479	510	494	480	502	497	492
Sherwood MS (1957)	786	779	667	759	698	649	643	636
Snowden ES (1909)	1,272	1,261	1,400	1,276	1,387	1,409	1,395	1,381
South Park ES (1998)	451	441	443	445	419	413	409	405
Southwind ES (1990)	623	583	579	562	535	505	500	495
Southwind HS (2007)	1,463	1,407	1,509	1,639	1,653	1,629	1,613	1,597
Springdale ES (1940)	272	200	219	196	205	190	188	186
Treadwell ES (1985)	770	736	793	870	935	873	864	856
Treadwell MS (1948)	604	625	641	682	774	735	728	721
Trezevant HS (1960)	512	408	514	736	861	987	977	968
Vollentine ES (1930)	261	299	276	251	229	229	227	225
Wells Station ES (1954)	662	565	566	591	535	523	518	513
Westhaven ES (1956)	750	625	703	633	629	600	594	588
Westside ES (1952)	330	306	328	305	258	402	398	394
Westwood HS (1958)	357	274	298	298	358	611	605	599
White Station ES (1933)	608	602	650	689	683	695	688	681
White Station HS (1952)	1,998	1,939	1,791	1,969	2,037	1,989	1,969	1,950
White Station MS (1960,2007)	1,182	1,049	1,058	1,059	1,113	1,082	1,071	1,061
Whitehaven ES (1949)	400	371	432	392	441	392	388	384
Whitehaven HS (1931)	1,522	1,544	1,669	1,482	1,502	1,589	1,573	1,558
Whitney Elementary	-	206	253	261	260	403	399	395
William H. Brewster ES (2006)	420	396	440	438	483	497	492	487
Willow Oaks ES (1951)	649	644	605	575	600	527	522	517
Winchester ES (1960)	549	376	385	377	287	321	318	315
Winridge ES (2001)	461	448	455	356	390	378	374	371
Wooddale HS (1967)	665	674	656	577	657	636	630	624
Woodstock Middle (1956)	313	266	201	236	231	395	391	387
Total Traditional School Enrollment	**83,865**	**79,695**	**81,939**	**81,858**	**80,915**	**78,952**	**78,174**	**79,433**

MSCS Charter Schools	2022	2023	2024	2025	2026	2027	2028	2029
Arrow Academy	111	102	95	83	82	-	-	-
Aspire College Prep Academy (Journey East)	426	402	340	382	379	439	467	497
Aurora Collegiate Academy	340	344	323	328	328	319	339	361
Beacon College Prep	125	152	204	293	325	336	357	380
Believe Memphis Academy	387	408	311	401	465	490	521	554
Circles of Success Learning Academy	209	230	218	211	202	201	214	227
City Girls Prep	127	95	84	94	94	71	76	80
City University School of Independence	28	15	14	14	13	12	13	14
City University School of Liberal Arts	254	249	223	197	183	178	189	201
Compass Binghampton	201	223	207	210	205	198	211	224
Compass Berclair	210	233	228	229	236	229	244	259
Compass Frayser	181	208	208	203	209	201	214	227
Compass Hickory Hill	249	268	255	253	248	228	243	258
Compass Midtown	265	307	331	352	381	385	409	436
Compass Orange Mound	200	228	197	186	198	209	222	236
Crosstown High	528	499	470	493	538	533	567	603
Freedom Prep Academy	2,189	2,283	2,158	1,929	1,810	1,803	2,048	2,178
Granville T. Woods Academy of Innovation	403	429	378	374	399	356	379	403
Grizzlies Academy	351	334	338	346	318	308	328	676
Journey Coleman School	-	-	-	611	646	558	593	631
Journey Northeast Academy	-	-	-	-	-	132	140	149
KIPP Academy at Cypress	1,695	1,504	1,370	1,078	1,044	1,015	1,182	1,257
Kaleidoscope School of Memphis	61	-	-	-	-	-	-	-
Leadership Prep Charter School	394	373	417	436	472	461	490	568
Memphis Academy of Health Sciences MS	242	211	-	-	-	-	-	-
Memphis Academy of Health Sciences HS	372	399	-	-	-	-	-	-
Memphis Academy of Science & Engineering	596	538	584	674	697	741	788	838
Memphis Business Academy ES	277	291	267	275	287	300	319	339
Memphis Business Academy MS	481	400	385	423	408	389	414	440
Memphis Business Academy HS	565	573	506	509	533	522	555	591
Memphis Business Academy Hickory Hill ES	109	94	95	138	149	145	154	164
Memphis Business Academy Hickory Hill MS	63	46	52	55	76	85	90	96
Memphis College Preparatory	284	309	254	235	237	238	253	269
Memphis Delta Preparatory	392	420	377	372	344	330	351	373
Memphis Grizzlies Preparatory STEAM School for Girls	-	-	-	-	-	200	213	439
Memphis Merit Academy	244	247	288	378	444	555	590	628
Memphis Rise Academy	775	788	744	745	777	751	799	850
Memphis School of Excellence	1,306	1,468	1,527	1,630	1,744	1,800	1,973	2,098
Memphis Stem Elementary	292	258	215	232	250	260	283	301
Perea Elementary	320	263	259	362	377	494	525	559
Power Center Academy	2,386	2,487	2,503	2,547	2,641	2,783	2,988	3,178
Promise Academy	319	286	285	254	263	-	-	-
Soulsville Academy	634	702	636	649	664	652	693	738
Southern Avenue Elementary	383	353	333	329	314	309	329	350
Star Academy	304	314	283	358	410	449	478	508
Tennessee Career Academy	-	-	-	-	204	161	171	182
Veritas College Preparatory	163	155	144	136	140	138	147	156
Vision Prep	396	392	390	376	389	318	338	360
Westside Middle School	-	-	-	290	293	230	230	245
Total Charter School Enrollment	**19,837**	**19,879**	**18,497**	**19,670**	**20,416**	**20,512**	**22,128**	**24,121**
MSCS District Total Enrollment	**103,702**	**99,574**	**100,435**	**101,528**	**101,331**	**99,464**	**100,302**	**103,554**

ii. Enrollment Projection Methodology

Enrollment projections are conducted using a cohort survival methodology. This method involves moving students up from one grade to the next and applying survival ratios to capture an approximate rate of change. Survival ratios are developed using recent trend data to estimate the rate at which a full grade cohort will move from one grade to the next over the course of future years.

Live birth data is used to project kindergarten classes for future years. Birth data, provided by the Memphis and Shelby County Health Department, is available to Memphis-Shelby County Schools by zip code. As with other grades, a survival ratio called the birth-to-kindergarten ratio is developed. Birth-to-kindergarten ratios capture the rate to which births in each zip code will matriculate to kindergarten five years later. Trend data of births versus kindergarten enrollment over the course of several years assists with developing the birth-to-kindergarten ratio.

Classes entering new schools (for example, 6th grade for middle, and 9th grade for high) are estimated by multiplying the total students from zones of feeder schools by a survival ratio developed by examining the likelihood that students from one feeder school will attend the next school in the feeder pattern and the average change in class size from one year to the next for each feeder school. Finally, the percentage of students who may attend from outside of the feeder school boundaries are added to the total to account for transfers.

Cohort survival enrollment projection methodology is the most common process for forecasting future school enrollment. This method is used by many school districts across the country, including some of the largest. New York City, Los Angeles, Chicago and Broward County, Florida are examples of school districts that employ this method. In fact, it is recommended for use by the New York State Education Department.

Use of the cohort analysis model began in the 1950s. However, in the 1970s, school districts began to commonly use this method. Many municipalities and regional governments use cohort survival analysis to forecast population for their respective political geographies.

Benefits of using cohort survival methodology are:

- It is relatively easy to use.
- The method can account for numerous factors (such as migration, retention, population flux, dropouts, failures, etc.).
- It normally demonstrates a high degree of short-term accuracy.

Drawbacks of the methodology are:

- Accuracy is lessened in areas of instability since it assumes the future will be like the past.
- It does not account for single, critical events (e.g., a major employer closing).
- Forecasts beyond five years are less reliable than short-term periods of time.

II. STAFFING TRENDS

i. Staffing Formula

Below and on the following page are the District's school staffing formulas for the school year 2026-27. These staffing formulas are adhered to closely except for smaller schools that may need additional staffing for scheduling and otherwise as deemed necessary for academic progress.

Classroom Teacher Allocations

Grade Level	Teacher to Student Ratio
K - 3	1:20
4 – 5	1:24.75
6 – 8	1:24.95 (student enrollment 600 or fewer) 1:23.75 (student enrollment greater than 600)
9 – 12	1:26.05 (student enrollment 1,200 or fewer) 1:24.5 (student enrollment greater than 1,200)

Career and Technical staffing assignments are determined by the Career and Technical Education department. Generally, a high school receives one additional general classroom teacher for every four CTE teachers at their school location.

Based on the state average and maximum class size requirements, the District utilizes a smaller student-to-teacher ratio. The chart below reflects the state requirements.

State of Tennessee Class Size Requirements

Grade Level	Education Improvement Act Average	Education Improvement Act Maximum
Grades K-3	20	25
Grades 4-6	25	30
Grades 7-12	30	35
Career and Technical Education	20	25

https://www.tn.gov/content/dam/tn/stateboardofeducation/documents/meeting_oct_20_17/10-20-17_III_M_Minimum_Requirements_for_the_Approval_of_Public_Schools_Rule_0520-01-03_Attachment_Clean_Copy.pdf

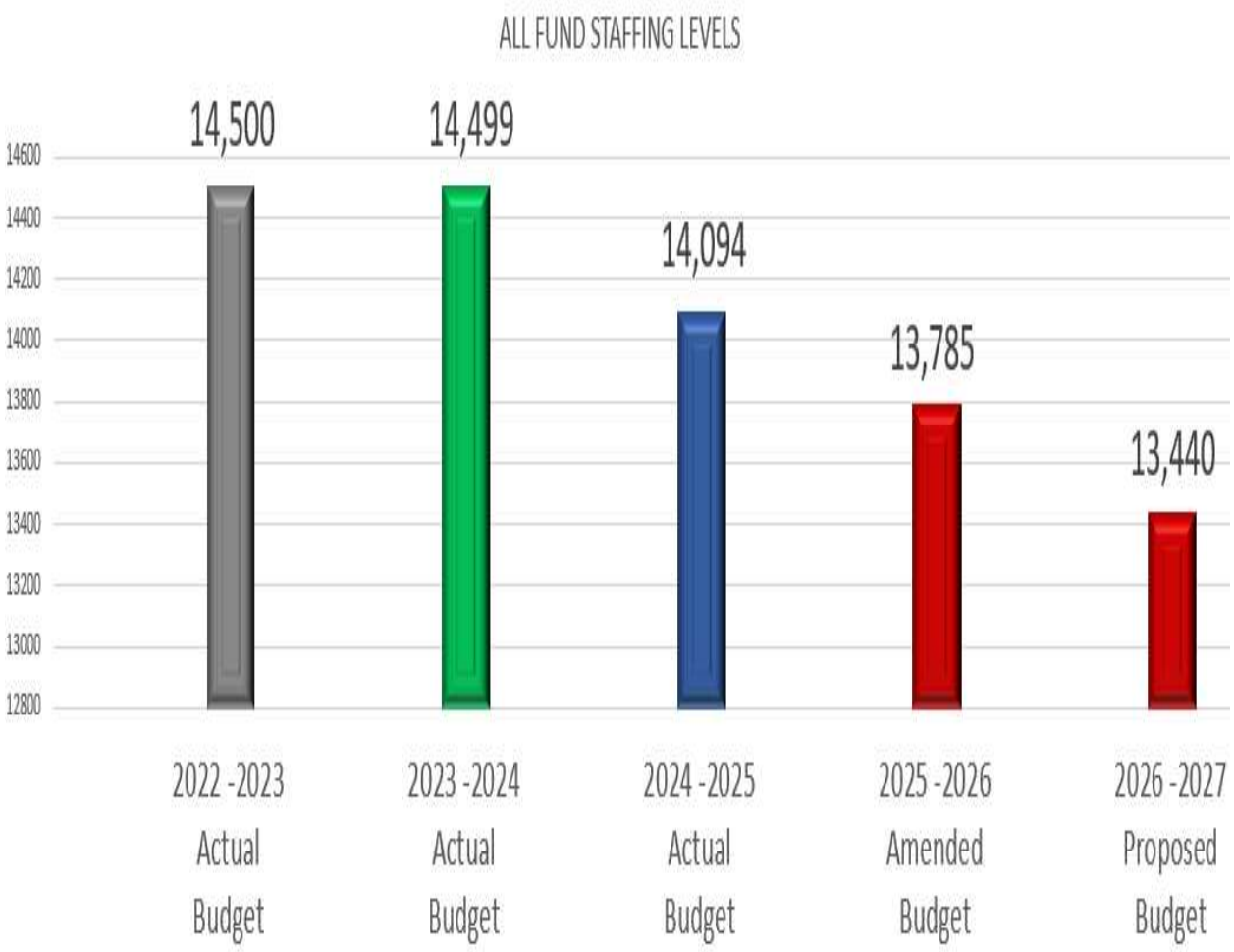
ii. Staffing Levels

For fiscal year 2026-27, the District has a budget of 13,440 positions, as noted in the graphic below.

Personnel costs account for 66% of the District's expenditure on the All-Funds budget and 74% of the General Fund budget. The District projects a decrease of 345 positions in All Funds for the fiscal year 2026-27. This Decrease is primarily attributable to the closure of four schools: Chickasaw Middle, Frayser – Corning, Georgian Hills Elementary and Lucy Elementary.

Full-Time Employees	2022 -2023 Actual Budget	2023 -2024 Actual Budget	2024 -2025 Actual Budget	2025 -2026 Amended Budget	2026 -2027 Proposed Budget	FY 2026 Amended Budget vs FY 2027 Proposed Budget	FY 2026 Amended Budget vs FY 2027 Proposed Budget
Officials/Administration/Management	339	353	258	251	237	(14)	-5.6%
Principals	154	156	157	157	154	(3)	-1.9%
Assistant Principals, Non-Teachers	218	224	260	246	244	(2)	-0.8%
Elementary Classroom Teachers	2,227	2,213	2,185	2,129	2,112	(17)	-0.8%
Secondary Classroom Teachers	1,797	1,708	1,822	1,828	1,865	37	2.0%
Other Classroom Teachers	2,027	2,234	2,261	2,221	2,180	(41)	-1.8%
Guidance	287	282	289	289	283	(6)	-2.1%
Psychological	68	68	66	66	60	(6)	-9.1%
Librarian/Audio/Visual	133	131	132	132	134	2	1.5%
Consultants/Supervisors	188	192	241	192	178	(14)	-7.3%
Other Professional	1,207	1,315	1,078	971	901	(70)	-7.2%
Teachers' Aides	3,008	2,577	2,429	2,368	2,227	(141)	-6.0%
Technicians	135	127	125	111	101	(10)	-9.0%
Clerical/Secretarial	714	715	650	655	635	(20)	-3.1%
Service Workers	1,610	1,800	1,736	1,743	1,714	(29)	-1.7%
Skilled Crafts	116	127	128	142	140	(2)	-1.4%
Laborers Unskilled	242	248	255	261	255	(6)	-2.3%
Professional Instructional	1	1	1	1	1	-	0.0%
All Other	29	28	21	22	19	(3)	-13.6%
Total	14,500	14,499	14,094	13,785	13,440	(345)	-2.5%
Total Full-Time Staff	14,500	14,499	14,094	13,785	13,440	(345)	-2.4%

All Funds Staffing Levels



The chart above reports on the District All Funds budgeted staffing levels for fiscal years 2023 through 2027.



III. SCHOOLS

This section includes the following information:

i. Student Based Budgeting (SBB)
ii. SBB Flexibility
iii. Guide on Understanding School Level Information and School Data

Conventional practices tend to be focused on the District, compliance, and program fidelity. Conversely, strategic budgeting practices link resources to academic goals, ensure resources are used to improve student learning, and meet students' needs. Strategic budgeting practices track whether and how resources are used to improve academic achievement. Memphis-Shelby County Schools is providing school leaders with strategic budgeting practices and tools to improve student learning and meet students' needs. These practices are critical to achieving the District's Academic goals and strategic priorities. These practices will equip school leaders with decision-making guidance to achieve high academic achievement with greater school decision flexibility and will enable school leaders to produce high-quality options throughout the District. MSCS Vision serves as our north star. The Academic Strategic Goals and Priorities outline what is needed to realize our vision. Our Theory of Action (Managed Performance Empowerment) establishes a method to fulfill our academic strategic goals and priorities.



As an enabler of our Theory of Action, MSCS launched Student Based Budgeting (SBB) to provide funding equity to students regardless of their zip codes, provide proven school leaders with greater flexibility for their academic goals, and foster high levels of innovation and continued success across the District in school year 2018-19.

i. Student Based Budgeting (SBB)

In the school year 2018-19, MSCS implemented two initiatives – Strategic School Design and Student Based Budgeting (SBB). Both initiatives will serve as a mechanism to create more equity, transparency, and flexibility. Student Based Budgeting and school redesign are major levers to transform the District into a nationally recognized model for educational innovation and effectiveness. Student Based Budgeting provides the equitable distribution of funds based upon student enrollment and need.

SBB is a funding model that allocates dollars (instead of staff) to schools based on the number of students enrolled. The model is weighted using objective, measurable facts about each individual student that drives education costs. In simpler terms, with SBB, dollars follow the student and are based on each student's needs. Furthermore, schools may be able to earn more flexibility in deciding what to do with those funds once they reach the school. We believe that schools will work from similar starting points to build increasingly diverse and customized academic plans. The purpose of a school's budget, then, is to support and reflect its academic plan.

SBB Methodology & Policies

In one sense, Student Based Budgeting is very simple: the money follows the student period. But while this basic principle drives almost every aspect of our new school funding system, there are a handful of other details needed to fully understand how SBB works. In this section, a complete explanation of how Student Based Budgeting works in Memphis-Shelby County Schools will be provided.

SBB Pool vs. Non-SBB Pool (a.k.a. Locked and Special Fund Allocations)

SBB is the District's primary mechanism for allocating resources to schools, but it is not the only method. Each school will receive most of its dollars through Student Based Budgeting; schools will have discretion to spend those dollars within a set of boundaries to purchase their staffing allocations dictated by district staffing ratios. In addition, as in the past, each school will also receive an additional set of staff Full Time Equivalents (FTEs) and supplies according to the District's objectives (a.k.a. Locked Allocations) and may receive certain grant dollars (e.g., Title I, SIG Grant) according to the terms of the grant (a.k.a. Special Fund Allocations).

SBB Pool: The total dollar sum that goes directly through Student-Based Budgeting is known as the **SBB Pool**. How big is the pool? It is the sum of all the resources that schools are responsible for budgeting.

> *For example, if schools were only responsible for budgeting for teachers, secretaries, and pencils, and the total cost of teacher compensation was $150M, secretaries $15M, and pencils $100K, the size of the SBB Pool would be $150M + $15M + $100K = $161.1M.*

Based on the set of resources that schools will budget in school year 2025-26, the size of the pool is $420 million. Later in this section, more details on which resources are allocated and managed by schools and what makes up the SBB will be shared.

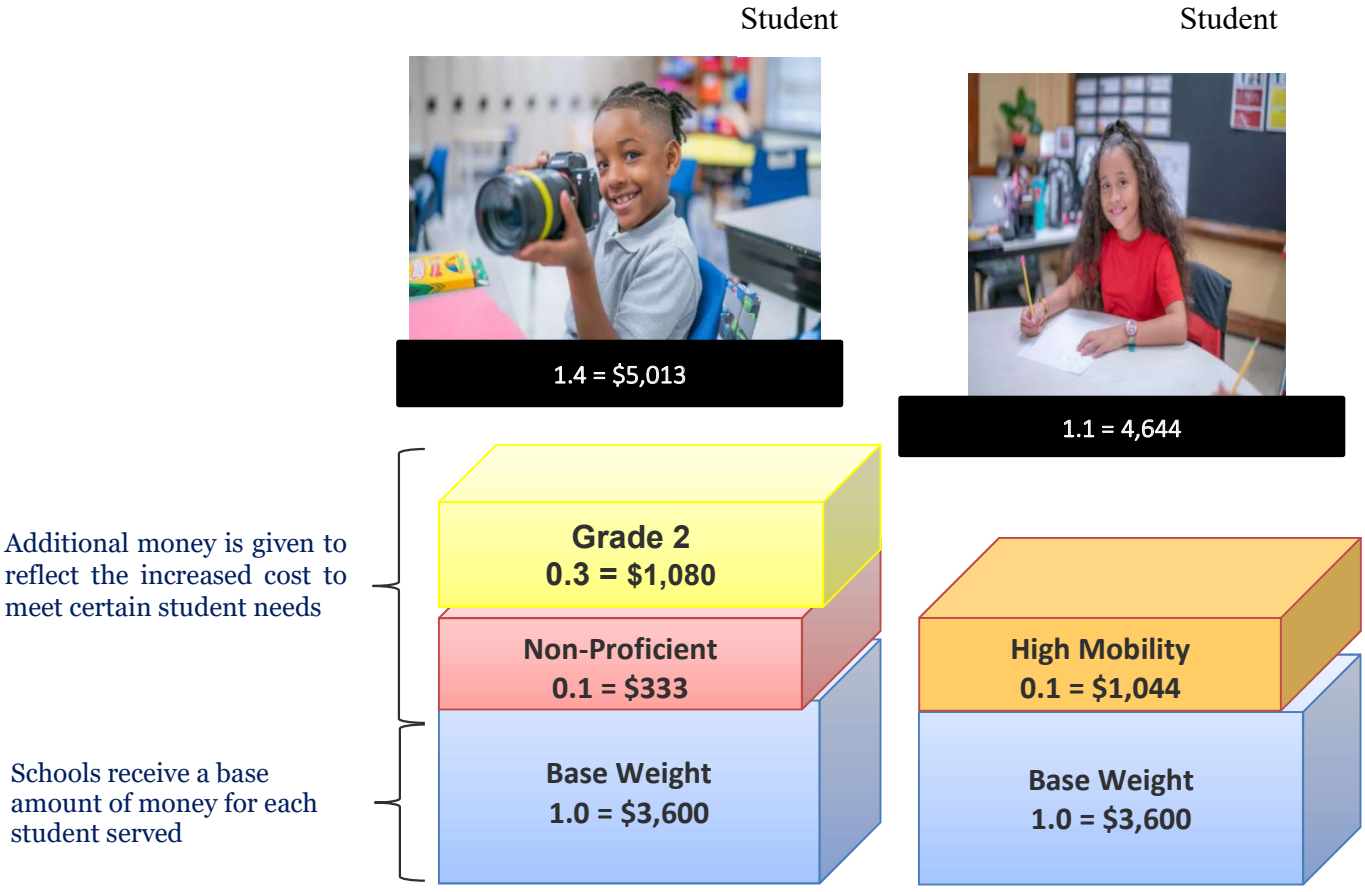
Special Fund Allocations: As in previous years, schools will continue to receive some dollars from state and federal grants (e.g., Title I Allocations, SIG Grants, etc.). These dollars are considered "outside of the pool" and do not "follow the student," but schools often do have control over spending them, depending on the terms of the grant. Schools have the flexibility to seek additional grants.

Locked Allocations: As in previous years, schools will receive certain staff FTEs, equipment, and materials according to the District's support plan (e.g., social workers, special education staff, etc.). Those staff, equipment, and materials that schools are not responsible for budgeting will be allocated to buildings according to the decisions made by their department.

Type of Resource	In the SBB Pool?	Follows the student?	Empowered schools choose how to spend?
SBB Pool Dollars	Yes	Yes	Yes
Special Fund Allocations	No	Depends on the grant terms	Sometimes
Locked Allocations	No	No	No

Weight Characteristics and Amounts: The dollars in the SBB Pool "follow the student." At its most basic level, this would mean taking the $420 million in the FY26-27 SBB Pool, divided by 78,040 students, and sending $5,384 to each school for every single student on its roster. But a key piece of our strategy is the belief that it costs a different amount of money to provide an appropriate education for different types of students. Although all students meet baseline funding, additional funds must meet qualifying criteria. SBB rubric indicating objective measurable criteria are used to target more resources for certain students who may need more help to learn. Therefore, more resources are provided to the schools with exceptional populations. These dollars are assigned as *categorical weights*.

SBB funding starts with all schools receiving money on behalf of each student which is the sum of the "base weight"—an amount that each student receives—plus special categorical weights for which each student qualifies. In the example below, both students receive the base weight, and each receives a different set of need weights according to their respective attributes.



A set of student characteristics are recommended that the District should prioritize in directing extra resources to the highest need schools. MSCS looks for characteristics that were:

- **Relevant**: The characteristic must represent a real student need that demands more resources to educate.
- **Measurable**: The characteristic must be indisputably and objectively measurable, so we can all agree on which students qualify for it.
- **Student-Based**: The characteristic must be linked to an individual student, not a school's decisions, such that any student will trigger the same funding level regardless of which school he or she attends. For this reason, the District chose "incoming" student characteristics *(e.g., 8th grade performance for HS students)* when possible.

Here are the characteristics chosen for the District's SBB formula in **2026-27**

Student Need	Rationale
Base Weight	Base Weight-- $3,600 for all K12 General Education Setting Students • Students with Disabilities (SWD) Increment-- $825 or 0.24 for all SWD self-contained students -- These students do not receive the full base weight because their instructional resources are locked. This means that schools will continue to receive Special Ed teachers/TAs from the Special Ed department, and these students only need an "incremental" amount to cover their share of the school's administrative, operational, and other schoolwide services.
Grade Weight: K-5 with emphasis onK-2	Grade Level-- $1,080 or 0.3 for K-2, $720 or 0.2 for 3-5 • Based on the resources that have been unlocked to schools, ES need a slightly higher weight to cover their lower-class size requirements. Additionally, many of the locked resources (i.e., athletics, CTE, security, custodial, etc.) are places where Secondary schools are likely to get a higher share than Elementary schools. • K-2 is weighted more because literacy is a critical district focus area and highly predictive of future outcomes. DATA USED: 24/25 Projected enrollments by grade
***Incoming* Student Performance (High and Low)**	Incoming student performance (high and low) – $360 or 0.1 • Student performance is one of the most important indicators of student need at a school. • Note that this will be calculated as a percentage of proficiency in ELA and Math for each school. • DATA USED: • These are counts of exams and proficiency levels for students that took the TCAP/EOC exams in Spring 2023. If a student took multiple exams in the same subject area (e.g., Algebra I and Geometry), they would be counted separately for each exam taken. • These are counts for all valid exams taken in Spring 2023 across all students in all schools in all grades.

Student Mobility	• Mobility – $1,044 or 0.29 • Schools with highly mobile populations have greater levels of need. We will weigh mobility instead of poverty because mobility is highly correlated to poverty but provides a more nuanced look at need. • DATA USED: Mobility rate (defined by # of students who transferred into the school after 40th day divided by # of students who ever attended the school, excluding students who attended for less than 1 week) calculated using year-end SY23/24 data.
English Language Learner	• ELL - $90 or .03 (please note that you will continue to receive ELL resources (e.g. ESL Teachers) outside of SBB. This small weight is meant to alleviate imperfections in the measurement of poverty for the poverty weight). • DATA USED: The EL data includes students whose ELL data in PowerSchool indicate they are "L" or "W"
Poverty	• Direct Certified - $360 or .10 • DATA USED: The number of students eligible for the Poverty weight is calculated using the 2023-24 Direct Certified %

Enrollment Projections and Fall Adjustments

Since school-by-school enrollment cannot be measured until the beginning of the school year but budget planning must begin the previous winter, we rely on *projected* enrollment figures to apply the student weights and generate school budgets. The District puts a high premium on accurate projection numbers to give schools accurate preliminary budgets and enable targeted planning. But since it is nearly impossible to project school enrollments perfectly many months in advance, the District has also developed a policy for adjusting school budgets in a similar manner to how adjustments currently occur in the fall.

Baseline Services and Baseline Supplement

Pursuant to the resource flexibility guidelines listed in this document, empowered schools have significant flexibility over what resources they choose to purchase. Outside of the guidelines outlined in the resource flexibility section, the District will not instruct empowered schools what to buy. Nonetheless, the District is committed to ensuring that, *should they choose*, schools have enough money to purchase a standard set of resources that has traditionally been present in most MSCS schools. We refer to that standard set of resources as "baseline services." It is the minimum set of services that the SBB allocation will provide for all schools, regardless of their size and student characteristics. If a school's initial SBB allocation (i.e., student enrollment multiplied by student weights) is not sufficient to pay for these services, the District will add money to the school's allocation, bringing it up to the baseline. The Finance Department will hold a reserve from the SBB Pool sufficient to cover this "baseline supplement." Very small schools are those most likely to fall short of being able to afford "baseline services" on their own, so the resources listed below should be considered appropriate in the context of a small school (<300 students). Resources that schools are not responsible for paying for are not included in "baseline services;" see resource flexibility section for more detail on which resources schools are responsible for paying.

Note that in the charts below, FTE means Full Time Equivalent.

Position / Service	Grades K-8	Grades 9-12	Source
General Education Teachers	K-3rd: 20:1 4th-6th: 25:1 7th-8th: 30:1	30:1	TN Class Size Requirement
Physical Ed. Teachers	K-4th: 350:1 5th-6th: 265:1 7th-8th: N/A	N/A	Tennessee State Minimum Requirements
Art & Music Teachers	K-6th: 525:1 7th-8th: N/A	N/A	Tennessee State Minimum Requirements
Assistant Principals	1 FTE: 550 to 1,099 1.5 FTE: 1,100 to 1,319 2 FTE: 1,320+	1 FTE: 1 to 649 2 FTE: 650 to 1,249 3 FTE: 1,250 to 1,499 4 FTE: 1,500 to 1,749 5 FTE: 1,750+	K-8th: MSCS Staffing Formula* 9th-12th: MSCS Staffing Formula**
Librarians	0.5 FTE: 1 to 264 1 FTE: 265+	0.5 FTE: 1 to 299 1 FTE: 300 to 999 2 FTE: 1,000 to 2,249 3 FTE: 2,250 to 3,000	Tennessee State Minimum Requirements
Clerical Assistants	0.5 FTE: 1 to 224 1 FTE: 225 to 374 + 1 FTE: for every additional 375 students		Tennessee State Minimum Requirements
Financial Secretaries	1 per school		District Requirement
Substitute Teachers	$93.20 per pupil (pp)		FY25 Short-term sub budget pp
Instructional Supplies	$300 per teacher		District Requirement
Guidance Counselor	K-5th: 1:500 6th-12th: 1:350		TN SBOE Requirement

MSCS Staffing Supplement

To ease the transition to Student Based Budgeting, in the first year of implementation (School Year or SY2018-19), MSCS ensured that all schools received the amount of funds equivalent to what they would have received under SY18-19 Staffing Ratios. If a school's initial SBB allocation AND baseline supplement were not sufficient to pay for these services, the District added additional money to the school's allocation, bringing it up to the amount required to repurchase MSCS SY17-18 staffing allocations associated with the SBB Pool. The Finance department held a reserve from the SBB Pool sufficient to cover this "MSCS Staffing Supplement." Again, outside of the guidelines outlined in the resource flexibility section, the District will not instruct empowered schools on what to buy.

Transition Hold Harmless Policy

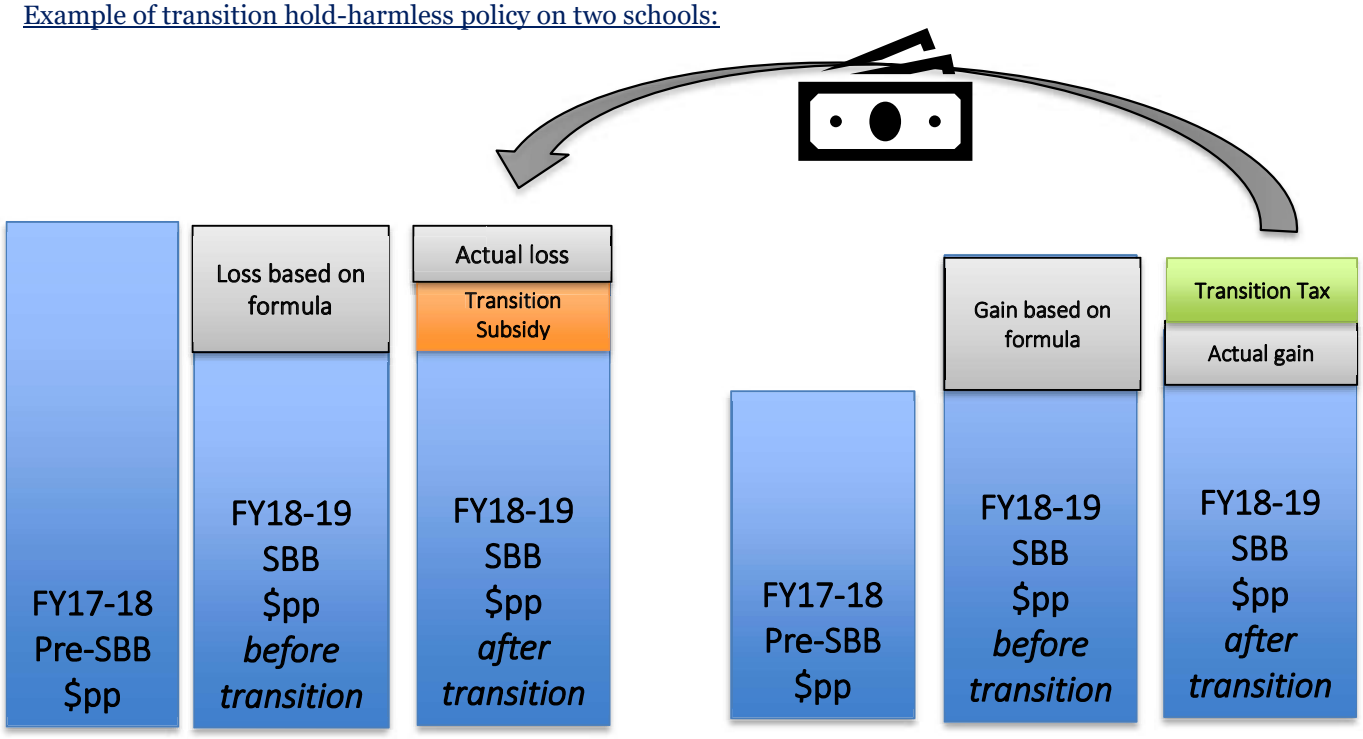
Student Based Budgeting is a very different method of allocating resources than the staffing allocation-based method that MSCS used in prior years. Prior to SBB, there was significant unplanned variation among different schools' per-pupil levels of funding. Small schools tended to receive more (per-pupil) than large schools; underutilized schools tended to receive more than those filled to capacity; and some schools simply received more because of years-old staffing decisions. Excluding temporary SIG grants, schools with higher student need did not necessarily receive more. Under SBB, a more equitable distribution of resources is offered in which all schools are funded at a similar level to one another (on a per-pupil basis), with remaining differences directly tied to differences in student needs.

This equitable distribution means, of course, that some schools will receive more than they did in prior years, while others will receive less. In the long term, the District is confident that this new method of apportioning resources will be effective and fair. In the short term, the District will take caution to ensure that schools do not experience swings in funding so dramatic as to disrupt the learning environments that teachers and staff build upon each year. MSCS's transition into SBB includes a **soft-landing** policy by which no school can gain more than 9% or lose more than 8% year over year (excluding special circumstances i.e., changes to a school's capacity, enrollment implications due to rezoning, changes to grade bands served.)



For example, a school may receive a "transition subsidy" provisioning supplemental funds through SBB. Alternatively, a school may be charged a "transition tax" levied so that the District may temporarily subsidize schools losing funds under SBB.

Example of transition hold-harmless policy on two schools:



School A was overfunded relative to its enrollment/student need profile, so it will lose money in shift to SBB.

In FY18-19, it will receive a "transition subsidy" to limit its loss is not greater than 8%

School B was underfunded relative to its enrollment/student need profile, so it will gain money in shift to SBB.

In FY18-19, it will only experience a maximum gain of 9.0% because it will need to pay a "transition tax" to allow the District to subsidize all the "transition awards" at losing schools.

Q&A: Enrollment and Transition Policy under SBB

How does enrollment impact my budget?

MSCS is anticipating an increase in enrollment next year. Because overall enrollment is increasing, the District's overall funding is increasing and as a result, schools with increasing enrollment will likely see an increase in their funding. **Assuming funding generated based on student characteristics remains relatively consistent.**

KEY TAKEAWAY: Schools with declining enrollment will see a decrease in their funding that has nothing to do with the transition to SBB. They are losing this money due to enrollment changes NOT due to SBB funding changes.

But what about the Transition Policy? Isn't there a loss limit or gain limit?
Yes, but MSCS is only capping the losses and gains that come from the transition to SBB. MSCS does not cap gains and losses due to changes in a school's enrollment. The -8%/+9.0% caps are calculated on a dollar per pupil ($pp basis) and not on a total $ basis, to isolate the change due to transition to SBB.

SBB Transition Gain Cap	+9.0% on a $pp basis
SBB Transition Loss Cap	Lesser of -8% on a $pp basis

So, for example, in School A who is losing money under the SBB formula:

Total Enrollment	500
SY17-18 Unlocked Comparison $pp	$5,000 pp
SY18-19 SBB Allocations $pp	$4,500 pp
If no loss limit existed, School A would experience a loss due to the transition to SBB of ….	-$500 pp or -10% loss on $pp basis
But with the MSCS transition policy, School A's loss is limited to 2.5% ….	School A will receive a "transition subsidy" of $175,000 to limits its losses to just -$150pp or -3% loss on $pp basis

In School B who is gaining money under the SBB formula:

Total Enrollment	500
SY17-18 Unlocked Comparison $pp	$5,000 pp
SY18-19 SBB Allocations $pp	$5,500 pp
If no gain limit existed, School A would experience a gain due to the transition to SBB of ….	+$500 pp or +10% gain on $pp basis
But with the MSCS transition policy, School A's gain is capped at 7.0% …	School B will pay a "transition tax" of $150,000 to cap its gains at +$450pp or +9.0% gain on $pp basis.

Why am I paying a "transition tax" or receiving a "transition subsidy"?
The transition policy is another policy to ensure stability in the transition to SBB. Under the transition policy, schools will not gain or lose more than a certain % on a $pp basis in Year 1. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students.

If you are receiving a transition subsidy, this means that your school is supposed to lose more under the SBB formula, but your loss is capped at lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.

If you are paying a transition tax, this means that your school is supposed to gain more under SBB, but your gain is capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools to limit their losses.

How does this all come together?
There are a few potential scenarios that your school could fall into:

School A: Increasing enrollment + gaining under SBB

1. Change due to Enrollment	+5%	School A's enrollment is increasing, and its funding is increasing under SBB because it has higher levels of student need relative to other schools in the District. This means School A will experience an increase in overall school funding.
2. Change due to SBB Transition	+5%	
= Total Change to Budget	**+10%**	

School B: Increasing enrollment + losing under SBB

1. Change due to Enrollment	+5%	School B's enrollment is increasing but its funding is decreasing under SBB because it has lower levels of student need relative to other schools in the District. The overall school funding will depend on the relative size of the two factors. In School B, the impact of the change due to Enrollment is greater than the change due to SBB transition, so it will experience a net increase overall.
2. Change due to SBB Transition	-3%	
= Total Change to Budget	**+2%**	

School C: decreasing enrollment + gaining under SBB

1. Change due to Enrollment	-10%	School C's enrollment is decreasing but its funding is increasing under SBB because it has higher levels of student need relative to other schools in the District. The overall school funding will depend on the relative size of the two factors. School C is losing significant enrollment, so although it does gain under SBB, it's not enough to offset the impact of the budget change due to enrollment.
2. Change due to SBB Transition	+5%	
= Total Change to Budget	**-5%**	

School D: decreasing enrollment + losing under SBB

1. Change due to Enrollment	-5%	School D's enrollment is decreasing, and its funding is decreasing under SBB because it has lower levels of student need relative to other schools in the District. This means School D will experience a decrease in overall school funding.
2. Change due to SBB Transition	-2.5%	
= Total Change to Budget	**-7.5%**	

School E: no enrollment change + losing under SBB

1. Change due to Enrollment	0%	School E's enrollment is not changing, and its funding is decreasing under SBB because it has lower levels of student need relative to other schools in the District. This means School E will experience a decrease in overall school funding that is entirely due to the SBB formula.
2. Change due to SBB Transition	-2.5%	
= Total Change to Budget	**-2.5%**	

Average Salary & Benefits – SBB Pool Only

Salaries and benefits are calculated based on a District-wide average by position type. Salaries and benefits are not adjusted based on the actual person occupying the position. Therefore, schools are not penalized for higher salaries and schools cannot recoup funds for employees with a salary that is lower than the average salary. Similarly, schools will not recoup any portion of a position's benefits including employees not receiving benefits.

Position Title (SBB Pool Only)	***Avg. Compensation used for Budgeting****
Classroom Teacher (General Ed)	**$86,335**
Assistant Principal	**$125,014**
Librarian	**$94,553**
Educational Assistant (General Ed)	**$32,095**
Financial Secretary	**$65,923**
Clerical Assistant	**$50,077**
In-School Suspension Assistant	**$32,640**
Interventionist	**$89,602**
Instructional Facilitator	**$94,757**
Graduation Coach	**$92,572**
Study Hall Monitor	**$32,617**

**Note: The District will continue to budget Title I allocations with actual salaries and benefits.*

ii. SBB Flexibility

During school year 2019-20, MSCS instituted school-based flexibility. All schools began making decisions around their Strategic School Design Plans to meet the needs of their students. MSCS will phase-in flexibility for school leaders. Schools have been categorized into three groups: Cohorts, Early Adopters, and Traditional Schools. The level of flexibility school leaders receive will depend upon their group. Cohorts and Early Adopters will receive enhanced autonomy. Traditional schools will receive limited or restricted autonomy.

Guardrails (or Basic Expectations)

Regardless of the level of flexibility received, all schools must first demonstrate evidence that they are implementing the curriculum with 100% fidelity. School plans should firstly be based on resource decisions aligned with building an Instructional Leadership Team (ILT) whose members have proven expertise in the content area they support and ensuring that teachers have sufficient time for shared content and grade teams to learn and collaborate. Principals must utilize the ILT to develop effective collaborative lesson plans and to participate in the development of Cycles of Professional Learning. In addition, principals should utilize Instructional Practice Guides during informal observations to provide richer feedback and plan development for teachers.

In addition to these baseline guardrails, Early adopters, and Cohort principals with their Network Leaders are expected to focus on securing expert support for Cycles of Professional Learning and Cycles of Observation and Coaching. They are also expected to ensure sufficient time exists for collaborative planning in PLCs (90 minutes per grade or content area weekly).

Traditional School Flexibility

Traditional schools will have baseline flexibilities within the goal of implementing the curriculum with full fidelity. Traditional schools may make cost neutral trades in positions (e.g. an extra teacher in lieu of a librarian). These changes should be adopted during their Strategic Budget Session and discussed and approved by the academic and finance teams. If extra funds remain above the school's staffing plan, principals must provide justifications and alignment to their 60-day plan to apply their resources to the following list.

Level 1	Traditional Schools in Good Standing	Priority Schools/Critical Focus Schools
Trade-Offs	• Part-time staff • Teachers • Librarians • Study Hall Monitors • In-School Suspension (ISS) • Educational Assistants	• Part-time staff • Teachers • Librarians • Study Hall Monitors • In-School Suspension (ISS) • Educational Assistants
Other Budgets	• Substitute Budget • Technology (with Chief Information Officer or CIO approval)	• Substitute Budget • Technology (with CIO approval)
Special Fund Allocations	• Title I (for eligible schools)	• Title I (for eligible schools)
Supports	• Support for Intervention – Tier II and Tier III students (Teacher Assistants) • Support for Before and After School Tutoring (with additional small group supports for accountability subgroups - ELL, SWD) • Clerical Assistant for attendance	• Support – Teacher on • Assignment to support the process • End of Course Support – Teacher Assistant • Parental engagement • ACT Prep teacher allocated to address Ready Graduate Indicator • Full-time Family Specialist to address children out of school. The rates at many of these schools are significantly above the district average • World -class instructional design and assessment prep materials/ tutoring hours for ELL students • Teacher-on-Assignment to assist with culture/climate issues
Extra Funds Available	• Teachers • Teacher Assistants • Assistant Principals • Study Hall Monitor • ISS Assistant • Behavioral Specialist • Part-time Teachers • Computer Lab Tech	• Teachers • Teacher Assistants • Assistant Principals • Study Hall Monitor • ISS Assistant • Behavioral Specialist • Part-time Teachers • Computer Lab Tech

Traditional schools must also meet baseline guardrail guidelines to implement the curriculum with 100% fidelity. School plans must show evidence to support a strong Instructional Leadership Team (ILT), how the ILT develops effective collaborative lesson plans and how the ILT participates in the development of Cycles of Professional Learning. Principals should utilize Instructional Practice Guides during informal observations to provide richer feedback and plan development for teachers.

In keeping with the strategic focus of the District and expressed in the design sessions, schools can use their flexibility to improve expert support and to expand collaborative planning time to 90 minutes per grade or content area weekly. In the next chart are examples of the flexibility available to the principal if additional resources are available.

Level 2	Flexibility
Trade-Offs	• Teachers • Librarians • Study Hall Monitors • In-School Suspension • Educational Assistants
Supports	• Support to improve GOOD FIRST TEACHING • Support for Tier II and Tier III students (Teachers, TAs) • Wrap-Around Services for High • Schools (ACT Tutoring –1/2 credit) • Support for Collaborative Planning • Support for Parent Engagement (Parent • Liaison, Parent Specialist, etc.) • Stipends for additional support to support academics • Administrative support • EOC support • Funds to support Speakers, field trips to improve Social Emotional Learning
Other Budgets	• Substitute Budget
Special Fund Allocations	• Title I (for eligible schools)
Level 2	**Cohorts**
Personnel	• Create new positions
Curriculum	• Criteria for selecting: Retention of teachers, ILT rating, 2-year trend of TVASS 4 or 5, 3.5 or higher on TEAM
Supplemental Materials	• Criteria for selecting: Retention of teachers, ILT rating, 2-year trend of TVASS 4 or 5, 3.5 or higher on TEAM, or Assistant Superintendent's recommendations

Schools must also meet baseline guardrail guidelines and must show evidence of securing expert support for Cycles of Professional Learning Coach of Observation and Coaching and ensuring sufficient time for collaborative planning in PLCs.

Examples of resource options that support expert support and collaborative planning time are as follows:

Expert support

- School purchases a literacy specialist position to coach teachers and facilitate ELA PLCs (the school previously had an AP with science experience and a PLC coach with math experience; there were no other coaches)
- School exchanges current Assistant Principal position for an instructional facilitator position that is targeted to address ELA or math needs.
- School purchases an additional math teaching position to provide two math lead teachers release time to coach teachers, model lessons, and support PLC meetings, planning and facilitation.

Collaborative planning time

- School purchases additional instructional aide positions to cover lunch so that recess time can be added adjacent to weekly collaborative planning time. Additionally, instructional aids can be used to provide support at other times during day, provided that instructional time is preserved, to free teachers for planning.
- School purchases additional support position(s) to double supports one day per week for all or targeted grades or content areas so that teachers have a double planning block.
- School purchases time for substitutes to cover classes for two grades or content areas on Fridays every three weeks for 160 consecutive minutes. This time, which teams receive on a rotating basis, added to the 45 minutes per week of regular collaborative planning time equals an average of 90 minutes per week for deep collaborative planning time.
- One of the PLC coaches, Assistant Principals, or other full-time non-teaching position is transformed to a half-time teaching position, thereby enabling changes to the schedule.



iii. Guide on Understanding School Level Information and School Data

To provide greater transparency of school level spending, the District is providing detailed information of how funds are allocated to individual schools. The District has expanded the level of detailed information provided for school level budgets. This is a continuation of the process started in previous fiscal years. The following pages contain school level information for each school such as academic progress measures, facility details, socio-economic indicators of our students, budgeted school-based position allocations, General Fund and Federal Fund grant allocations.

The school-level information provided is intended to provide an overview of the trajectory of individual schools over the past three years and provide details for projected budgets for the coming year. When reviewing school level details, it is important to note that the information provided includes actual results and data from school years 2023-2024 and 2024-2025, budget data from school year 2025-2026, as well as the proposed budgets for the upcoming 2026-2027 school year. Actual staffing, enrollment, and spending at the school level for the actual 2026-27 school year may vary from the budget based upon demographics, enrollment, and staffing changes. The variance between the school years 2025-2026 and 2026-2027 is not the actual year-over-year impact of financials or staffing by school. In future years, the District will continue to provide actual data as it becomes available.



Below are definitions and details for school level data.

Staffing Laws

Teachers - TN State Board of Education has established rules related to class size for K-12 grades in Chapter 0520-01-03 Minimum Requirements for the Approval of Public Schools (0520-01-03-.03 Administration of Schools, Requirement B (3). According to these rules, local boards of education shall have policies providing for class sizes in grades kindergarten through twelve (K-12) as follows:

Grade Level	Average	Maximum
Grades K-3	20	25
Grades 4-6	25	30
Grades 7-12	30	35
Career and Technical Education	20	25

The average class size for a grade-level unit (e.g., K-3) shall not exceed the stated average, although individual classes within that grade-level unit may exceed the average. No class shall exceed the prescribed maximum size. Class size limits may be exceeded in such areas as typewriting, instrumental, and vocal music classes, provided that the effectiveness of the instructional program in these areas is not impaired.

H.B. 1569 enables any local education agency in the state to use the career academy or smaller learning community model to extend CTE class sizes in grades 9-12 through a waiver from the commissioner of education. Even with the waiver, CTE class sizes will not exceed the maximum class size set for general education classes in grades 7-12.

Guidance Counselors – for school year 2024-25, the TN State Board of Education's School Counseling Model & Standards Policy (5.103) will be effective. TN State Board of Education has recommended current student-to-counselor ratios as calculated in the TN State Board of Education's School Counseling Model formula as follows:

- Elementary (grades K – 5): 500:1
- Secondary (grades 6 – 12): 350:1

Recognizing the need for school counseling support, MSCS will use these ratios for guidance counselors.

MSCS Staffing Formulas

Below are the District's school staffing formulas for school year 2025-26. These staffing formulas are adhered to closely except for smaller schools that may need additional staffing for scheduling and otherwise as deemed necessary for academic progress.

Classroom Teacher Allocations

Grade Level	Teacher to Student Ratio
K - 3	1:20
4 – 5	1:24.75
6 – 8	1:24.95 (student enrollment 600 or fewer) 1:23.75 (student enrollment greater than 600)
9 – 12	1:26.05 (student enrollment 1,200 or fewer) 1:24.5 (student enrollment greater than 1,200)

Career and Technical staffing assignments are determined by the Career and Technical Education department. Generally, a high school receives one additional general classroom teacher for every four CTE teachers at their school location.

Assistant Principal Allocations

Elementary

Enrollment	Assistant Principal Allocation
1 – 549	0
550 – 1,099	1
= or > 1,110	2

Middle and High Schools

Enrollment	Assistant Principal Allocation
1 – 650	1
651 – 1,249	2
1,250 – 1,499	3
1,500 – 1,750	4
= or > 1,751	5

Librarian Allocations

TN State Board of Education has established rules about Library Information Center personnel in Chapter 0520-01-03 Minimum Requirements for the Approval of Public Schools (*0520-01-03-.07 Library Information Center, Requirement E (2)*). According to the rules, schools including grades kindergarten through eight (K-8) or any combination thereof shall provide library information personnel as indicated below:

Elementary & K-8 Schools

Enrollment	Librarian Allocation
< 400	Auxiliary faculty member may serve as a library information coordinator.
400-549	0.5
= or > 500	1

High Schools

Enrollment	Librarian Allocation
< 300	0.5
300 – 1,500	1
= or > 1,500	2

Clerical Staff Allocations

Elementary Schools

Enrollment	Clerical Staff Allocation
1 – 749	2
750 – 1,099	3
= or > 1,100	4

Middle and High Schools

Enrollment	Clerical Staff Allocation
1 – 499	2
500 – 749	3
750 – 1,099	4
1,100 – 1,649	5
1,650 – 2,049	6
= or > 2,050	7



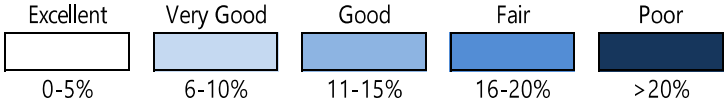
School Information

Grade Level – indicates the grade specific published objectives for learning skill proficiency. Grade-level proficiency refers to reading, writing, math, oral communication, and group-process skills.

School Type – specifies the school type such as Alternative, CTE, Traditional, Optional

Facility Measures

Facility Condition Index (FCI) – a measure of a building's condition. A higher index indicates worsening conditions of a building. This calculation is equal to *"Total Dollars of Building Repair + Upgrades + Renewal Needs / Current Replacement of the Facility"*. A FCI of 0 - 5% indicates a building in excellent condition; a 6-10% FCI indicates a building in very good condition; an 11-15% FCI indicates a building in good condition; a 16-20% FCI indicates a building in fair condition; and a FCI percentage greater than 20% indicates a building that is in poor condition. The following firms were used to determine FCI for all buildings: OT Marshall Architects, Fleming & Associates Architects, Self-Tucker Architects and All World Project Management.



Utilization – rate calculated by dividing the Baseline Enrollment by the Programmatic Capacity. Baseline enrollment includes Pre-K. The capacity utilization rate is a metric used to measure the rate at which potential output levels are being met or used. Displayed as a percentage, the capacity utilization level provides insight into the overall slack that exists in schools at a given point in time. If a school is operating at a 70% capacity utilization rate, it has room to increase production to a 100% utilization rate without incurring the expensive costs of building a new plant or facility.

Square Footage – a measure of the length and width of the building only, including the boiler room and other usable space. This does not include portables and outside land.

Student Capacity – refers to programmatic capacity, which is a measure of how many general education K-12 students will fit in a building. It includes all space utilized as SPED classrooms, Pre-K classrooms, art rooms, music rooms, PE rooms, computer labs, administrative uses, health professional uses, optional program uses, etc. If a building has a design capacity of 1,000, the assumption is that 1,000 students can fit into that building. However, it is not the case. There are various uses that take up classroom space that cannot be used by general K-12 enrollment (baseline enrollment). This measures how many general-education students can fit into a school comfortably with all academic programs operating at their best. Comprehensive Development Classes (CDC) and Pre-K are included in the capacity formula due to differing class sizes, funding, and enrollment reporting methods. CDC and Pre-K are zoned in sections, not by address.

Student Demographics

Economically Disadvantaged Students – for Tennessee school districts participating in Community Eligibility Provision, an alternate definition of "Economically Disadvantaged" (ED) was needed; only students who are direct certified are counted. Based on USDA guidelines, students are considered direct certified through any of the following measures: Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance to Needy Families (TANF), Homeless, Migrants, Runaways, certified foster children, and students enrolled in Head Start or Even Start programs (those operated by the school system).
Using the state Accountability and TISA Funding definition, 64% of the District's student population are considered as Economically Disadvantaged.

Students with Disabilities – students who have, have had, or are currently regarded as having a physical or mental impairment which substantially impacts one or more major life activities including walking, seeing, hearing, speaking, breathing, learning, working, caring for oneself, or performing manual tasks.

English Language Learners – Tennessee students speak more than 140 languages. For most of these students, English is not the first language they learned to speak, but it is the first language in which they have learned to read and write. ESL classes vary from district to district and from school to school and are designed to address such challenges.

Achievement & Proficiency

ACT 21% - percentage of students scoring 21 or above on the ACT test.

Attendance Rate – student attendance is measured and reported by the department as a rate and is based on a comparison of the number of school days attended to the total possible days attended.

Average ACT Composite Score – the ACT composite score or overall ACT score is the average of scores for each test (English, mathematics, reading and science) rounded to the nearest whole number. It ranges from 1 (low) to 36 (high).

Graduation Rate – percentage of students who graduated from high school within four years, including a summer for those students who entered the ninth grade four years earlier. The District's graduation rate was 84.4% in school year 2024-25.

TEM (Teacher Effective Measure) – teacher evaluation system implemented in the District during the 2015-16 school year. The purpose of the TEM evaluation system is to ensure that all educators receive honest feedback about their practice that will enable them to continue to improve their practice and ultimately better serve our students.

- TEM 1: Significantly Below Expectations
- TEM 2: Below Expectations
- TEM 3: Meeting Expectations
- TEM 4: Above Expectations
- TEM 5: Significantly Above Expectations

TNReady – state student achievement assessment for reading, writing, and math in grades 3 – 11 designed to assess what is being taught in Tennessee's classrooms. TNReady was developed by Tennessee educators to better assess student knowledge, as well as critical thinking and problem-solving skills – in other words, all the things a student will need to succeed following high school.

TVAAS (Tennessee Value-Added Assessment System) – measures the impact schools and teachers have on their students' academic progress.

- TVAAS 1 (least effective) – schools whose students are making substantially less progress than the standard for academic growth (the school's index is less than -2).
- TVAAS 2 (approaching average effectiveness) – schools whose students are making less progress than the standard for academic growth (the school's index is equal to or greater than -2 but less than -1).
- TVAAS 3 (average effectiveness) – schools whose students are making the same amount of progress as the standard for academic growth (the school's index is equal to or greater than -1 but less than 1)
- TVAAS 4 (above average effectiveness) – schools whose students are making more progress than the standard for academic growth (the school's index is equal to or greater than 1 but less than 2)
- TVAAS 5 (most effective) – schools whose students are making substantially more progress than the standard for academic growth (the school's index is 2 or greater).

Enrollment Data

Enrollment – the number of students enrolled at a school based on the 20th day attendance period.

Pre-Kindergarten enrollment – the number of pre-kindergarten students enrolled at a school based on the 20th day attendance period.

K-12 enrollment – the number of K-12 students enrolled at a school based on the 20th day attendance period.

School Staff Position Allocations

Assistant/Vice Principals – responsible for the supervision, discipline, and monitoring of students. Under the direction of the Principal, the Assistant/Vice Principal is responsible for executing and enforcing school board policies, administrative rules, and regulations. There is no distinct difference between an Assistant Principal and a Vice Principal; the title is based upon the position HR has assigned to each school in the past.

Classroom Teachers – the role of the classroom teacher is to manage the classroom in a manner that meets the individual needs of each student in the class. This includes promoting learning and supplementing activities, coordinating, and collaborating with support staff, using a variety of teaching approaches, and adapting instruction to include all students. The classroom teacher is responsible for each student's overall academic program. Additionally, ESL, CTE and ROTC teachers are included as classroom teachers. The only teachers not included are those teachers not assigned to a classroom.

Counselors – renders services to individuals or groups of students by applying the principles, techniques, methods, or procedures of the counseling profession, including appraisal activities (as defined by law), counseling, consulting, and referral activities.

Education Assistants – provides additional instructional support in the classroom for teachers.

Instructional Facilitators – performs as an instructional specialist in selected schools to increase the effectiveness of onsite programs and to improve utilization of instructional materials. Additionally, the instructional facilitator promotes development, implementation, and coordination of the school's instructional goals.

Librarians – works professionally in the school's library to provide access to information. Also provides social or technical programming and instruction for information literacy. Librarians are allocated based upon rules established by the TN State Board of Education for Library Information Center personnel in Chapter 0520-01-03 Minimum Requirements for the Approval of Public Schools (*0520-01-03-.07 Library Information Center, Requirement E (2*).

Nutrition – includes cafeteria nutrition technicians and managers that work in the school cafeteria.

Other – clerical and other student support personnel such as In-School Suspension and Study Hall Monitors.

Principal – each school has one principal position. Principals are responsible for implementing and enforcing school board policies and administrative rules.

Special Skills – teachers for Optional Schools; World Languages; Elementary Music, Art, and Physical Education (MAPS); and Band & Strings.

Student/Teacher Ratio – the number of students assigned to a school divided by the number of teachers assigned to the school regardless of the funding source.

Financial Information

General Fund Expenditures – the primary expenditure fund of the district which reflects discretionary salaries and other expenses.

IDEA, Part B Federal Allocation – Since the enactment of the original legislation – Individuals with Disabilities Education Act (http://idea.ed.gov/) in 1975, children and youth (ages 3-22) receive special education and related services under Part B of IDEA. Part B is so named because it is the second part of the law itself. Part B is Assistance for Education of All Children with Disabilities. http://www.parentcenterhub.org/repository/partb/

Other Special Revenue & Federal Funds – Other local and federal grants (Pre-K, Leap Program, Title III, etc.)

Title I Allocation – Federal Funds that supplement state and local funding for low-achieving children, especially in high-poverty schools. The program finances the additional academic support and learning opportunities that are often required to help disadvantaged students progress along with their classmates.

Additional Considerations in Analyzing the Data

Again, there are several considerations in reviewing the data, which are as follows:

- District budgets are prepared using actual salaries and benefits. Therefore, there may be significant variances in dollar amounts with little or no changes in positions.
- Not all IDEA and Pre-K federal funds are allocated to schools due to centralized programmatic decisions. Some funds are retained centrally to be used for all students across the District.
- Federal grants (e.g., Title I and IDEA Part B) allocation amounts reflect the amount in fiscal year 2025-26. The grant amounts for fiscal year 2026-27 are pending the final grant awards, which is determined in the early summer.
- Some schools receive additional teachers and school staffing to provide a full academic schedule. Some position decreases may not be directly linked to enrollment; they may be due to programs moved from one school to another school.



A. B. Hill Elementary

345 E. Olive, Memphis, TN 38116

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	79,293	583	60%		5.8%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	445	391	376	314	(62)
Attendance Rate	86%	88%	89%	TBD	
Student Demographics					
Economically Disadvantaged	81%	81%	86%	90%	
Student with Disability	20%	23%	24%	37%	
Engish Language Learners	0%	1%	2%	1%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	-	(2)
Classroom Teacher	32	28	28	19	(9)
Special Skills	3	4	4	2	(2)
Counselors	1	1	1	1	-
Educational Assistant	15	14	14	9	(5)
Instructional Facilitator	2	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	7	21	21	10	(11)
School level Funds					
General Fund	5,980,222	141,353	2,256,695	1,746,677	(510,017)
Title 1	444,103	340,596	316,400	352,365	35,965
IDEA, Part 1	163,277	71,263	102,419	102,419	-
Other Special Revenue & Federal Funds	116,522	5,980,222	141,353	141,353	-
Total	6,704,124	6,533,434	2,816,867	2,342,815	(474,052)

Total SBB Staffing Allocation					**$1,746,677**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**1,746,677**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,256,695	
			Next year (2027) …	$1,746,677	
		This comparison does not include "locked dollars"	Total Difference	($510,017)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**352,365**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

A. B. Hill Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 1,746,677

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	286	$1,028,146
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	67	$72,360
Grade 1	0.3	$1,080	63	$68,040
Grade 2	0.3	$1,080	67	$72,360
Grade 3	0.2	$720	58	$41,760
Grade 4	0.2	$720	67	$48,240
Grade 5	0.2	$720	54	$38,880
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	303	$109,214
ELL Weight				
ELL Weight	0.03	$90	1	$68
Mobility Weights				
Mobility	0.29	$1,044	50	$52,299
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	359	$129,218
Incoming High Proficiency	0.1	$360	17	$6,142
Increments for Locked Students				
SWD Self-Contained	0.23	$825	90	$74,250
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				5,700
			SBB Allocation Weights Total	**$1,746,677**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$6,116	$5,726	$390
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	6.37%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Balmoral/Ridgeway Elementary

5905 Grosvenor, 38119

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	38,940	279	109%		14.2%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	270	271	278	322	44
Attendance Rate	93%	93%	94%	TBD	
Student Demographics					
Economically Disadvantaged	44%	44%	56%	58%	
Student with Disability	6%	14%	14%	19%	
Engish Language Learners	7%	9%	7%	8%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	16	16	16	17	2
Special Skills	3	4	4	5	1
Counselors	1	1	1	1	-
Educational Assistant	2	2	2	-	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	-	-	-	-	-
Nutrition	-	1	1	1	-
Other	4	9	9	10	1
School level Funds					
General Fund	1,943,572	78,333	1,673,606	1,746,135	72,528
Title 1	136,301	176,863	168,000	224,770	56,770
IDEA, Part 1	24,293	40,454	-	49,787	49,787
Other Special Revenue & Federal Funds	77,236	1,943,572	78,333	78,333	-
Total	2,181,401	2,239,222	1,919,939	2,099,025	179,085

Total SBB Staffing Allocation					**$1,746,135**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**1,746,135**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,673,606	
			Next year (2027) …	$1,746,135	
		This comparison does not include "locked dollars"	Total Difference	$72,528	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**224,770**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Balmoral/Ridgeway Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,746,135

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	363	$1,307,240
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	39	$42,120
Grade 1	0.3	$1,080	39	$42,120
Grade 2	0.3	$1,080	47	$50,760
Grade 3	0.2	$720	54	$38,880
Grade 4	0.2	$720	48	$34,560
Grade 5	0.2	$720	51	$36,720
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	123	$44,109
ELL Weight				
ELL Weight	0.03	$90	19	$1,668
Mobility Weights				
Mobility	0.29	$1,044	29	$29,953
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	168	$60,491
Incoming High Proficiency	0.1	$360	110	$39,589
Increments for Locked Students				
SWD Self-Contained	0.23	$825	17	$14,025
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already **above this "base" set of services.**				3,900
			SBB Allocation Weights Total	**$1,746,135**

2	SBB Transition Supplements	$0

SCS Staffing Supplement	
This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,809	$5,407	($599)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-12.45%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Barrets Chapel School

10280 Godwin Rd., Memphis, TN 38002

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-8	87,165	656	45%		14.2%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	289	268	260	283	23
Attendance Rate	95%	94%	94%	TBD	
Student Demographics					
Economically Disadvantaged	50%	50%	52%	53%	
Student with Disability	19%	26%	27%	41%	
Engish Language Learners	3%	3%	3%	3%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	32	33	33	31	(2)
Special Skills	2	2	2	3	1
Counselors	2	2	2	2	-
Educational Assistant	11	11	11	11	-
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	2	1	1	-
Other	4	7	7	7	-
School level Funds					
General Fund	3,404,731	85,946	3,199,059	3,009,887	(189,172)
Title 1	207,855	194,638	175,700	250,120	74,420
IDEA, Part 1	65,150	111,978	61,263	61,263	-
Other Special Revenue & Federal Funds	385,939	3,404,731	85,946	85,946	-
Total	4,063,675	3,797,294	3,521,969	3,407,217	(114,752)

Total SBB Staffing Allocation					**$3,009,887**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,009,887**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now	This Year (2026) …	$3,199,059	
			Next year (2027) …	$3,009,887	
		This comparison does not include "locked dollars"	Total Difference	($189,172)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to			**250,120**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by			**Not shown in this workbook.**

Barrets Chapel School

Section B: Detailed Breakdown

1	SBB Allocations	3,009,887

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	738	$2,656,191
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	17	$18,360
Grade 1	0.3	$1,080	16	$17,280
Grade 2	0.3	$1,080	29	$31,320
Grade 3	0.2	$720	28	$20,160
Grade 4	0.2	$720	29	$20,880
Grade 5	0.2	$720	41	$29,520
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	130	$46,647
ELL Weight				
ELL Weight	0.03	$90	7	$614
Mobility Weights				
Mobility	0.29	$1,044	22	$23,266
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	204	$73,465
Incoming High Proficiency	0.1	$360	56	$20,135
Increments for Locked Students				
SWD Self-Contained	0.23	$825	54	$44,550
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already **above this "base" set of services.**				7,500
			SBB Allocation Weights Total	**$3,009,887**

2	SBB Transition Supplements	$0

SCS Staffing Supplement	
This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,079	$9,929	($5,850)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-143.39%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Belle Forest Community School

3135 Ridgeway Rd., Memphis, TN 38115

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	106,000	841	105%		3.6%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	947	955	946	875	(71)
Attendance Rate	92%	91%	92%	TBD	
Student Demographics					
Economically Disadvantaged	57%	57%	65%	67%	
Student with Disability	11%	14%	15%	22%	
Engish Language Learners	17%	17%	17%	18%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	57	56	56	54	(2)
Special Skills	6	6	6	7	1
Counselors	2	2	2	2	-
Educational Assistant	14	15	15	16	1
Instructional Facilitator	3	3	3	3	-
Librarian	1	1	1	1	-
Nutrition	1	2	3	3	-
Other	13	27	27	26	(1)
School level Funds					
General Fund	5,835,232	207,715	5,416,474	4,605,535	(810,938)
Title 1	700,521	709,827	683,900	777,400	93,500
IDEA, Part 1	271,519	406,613	359,908	359,908	-
Other Special Revenue & Federal Funds	220,329	5,835,232	207,715	207,715	-
Total	7,027,601	7,159,387	6,667,996	5,950,558	(717,438)

Total SBB Staffing Allocation					**$4,605,535**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**4,605,535**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$5,416,474	
			Next year (2027) …	$4,605,535	
		This comparison does not include "locked dollars"	Total Difference	($810,938)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**777,400**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Belle Forest Community School

Section B: Detailed Breakdown

1 SBB Allocations — 4,605,535

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	842	$3,032,753
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	136	$146,880
Grade 1	0.3	$1,080	133	$143,640
Grade 2	0.3	$1,080	174	$187,920
Grade 3	0.2	$720	173	$124,560
Grade 4	0.2	$720	169	$121,680
Grade 5	0.2	$720	161	$115,920
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	541	$194,851
ELL Weight				
ELL Weight	0.03	$90	158	$14,176
Mobility Weights				
Mobility	0.29	$1,044	83	$86,370
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	779	$280,381
Incoming High Proficiency	0.1	$360	167	$60,179
Increments for Locked Students				
SWD Self-Contained	0.23	$825	101	$83,325
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already **above this "base" set of services.**				12,900
			SBB Allocation Weights Total	**$4,605,535**

2 SBB Transition Supplements — $0

SCS Staffing Supplement			
This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.			$0
Transition Policy Tax or Subsidy	**Dollar per Pupil Next Year (2026-2027)**	**Dollar per Pupil This Year (2025-2026)**	**Difference in Dollar per Pupil**
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,467	$5,138	$329
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	6.02%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Berclair Elementary

810 N. Perkins, Memphis, TN 38122

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	76,722	537	94%		2.9%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	556	545	556	507	(49)
Attendance Rate	93%	93%	93%	TBD	
Student Demographics					
Economically Disadvantaged	45%	45%	50%	52%	
Student with Disability	11%	15%	16%	24%	
Engish Language Learners	54%	55%	50%	55%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	1	1
Classroom Teacher	41	43	43	42	(1)
Special Skills	4	5	5	4	(1)
Counselors	2	2	2	2	-
Educational Assistant	12	14	14	12	(2)
Instructional Facilitator	3	3	3	2	(1)
Librarian	1	1	1	1	-
Nutrition	1	3	3	3	-
Other	6	8	8	10	2
School level Funds					
General Fund	3,951,190	104,057	3,275,289	2,833,058	(442,231)
Title 1	388,254	347,507	345,800	403,910	58,110
IDEA, Part 1	107,153	127,610	79,073	79,073	-
Other Special Revenue & Federal Funds	265,479	3,951,190	104,057	104,057	-
Total	4,712,075	4,530,364	3,804,219	3,420,098	(384,121)

Total SBB Staffing Allocation					**$2,833,058**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,833,058
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,275,289	
			Next year (2027) …	$2,833,058	
		This comparison does not include "locked dollars"	Total Difference	($442,231)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			403,910
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Berclair Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,833,058

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	529	$1,905,513
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	80	$86,400
Grade 1	0.3	$1,080	85	$91,800
Grade 2	0.3	$1,080	108	$116,640
Grade 3	0.2	$720	80	$57,600
Grade 4	0.2	$720	109	$78,480
Grade 5	0.2	$720	94	$67,680
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	250	$90,055
ELL Weight				
ELL Weight	0.03	$90	299	$26,932
Mobility Weights				
Mobility	0.29	$1,044	51	$52,848
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	466	$167,852
Incoming High Proficiency	0.1	$360	90	$32,308
Increments for Locked Students				
SWD Self-Contained	0.23	$825	62	$51,150
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				7,800
			SBB Allocation Weights Total	**$2,833,058**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,352	$5,347	$5
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	0.10%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Bethel Grove Elementary

2459 Arlington, Memphis, TN 38114

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	54,324	432	50%	10.6%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	213	219	228	228	-
Attendance Rate	94%	90%	91%	TBD	
Student Demographics					
Economically Disadvantaged	74%	74%	78%	80%	
Student with Disability	37%	36%	39%	49%	
Engish Language Learners	2%	4%	5%	4%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	16	16	16	17	1
Special Skills	2	2	2	2	0
Counselors	1	1	1	1	-
Educational Assistant	11	10	10	6	(4)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	6	14	14	9	(5)
School level Funds					
General Fund	2,039,734	70,134	1,584,597	1,395,619	(188,978)
Title 1	183,717	194,019	187,600	219,700	32,100
IDEA, Part 1	91,911	106,575	30,107	30,107	-
Other Special Revenue & Federal Funds	292,096	2,039,734	70,134	70,134	-
Total	2,607,457	2,410,462	1,872,438	1,715,560	(156,878)

Total SBB Staffing Allocation					**$1,395,619**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,395,619
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,584,597	
			Next year (2027) …	$1,395,619	
		This comparison does not include "locked dollars"	Total Difference	($188,978)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			219,700
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Bethel Grove Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,395,619

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	264	$951,588
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	44	$47,520
Grade 1	0.3	$1,080	45	$48,600
Grade 2	0.3	$1,080	31	$33,480
Grade 3	0.2	$720	40	$28,800
Grade 4	0.2	$720	34	$24,480
Grade 5	0.2	$720	34	$24,480
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	168	$60,613
ELL Weight				
ELL Weight	0.03	$90	5	$474
Mobility Weights				
Mobility	0.29	$1,044	25	$25,854
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	204	$73,393
Incoming High Proficiency	0.1	$360	24	$8,687
Increments for Locked Students				
SWD Self-Contained	0.23	$825	78	$64,350
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				3,300
			SBB Allocation Weights Total	**$1,395,619**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,280	$6,625	($1,345)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-25.48%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Brownsville Road Elementary

5292 Banbury, Memphis, TN 38134

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	66,545	773	59%		3.1%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	466	470	513	454	(59)
Attendance Rate	92%	91%	92%	TBD	
Student Demographics					
Economically Disadvantaged	58%	58%	65%	67%	
Student with Disability	10%	18%	21%	29%	
Engish Language Learners	4%	5%	4%	4%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	29	31	31	28	(3)
Special Skills	3	5	5	4	(1)
Counselors	1	1	1	1	-
Educational Assistant	7	9	9	7	(2)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	6	12	12	8	(4)
School level Funds					
General Fund	3,105,258	108,642	2,974,308	2,483,373	(490,935)
Title 1	365,103	327,664	359,800	424,190	64,390
IDEA, Part 1	61,135	41,698	13,396	13,396	-
Other Special Revenue & Federal Funds	2,122,699	3,105,258	108,642	108,642	-
Total	5,654,195	3,583,261	3,456,146	3,029,601	(426,545)

Total SBB Staffing Allocation					**$2,483,373**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,483,373
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,974,308	
			Next year (2027) …	$2,483,373	
		This comparison does not include "locked dollars"	Total Difference	($490,935)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			424,190
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Brownsville Road Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,483,373

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	456	$1,640,730
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	83	$89,640
Grade 1	0.3	$1,080	82	$88,560
Grade 2	0.3	$1,080	92	$99,360
Grade 3	0.2	$720	100	$72,000
Grade 4	0.2	$720	73	$52,560
Grade 5	0.2	$720	83	$59,760
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	298	$107,335
ELL Weight				
ELL Weight	0.03	$90	21	$1,874
Mobility Weights				
Mobility	0.29	$1,044	39	$41,198
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	388	$139,587
Incoming High Proficiency	0.1	$360	125	$45,093
Increments for Locked Students				
SWD Self-Contained	0.23	$825	47	$38,775
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				6,900
			SBB Allocation Weights Total	**$2,483,373**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,449	$5,149	$300

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	5.50%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Bruce Elementary

581 South Bellevue Blvd., Memphis, TN 38104

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	68,491	465	73%		13.6%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	429	442	392	325	(67)
Attendance Rate	92%	89%	92%	TBD	
Student Demographics					
Economically Disadvantaged	63%	63%	71%	71%	
Student with Disability	7%	8%	10%	9%	
Engish Language Learners	12%	11%	12%	13%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	-	(1)
Classroom Teacher	30	27	27	24	(3)
Special Skills	3	3	3	3	-
Counselors	1	1	1	1	-
Educational Assistant	8	8	8	6	(2)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	-	(1)
Nutrition	1	2	2	2	-
Other	4	16	16	10	(6)
School level Funds					
General Fund	2,920,319	133,192	2,278,162	1,747,167	(530,996)
Title 1	337,130	314,772	282,100	290,680	8,580
IDEA, Part 1	105,272	33,888	71,947	71,947	-
Other Special Revenue & Federal Funds	302,426	2,920,319	133,192	133,192	-
Total	3,665,148	3,402,171	2,765,402	2,242,986	(522,416)

Total SBB Staffing Allocation					**$1,747,167**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,747,167
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,278,162	
			Next year (2027) …	$1,747,167	
		This comparison does not include "locked dollars"	Total Difference	($530,996)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			290,680
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Bruce Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 1,747,167

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	298	$1,071,777
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	59	$63,720
Grade 1	0.3	$1,080	55	$59,400
Grade 2	0.3	$1,080	63	$68,040
Grade 3	0.2	$720	85	$61,200
Grade 4	0.2	$720	64	$46,080
Grade 5	0.2	$720	66	$47,520
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	248	$89,419
ELL Weight				
ELL Weight	0.03	$90	45	$4,065
Mobility Weights				
Mobility	0.29	$1,044	62	$64,376
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	335	$120,654
Incoming High Proficiency	0.1	$360	57	$20,466
Increments for Locked Students				
SWD Self-Contained	0.23	$825	30	$24,750
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				5,700
			SBB Allocation Weights Total	**$1,747,167**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,869	$5,418	$451
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	7.68%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Cherokee Elementary

3061 Kimball, Memphis, TN 38114

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	61,286	562	57%	3.9%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	331	320	276	341	65
Attendance Rate	89%	89%	91%	TBD	
Student Demographics					
Economically Disadvantaged	69%	69%	75%	78%	
Student with Disability	5%	8%	9%	14%	
Engish Language Learners	10%	12%	16%	12%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	20	19	19	21	3
Special Skills	3	3	3	3	0
Counselors	1	1	1	1	-
Educational Assistant	5	6	6	2	(4)
Instructional Facilitator	1	2	2	1	(1)
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	5	11	11	11	-
School level Funds					
General Fund	5,899,310	128,916	1,674,120	1,833,689	159,569
Title 1	293,866	247,835	209,300	263,640	54,340
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	251,398	5,899,310	128,916	128,916	-
Total	6,444,573	6,276,061	2,012,336	2,226,245	213,909

Total SBB Staffing Allocation					**$1,833,689**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**1,833,689**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,674,120	
			Next year (2027) …	$1,833,689	
		This comparison does not include "locked dollars"	Total Difference	$159,569	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**263,640**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Cherokee Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,833,689

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	378	$1,360,233
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	47	$50,760
Grade 1	0.3	$1,080	47	$50,760
Grade 2	0.3	$1,080	43	$46,440
Grade 3	0.2	$720	48	$34,560
Grade 4	0.2	$720	48	$34,560
Grade 5	0.2	$720	43	$30,960
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	190	$68,346
ELL Weight				
ELL Weight	0.03	$90	28	$2,513
Mobility Weights				
Mobility	0.29	$1,044	35	$36,673
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	261	$93,983
Incoming High Proficiency	0.1	$360	15	$5,377
Increments for Locked Students				
SWD Self-Contained	0.23	$825	17	$14,025
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				4,500
			SBB Allocation Weights Total	**$1,833,689**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,853	$5,513	($660)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-13.61%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Chimneyrock Elementary School

8601 Chimneyrock Blvd., Memphis, TN 38016

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	105,775	948	74%		7.3%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	862	879	775	699	(76)
Attendance Rate	92%	92%	93%	TBD	
Student Demographics					
Economically Disadvantaged	41%	41%	47%	47%	
Student with Disability	9%	14%	15%	20%	
Engish Language Learners	16%	17%	13%	17%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	1	(1)
Classroom Teacher	52	49	49	43	(6)
Special Skills	6	6	6	6	0
Counselors	1	2	2	2	-
Educational Assistant	10	16	16	7	(9)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	8	20	20	19	(1)
School level Funds					
General Fund	5,207,157	168,703	4,537,256	3,700,023	(837,234)
Title 1	443,652	471,890	457,100	536,575	79,475
IDEA, Part 1	79,381	118,533	37,090	27,090	(10,000)
Other Special Revenue & Federal Funds	166,745	5,207,157	168,703	168,703	-
Total	5,896,935	5,966,284	5,200,150	4,432,391	(767,759)

Total SBB Staffing Allocation					**$3,700,023**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,700,023**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$4,537,256	
			Next year (2027) …	$3,700,023	
		This comparison does not include "locked dollars"	Total Difference	($837,234)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**536,575**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Chimneyrock Elementary School

Section B: Detailed Breakdown

1	SBB Allocations	3,700,023

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	670	$2,411,992
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	124	$133,920
Grade 1	0.3	$1,080	129	$139,320
Grade 2	0.3	$1,080	139	$150,120
Grade 3	0.2	$720	136	$97,920
Grade 4	0.2	$720	132	$95,040
Grade 5	0.2	$720	115	$82,800
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	319	$114,938
ELL Weight				
ELL Weight	0.03	$90	123	$11,100
Mobility Weights				
Mobility	0.29	$1,044	103	$107,598
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	575	$206,927
Incoming High Proficiency	0.1	$360	200	$72,073
Increments for Locked Students				
SWD Self-Contained	0.23	$825	79	$65,175
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				11,100
			SBB Allocation Weights Total	**$3,700,023**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,522	$5,033	$489
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	8.85%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Cordova Elementary

750 Sanga Rd., Cordova, TN 38018

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	104,994	767	100%	6.5%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	702	698	747	783	36
Attendance Rate	92%	92%	93%	TBD	
Student Demographics					
Economically Disadvantaged	41%	41%	47%	49%	
Student with Disability	11%	14%	14%	19%	
Engish Language Learners	11%	14%	13%	14%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	43	44	44	47	3
Special Skills	6	6	6	7	1
Counselors	2	2	2	2	-
Educational Assistant	16	15	15	13	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	2	1	1	-
Other	7	24	24	19	(5)
School level Funds					
General Fund	4,731,028	126,421	4,255,033	4,073,583	(181,451)
Title 1	394,509	414,493	423,500	509,535	86,035
IDEA, Part 1	125,809	131,830	37,328	37,328	-
Other Special Revenue & Federal Funds	286,113	4,731,028	126,421	126,421	-
Total	5,537,459	5,403,772	4,842,282	4,746,867	(95,416)

Total SBB Staffing Allocation					**$4,073,583**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			4,073,583
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$4,255,033	
			Next year (2027) …	$4,073,583	
		This comparison does not include "locked dollars"	Total Difference	($181,451)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			509,535
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Cordova Elementary

Section B: Detailed Breakdown

1	SBB Allocations	4,073,583

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	795	$2,862,780
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	139	$150,120
Grade 1	0.3	$1,080	123	$132,840
Grade 2	0.3	$1,080	121	$130,680
Grade 3	0.2	$720	132	$95,040
Grade 4	0.2	$720	132	$95,040
Grade 5	0.2	$720	100	$72,000
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	304	$109,533
ELL Weight				
ELL Weight	0.03	$90	83	$7,460
Mobility Weights				
Mobility	0.29	$1,044	71	$74,620
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	594	$213,893
Incoming High Proficiency	0.1	$360	153	$55,027
Increments for Locked Students				
SWD Self-Contained	0.23	$825	78	$64,350
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				10,200
			SBB Allocation Weights Total	**$4,073,583**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,123	$5,228	($105)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-2.05%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Cromwell Elementary

4989 Cromwell, Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	45,580	549	75%		10.9%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	390	403	455	401	(54)
Attendance Rate	92%	95%	94%	TBD	
Student Demographics					
Economically Disadvantaged	61%	61%	68%	68%	
Student with Disability	18%	19%	20%	29%	
Engish Language Learners	19%	23%	22%	23%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	26	28	28	29	1
Special Skills	3	3	3	3	-
Counselors	1	1	1	1	-
Educational Assistant	12	12	12	8	(4)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	5	15	15	13	(2)
School level Funds					
General Fund	2,760,286	174,534	2,671,833	2,342,607	(329,226)
Title 1	337,103	319,353	350,000	391,235	41,235
IDEA, Part 1	92,355	108,101	41,456	41,456	-
Other Special Revenue & Federal Funds	457,183	2,760,286	174,534	174,534	-
Total	3,646,927	3,362,274	3,237,823	2,949,832	(287,991)

Total SBB Staffing Allocation					**$2,342,607**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,342,607
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,671,833	
			Next year (2027) …	$2,342,607	
		This comparison does not include "locked dollars"	Total Difference	($329,226)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			391,235
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Cromwell Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,342,607

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	425	$1,529,210
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	86	$92,880
Grade 1	0.3	$1,080	80	$86,400
Grade 2	0.3	$1,080	85	$91,800
Grade 3	0.2	$720	68	$48,960
Grade 4	0.2	$720	74	$53,280
Grade 5	0.2	$720	62	$44,640
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	277	$99,603
ELL Weight				
ELL Weight	0.03	$90	86	$7,781
Mobility Weights				
Mobility	0.29	$1,044	57	$59,378
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	364	$131,099
Incoming High Proficiency	0.1	$360	91	$32,701
Increments for Locked Students				
SWD Self-Contained	0.23	$825	71	$58,575
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				6,300
			SBB Allocation Weights Total	**$2,342,607**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,515	$5,519	($5)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-0.08%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Crump Elementary

4405 Crump Rd., Memphis, TN 38141

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	60,483	729	61%	9.8%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	495	476	536	455	(81)
Attendance Rate	93%	93%	94%	TBD	
Student Demographics					
Economically Disadvantaged	61%	61%	66%	68%	
Student with Disability	13%	16%	15%	21%	
Engish Language Learners	20%	20%	21%	21%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	-	(1)
Classroom Teacher	32	33	33	28	(5)
Special Skills	4	4	4	3	(1)
Counselors	2	2	2	2	-
Educational Assistant	6	5	5	4	(1)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	1
Nutrition	1	2	2	2	-
Other	6	14	14	11	(3)
School level Funds					
General Fund	3,398,759	129,426	3,099,585	2,488,836	(610,749)
Title 1	437,619	365,193	352,800	376,870	24,070
IDEA, Part 1	24,376	6,599	-	32,365	32,365
Other Special Revenue & Federal Funds	448,899	3,398,759	129,426	129,426	-
Total	4,309,654	3,899,977	3,581,811	3,027,497	(554,314)

Total SBB Staffing Allocation					**$2,488,836**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,488,836
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,099,585	
			Next year (2027) …	$2,488,836	
		This comparison does not include "locked dollars"	Total Difference	($610,749)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			376,870
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Crump Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,488,836

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	437	$1,571,519
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	94	$101,520
Grade 1	0.3	$1,080	94	$101,520
Grade 2	0.3	$1,080	92	$99,360
Grade 3	0.2	$720	72	$51,840
Grade 4	0.2	$720	98	$70,560
Grade 5	0.2	$720	86	$61,920
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	326	$117,182
ELL Weight				
ELL Weight	0.03	$90	107	$9,668
Mobility Weights				
Mobility	0.29	$1,044	49	$50,787
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	437	$157,470
Incoming High Proficiency	0.1	$360	99	$35,490
Increments for Locked Students				
SWD Self-Contained	0.23	$825	64	$52,800
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				7,200
			SBB Allocation Weights Total	**$2,488,836**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,701	$5,321	$381

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	6.67%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Delano Elementary

1716 Delano Rd., Memphis, TN 38127

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
K-5	34,000	374	67%	4.2%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	263	272	259	256	(3)
Attendance Rate	94%	94%	95%	TBD	
Student Demographics					
Economically Disadvantaged	54%	54%	70%	73%	
Student with Disability	2%	5%	5%	6%	
Engish Language Learners	1%	0%	0%	0%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	17	16	16	16	-
Special Skills	3	3	3	4	1
Counselors	1	1	1	1	-
Educational Assistant	5	5	5	3	(2)
Instructional Facilitator	1	1	1	2	1
Librarian	-	1	1	-	(1)
Nutrition	1	1	1	1	-
Other	5	12	12	7	(5)
School level Funds					
General Fund	2,057,330	80,475	1,672,733	1,569,721	(103,012)
Title 1	196,577	177,025	175,700	205,335	29,635
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	251,494	2,057,330	80,475	80,475	-
Total	2,505,400	2,314,829	1,928,907	1,855,530	(73,377)

Total SBB Staffing Allocation					**$1,569,721**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,569,721
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,672,733	
			Next year (2027) …	$1,569,721	
		This comparison does not include "locked dollars"	Total Difference	($103,012)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			205,335
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Delano Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 1,569,721

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	326	$1,175,321
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	59	$63,720
Grade 1	0.3	$1,080	44	$47,520
Grade 2	0.3	$1,080	42	$45,360
Grade 3	0.2	$720	38	$27,360
Grade 4	0.2	$720	43	$30,960
Grade 5	0.2	$720	33	$23,760
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	139	$50,206
ELL Weight				
ELL Weight	0.03	$90	2	$179
Mobility Weights				
Mobility	0.29	$1,044	3	$3,245
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	153	$54,997
Incoming High Proficiency	0.1	$360	106	$38,243
Increments for Locked Students				
SWD Self-Contained	0.23	$825	6	$4,950
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				3,900
			SBB Allocation Weights Total	**$1,569,721**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,808	$5,858	($1,050)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-21.83%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Double Tree Elementary

4560 Double Tree, Memphis, TN 38109

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	51,144	414	55%		14.7%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	326	310	211	224	13
Attendance Rate	91%	89%	90%	TBD	
Student Demographics					
Economically Disadvantaged	74%	74%	72%	74%	
Student with Disability	6%	14%	16%	21%	
Engish Language Learners	0%	0%	2%	0%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	20	17	17	15	(2)
Special Skills	4	4	4	3	(1)
Counselors	1	1	1	1	-
Educational Assistant	3	3	3	2	(1)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	6	15	15	10	(5)
School level Funds					
General Fund	2,153,521	93,826	1,584,191	1,395,176	(189,015)
Title 1	264,270	216,679	169,400	188,435	19,035
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	91,986	2,153,521	93,826	93,826	-
Total	2,509,778	2,464,026	1,847,417	1,677,437	(169,980)

Total SBB Staffing Allocation					**$1,417,280**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,395,176
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$22,104
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,584,191	
			Next year (2027) …	$1,417,280	
		This comparison does not include "locked dollars"	Total Difference	($166,911)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			188,435
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Double Tree Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 1,417,280

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	290	$1,044,976
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	35	$37,800
Grade 1	0.3	$1,080	35	$37,800
Grade 2	0.3	$1,080	35	$37,800
Grade 3	0.2	$720	38	$27,360
Grade 4	0.2	$720	32	$23,040
Grade 5	0.2	$720	36	$25,920
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	156	$56,071
ELL Weight				
ELL Weight	0.03	$90	1	$60
Mobility Weights				
Mobility	0.29	$1,044	30	$30,917
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	190	$68,561
Incoming High Proficiency	0.1	$360	21	$7,399
Increments for Locked Students				
SWD Self-Contained	0.23	$825	19	$15,675
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				3,900
			SBB Allocation Weights Total	**$1,417,280**

2 SBB Transition Supplements — $22,104

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,883	$5,577	($694)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-14.22%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$22,104**
		SBB Transition Supplements TOTAL	**$22,104**

Downtown Elementary

10 N. Fourth, Memphis, TN 38103

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	84,070	648	109%		5.4%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	688	702	747	713	(34)
Attendance Rate	92%	91%	92%	TBD	
Student Demographics					
Economically Disadvantaged	60%	60%	66%	69%	
Student with Disability	7%	10%	8%	11%	
Engish Language Learners	2%	3%	3%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	2	2	2	-
Classroom Teacher	41	42	42	40	(2)
Special Skills	6	6	6	6	0
Counselors	2	2	2	2	-
Educational Assistant	12	13	13	7	(6)
Instructional Facilitator	2	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	4	12	12	18	6
School level Funds					
General Fund	4,279,319	175,444	4,253,153	3,686,282	(566,870)
Title 1	485,324	509,349	498,400	604,175	105,775
IDEA, Part 1	-	33,046	37,829	37,829	-
Other Special Revenue & Federal Funds	172,105	4,279,319	175,444	175,444	-
Total	4,936,747	4,997,158	4,964,826	4,503,731	(461,095)

Total SBB Staffing Allocation					**$3,686,282**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			3,686,282
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$4,253,153	
			Next year (2027) …	$3,686,282	
		This comparison does not include "locked dollars"	Total Difference	($566,870)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			604,175
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Downtown Elementary

Section B: Detailed Breakdown

1	SBB Allocations	3,686,282

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	688	$2,477,176
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	116	$125,280
Grade 1	0.3	$1,080	121	$130,680
Grade 2	0.3	$1,080	140	$151,200
Grade 3	0.2	$720	116	$83,520
Grade 4	0.2	$720	143	$102,960
Grade 5	0.2	$720	111	$79,920
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	445	$160,135
ELL Weight				
ELL Weight	0.03	$90	12	$1,046
Mobility Weights				
Mobility	0.29	$1,044	56	$58,120
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	582	$209,565
Incoming High Proficiency	0.1	$360	165	$59,355
Increments for Locked Students				
SWD Self-Contained	0.23	$825	45	$37,125
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				10,200
			SBB Allocation Weights Total	**$3,686,282**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,357	$5,144	$213

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	3.98%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Dunbar Elementary

2606 Select, Memphis, TN 38114

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	56,155	354	50%		6.3%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	183	178	170	175	5
Attendance Rate	93%	91%	93%	TBD	
Student Demographics					
Economically Disadvantaged	74%	74%	80%	81%	
Student with Disability	10%	12%	9%	10%	
Engish Language Learners	2%	2%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	14	15	15	13	(2)
Special Skills	1	2	2	3	1
Counselors	1	1	1	1	-
Educational Assistant	2	2	2	2	-
Instructional Facilitator	1	1	1	1	-
Librarian	-	-	-	-	-
Nutrition	-	1	1	1	-
Other	3	9	9	7	(2)
School level Funds					
General Fund	1,681,928	81,821	1,582,006	1,392,923	(189,083)
Title 1	158,690	130,290	138,600	152,945	14,345
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	176,860	1,681,928	81,821	81,821	-
Total	2,017,478	1,894,039	1,802,427	1,627,689	(174,738)

Total SBB Staffing Allocation					**$1,392,923**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,392,923
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,582,006	
			Next year (2027) …	$1,392,923	
		This comparison does not include "locked dollars"	Total Difference	($189,083)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			152,945
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Dunbar Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,392,923

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	304	$1,095,421
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	31	$33,480
Grade 1	0.3	$1,080	27	$29,160
Grade 2	0.3	$1,080	22	$23,760
Grade 3	0.2	$720	27	$19,440
Grade 4	0.2	$720	30	$21,600
Grade 5	0.2	$720	33	$23,760
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	126	$45,406
ELL Weight				
ELL Weight	0.03	$90	4	$329
Mobility Weights				
Mobility	0.29	$1,044	19	$20,092
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	149	$53,615
Incoming High Proficiency	0.1	$360	21	$7,585
Increments for Locked Students				
SWD Self-Contained	0.23	$825	19	$15,675
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				3,600
			SBB Allocation Weights Total	**$1,392,923**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,578	$6,387	($1,809)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-39.52%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Egypt Elementary

4160 Karen Cove, Memphis, TN 38128

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	57,636	591	69%	1.0%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	466	447	411	393	(18)
Attendance Rate	91%	91%	92%	TBD	
Student Demographics					
Economically Disadvantaged	66%	66%	67%	69%	
Student with Disability	7%	13%	12%	16%	
Engish Language Learners	19%	18%	20%	19%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	25	26	26	23	(3)
Special Skills	3	3	3	3	-
Counselors	1	1	1	1	-
Educational Assistant	5	5	5	1	(4)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	-	(1)
Nutrition	1	1	1	1	-
Other	8	12	12	9	(3)
School level Funds					
General Fund	2,804,804	122,922	2,378,474	2,101,009	(277,465)
Title 1	384,903	329,975	302,400	347,295	44,895
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	370,602	2,804,804	122,922	122,922	-
Total	3,560,309	3,257,701	2,803,796	2,571,226	(232,570)

Total SBB Staffing Allocation					**$2,101,009**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,101,009
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,378,474	
			Next year (2027) …	$2,101,009	
		This comparison does not include "locked dollars"	Total Difference	($277,465)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			347,295
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Egypt Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,101,009

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	387	$1,394,587
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	71	$76,680
Grade 1	0.3	$1,080	63	$68,040
Grade 2	0.3	$1,080	61	$65,880
Grade 3	0.2	$720	70	$50,400
Grade 4	0.2	$720	88	$63,360
Grade 5	0.2	$720	58	$41,760
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	272	$97,896
ELL Weight				
ELL Weight	0.03	$90	77	$6,936
Mobility Weights				
Mobility	0.29	$1,044	51	$53,161
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	341	$122,615
Incoming High Proficiency	0.1	$360	70	$25,345
Increments for Locked Students				
SWD Self-Contained	0.23	$825	34	$28,050
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				6,300
			SBB Allocation Weights Total	**$2,101,009**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,424	$5,150	$274
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	5.05%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Evans Elementary

4949 Cottonwood, Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	67,246	467	88%	12.4%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	411	410	416	412	(4)
Attendance Rate	92%	92%	93%	TBD	
Student Demographics					
Economically Disadvantaged	57%	57%	61%	62%	
Student with Disability	7%	8%	6%	7%	
Engish Language Learners	31%	34%	35%	35%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	1	1	-	(1)
Classroom Teacher	26	28	28	27	(1)
Special Skills	3	3	3	3	0
Counselors	1	1	1	1	-
Educational Assistant	6	6	6	4	(2)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	6	16	16	12	(4)
School level Funds					
General Fund	2,507,928	135,651	2,382,741	2,256,196	(126,545)
Title 1	261,082	285,959	274,400	338,000	63,600
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	366,487	2,507,928	135,651	135,651	-
Total	3,135,497	2,929,538	2,792,792	2,729,847	(62,945)

Total SBB Staffing Allocation					**$2,256,196**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,256,196
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,382,741	
			Next year (2027) …	$2,256,196	
		This comparison does not include "locked dollars"	Total Difference	($126,545)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			338,000
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Evans Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,256,196

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	436	$1,570,315
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	69	$74,520
Grade 1	0.3	$1,080	65	$70,200
Grade 2	0.3	$1,080	79	$85,320
Grade 3	0.2	$720	76	$54,720
Grade 4	0.2	$720	65	$46,800
Grade 5	0.2	$720	62	$44,640
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	236	$84,839
ELL Weight				
ELL Weight	0.03	$90	130	$11,712
Mobility Weights				
Mobility	0.29	$1,044	34	$35,095
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	341	$122,616
Incoming High Proficiency	0.1	$360	75	$27,144
Increments for Locked Students				
SWD Self-Contained	0.23	$825	27	$22,275
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				6,000
			SBB Allocation Weights Total	**$2,256,196**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,172	$5,200	($28)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-0.54%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Ford Road Elementary

3336 Ford Rd, Memphis, TN 38109

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	78,213	589	75%		17.9%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	477	471	488	456	(32)
Attendance Rate	90%	89%	89%	TBD	
Student Demographics					
Economically Disadvantaged	77%	77%	81%	84%	
Student with Disability	13%	17%	18%	26%	
Engish Language Learners	1%	2%	2%	1%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	1	1	1	-
Classroom Teacher	30	31	31	28	(3)
Special Skills	3	3	3	3	-
Counselors	1	1	1	1	-
Educational Assistant	12	12	12	9	(3)
Instructional Facilitator	3	2	2	2	-
Librarian	1	1	1	-	(1)
Nutrition	1	3	3	3	-
Other	4	13	13	12	(1)
School level Funds					
General Fund	3,363,070	133,210	2,862,696	2,428,307	(434,388)
Title 1	410,201	390,871	357,000	441,935	84,935
IDEA, Part 1	161,460	174,703	131,703	131,703	-
Other Special Revenue & Federal Funds	130,598	3,363,070	133,210	133,210	-
Total	4,065,329	4,061,853	3,484,609	3,135,155	(349,453)

Total SBB Staffing Allocation					**$2,428,307**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,428,307**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,862,696	
			Next year (2027) …	$2,428,307	
		This comparison does not include "locked dollars"	Total Difference	($434,388)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**441,935**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Ford Road Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,428,307

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	431	$1,552,185
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	71	$76,680
Grade 1	0.3	$1,080	79	$85,320
Grade 2	0.3	$1,080	96	$103,680
Grade 3	0.2	$720	79	$56,880
Grade 4	0.2	$720	101	$72,720
Grade 5	0.2	$720	62	$44,640
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	376	$135,270
ELL Weight				
ELL Weight	0.03	$90	5	$428
Mobility Weights				
Mobility	0.29	$1,044	66	$68,424
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	455	$163,769
Incoming High Proficiency	0.1	$360	33	$11,911
Increments for Locked Students				
SWD Self-Contained	0.23	$825	60	$49,500
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				6,900
			SBB Allocation Weights Total	**$2,428,307**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,632	$5,176	$456
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	8.10%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Fox Meadows Elementary

2960 Emerald, Memphis, TN 38115

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	93,872	667	63%		11.7%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	457	435	395	426	31
Attendance Rate	92%	91%	93%	TBD	
Student Demographics					
Economically Disadvantaged	61%	61%	64%	66%	
Student with Disability	12%	14%	20%	33%	
Engish Language Learners	11%	20%	18%	20%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	1
Classroom Teacher	28	27	27	28	2
Special Skills	4	4	4	4	0
Counselors	1	1	1	1	-
Educational Assistant	12	11	11	9	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	9	16	16	12	(4)
School level Funds					
General Fund	3,053,703	121,332	2,298,847	2,269,690	(29,157)
Title 1	346,523	334,931	312,200	388,700	76,500
IDEA, Part 1	298,684	353,727	322,541	322,541	-
Other Special Revenue & Federal Funds	388,760	3,053,703	121,332	121,332	-
Total	4,087,670	3,863,694	3,054,921	3,102,264	47,343

Total SBB Staffing Allocation					**$2,271,554**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,269,690
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$1,864
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,298,847	
			Next year (2027) …	$2,271,554	
		This comparison does not include "locked dollars"	Total Difference	($27,293)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			388,700
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Fox Meadows Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,271,554

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	441	$1,587,843
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	72	$78,138
Grade 1	0.3	$1,080	53	$57,240
Grade 2	0.3	$1,080	67	$72,360
Grade 3	0.2	$720	64	$46,080
Grade 4	0.2	$720	62	$44,640
Grade 5	0.2	$720	77	$55,440
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	242	$86,993
ELL Weight				
ELL Weight	0.03	$90	44	$3,995
Mobility Weights				
Mobility	0.29	$1,044	43	$44,599
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	325	$117,100
Incoming High Proficiency	0.1	$360	70	$25,226
Increments for Locked Students				
SWD Self-Contained	0.23	$825	56	$46,200
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				5,700
			SBB Allocation Weights Total	**$2,271,554**

2 SBB Transition Supplements — $1,864

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,150	$5,499	($349)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-6.77%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$1,864**
		SBB Transition Supplements TOTAL	**$1,864**

Frayser-Corning Elementary

1602 Dellwood Ave, Memphis, TN 38127

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	42,797	378	77%		16.3%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	313	352	320	-	(320)
Attendance Rate	87%	89%	90%	TBD	
Student Demographics					
Economically Disadvantaged	0.75	75%	88%	89%	
Student with Disability	0.04	9%	9%	9%	
Engish Language Learners	1%	1%	1%	1%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	1	1	1	-
Classroom Teacher	16	17	17	16	(1)
Special Skills	2	3	3	2	(1)
Counselors	1	1	1	1	-
Educational Assistant	5	6	6	2	(4)
Instructional Facilitator	3	1	1	1	-
Librarian	1	-	-	-	-
Nutrition	-	2	3	3	-
Other	5	16	16	10	(6)
School level Funds					
General Fund	1,863,424	111,846	1,879,979	8,636	(1,871,343)
Title 1	261,846	244,295	229,600	-	(229,600)
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	327,451	1,863,424	111,846	111,846	-
Total	2,452,721	2,219,565	2,221,425	120,482	(2,100,943)

Total SBB Staffing Allocation					**$7,215**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			8,636
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			($1,421)
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,879,979	
			Next year (2027) …	$7,215	
		This comparison does not include "locked dollars"	Total Difference	($1,872,765)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			-
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Frayser-Corning Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 7,215

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	-156	($561,465)
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	47	$50,760
Grade 1	0.3	$1,080	52	$56,160
Grade 2	0.3	$1,080	45	$48,600
Grade 3	0.2	$720	53	$38,160
Grade 4	0.2	$720	89	$64,080
Grade 5	0.2	$720	34	$24,480
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	240	$86,489
ELL Weight				
ELL Weight	0.03	$90	3	$266
Mobility Weights				
Mobility	0.29	$1,044	66	$69,260
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	307	$110,671
Incoming High Proficiency	0.1	$360	13	$4,529
Increments for Locked Students				
SWD Self-Contained	0.23	$825	13	$10,725
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				4,500
			SBB Allocation Weights Total	**$7,215**

2 SBB Transition Supplements — ($1,421)

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	($46)	$5,554	($5,600)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	12106.68%	N/A - You are not gaining or losing enough to be affected by the transition policy	($1,421)
		SBB Transition Supplements TOTAL	**($1,421)**

Gardenview Elementary

4075 Hartz Drive, Memphis, TN 38116

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	55,570	493	35%		12.6%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	208	185	195	170	(25)
Attendance Rate	92%	89%	92%	TBD	
Student Demographics					
Economically Disadvantaged	61%	61%	74%	77%	
Student with Disability	19%	24%	24%	37%	
Engish Language Learners	5%	12%	16%	9%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	17	14	14	11	(3)
Special Skills	3	3	3	3	0
Counselors	1	1	1	1	-
Educational Assistant	7	7	7	2	(5)
Instructional Facilitator	1	1	1	1	-
Librarian	-	-	-	-	-
Nutrition	-	1	1	1	-
Other	4	13	13	5	(8)
School level Funds					
General Fund	1,796,609	72,017	1,582,948	1,392,486	(190,462)
Title 1	220,439	159,323	154,700	158,860	4,160
IDEA, Part 1	135,383	14,672	75,091	80,869	5,778
Other Special Revenue & Federal Funds	131,734	1,796,609	72,017	72,017	-
Total	2,284,166	2,042,622	1,884,756	1,704,232	(180,524)

Total SBB Staffing Allocation					**$1,405,969**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,392,486
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$13,483
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,582,948	
			Next year (2027) …	$1,405,969	
		This comparison does not include "locked dollars"	Total Difference	($176,979)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			158,860
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Gardenview Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 1,405,969

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	294	$1,058,395
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	32	$34,560
Grade 1	0.3	$1,080	30	$32,400
Grade 2	0.3	$1,080	35	$37,800
Grade 3	0.2	$720	33	$23,760
Grade 4	0.2	$720	38	$27,360
Grade 5	0.2	$720	27	$19,440
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	119	$42,677
ELL Weight				
ELL Weight	0.03	$90	10	$928
Mobility Weights				
Mobility	0.29	$1,044	22	$22,975
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	161	$58,127
Incoming High Proficiency	0.1	$360	34	$12,073
Increments for Locked Students				
SWD Self-Contained	0.23	$825	39	$32,175
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				3,300
			SBB Allocation Weights Total	**$1,405,969**

2 SBB Transition Supplements — $13,483

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,782	$6,792	($2,010)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-42.03%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$13,483**
		SBB Transition Supplements TOTAL	**$13,483**

Germanshire Elementary

3965 S.Germantown Rd., Memphis, TN 38125

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	89,228	658	92%	7.1%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	677	682	627	611	(16)
Attendance Rate	94%	93%	94%	TBD	
Student Demographics					
Economically Disadvantaged	50%	50%	55%	58%	
Student with Disability	8%	12%	13%	18%	
Engish Language Learners	12%	12%	11%	11%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	40	40	40	38	(2)
Special Skills	5	6	6	5	(1)
Counselors	2	2	2	2	-
Educational Assistant	8	8	8	8	-
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	7	15	15	13	(2)
School level Funds					
General Fund	4,139,580	120,566	3,560,638	3,141,922	(418,716)
Title 1	457,777	404,072	410,200	430,105	19,905
IDEA, Part 1	84,520	87,859	108,613	108,613	-
Other Special Revenue & Federal Funds	119,999	4,139,580	120,566	120,566	-
Total	4,801,877	4,752,077	4,200,018	3,801,207	(398,811)

Total SBB Staffing Allocation					**$3,141,922**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			3,141,922
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,560,638	
			Next year (2027) …	$3,141,922	
		This comparison does not include "locked dollars"	Total Difference	($418,716)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			430,105
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Germanshire Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 3,141,922

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	595	$2,143,636
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	88	$95,040
Grade 1	0.3	$1,080	90	$97,200
Grade 2	0.3	$1,080	109	$117,720
Grade 3	0.2	$720	132	$95,040
Grade 4	0.2	$720	109	$78,480
Grade 5	0.2	$720	99	$71,280
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	312	$112,364
ELL Weight				
ELL Weight	0.03	$90	76	$6,858
Mobility Weights				
Mobility	0.29	$1,044	40	$42,259
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	433	$155,724
Incoming High Proficiency	0.1	$360	194	$69,996
Increments for Locked Students				
SWD Self-Contained	0.23	$825	57	$47,025
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				9,300
			SBB Allocation Weights Total	**$3,141,922**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,277	$5,154	$122
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	2.31%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Germantown Elementary

2730 Cross Country Dr., Germantown, TN 38138

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	84,584	658	73%		6.5%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	528	531	504	473	(31)
Attendance Rate	95%	94%	95%	TBD	
Student Demographics					
Economically Disadvantaged	36%	36%	44%	45%	
Student with Disability	7%	12%	12%	18%	
Engish Language Learners	7%	7%	8%	8%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	-	-	-	-
Classroom Teacher	31	29	29	29	-
Special Skills	7	7	7	8	1
Counselors	2	1	1	1	-
Educational Assistant	6	6	6	5	(1)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	4	17	17	12	(5)
School level Funds					
General Fund	3,764,223	113,570	2,819,413	2,416,553	(402,860)
Title 1	269,580	271,586	259,000	302,510	43,510
IDEA, Part 1	145,434	106,343	95,075	95,075	-
Other Special Revenue & Federal Funds	111,343	3,764,223	113,570	113,570	-
Total	4,290,579	4,255,722	3,287,057	2,927,707	(359,350)

Total SBB Staffing Allocation					**$2,459,056**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,416,553
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$42,502
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,819,413	
			Next year (2027) …	$2,459,056	
		This comparison does not include "locked dollars"	Total Difference	($360,357)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			302,510
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Germantown Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,459,056

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	470	$1,690,824
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	77	$83,160
Grade 1	0.3	$1,080	86	$92,880
Grade 2	0.3	$1,080	86	$92,880
Grade 3	0.2	$720	74	$53,280
Grade 4	0.2	$720	98	$70,560
Grade 5	0.2	$720	83	$59,760
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	183	$66,008
ELL Weight				
ELL Weight	0.03	$90	38	$3,400
Mobility Weights				
Mobility	0.29	$1,044	26	$27,439
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	355	$127,892
Incoming High Proficiency	0.1	$360	149	$53,548
Increments for Locked Students				
SWD Self-Contained	0.23	$825	37	$30,525
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				6,900
			SBB Allocation Weights Total	**$2,459,056**

2	SBB Transition Supplements	$42,502

SCS Staffing Supplement	
This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,236	$5,678	($443)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-8.45%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$42,502**
		SBB Transition Supplements TOTAL	**$42,502**

Getwell Elementary

2795 Getwell Rd., Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	87,025	549	79%		3.5%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	436	455	494	429	(65)
Attendance Rate	91%	89%	90%	TBD	
Student Demographics					
Economically Disadvantaged	62%	62%	62%	65%	
Student with Disability	17%	15%	19%	32%	
Engish Language Learners	21%	28%	28%	27%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	1	1	1	-
Classroom Teacher	31	34	34	32	(2)
Special Skills	2	3	3	3	-
Counselors	1	1	1	1	-
Educational Assistant	18	18	18	12	(6)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	2	1	1	-
Other	6	15	15	13	(2)
School level Funds					
General Fund	4,362,662	142,809	2,925,915	2,289,116	(636,799)
Title 1	402,636	364,155	336,000	419,965	83,965
IDEA, Part 1	246,198	395,321	269,679	260,679	(9,000)
Other Special Revenue & Federal Funds	514,119	4,362,662	142,809	142,809	-
Total	5,525,614	5,264,947	3,674,403	3,112,569	(561,834)

Total SBB Staffing Allocation					**$2,289,116**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,289,116
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,925,915	
			Next year (2027) …	$2,289,116	
		This comparison does not include "locked dollars"	Total Difference	($636,799)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			419,965
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Getwell Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,289,116

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	383	$1,379,568
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	109	$117,720
Grade 1	0.3	$1,080	89	$96,120
Grade 2	0.3	$1,080	83	$89,640
Grade 3	0.2	$720	73	$52,560
Grade 4	0.2	$720	79	$56,880
Grade 5	0.2	$720	61	$43,920
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	307	$110,520
ELL Weight				
ELL Weight	0.03	$90	102	$9,180
Mobility Weights				
Mobility	0.29	$1,044	83	$86,693
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	442	$158,941
Incoming High Proficiency	0.1	$360	52	$18,899
Increments for Locked Students				
SWD Self-Contained	0.23	$825	75	$61,875
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				6,600
			SBB Allocation Weights Total	**$2,289,116**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,973	$5,328	$646
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	10.81%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Hawkins Mill Elementary

4295 Mountain Terrace, Memphis, TN 38127

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	67,350	517	48%		7.7%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	283	294	306	372	66
Attendance Rate	96%	97%	94%	TBD	
Student Demographics					
Economically Disadvantaged	72%	72%	83%	85%	
Student with Disability	7%	9%	10%	9%	
Engish Language Learners	0%	0%	0%	0%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	17	18	18	15	(3)
Special Skills	2	2	2	3	1
Counselors	1	1	1	1	-
Educational Assistant	5	5	5	4	(1)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	3	7	7	9	2
School level Funds					
General Fund	2,016,511	76,912	1,969,032	2,006,988	37,956
Title 1	211,739	202,517	200,200	219,700	19,500
IDEA, Part 1	67,689	84,468	96,607	96,607	-
Other Special Revenue & Federal Funds	218,307	2,016,511	76,912	76,912	-
Total	2,514,246	2,380,407	2,342,752	2,400,208	57,456

Total SBB Staffing Allocation					**$2,006,988**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,006,988**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,969,032	
			Next year (2027) …	$2,006,988	
		This comparison does not include "locked dollars"	Total Difference	$37,956	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**219,700**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Hawkins Mill Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,006,988

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	409	$1,473,099
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	50	$54,000
Grade 1	0.3	$1,080	48	$51,840
Grade 2	0.3	$1,080	60	$64,800
Grade 3	0.2	$720	54	$38,880
Grade 4	0.2	$720	61	$43,920
Grade 5	0.2	$720	33	$23,760
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	219	$78,968
ELL Weight				
ELL Weight	0.03	$90	1	$99
Mobility Weights				
Mobility	0.29	$1,044	44	$45,638
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	240	$86,433
Incoming High Proficiency	0.1	$360	66	$23,727
Increments for Locked Students				
SWD Self-Contained	0.23	$825	21	$17,325
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				4,500
			SBB Allocation Weights Total	**$2,006,988**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,905	$5,448	($544)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-11.08%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Hickory Ridge Elementary

3890 Hickory Hill Rd., Memphis, TN 38115

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	83,060	654	72%		7.5%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	569	570	530	457	(73)
Attendance Rate	91%	91%	93%	TBD	
Student Demographics					
Economically Disadvantaged	61%	61%	59%	61%	
Student with Disability	7%	11%	11%	12%	
Engish Language Learners	22%	26%	26%	29%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	36	35	35	31	(4)
Special Skills	5	6	6	6	(0)
Counselors	2	1	1	1	-
Educational Assistant	7	7	7	6	(1)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	8	23	23	13	(10)
School level Funds					
General Fund	4,010,634	165,352	3,133,272	2,495,057	(638,215)
Title 1	504,467	414,239	385,700	400,530	14,830
IDEA, Part 1	121,978	120,012	150,514	150,514	-
Other Special Revenue & Federal Funds	270,621	4,010,634	165,352	165,352	-
Total	4,907,700	4,710,237	3,834,838	3,211,453	(623,385)

Total SBB Staffing Allocation					**$2,495,057**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,495,057
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,133,272	
			Next year (2027) …	$2,495,057	
		This comparison does not include "locked dollars"	Total Difference	($638,215)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			400,530
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Hickory Ridge Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,495,057

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	447	$1,608,529
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	80	$86,400
Grade 1	0.3	$1,080	74	$79,920
Grade 2	0.3	$1,080	86	$92,880
Grade 3	0.2	$720	101	$72,720
Grade 4	0.2	$720	100	$72,000
Grade 5	0.2	$720	89	$64,080
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	323	$116,125
ELL Weight				
ELL Weight	0.03	$90	118	$10,609
Mobility Weights				
Mobility	0.29	$1,044	60	$62,669
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	444	$159,847
Incoming High Proficiency	0.1	$360	86	$30,953
Increments for Locked Students				
SWD Self-Contained	0.23	$825	37	$30,525
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				7,800
			SBB Allocation Weights Total	**$2,495,057**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,584	$5,540	$44
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	0.78%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Highland Oaks Elementary

5252 Annandale Dr., Memphis, TN 38125

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	107,971	945	75%		8.4%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	690	667	755	700	(55)
Attendance Rate	93%	95%	94%	TBD	
Student Demographics					
Economically Disadvantaged	45%	45%	56%	58%	
Student with Disability	9%	13%	14%	19%	
Engish Language Learners	6%	8%	8%	7%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	44	45	45	41	(4)
Special Skills	6	7	7	6	(1)
Counselors	2	2	2	2	-
Educational Assistant	13	15	15	12	(3)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	4	17	17	17	-
School level Funds					
General Fund	4,216,419	172,157	4,286,353	3,603,028	(683,325)
Title 1	452,033	450,630	489,300	570,375	81,075
IDEA, Part 1	51,596	91,925	113,862	113,862	-
Other Special Revenue & Federal Funds	168,781	4,216,419	172,157	172,157	-
Total	4,888,830	4,931,132	5,061,672	4,459,422	(602,250)

Total SBB Staffing Allocation					**$3,603,028**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,603,028**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$4,286,353	
			Next year (2027) …	$3,603,028	
		This comparison does not include "locked dollars"	Total Difference	($683,325)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**570,375**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Highland Oaks Elementary

Section B: Detailed Breakdown

1	SBB Allocations	3,603,028

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	666	$2,397,446
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	141	$152,280
Grade 1	0.3	$1,080	138	$149,040
Grade 2	0.3	$1,080	103	$111,240
Grade 3	0.2	$720	122	$87,840
Grade 4	0.2	$720	136	$97,920
Grade 5	0.2	$720	115	$82,800
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	343	$123,615
ELL Weight				
ELL Weight	0.03	$90	48	$4,319
Mobility Weights				
Mobility	0.29	$1,044	59	$61,728
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	610	$219,617
Incoming High Proficiency	0.1	$360	145	$52,183
Increments for Locked Students				
SWD Self-Contained	0.23	$825	64	$52,800
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				10,200
			SBB Allocation Weights Total	**$3,603,028**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,410	$5,436	($26)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-0.47%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Holmes Road Elementary

1083 Holmes Rd., Memphis, TN 38116

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	84,633	653	81%	7.9%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	642	645	558	532	(26)
Attendance Rate	90%	89%	91%	TBD	
Student Demographics					
Economically Disadvantaged	69%	69%	78%	81%	
Student with Disability	17%	21%	22%	33%	
Engish Language Learners	2%	2%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	1	(1)
Classroom Teacher	40	37	37	32	(5)
Special Skills	5	6	6	4	(2)
Counselors	2	2	2	2	-
Educational Assistant	19	18	18	11	(7)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	9	15	15	16	1
School level Funds					
General Fund	4,183,199	129,986	3,465,681	2,867,064	(598,617)
Title 1	498,667	468,054	426,300	496,015	69,715
IDEA, Part 1	153,472	135,357	136,614	136,614	-
Other Special Revenue & Federal Funds	289,349	4,183,199	129,986	129,986	-
Total	5,124,687	4,916,596	4,158,581	3,629,679	(528,902)

Total SBB Staffing Allocation					**$2,867,064**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,867,064
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,465,681	
			Next year (2027) …	$2,867,064	
		This comparison does not include "locked dollars"	Total Difference	($598,617)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			496,015
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Holmes Road Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,867,064

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	516	$1,857,916
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	110	$118,800
Grade 1	0.3	$1,080	85	$91,800
Grade 2	0.3	$1,080	94	$101,520
Grade 3	0.2	$720	95	$68,400
Grade 4	0.2	$720	90	$64,800
Grade 5	0.2	$720	84	$60,480
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	387	$139,269
ELL Weight				
ELL Weight	0.03	$90	14	$1,218
Mobility Weights				
Mobility	0.29	$1,044	63	$65,606
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	503	$181,104
Incoming High Proficiency	0.1	$360	55	$19,776
Increments for Locked Students				
SWD Self-Contained	0.23	$825	107	$88,275
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				8,100
			SBB Allocation Weights Total	**$2,867,064**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,555	$5,266	$290

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	5.21%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Idlewild Elementary

1950 Linden, Memphis, TN 38104

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	65,025	478	125%		20.2%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	578	594	624	596	(28)
Attendance Rate	95%	96%	96%	TBD	
Student Demographics					
Economically Disadvantaged	19%	19%	22%	23%	
Student with Disability	7%	12%	14%	27%	
Engish Language Learners	4%	5%	2%	4%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	-	-	-	-
Classroom Teacher	31	32	32	32	-
Special Skills	5	6	6	6	-
Counselors	1	2	2	1	(1)
Educational Assistant	7	8	8	6	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	5	15	15	17	2
School level Funds					
General Fund	4,692,785	101,448	3,554,503	3,226,726	(327,777)
Title 1	-	160,031	147,700	194,350	46,650
IDEA, Part 1	-	38,390	42,986	42,986	-
Other Special Revenue & Federal Funds	1,756,909	4,692,785	101,448	101,448	-
Total	6,449,695	4,992,655	3,846,636	3,565,509	(281,127)

Total SBB Staffing Allocation					**$3,226,726**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,226,726**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,554,503	
			Next year (2027) …	$3,226,726	
		This comparison does not include "locked dollars"	Total Difference	($327,777)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**194,350**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Idlewild Elementary

Section B: Detailed Breakdown

1	SBB Allocations	3,226,726

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	647	$2,330,039
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	104	$112,320
Grade 1	0.3	$1,080	106	$114,480
Grade 2	0.3	$1,080	108	$116,640
Grade 3	0.2	$720	107	$77,040
Grade 4	0.2	$720	110	$79,200
Grade 5	0.2	$720	89	$64,080
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	116	$41,785
ELL Weight				
ELL Weight	0.03	$90	22	$2,013
Mobility Weights				
Mobility	0.29	$1,044	23	$23,689
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	274	$98,750
Incoming High Proficiency	0.1	$360	350	$125,890
Increments for Locked Students				
SWD Self-Contained	0.23	$825	40	$33,000
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				7,800
			SBB Allocation Weights Total	**$3,226,726**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,985	$5,144	($158)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-3.18%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Jackson Elementary

3925 Wales, Memphis, TN 38108

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	44,568	339	86%		11.8%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	277	281	327	300	(27)
Attendance Rate	95%	95%	95%	TBD	
Student Demographics					
Economically Disadvantaged	47%	47%	36%	38%	
Student with Disability	12%	12%	11%	18%	
Engish Language Learners	66%	67%	55%	67%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	20	23	23	22	(1)
Special Skills	2	2	2	3	1
Counselors	1	1	1	1	-
Educational Assistant	4	5	5	2	(3)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	4	7	7	9	2
School level Funds					
General Fund	2,220,136	113,111	1,969,998	1,658,731	(311,267)
Title 1	140,861	182,609	132,300	175,760	43,460
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	181,458	2,220,136	113,111	113,111	-
Total	2,542,455	2,515,856	2,215,409	1,947,602	(267,807)

Total SBB Staffing Allocation					**$1,658,731**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,658,731
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,969,998	
			Next year (2027) …	$1,658,731	
		This comparison does not include "locked dollars"	Total Difference	($311,267)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			175,760
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Jackson Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 1,658,731

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	304	$1,093,035
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	52	$56,160
Grade 1	0.3	$1,080	61	$65,880
Grade 2	0.3	$1,080	57	$61,560
Grade 3	0.2	$720	68	$48,960
Grade 4	0.2	$720	46	$33,120
Grade 5	0.2	$720	43	$30,960
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	153	$54,963
ELL Weight				
ELL Weight	0.03	$90	214	$19,278
Mobility Weights				
Mobility	0.29	$1,044	44	$46,194
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	242	$87,251
Incoming High Proficiency	0.1	$360	85	$30,469
Increments for Locked Students				
SWD Self-Contained	0.23	$825	32	$26,400
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				4,500
			SBB Allocation Weights Total	**$1,658,731**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,463	$5,566	($103)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-1.88%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Kate Bond Elementary School

2727 Kate Bond Rd., Memphis, TN 38133

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	107,748	100	59%		8.0%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	737	744	655	684	29
Attendance Rate	94%	94%	95%	TBD	
Student Demographics					
Economically Disadvantaged	40%	40%	50%	51%	
Student with Disability	10%	13%	16%	23%	
Engish Language Learners	32%	34%	29%	34%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	47	45	45	46	1
Special Skills	6	7	7	7	-
Counselors	2	1	1	2	1
Educational Assistant	12	15	15	13	(2)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	7	23	23	13	(10)
School level Funds					
General Fund	4,547,732	152,461	3,798,860	3,568,740	(230,120)
Title 1	396,481	437,706	403,200	504,465	101,265
IDEA, Part 1	176,486	220,992	203,792	143,792	(60,000)
Other Special Revenue & Federal Funds	264,763	4,547,732	152,461	152,461	-
Total	5,385,461	5,358,891	4,558,313	4,369,459	(188,855)

Total SBB Staffing Allocation					**$3,568,740**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			3,568,740
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,798,860	
			Next year (2027) …	$3,568,740	
		This comparison does not include "locked dollars"	Total Difference	($230,120)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			504,465
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Kate Bond Elementary School

Section B: Detailed Breakdown

1	SBB Allocations	3,568,740

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	702	$2,527,133
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	102	$110,160
Grade 1	0.3	$1,080	93	$100,440
Grade 2	0.3	$1,080	120	$129,600
Grade 3	0.2	$720	116	$83,520
Grade 4	0.2	$720	117	$84,240
Grade 5	0.2	$720	107	$77,040
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	265	$95,251
ELL Weight				
ELL Weight	0.03	$90	209	$18,771
Mobility Weights				
Mobility	0.29	$1,044	34	$35,311
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	511	$183,857
Incoming High Proficiency	0.1	$360	144	$51,943
Increments for Locked Students				
SWD Self-Contained	0.23	$825	75	$61,875
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				9,600
			SBB Allocation Weights Total	**$3,568,740**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,084	$5,280	($197)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-3.87%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Keystone Elementary

4301 Old Allen Rd., Memphis, TN 38128

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	84,641	444	74%	1.8%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	341	324	320	324	4
Attendance Rate	90%	90%	90%	TBD	
Student Demographics					
Economically Disadvantaged	69%	69%	76%	78%	
Student with Disability	23%	24%	28%	40%	
Engish Language Learners	1%	2%	1%	1%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	-	-	-	-
Classroom Teacher	27	26	26	22	(4)
Special Skills	4	4	4	4	0
Counselors	1	1	1	1	-
Educational Assistant	12	14	14	12	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	8	13	13	10	(3)
School level Funds					
General Fund	6,943,374	113,425	1,970,275	1,746,837	(223,438)
Title 1	426,118	270,494	268,800	313,495	44,695
IDEA, Part 1	166,030	144,829	33,974	33,974	-
Other Special Revenue & Federal Funds	467,995	6,943,374	113,425	113,425	-
Total	8,003,518	7,472,122	2,386,474	2,207,731	(178,743)

Total SBB Staffing Allocation					**$1,878,658**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,746,837
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$131,821
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,970,275	
			Next year (2027) …	$1,878,658	
		This comparison does not include "locked dollars"	Total Difference	($91,617)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			313,495
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Keystone Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 1,878,658

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	359	$1,292,641
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	57	$61,560
Grade 1	0.3	$1,080	52	$56,160
Grade 2	0.3	$1,080	57	$61,560
Grade 3	0.2	$720	56	$40,320
Grade 4	0.2	$720	52	$37,440
Grade 5	0.2	$720	46	$33,120
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	220	$79,036
ELL Weight				
ELL Weight	0.03	$90	4	$365
Mobility Weights				
Mobility	0.29	$1,044	30	$31,281
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	263	$94,644
Incoming High Proficiency	0.1	$360	57	$20,556
Increments for Locked Students				
SWD Self-Contained	0.23	$825	79	$65,175
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				4,800
			SBB Allocation Weights Total	**$1,878,658**

2 SBB Transition Supplements — $131,821

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,232	$6,147	($915)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-17.49%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$131,821**
		SBB Transition Supplements TOTAL	**$131,821**

Kingsbury Elementary

4055 Bayliss, Memphis, TN 38108

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-6	65,250	435	21%		8.7%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	456	444	418	430	12
Attendance Rate	92%	91%	92%	TBD	
Student Demographics					
Economically Disadvantaged	50%	50%	54%	55%	
Student with Disability	22%	25%	23%	28%	
Engish Language Learners	58%	56%	54%	56%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	36	35	35	33	(2)
Special Skills	3	3	3	3	-
Counselors	1	1	1	1	-
Educational Assistant	11	11	11	7	(4)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	6	11	11	9	(2)
School level Funds					
General Fund	3,397,402	108,569	2,546,152	2,289,104	(257,048)
Title 1	327,657	312,794	289,100	317,720	28,620
IDEA, Part 1	205,616	194,571	225,019	225,019	-
Other Special Revenue & Federal Funds	301,801	3,397,402	108,569	108,569	-
Total	4,232,477	4,013,336	3,168,840	2,940,412	(228,428)

Total SBB Staffing Allocation					**$2,289,104**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,289,104
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,546,152	
			Next year (2027) …	$2,289,104	
		This comparison does not include "locked dollars"	Total Difference	($257,048)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			317,720
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Kingsbury Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,289,104

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	426	$1,533,623
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	73	$78,840
Grade 1	0.3	$1,080	71	$76,680
Grade 2	0.3	$1,080	75	$81,000
Grade 3	0.2	$720	61	$43,920
Grade 4	0.2	$720	72	$51,840
Grade 5	0.2	$720	66	$47,520
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	210	$75,553
ELL Weight				
ELL Weight	0.03	$90	240	$21,632
Mobility Weights				
Mobility	0.29	$1,044	38	$39,217
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	361	$129,971
Incoming High Proficiency	0.1	$360	57	$20,509
Increments for Locked Students				
SWD Self-Contained	0.23	$825	100	$82,500
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				6,300
			SBB Allocation Weights Total	**$2,289,104**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,373	$5,422	($49)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-0.91%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

LaRose Elementary

864 S. Wellington Street, Memphis, TN 38126

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	94,426	519	63%		2.7%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	276	284	305	339	34
Attendance Rate	88%	89%	89%	TBD	
Student Demographics					
Economically Disadvantaged	77%	77%	90%	90%	
Student with Disability	4%	9%	12%	15%	
Engish Language Learners	0%	1%	1%	1%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	-	(1)
Classroom Teacher	14	17	17	17	-
Special Skills	2	2	2	3	1
Counselors	1	1	1	1	-
Educational Assistant	4	3	3	1	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	-	-	-	1	1
Nutrition	-	1	1	1	-
Other	6	14	14	10	(4)
School level Funds					
General Fund	1,668,185	83,101	1,848,117	1,833,597	(14,520)
Title 1	206,465	188,355	199,500	281,385	81,885
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	260,275	1,668,185	83,101	83,101	-
Total	2,134,925	1,939,641	2,130,718	2,198,083	67,365

Total SBB Staffing Allocation					**$1,833,597**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**1,833,597**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,848,117	
			Next year (2027) …	$1,833,597	
		This comparison does not include "locked dollars"	Total Difference	($14,520)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**281,385**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

LaRose Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,833,597

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	366	$1,317,256
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	49	$52,920
Grade 1	0.3	$1,080	51	$55,080
Grade 2	0.3	$1,080	57	$61,560
Grade 3	0.2	$720	52	$37,440
Grade 4	0.2	$720	49	$35,280
Grade 5	0.2	$720	47	$33,840
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	235	$84,613
ELL Weight				
ELL Weight	0.03	$90	0	$0
Mobility Weights				
Mobility	0.29	$1,044	30	$31,409
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	297	$106,842
Incoming High Proficiency	0.1	$360	8	$2,958
Increments for Locked Students				
SWD Self-Contained	0.23	$825	12	$9,900
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				4,500
			SBB Allocation Weights Total	**$1,833,597**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,011	$5,587	($576)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-11.49%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Levi Elementary

135 W. Levi Road, Memphis, TN 38109

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	71,179	463	89%	5.2%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	395	401	414	419	5
Attendance Rate	88%	88%	90%	TBD	
Student Demographics					
Economically Disadvantaged	70%	70%	83%	85%	
Student with Disability	7%	13%	11%	13%	
Engish Language Learners	1%	2%	0%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	23	23	23	21	(2)
Special Skills	3	3	3	3	-
Counselors	1	1	1	1	-
Educational Assistant	4	4	4	2	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	3	13	13	15	2
School level Funds					
General Fund	2,322,072	100,930	2,414,182	2,256,518	(157,664)
Title 1	303,644	301,651	286,300	357,435	71,135
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	255,703	2,322,072	100,930	100,930	-
Total	2,881,419	2,724,653	2,801,412	2,714,883	(86,529)

Total SBB Staffing Allocation					**$2,256,518**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,256,518
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,414,182	
			Next year (2027) …	$2,256,518	
		This comparison does not include "locked dollars"	Total Difference	($157,664)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			357,435
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Levi Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,256,518

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	426	$1,531,904
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	79	$85,320
Grade 1	0.3	$1,080	70	$75,600
Grade 2	0.3	$1,080	66	$71,280
Grade 3	0.2	$720	69	$49,680
Grade 4	0.2	$720	68	$48,960
Grade 5	0.2	$720	62	$44,640
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	291	$104,771
ELL Weight				
ELL Weight	0.03	$90	4	$369
Mobility Weights				
Mobility	0.29	$1,044	65	$67,504
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	390	$140,561
Incoming High Proficiency	0.1	$360	24	$8,479
Increments for Locked Students				
SWD Self-Contained	0.23	$825	26	$21,450
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				6,000
			SBB Allocation Weights Total	**$2,256,518**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,303	$5,416	($113)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-2.13%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Lucie E. Campbell Elementary

3232 Birchfield, Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	84,740	609	72%		18.6%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	530	531	477	441	(36)
Attendance Rate	87%	86%	90%	TBD	
Student Demographics					
Economically Disadvantaged	73%	73%	79%	81%	
Student with Disability	15%	17%	22%	28%	
Engish Language Learners	1%	3%	2%	3%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	33	31	31	26	(5)
Special Skills	3	5	5	4	(1)
Counselors	1	1	1	1	-
Educational Assistant	16	17	17	12	(5)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	7	19	19	16	(3)
School level Funds					
General Fund	3,385,608	140,001	2,832,025	2,358,793	(473,232)
Title 1	459,429	411,406	392,000	425,035	33,035
IDEA, Part 1	205,980	183,512	167,334	167,334	-
Other Special Revenue & Federal Funds	403,234	3,385,608	140,001	140,001	-
Total	4,454,251	4,120,528	3,531,360	3,091,163	(440,197)

Total SBB Staffing Allocation					**$2,358,793**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,358,793**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,832,025	
			Next year (2027) …	$2,358,793	
		This comparison does not include "locked dollars"	Total Difference	($473,232)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**425,035**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Lucie E. Campbell Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,358,793

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	409	$1,473,368
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	76	$82,080
Grade 1	0.3	$1,080	80	$86,400
Grade 2	0.3	$1,080	75	$81,000
Grade 3	0.2	$720	79	$56,880
Grade 4	0.2	$720	86	$61,920
Grade 5	0.2	$720	81	$58,320
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	350	$126,028
ELL Weight				
ELL Weight	0.03	$90	6	$523
Mobility Weights				
Mobility	0.29	$1,044	83	$87,130
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	462	$166,281
Incoming High Proficiency	0.1	$360	15	$5,439
Increments for Locked Students				
SWD Self-Contained	0.23	$825	81	$66,825
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				6,600
			SBB Allocation Weights Total	**$2,358,793**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,763	$5,158	$606
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	10.51%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Macon-Hall Elementary

9800 Macon Rd., Cordova, TN 38018

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	93,481	1,042	98%		5.7%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	1,105	1,049	975	1,019	44
Attendance Rate	94%	94%	94%	TBD	
Student Demographics					
Economically Disadvantaged	33%	33%	41%	43%	
Student with Disability	13%	17%	16%	23%	
Engish Language Learners	7%	8%	8%	8%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	3	3	3	-
Classroom Teacher	66	61	61	65	4
Special Skills	8	10	10	11	1
Counselors	2	2	2	3	1
Educational Assistant	22	17	17	18	1
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	2	1	1	-
Other	8	34	34	23	(11)
School level Funds					
General Fund	6,879,705	217,856	5,540,235	5,466,614	(73,621)
Title 1	417,406	437,918	470,400	647,270	176,870
IDEA, Part 1	54,312	97,032	76,725	76,725	-
Other Special Revenue & Federal Funds	2,046,087	6,879,705	217,856	217,856	-
Total	9,397,510	7,632,511	6,305,216	6,408,465	103,249

Total SBB Staffing Allocation					**$5,466,614**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			5,466,614
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$5,540,235	
			Next year (2027) …	$5,466,614	
		This comparison does not include "locked dollars"	Total Difference	($73,621)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			647,270
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Macon-Hall Elementary

Section B: Detailed Breakdown

1	SBB Allocations	5,466,614

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	1081	$3,892,951
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	172	$185,760
Grade 1	0.3	$1,080	179	$193,320
Grade 2	0.3	$1,080	158	$170,640
Grade 3	0.2	$720	156	$112,320
Grade 4	0.2	$720	165	$118,800
Grade 5	0.2	$720	145	$104,400
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	319	$114,843
ELL Weight				
ELL Weight	0.03	$90	66	$5,904
Mobility Weights				
Mobility	0.29	$1,044	80	$83,252
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	727	$261,881
Incoming High Proficiency	0.1	$360	248	$89,119
Increments for Locked Students				
SWD Self-Contained	0.23	$825	145	$119,625
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				13,800
			SBB Allocation Weights Total	**$5,466,614**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,055	$5,307	($251)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-4.97%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Newberry Elementary

5540 Newberry, Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	45,170	439	72%		10.5%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	349	346	371	317	(54)
Attendance Rate	93%	93%	94%	TBD	
Student Demographics					
Economically Disadvantaged	56%	56%	60%	62%	
Student with Disability	10%	13%	15%	18%	
Engish Language Learners	25%	27%	27%	27%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	1	1	1	-
Classroom Teacher	23	24	24	20	(4)
Special Skills	3	3	3	2	(1)
Counselors	1	1	1	1	-
Educational Assistant	9	10	10	4	(6)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	5	12	12	7	(5)
School level Funds					
General Fund	2,524,566	131,051	2,128,279	1,746,228	(382,051)
Title 1	301,502	245,573	248,500	270,400	21,900
IDEA, Part 1	86,163	58,356	69,209	69,209	-
Other Special Revenue & Federal Funds	238,875	2,524,566	131,051	131,051	-
Total	3,151,105	2,959,546	2,577,038	2,216,887	(360,151)

Total SBB Staffing Allocation					**$1,746,228**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,746,228
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,128,279	
			Next year (2027) …	$1,746,228	
		This comparison does not include "locked dollars"	Total Difference	($382,051)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			270,400
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Newberry Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 1,746,228

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	314	$1,131,011
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	59	$63,720
Grade 1	0.3	$1,080	60	$64,800
Grade 2	0.3	$1,080	58	$62,640
Grade 3	0.2	$720	68	$48,960
Grade 4	0.2	$720	74	$53,280
Grade 5	0.2	$720	52	$37,440
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	207	$74,670
ELL Weight				
ELL Weight	0.03	$90	93	$8,372
Mobility Weights				
Mobility	0.29	$1,044	32	$33,800
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	250	$90,031
Incoming High Proficiency	0.1	$360	121	$43,529
Increments for Locked Students				
SWD Self-Contained	0.23	$825	35	$28,875
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				5,100
			SBB Allocation Weights Total	**$1,746,228**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,558	$5,307	$251
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	4.52%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Northaven Elementary

5157 North Circle Rd., Memphis, TN 38127

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	70,350	519	50%		7.1%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	289	287	285	259	(26)
Attendance Rate	90%	91%	91%	TBD	
Student Demographics					
Economically Disadvantaged	75%	75%	74%	78%	
Student with Disability	15%	18%	17%	26%	
Engish Language Learners	1%	5%	4%	5%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	21	22	22	21	(1)
Special Skills	1	2	2	3	1
Counselors	1	1	1	1	-
Educational Assistant	8	7	7	7	-
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	4	10	10	6	(4)
School level Funds					
General Fund	2,356,936	96,915	1,760,701	1,483,610	(277,091)
Title 1	221,708	215,971	221,900	245,050	23,150
IDEA, Part 1	87,670	98,322	62,260	62,260	-
Other Special Revenue & Federal Funds	210,761	2,356,936	96,915	96,915	-
Total	2,877,076	2,768,144	2,141,776	1,887,835	(253,941)

Total SBB Staffing Allocation					**$1,483,610**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,483,610
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,760,701	
			Next year (2027) …	$1,483,610	
		This comparison does not include "locked dollars"	Total Difference	($277,091)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			245,050
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Northaven Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,483,610

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	269	$968,644
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	42	$45,360
Grade 1	0.3	$1,080	45	$48,600
Grade 2	0.3	$1,080	47	$50,760
Grade 3	0.2	$720	56	$40,320
Grade 4	0.2	$720	46	$33,120
Grade 5	0.2	$720	49	$35,280
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	213	$76,538
ELL Weight				
ELL Weight	0.03	$90	2	$165
Mobility Weights				
Mobility	0.29	$1,044	42	$43,373
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	254	$91,559
Incoming High Proficiency	0.1	$360	31	$11,041
Increments for Locked Students				
SWD Self-Contained	0.23	$825	42	$34,650
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				4,200
			SBB Allocation Weights Total	**$1,483,610**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,514	$5,612	($98)

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-1.77%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Oak Forest Elementary

7440 Nonconnah View Cove, Memphis, TN 38119

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	87,550	441	80%		5.2%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	344	339	357	346	(11)
Attendance Rate	93%	93%	94%	TBD	
Student Demographics					
Economically Disadvantaged	40%	40%	56%	55%	
Student with Disability	21%	24%	26%	34%	
Engish Language Learners	10%	10%	11%	10%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	26	27	27	25	(2)
Special Skills	5	5	5	4	(1)
Counselors	1	1	1	1	-
Educational Assistant	8	8	8	7	(1)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	5	12	12	9	(3)
School level Funds					
General Fund	2,639,209	113,271	2,058,467	1,921,038	(137,429)
Title 1	221,703	220,603	238,700	274,625	35,925
IDEA, Part 1	137,204	103,416	142,386	142,386	-
Other Special Revenue & Federal Funds	147,542	2,639,209	113,271	113,271	-
Total	3,145,658	3,076,499	2,552,824	2,451,320	(101,504)

Total SBB Staffing Allocation					**$1,921,038**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,921,038
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,058,467	
			Next year (2027) …	$1,921,038	
		This comparison does not include "locked dollars"	Total Difference	($137,429)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			274,625
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Oak Forest Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,921,038

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	369	$1,326,655
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	65	$70,200
Grade 1	0.3	$1,080	55	$59,400
Grade 2	0.3	$1,080	64	$69,120
Grade 3	0.2	$720	56	$40,320
Grade 4	0.2	$720	67	$48,240
Grade 5	0.2	$720	50	$36,000
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	144	$51,691
ELL Weight				
ELL Weight	0.03	$90	34	$3,098
Mobility Weights				
Mobility	0.29	$1,044	22	$23,294
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	214	$77,112
Incoming High Proficiency	0.1	$360	143	$51,408
Increments for Locked Students				
SWD Self-Contained	0.23	$825	72	$59,400
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				5,100
			SBB Allocation Weights Total	**$1,921,038**

2	SBB Transition Supplements	$0

SCS Staffing Supplement	
This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,213	$5,513	($300)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-5.76%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Oakhaven Elementary

3795 Bishops Bridge, Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	74,500	593	76%		13.1%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	496	504	476	446	(30)
Attendance Rate	91%	91%	94%	TBD	
Student Demographics					
Economically Disadvantaged	64%	64%	67%	71%	
Student with Disability	6%	7%	6%	7%	
Engish Language Learners	20%	19%	17%	19%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	-	(1)
Classroom Teacher	28	27	27	23	(4)
Special Skills	3	3	3	4	1
Counselors	1	1	1	1	-
Educational Assistant	1	1	1	-	(1)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	6	12	12	13	1
School level Funds					
General Fund	3,133,963	123,889	2,731,873	2,402,416	(329,457)
Title 1	406,654	371,753	334,600	379,405	44,805
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	132,867	3,133,963	123,889	123,889	-
Total	3,673,484	3,629,605	3,190,362	2,905,709	(284,652)

Total SBB Staffing Allocation					**$2,402,416**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,402,416
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,731,873	
			Next year (2027) …	$2,402,416	
		This comparison does not include "locked dollars"	Total Difference	($329,457)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			379,405
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Oakhaven Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,402,416

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	448	$1,613,214
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	68	$73,440
Grade 1	0.3	$1,080	65	$70,200
Grade 2	0.3	$1,080	85	$91,800
Grade 3	0.2	$720	94	$67,680
Grade 4	0.2	$720	84	$60,480
Grade 5	0.2	$720	80	$57,600
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	307	$110,402
ELL Weight				
ELL Weight	0.03	$90	97	$8,720
Mobility Weights				
Mobility	0.29	$1,044	44	$46,169
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	419	$150,700
Incoming High Proficiency	0.1	$360	57	$20,660
Increments for Locked Students				
SWD Self-Contained	0.23	$825	30	$24,750
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				6,600
			SBB Allocation Weights Total	**$2,402,416**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,361	$5,078	$283
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	5.28%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Oakshire Elementary

1765 E. Holmes, Memphis, TN 38116

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	51,892	389	104%		23.3%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	380	355	398	419	21
Attendance Rate	92%	93%	94%	TBD	
Student Demographics					
Economically Disadvantaged	67%	67%	76%	77%	
Student with Disability	8%	11%	12%	15%	
Engish Language Learners	1%	2%	3%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	1	1	1	-
Classroom Teacher	23	23	23	23	-
Special Skills	3	3	3	3	-
Counselors	1	1	1	1	-
Educational Assistant	11	10	10	9	(1)
Instructional Facilitator	2	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	5	14	14	13	(1)
School level Funds					
General Fund	2,801,823	103,807	2,297,591	2,256,224	(41,368)
Title 1	299,169	254,927	267,400	328,705	61,305
IDEA, Part 1	25,556	56,872	61,327	61,327	-
Other Special Revenue & Federal Funds	278,744	2,801,823	103,807	103,807	-
Total	3,405,291	3,217,429	2,730,125	2,750,062	19,937

Total SBB Staffing Allocation					**$2,256,224**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,256,224**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,297,591	
			Next year (2027) …	$2,256,224	
		This comparison does not include "locked dollars"	Total Difference	($41,368)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**328,705**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Oakshire Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,256,224

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	440	$1,583,286
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	72	$77,760
Grade 1	0.3	$1,080	70	$75,600
Grade 2	0.3	$1,080	54	$58,320
Grade 3	0.2	$720	74	$53,280
Grade 4	0.2	$720	69	$49,680
Grade 5	0.2	$720	59	$42,480
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	266	$95,932
ELL Weight				
ELL Weight	0.03	$90	3	$309
Mobility Weights				
Mobility	0.29	$1,044	43	$45,022
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	324	$116,631
Incoming High Proficiency	0.1	$360	74	$26,649
Increments for Locked Students				
SWD Self-Contained	0.23	$825	31	$25,575
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				5,700
			SBB Allocation Weights Total	**$2,256,224**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,130	$5,297	($167)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-3.26%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Peabody Elementary

2086 Young Ave., Memphis, TN 38104

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	53,997	150	15%		18.0%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	325	313	281	229	(52)
Attendance Rate	94%	94%	95%	TBD	
Student Demographics					
Economically Disadvantaged	52%	52%	53%	55%	
Student with Disability	10%	12%	13%	22%	
Engish Language Learners	0%	2%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	-	(1)
Classroom Teacher	19	19	19	16	(3)
Special Skills	6	6	6	5	(1)
Counselors	1	1	1	1	-
Educational Assistant	2	2	2	-	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	-	-	-	-	-
Nutrition	-	1	1	1	-
Other	4	10	10	7	(3)
School level Funds					
General Fund	4,866,843	80,647	1,674,344	1,482,041	(192,303)
Title 1	204,338	156,304	158,200	163,930	5,730
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	79,066	4,866,843	80,647	80,647	-
Total	5,150,247	5,103,794	1,913,191	1,726,618	(186,573)

Total SBB Staffing Allocation					**$1,482,041**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,482,041
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,674,344	
			Next year (2027) …	$1,482,041	
		This comparison does not include "locked dollars"	Total Difference	($192,303)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			163,930
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Peabody Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,482,041

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	288	$1,036,749
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	45	$48,600
Grade 1	0.3	$1,080	44	$47,520
Grade 2	0.3	$1,080	50	$54,000
Grade 3	0.2	$720	50	$36,000
Grade 4	0.2	$720	60	$43,200
Grade 5	0.2	$720	32	$23,040
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	145	$52,244
ELL Weight				
ELL Weight	0.03	$90	1	$83
Mobility Weights				
Mobility	0.29	$1,044	7	$7,720
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	208	$74,933
Incoming High Proficiency	0.1	$360	73	$26,227
Increments for Locked Students				
SWD Self-Contained	0.23	$825	33	$27,225
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				4,500
			SBB Allocation Weights Total	**$1,482,041**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,146	$5,343	($196)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-3.81%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Raleigh-Bartlett Meadows Elementary

5195 Twin Woods, Memphis, TN 38134

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	51,891	360	36%		14.5%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	393	382	337	336	(1)
Attendance Rate	91%	89%	90%	TBD	
Student Demographics					
Economically Disadvantaged	61%	61%	68%	69%	
Student with Disability	5%	11%	12%	13%	
Engish Language Learners	7%	10%	10%	9%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	-	-	-	-
Classroom Teacher	23	21	21	21	-
Special Skills	3	4	4	4	-
Counselors	1	1	1	1	-
Educational Assistant	5	4	4	2	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	-	1	1	1	-
Nutrition	1	1	1	1	-
Other	7	14	14	12	(2)
School level Funds					
General Fund	2,437,511	117,311	1,971,057	1,763,316	(207,741)
Title 1	317,195	289,613	253,400	293,215	39,815
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	220,592	2,437,511	117,311	117,311	-
Total	2,975,298	2,844,435	2,341,768	2,173,842	(167,926)

Total SBB Staffing Allocation					**$1,763,316**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,763,316
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,971,057	
			Next year (2027) …	$1,763,316	
		This comparison does not include "locked dollars"	Total Difference	($207,741)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			293,215
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Raleigh-Bartlett Meadows Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,763,316

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	338	$1,215,249
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	53	$57,240
Grade 1	0.3	$1,080	54	$58,320
Grade 2	0.3	$1,080	48	$51,840
Grade 3	0.2	$720	64	$46,080
Grade 4	0.2	$720	64	$46,080
Grade 5	0.2	$720	54	$38,880
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	207	$74,564
ELL Weight				
ELL Weight	0.03	$90	23	$2,063
Mobility Weights				
Mobility	0.29	$1,044	28	$29,255
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	293	$105,363
Incoming High Proficiency	0.1	$360	44	$15,957
Increments for Locked Students				
SWD Self-Contained	0.23	$825	21	$17,325
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				5,100
			SBB Allocation Weights Total	**$1,763,316**

2	SBB Transition Supplements	$0

SCS Staffing Supplement	
This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,224	$5,073	$150

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	2.88%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Richland Elementary

5440 Rich Rd., Memphis, TN 38120

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	59,833	711	120%		8.1%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	871	868	865	851	(14)
Attendance Rate	96%	96%	97%	TBD	
Student Demographics					
Economically Disadvantaged	16%	16%	19%	20%	
Student with Disability	16%	21%	22%	39%	
Engish Language Learners	4%	5%	5%	4%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	54	55	55	54	(1)
Special Skills	5	7	7	6	(1)
Counselors	2	2	2	2	-
Educational Assistant	16	18	18	17	(1)
Instructional Facilitator	-	1	1	-	(1)
Librarian	1	1	1	1	-
Nutrition	1	-	-	-	-
Other	3	18	18	19	1
School level Funds					
General Fund	5,624,676	134,137	4,828,218	4,311,420	(516,799)
Title 1	-	-	-	Non Title I Location	#VALUE!
IDEA, Part 1	36,528	94,459	84,360	90,771	6,412
Other Special Revenue & Federal Funds	131,507	5,624,676	134,137	134,137	-
Total	5,792,711	5,853,272	5,046,715	4,536,328	(510,387)

Total SBB Staffing Allocation					**$4,311,420**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**4,311,420**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$4,828,218	
			Next year (2027) …	$4,311,420	
		This comparison does not include "locked dollars"	Total Difference	($516,799)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**Non Title I Location**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Richland Elementary

Section B: Detailed Breakdown

1	SBB Allocations	4,311,420

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	837	$3,014,523
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	158	$170,640
Grade 1	0.3	$1,080	142	$153,360
Grade 2	0.3	$1,080	153	$165,240
Grade 3	0.2	$720	152	$109,440
Grade 4	0.2	$720	142	$102,240
Grade 5	0.2	$720	118	$84,960
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	142	$51,032
ELL Weight				
ELL Weight	0.03	$90	34	$3,038
Mobility Weights				
Mobility	0.29	$1,044	15	$15,272
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	266	$95,908
Incoming High Proficiency	0.1	$360	599	$215,492
Increments for Locked Students				
SWD Self-Contained	0.23	$825	143	$117,975
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				12,300
			SBB Allocation Weights Total	**$4,311,420**

2	SBB Transition Supplements	$0

SCS Staffing Supplement	
This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,149	$5,109	$40

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	0.78%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Riverwood Elementary School

1330 Stern Lane Cordova, TN 38016

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	107,565	764	106%		8.6%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	945	959	919	922	3
Attendance Rate	95%	94%	95%	TBD	
Student Demographics					
Economically Disadvantaged	27%	27%	37%	39%	
Student with Disability	10%	16%	14%	25%	
Engish Language Learners	11%	11%	9%	11%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	2	2	2	-
Classroom Teacher	57	56	56	55	(1)
Special Skills	7	8	8	6	(2)
Counselors	2	2	2	2	-
Educational Assistant	14	14	14	13	(1)
Instructional Facilitator	2	2	2	1	(1)
Librarian	1	1	1	1	-
Nutrition	1	3	2	2	-
Other	5	15	15	22	7
School level Funds					
General Fund	5,925,798	168,415	5,134,345	4,744,816	(389,529)
Title 1	307,957	417,382	401,800	532,350	130,550
IDEA, Part 1	54,784	39,697	55,821	55,821	-
Other Special Revenue & Federal Funds	165,113	5,925,798	168,415	168,415	-
Total	6,453,651	6,551,292	5,760,381	5,501,402	(258,979)

Total SBB Staffing Allocation					**$4,744,816**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**4,744,816**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$5,134,345	
			Next year (2027) …	$4,744,816	
		This comparison does not include "locked dollars"	Total Difference	($389,529)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**532,350**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Riverwood Elementary School

Section B: Detailed Breakdown

1	SBB Allocations	4,744,816

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	930	$3,349,144
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	131	$141,480
Grade 1	0.3	$1,080	133	$143,640
Grade 2	0.3	$1,080	168	$181,440
Grade 3	0.2	$720	167	$120,240
Grade 4	0.2	$720	171	$123,120
Grade 5	0.2	$720	149	$107,280
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	248	$89,112
ELL Weight				
ELL Weight	0.03	$90	103	$9,304
Mobility Weights				
Mobility	0.29	$1,044	57	$59,592
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	560	$201,657
Incoming High Proficiency	0.1	$360	359	$129,183
Increments for Locked Students				
SWD Self-Contained	0.23	$825	93	$76,725
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already **above this "base" set of services.**				12,900
			SBB Allocation Weights Total	**$4,744,816**

2	SBB Transition Supplements	$0

SCS Staffing Supplement	
This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,100	$5,047	$53
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	1.04%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Robert R. Church Elementary

4100 Mill Branch Rd. Memphis, TN 38116

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	81,500	613	82%		5.5%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	498	481	517	488	(29)
Attendance Rate	90%	89%	91%	TBD	
Student Demographics					
Economically Disadvantaged	69%	69%	76%	78%	
Student with Disability	6%	8%	10%	13%	
Engish Language Learners	4%	9%	9%	6%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	1	1	1	-
Classroom Teacher	30	30	30	31	1
Special Skills	4	4	4	4	-
Counselors	2	2	2	2	-
Educational Assistant	6	7	7	7	-
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	7	24	24	11	(13)
School level Funds					
General Fund	5,426,926	166,104	3,002,624	2,667,033	(335,591)
Title 1	560,820	372,840	369,600	423,345	53,745
IDEA, Part 1	49,791	90,645	99,771	99,771	-
Other Special Revenue & Federal Funds	521,569	5,426,926	166,104	166,104	-
Total	6,559,107	6,056,516	3,638,100	3,356,254	(281,846)

Total SBB Staffing Allocation					**$2,919,199**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,667,033
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$252,166
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,002,624	
			Next year (2027) …	$2,919,199	
		This comparison does not include "locked dollars"	Total Difference	($83,425)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			423,345
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Robert R. Church Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,919,199

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	564	$2,029,870
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	95	$102,600
Grade 1	0.3	$1,080	96	$103,680
Grade 2	0.3	$1,080	95	$102,600
Grade 3	0.2	$720	85	$61,200
Grade 4	0.2	$720	73	$52,560
Grade 5	0.2	$720	73	$52,560
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	356	$128,282
ELL Weight				
ELL Weight	0.03	$90	20	$1,761
Mobility Weights				
Mobility	0.29	$1,044	62	$64,366
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	449	$161,756
Incoming High Proficiency	0.1	$360	68	$24,364
Increments for Locked Students				
SWD Self-Contained	0.23	$825	32	$26,400
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				7,200
			SBB Allocation Weights Total	**$2,919,199**

2	SBB Transition Supplements	$252,166

SCS Staffing Supplement	
This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,177	$6,131	($954)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-18.43%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$252,166**
		SBB Transition Supplements TOTAL	**$252,166**

Ross Elementary

4890 Ross Rd., Memphis, TN 38141

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	137,162	1,078	51%	8.9%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	532	535	574	561	(13)
Attendance Rate	94%	94%	94%	TBD	
Student Demographics					
Economically Disadvantaged	52%	52%	64%	65%	
Student with Disability	17%	20%	20%	27%	
Engish Language Learners	9%	10%	7%	10%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	37	37	37	36	(1)
Special Skills	3	3	3	3	(0)
Counselors	2	2	2	2	-
Educational Assistant	13	16	16	16	-
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	5	18	18	15	(3)
School level Funds					
General Fund	3,993,842	150,920	3,379,782	2,966,191	(413,590)
Title 1	486,020	425,896	425,600	466,440	40,840
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	251,938	3,993,842	150,920	150,920	-
Total	4,731,800	4,570,658	3,956,302	3,583,552	(372,750)

Total SBB Staffing Allocation					**$2,966,191**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,966,191**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,379,782	
			Next year (2027) …	$2,966,191	
		This comparison does not include "locked dollars"	Total Difference	($413,590)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**466,440**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Ross Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,966,191

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	552	$1,987,733
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	95	$102,600
Grade 1	0.3	$1,080	85	$91,800
Grade 2	0.3	$1,080	109	$117,720
Grade 3	0.2	$720	105	$75,600
Grade 4	0.2	$720	102	$73,440
Grade 5	0.2	$720	78	$56,160
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	300	$108,117
ELL Weight				
ELL Weight	0.03	$90	52	$4,705
Mobility Weights				
Mobility	0.29	$1,044	58	$60,451
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	467	$168,215
Incoming High Proficiency	0.1	$360	107	$38,425
Increments for Locked Students				
SWD Self-Contained	0.23	$825	89	$73,425
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				7,800
			SBB Allocation Weights Total	**$2,966,191**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,372	$5,168	$205

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	3.81%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Rozelle Elementary

993 Roland, Memphis, TN 38114

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	58,750	394	49%		13.3%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	210	221	214	194	(20)
Attendance Rate	93%	92%	94%	TBD	
Student Demographics					
Economically Disadvantaged	58%	58%	71%	73%	
Student with Disability	7%	12%	13%	16%	
Engish Language Learners	0%	1%	2%	1%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	14	15	15	14	(1)
Special Skills	5	4	4	5	1
Counselors	1	1	1	1	-
Educational Assistant	2	1	1	1	-
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	4	8	8	8	-
School level Funds					
General Fund	2,177,327	73,588	1,584,029	1,393,797	(190,232)
Title 1	145,642	153,658	147,000	163,085	16,085
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	179,576	2,177,327	73,588	73,588	-
Total	2,502,545	2,404,573	1,804,617	1,630,470	(174,147)

Total SBB Staffing Allocation					**$1,393,797**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**1,393,797**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,584,029	
			Next year (2027) …	$1,393,797	
		This comparison does not include "locked dollars"	Total Difference	($190,232)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**163,085**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Rozelle Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,393,797

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	290	$1,045,169
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	41	$44,280
Grade 1	0.3	$1,080	38	$41,040
Grade 2	0.3	$1,080	35	$37,800
Grade 3	0.2	$720	32	$23,040
Grade 4	0.2	$720	36	$25,920
Grade 5	0.2	$720	32	$23,040
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	125	$44,971
ELL Weight				
ELL Weight	0.03	$90	0	$0
Mobility Weights				
Mobility	0.29	$1,044	16	$16,348
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	184	$66,392
Incoming High Proficiency	0.1	$360	30	$10,648
Increments for Locked Students				
SWD Self-Contained	0.23	$825	14	$11,550
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				3,600
			SBB Allocation Weights Total	**$1,393,797**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,801	$6,731	($1,930)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-40.20%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Sea Isle Elementary

5250 Sea Isle Road Memphis, TN 38117

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	79,703	487	80%		12.1%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	404	399	436	398	(38)
Attendance Rate	94%	94%	94%	TBD	
Student Demographics					
Economically Disadvantaged	40%	40%	50%	51%	
Student with Disability	19%	21%	20%	30%	
Engish Language Learners	7%	10%	11%	10%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	32	33	33	31	(2)
Special Skills	3	3	3	3	0
Counselors	1	1	1	1	-
Educational Assistant	17	18	18	14	(4)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	4	13	13	11	(2)
School level Funds					
General Fund	3,838,458	83,476	2,483,285	2,255,373	(227,912)
Title 1	229,104	224,168	249,900	241,670	(8,230)
IDEA, Part 1	137,127	125,888	138,928	138,928	-
Other Special Revenue & Federal Funds	82,252	3,838,458	83,476	83,476	-
Total	4,286,940	4,271,990	2,955,588	2,719,446	(236,142)

Total SBB Staffing Allocation					**$2,255,373**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,255,373
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,483,285	
			Next year (2027) …	$2,255,373	
		This comparison does not include "locked dollars"	Total Difference	($227,912)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			241,670
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Sea Isle Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,255,373

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	431	$1,552,516
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	77	$83,160
Grade 1	0.3	$1,080	77	$83,160
Grade 2	0.3	$1,080	68	$73,440
Grade 3	0.2	$720	70	$50,400
Grade 4	0.2	$720	79	$56,880
Grade 5	0.2	$720	65	$46,800
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	176	$63,523
ELL Weight				
ELL Weight	0.03	$90	31	$2,770
Mobility Weights				
Mobility	0.29	$1,044	17	$17,889
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	312	$112,235
Incoming High Proficiency	0.1	$360	124	$44,725
Increments for Locked Students				
SWD Self-Contained	0.23	$825	75	$61,875
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				6,000
			SBB Allocation Weights Total	**$2,255,373**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,230	$5,224	$6
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	0.12%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Sharpe Elementary

3431 Sharpe, Memphis, TN 38111

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	47,130	339	88%		23.7%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	283	280	279	300	21
Attendance Rate	93%	92%	93%	TBD	
Student Demographics					
Economically Disadvantaged	51%	51%	56%	57%	
Student with Disability	5%	8%	7%	9%	
Engish Language Learners	54%	63%	63%	63%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	22	22	22	21	(1)
Special Skills	2	2	2	3	1
Counselors	1	1	1	1	-
Educational Assistant	5	5	5	2	(3)
Instructional Facilitator	1	1	1	1	-
Librarian	-	-	-	-	-
Nutrition	-	1	1	1	-
Other	6	12	12	11	(1)
School level Funds					
General Fund	2,314,183	107,926	1,760,287	1,671,851	(88,436)
Title 1	217,194	188,974	175,700	227,305	51,605
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	210,956	2,314,183	107,926	107,926	-
Total	2,742,333	2,611,083	2,043,913	2,007,082	(36,831)

Total SBB Staffing Allocation					**$1,671,851**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,671,851
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,760,287	
			Next year (2027) …	$1,671,851	
		This comparison does not include "locked dollars"	Total Difference	($88,436)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			227,305
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Sharpe Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 1,671,851

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	336	$1,209,796
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	47	$50,760
Grade 1	0.3	$1,080	45	$48,600
Grade 2	0.3	$1,080	46	$49,680
Grade 3	0.2	$720	53	$38,160
Grade 4	0.2	$720	41	$29,520
Grade 5	0.2	$720	47	$33,840
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	143	$51,596
ELL Weight				
ELL Weight	0.03	$90	152	$13,673
Mobility Weights				
Mobility	0.29	$1,044	28	$29,211
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	255	$91,881
Incoming High Proficiency	0.1	$360	24	$8,559
Increments for Locked Students				
SWD Self-Contained	0.23	$825	15	$12,375
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				4,200
			SBB Allocation Weights Total	**$1,671,851**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,975	$5,809	($834)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-16.77%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Sheffield Elementary

4290 Chuck, Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	47,000	510	79%		6.4%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	486	479	334	426	92
Attendance Rate	94%	94%	94%	TBD	
Student Demographics					
Economically Disadvantaged	40%	40%	43%	44%	
Student with Disability	5%	8%	6%	7%	
Engish Language Learners	67%	69%	60%	71%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	34	30	30	25	(5)
Special Skills	5	3	3	3	-
Counselors	1	1	1	1	-
Educational Assistant	4	4	4	2	(2)
Instructional Facilitator	3	2	2	1	(1)
Librarian	1	1	1	1	-
Nutrition	1	3	3	3	-
Other	4	13	13	9	(4)
School level Funds					
General Fund	3,457,953	163,195	2,135,060	2,194,020	58,960
Title 1	292,525	247,070	179,200	252,655	73,455
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	1,908,739	3,457,953	163,195	163,195	-
Total	5,659,216	3,868,217	2,477,455	2,609,869	132,415

Total SBB Staffing Allocation					**$2,194,020**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,194,020**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,135,060	
			Next year (2027) …	$2,194,020	
		This comparison does not include "locked dollars"	Total Difference	$58,960	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**252,655**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Sheffield Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,194,020

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	459	$1,650,819
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	46	$49,680
Grade 1	0.3	$1,080	43	$46,440
Grade 2	0.3	$1,080	59	$63,720
Grade 3	0.2	$720	57	$41,040
Grade 4	0.2	$720	68	$48,960
Grade 5	0.2	$720	61	$43,920
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	134	$48,246
ELL Weight				
ELL Weight	0.03	$90	224	$20,123
Mobility Weights				
Mobility	0.29	$1,044	33	$34,806
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	290	$104,370
Incoming High Proficiency	0.1	$360	44	$15,870
Increments for Locked Students				
SWD Self-Contained	0.23	$825	25	$20,625
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				5,400
			SBB Allocation Weights Total	**$2,194,020**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,785	$5,256	($472)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-9.86%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Shelby Oaks Elementary

6053 Summer Avenue Memphis, TN 38134

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	74,069	687	96%		11.3%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	728	702	714	660	(54)
Attendance Rate	93%	92%	94%	TBD	
Student Demographics					
Economically Disadvantaged	51%	51%	61%	65%	
Student with Disability	8%	10%	11%	14%	
Engish Language Learners	13%	12%	12%	12%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	1	1	1	-
Classroom Teacher	42	40	40	39	(1)
Special Skills	6	7	7	6	(1)
Counselors	2	2	2	3	1
Educational Assistant	11	7	7	4	(3)
Instructional Facilitator	2	2	2	1	(1)
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	7	15	15	16	1
School level Funds					
General Fund	4,199,833	195,304	4,089,497	3,438,366	(651,131)
Title 1	499,950	501,589	510,300	560,235	49,935
IDEA, Part 1	27,423	13,768	-	12,168	12,168
Other Special Revenue & Federal Funds	231,026	4,199,833	195,304	195,304	-
Total	4,958,233	4,910,494	4,795,101	4,206,072	(589,029)

Total SBB Staffing Allocation					**$3,438,366**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			3,438,366
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$4,089,497	
			Next year (2027) …	$3,438,366	
		This comparison does not include "locked dollars"	Total Difference	($651,131)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			560,235
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Shelby Oaks Elementary

Section B: Detailed Breakdown

1	SBB Allocations	3,438,366

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	629	$2,266,003
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	122	$131,760
Grade 1	0.3	$1,080	112	$120,960
Grade 2	0.3	$1,080	107	$115,560
Grade 3	0.2	$720	133	$95,760
Grade 4	0.2	$720	132	$95,040
Grade 5	0.2	$720	108	$77,760
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	367	$132,070
ELL Weight				
ELL Weight	0.03	$90	95	$8,521
Mobility Weights				
Mobility	0.29	$1,044	74	$77,667
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	587	$211,413
Incoming High Proficiency	0.1	$360	127	$45,627
Increments for Locked Students				
SWD Self-Contained	0.23	$825	61	$50,325
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				9,900
			SBB Allocation Weights Total	**$3,438,366**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,463	$4,968	$495

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	9.06%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Sherwood Elementary

1156 Robin Hood Lane Memphis, TN 38111

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	94,516	573	86%		12.9%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	486	494	480	502	22
Attendance Rate	90%	89%	90%	TBD	
Student Demographics					
Economically Disadvantaged	60%	60%	61%	62%	
Student with Disability	7%	8%	7%	9%	
Engish Language Learners	27%	36%	36%	36%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	29	32	32	31	(1)
Special Skills	4	4	4	4	-
Counselors	1	1	1	1	-
Educational Assistant	8	8	8	4	(4)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	8	19	19	12	(7)
School level Funds					
General Fund	3,493,846	219,635	2,782,853	2,834,197	51,345
Title 1	466,032	364,672	338,100	393,770	55,670
IDEA, Part 1	24,533	34,923	32,368	32,368	-
Other Special Revenue & Federal Funds	401,299	3,493,846	219,635	219,635	-
Total	4,385,710	4,113,077	3,372,956	3,479,971	107,015

Total SBB Staffing Allocation					**$2,834,197**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,834,197**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,782,853	
			Next year (2027) …	$2,834,197	
		This comparison does not include "locked dollars"	Total Difference	$51,345	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**393,770**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Sherwood Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,834,197

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	558	$2,008,612
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	89	$96,120
Grade 1	0.3	$1,080	83	$89,640
Grade 2	0.3	$1,080	67	$72,360
Grade 3	0.2	$720	80	$57,600
Grade 4	0.2	$720	95	$68,400
Grade 5	0.2	$720	66	$47,520
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	288	$103,680
ELL Weight				
ELL Weight	0.03	$90	129	$11,634
Mobility Weights				
Mobility	0.29	$1,044	69	$71,706
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	438	$157,522
Incoming High Proficiency	0.1	$360	42	$15,278
Increments for Locked Students				
SWD Self-Contained	0.23	$825	33	$27,225
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				6,900
			SBB Allocation Weights Total	**$2,834,197**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,080	$5,044	$36
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	0.70%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

South Park Elementary

1736 Getwell Road Memphis, TN 38111

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	77,075	524	74%	4.8%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	439	445	419	413	(6)
Attendance Rate	93%	91%	92%	TBD	
Student Demographics					
Economically Disadvantaged	52%	52%	58%	60%	
Student with Disability	15%	18%	19%	27%	
Engish Language Learners	48%	48%	46%	50%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	33	31	31	27	(4)
Special Skills	3	3	3	3	-
Counselors	1	1	1	1	-
Educational Assistant	10	10	10	7	(3)
Instructional Facilitator	2	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	6	15	15	9	(6)
School level Funds					
General Fund	3,351,450	126,389	2,415,489	2,256,149	(159,340)
Title 1	363,787	322,877	278,600	371,800	93,200
IDEA, Part 1	90,501	67,184	66,257	66,257	-
Other Special Revenue & Federal Funds	346,741	3,351,450	126,389	126,389	-
Total	4,152,479	3,867,899	2,886,735	2,820,595	(66,140)

Total SBB Staffing Allocation					**$2,256,149**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,256,149
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,415,489	
			Next year (2027) …	$2,256,149	
		This comparison does not include "locked dollars"	Total Difference	($159,340)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			371,800
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

South Park Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,256,149

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	428	$1,542,582
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	78	$84,402
Grade 1	0.3	$1,080	70	$75,600
Grade 2	0.3	$1,080	72	$77,760
Grade 3	0.2	$720	64	$46,080
Grade 4	0.2	$720	75	$54,000
Grade 5	0.2	$720	60	$43,200
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	218	$78,570
ELL Weight				
ELL Weight	0.03	$90	203	$18,245
Mobility Weights				
Mobility	0.29	$1,044	24	$25,491
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	385	$138,622
Incoming High Proficiency	0.1	$360	34	$12,272
Increments for Locked Students				
SWD Self-Contained	0.23	$825	65	$53,625
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				5,700
			SBB Allocation Weights Total	**$2,256,149**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,265	$5,293	($28)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-0.53%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Southwind Elementary

8155 Meadowvale Drive, Memphis, TN 38125

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	108,000	893	58%	14.3%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	575	562	535	505	(30)
Attendance Rate	96%	98%	97%	TBD	
Student Demographics					
Economically Disadvantaged	40%	40%	44%	48%	
Student with Disability	9%	13%	15%	24%	
Engish Language Learners	9%	11%	9%	10%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	39	36	36	35	(1)
Special Skills	4	4	4	4	-
Counselors	1	1	1	1	-
Educational Assistant	16	13	13	10	(3)
Instructional Facilitator	3	3	3	2	(1)
Librarian	1	1	1	1	-
Nutrition	1	3	3	3	-
Other	4	10	10	9	(1)
School level Funds					
General Fund	3,785,041	155,349	3,113,529	2,607,896	(505,633)
Title 1	300,917	309,140	293,300	342,225	48,925
IDEA, Part 1	100,552	69,570	40,726	40,726	-
Other Special Revenue & Federal Funds	3,528,678	3,785,041	155,349	155,349	-
Total	7,715,188	4,319,100	3,602,904	3,146,196	(456,708)

Total SBB Staffing Allocation					**$2,607,896**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,607,896
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,113,529	
			Next year (2027) …	$2,607,896	
		This comparison does not include "locked dollars"	Total Difference	($505,633)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			342,225
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Southwind Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,607,896

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	489	$1,759,427
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	80	$86,400
Grade 1	0.3	$1,080	82	$88,560
Grade 2	0.3	$1,080	100	$108,000
Grade 3	0.2	$720	100	$72,000
Grade 4	0.2	$720	91	$65,520
Grade 5	0.2	$720	82	$59,040
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	215	$77,566
ELL Weight				
ELL Weight	0.03	$90	49	$4,437
Mobility Weights				
Mobility	0.29	$1,044	40	$41,995
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	339	$122,112
Incoming High Proficiency	0.1	$360	196	$70,488
Increments for Locked Students				
SWD Self-Contained	0.23	$825	54	$44,550
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				7,800
			SBB Allocation Weights Total	**$2,607,896**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,336	$5,309	$27

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	0.51%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Springdale Elementary

880 North Hollywood Memphis, TN 38108

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	58,986	294	63%		7.1%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	201	196	205	190	(15)
Attendance Rate	89%	89%	90%	TBD	
Student Demographics					
Economically Disadvantaged	76%	76%	83%	82%	
Student with Disability	9%	15%	14%	14%	
Engish Language Learners	0%	4%	5%	5%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	14	15	15	15	-
Special Skills	3	3	3	4	1
Counselors	1	1	1	1	-
Educational Assistant	3	4	4	3	(1)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	4	8	8	8	-
School level Funds					
General Fund	2,135,277	93,941	1,583,615	1,393,613	(190,002)
Title 1	180,394	149,198	145,600	159,705	14,105
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	220,720	2,135,277	93,941	93,941	-
Total	2,536,391	2,378,417	1,823,157	1,647,259	(175,897)

Total SBB Staffing Allocation					**$1,424,103**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,393,613
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$30,490
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,583,615	
			Next year (2027) …	$1,424,103	
		This comparison does not include "locked dollars"	Total Difference	($159,512)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			159,705
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Springdale Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 1,424,103

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	295	$1,062,214
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	37	$39,960
Grade 1	0.3	$1,080	34	$36,720
Grade 2	0.3	$1,080	36	$38,880
Grade 3	0.2	$720	37	$26,640
Grade 4	0.2	$720	33	$23,760
Grade 5	0.2	$720	28	$20,160
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	156	$56,060
ELL Weight				
ELL Weight	0.03	$90	0	$0
Mobility Weights				
Mobility	0.29	$1,044	26	$27,459
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	139	$50,165
Incoming High Proficiency	0.1	$360	66	$23,635
Increments for Locked Students				
SWD Self-Contained	0.23	$825	18	$14,850
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				3,600
			SBB Allocation Weights Total	**$1,424,103**

2 SBB Transition Supplements — $30,490

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,826	$7,552	($2,725)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-56.47%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$30,490**
		SBB Transition Supplements TOTAL	**$30,490**

Treadwell Elementary

3538 Given Ave. Memphis, TN 38122

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	55,512	657	128%		8.6%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	812	870	935	873	(62)
Attendance Rate	92%	91%	92%	TBD	
Student Demographics					
Economically Disadvantaged	45%	45%	48%	50%	
Student with Disability	4%	5%	6%	6%	
Engish Language Learners	50%	54%	57%	56%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	52	60	60	55	(5)
Special Skills	7	9	9	9	-
Counselors	2	2	2	2	-
Educational Assistant	16	18	18	13	(5)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	6	24	24	14	(10)
School level Funds					
General Fund	5,286,260	-	5,322,055	4,422,628	(899,427)
Title 1	518,003	488,419	491,400	570,375	78,975
IDEA, Part 1	-	8,846	30,247	30,247	-
Other Special Revenue & Federal Funds	221,383	5,286,260	-	-	-
Total	6,025,646	5,783,525	5,843,702	5,023,249	(820,452)

Total SBB Staffing Allocation					**$4,422,628**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			4,422,628
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$5,322,055	
			Next year (2027) …	$4,422,628	
		This comparison does not include "locked dollars"	Total Difference	($899,427)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			570,375
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Treadwell Elementary

Section B: Detailed Breakdown

1	SBB Allocations	4,422,628

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	805	$2,897,396
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	160	$172,800
Grade 1	0.3	$1,080	159	$171,720
Grade 2	0.3	$1,080	145	$156,600
Grade 3	0.2	$720	142	$102,240
Grade 4	0.2	$720	186	$133,920
Grade 5	0.2	$720	143	$102,960
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	423	$152,184
ELL Weight				
ELL Weight	0.03	$90	469	$42,228
Mobility Weights				
Mobility	0.29	$1,044	108	$112,504
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	824	$296,635
Incoming High Proficiency	0.1	$360	111	$39,965
Increments for Locked Students				
SWD Self-Contained	0.23	$825	35	$28,875
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				12,600
			SBB Allocation Weights Total	**$4,422,628**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,495	$5,137	$358

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	6.52%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Vollentine Elementary

1682 Vollintine, Memphis, TN 38107

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	75,100	457	48%	7.4%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	258	251	229	229	-
Attendance Rate	93%	89%	94%	TBD	
Student Demographics					
Economically Disadvantaged	73%	73%	74%	76%	
Student with Disability	22%	28%	33%	50%	
Engish Language Learners	2%	5%	5%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	1	1
Classroom Teacher	20	19	19	18	(1)
Special Skills	4	4	4	4	0
Counselors	1	1	1	1	-
Educational Assistant	15	13	13	11	(2)
Instructional Facilitator	2	2	2	2	-
Librarian	-	-	-	1	1
Nutrition	-	1	2	2	-
Other	6	14	14	9	(5)
School level Funds					
General Fund	2,113,613	123,336	1,585,018	1,395,682	(189,336)
Title 1	243,077	225,851	205,800	230,685	24,885
IDEA, Part 1	290,792	335,569	315,708	406,227	90,519
Other Special Revenue & Federal Funds	293,512	2,113,613	123,336	123,336	-
Total	2,940,994	2,798,369	2,229,862	2,155,930	(73,932)

Total SBB Staffing Allocation					**$1,398,890**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,395,682
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$3,209
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,585,018	
			Next year (2027) …	$1,398,890	
		This comparison does not include "locked dollars"	Total Difference	($186,127)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			230,685
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Vollentine Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,398,890

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	269	$966,616
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	40	$43,200
Grade 1	0.3	$1,080	36	$38,880
Grade 2	0.3	$1,080	34	$36,720
Grade 3	0.2	$720	37	$26,640
Grade 4	0.2	$720	45	$32,400
Grade 5	0.2	$720	37	$26,640
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	166	$59,809
ELL Weight				
ELL Weight	0.03	$90	4	$404
Mobility Weights				
Mobility	0.29	$1,044	32	$33,691
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	213	$76,844
Incoming High Proficiency	0.1	$360	16	$5,596
Increments for Locked Students				
SWD Self-Contained	0.23	$825	58	$47,850
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				3,600
			SBB Allocation Weights Total	**$1,398,890**

2	SBB Transition Supplements	$3,209

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,210	$6,105	($895)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-17.17%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$3,209**
		SBB Transition Supplements TOTAL	**$3,209**

Wells Station Elementary

1610 Wells Station Road Memphis, TN 38108

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	100,258	777	67%		17.2%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	587	591	535	523	(12)
Attendance Rate	94%	95%	95%	TBD	
Student Demographics					
Economically Disadvantaged	35%	35%	42%	44%	
Student with Disability	6%	9%	11%	13%	
Engish Language Learners	60%	56%	54%	56%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	45	43	43	43	-
Special Skills	4	6	6	6	0
Counselors	1	1	1	1	-
Educational Assistant	7	10	10	7	(3)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Nutrition	1	2	1	1	-
Other	6	14	14	12	(2)
School level Funds					
General Fund	4,169,785	158,387	3,018,967	2,752,226	(266,742)
Title 1	295,657	315,659	261,100	328,705	67,605
IDEA, Part 1	122,472	85,558	97,222	97,222	-
Other Special Revenue & Federal Funds	763,429	4,169,785	158,387	158,387	-
Total	5,351,343	4,729,389	3,535,677	3,336,540	(199,137)

Total SBB Staffing Allocation					**$2,752,226**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,752,226
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,018,967	
			Next year (2027) …	$2,752,226	
		This comparison does not include "locked dollars"	Total Difference	($266,742)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			328,705
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Wells Station Elementary

Section B: Detailed Breakdown

1	SBB Allocations	2,752,226

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	531	$1,911,903
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	83	$89,640
Grade 1	0.3	$1,080	82	$88,560
Grade 2	0.3	$1,080	100	$108,000
Grade 3	0.2	$720	80	$57,600
Grade 4	0.2	$720	102	$73,440
Grade 5	0.2	$720	88	$63,360
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	190	$68,300
ELL Weight				
ELL Weight	0.03	$90	319	$28,728
Mobility Weights				
Mobility	0.29	$1,044	31	$32,069
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	392	$141,257
Incoming High Proficiency	0.1	$360	143	$51,343
Increments for Locked Students				
SWD Self-Contained	0.23	$825	37	$30,525
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				7,500
			SBB Allocation Weights Total	**$2,752,226**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,182	$5,199	($17)

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-0.32%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Westside Elementary

3347 Dawn Drive Memphis, TN 38127

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	49,474	175	73%	7.0%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	313	305	258	402	144
Attendance Rate	95%	95%	94%	TBD	
Student Demographics					
Economically Disadvantaged	72%	72%	81%	84%	
Student with Disability	7%	14%	12%	14%	
Engish Language Learners	3%	2%	3%	3%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	18	16	16	16	-
Special Skills	2	2	2	3	1
Counselors	1	1	1	1	-
Educational Assistant	6	6	6	4	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	-	-	-	-	-
Nutrition	-	1	1	1	-
Other	4	9	9	9	-
School level Funds					
General Fund	2,144,708	73,228	1,759,322	2,253,936	494,615
Title 1	257,483	228,716	191,800	251,810	60,010
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	124,969	2,144,708	73,228	73,228	-
Total	2,527,160	2,446,652	2,024,350	2,578,975	554,625

Total SBB Staffing Allocation					**$2,253,936**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,253,936
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,759,322	
			Next year (2027) …	$2,253,936	
		This comparison does not include "locked dollars"	Total Difference	$494,615	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			251,810
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Westside Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,253,936

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	505	$1,817,582
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	37	$39,960
Grade 1	0.3	$1,080	37	$39,960
Grade 2	0.3	$1,080	52	$56,160
Grade 3	0.2	$720	34	$24,480
Grade 4	0.2	$720	55	$39,600
Grade 5	0.2	$720	43	$30,960
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	185	$66,691
ELL Weight				
ELL Weight	0.03	$90	8	$685
Mobility Weights				
Mobility	0.29	$1,044	22	$23,453
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	231	$83,026
Incoming High Proficiency	0.1	$360	27	$9,854
Increments for Locked Students				
SWD Self-Contained	0.23	$825	21	$17,325
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				4,200
			SBB Allocation Weights Total	**$2,253,936**

2 SBB Transition Supplements — $0

SCS Staffing Supplement	
This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,464	$5,450	($985)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-22.07%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Westhaven Elementary

4585 Hodge Rd, Memphis, TN 38109

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PK-5	90,356	801	75%	0.9%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	639	633	629	601	(28)
Attendance Rate	91%	90%	91%	TBD	
Student Demographics					
Economically Disadvantaged	73%	73%	80%	82%	
Student with Disability	17%	20%	22%	33%	
Engish Language Learners	1%	2%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	39	39	39	35	(4)
Special Skills	3	3	3	3	0
Counselors	2	2	2	2	-
Educational Assistant	14	14	14	12	(2)
Instructional Facilitator	2	2	2	2	-
Librarian	2	1	1	-	(1)
Nutrition	1	1	2	2	-
Other	9	27	27	17	(10)
School level Funds					
General Fund	4,529,453	165,046	3,762,537	3,262,122	(500,415)
Title 1	564,893	479,384	496,300	561,925	65,625
IDEA, Part 1	-	168,859	149,803	129,803	(20,000)
Other Special Revenue & Federal Funds	2,836,617	4,529,453	165,046	165,046	-
Total	7,930,963	5,342,741	4,573,685	4,118,895	(454,790)

Total SBB Staffing Allocation					**$3,262,122**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			3,262,122
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,762,537	
			Next year (2027) …	$3,262,122	
		This comparison does not include "locked dollars"	Total Difference	($500,415)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			561,925
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Westhaven Elementary

Section B: Detailed Breakdown

1	SBB Allocations	3,262,122

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	657	$2,366,767
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	102	$110,160
Grade 1	0.3	$1,080	112	$120,960
Grade 2	0.3	$1,080	97	$104,760
Grade 3	0.2	$720	115	$82,800
Grade 4	0.2	$720	99	$71,280
Grade 5	0.2	$720	104	$74,880
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	456	$164,210
ELL Weight				
ELL Weight	0.03	$90	7	$652
Mobility Weights				
Mobility	0.29	$1,044	65	$68,153
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	0	$0
Incoming High Proficiency	0.1	$360	0	$0
Increments for Locked Students				
SWD Self-Contained	0.23	$825	108	$89,100
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are alread**y above this "base" set of services.**				8,400
			SBB Allocation Weights Total	**$3,262,122**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional <u>temporary</u> supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar <u>per Pupil</u> Next Year (2026-2027)	Dollar <u>per Pupil</u> This Year (2025-2026)	Difference in Dollar <u>per Pupil</u>
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,962	$5,351	($389)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-7.84%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

White Station Elementary

4840 Chickasaw Road Memphis, TN 38117

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	76,420	603	115%	7.9%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	670	689	683	695	12
Attendance Rate	95%	95%	96%	TBD	
Student Demographics					
Economically Disadvantaged	29%	29%	39%	40%	
Student with Disability	13%	16%	14%	23%	
Engish Language Learners	15%	12%	13%	12%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	46	46	46	44	(2)
Special Skills	4	4	4	4	-
Counselors	2	2	2	2	-
Educational Assistant	18	22	22	15	(7)
Instructional Facilitator	1	1	1	2	1
Librarian	1	1	1	1	-
Nutrition	1	1	1	1	-
Other	3	15	15	15	-
School level Funds					
General Fund	4,543,020	113,647	3,886,488	3,612,835	(273,653)
Title 1	232,186	312,551	312,200	351,520	39,320
IDEA, Part 1	122,743	156,170	135,938	135,938	-
Other Special Revenue & Federal Funds	212,716	4,543,020	113,647	113,647	-
Total	5,110,666	5,125,388	4,448,272	4,213,940	(234,333)

Total SBB Staffing Allocation					**$3,612,835**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			3,612,835
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,886,488	
			Next year (2027) …	$3,612,835	
		This comparison does not include "locked dollars"	Total Difference	($273,653)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			351,520
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

White Station Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 3,612,835

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	708	$2,549,917
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	140	$151,200
Grade 1	0.3	$1,080	137	$147,960
Grade 2	0.3	$1,080	113	$122,040
Grade 3	0.2	$720	95	$68,400
Grade 4	0.2	$720	91	$65,520
Grade 5	0.2	$720	107	$77,040
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	198	$71,373
ELL Weight				
ELL Weight	0.03	$90	103	$9,278
Mobility Weights				
Mobility	0.29	$1,044	24	$24,802
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	341	$122,645
Incoming High Proficiency	0.1	$360	342	$123,235
Increments for Locked Students				
SWD Self-Contained	0.23	$825	85	$70,125
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				9,300
			SBB Allocation Weights Total	**$3,612,835**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,101	$5,204	($104)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-2.03%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Whitehaven Elementary

4783 Elvis Presley Blvd. Memphis, TN 38116

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	49,885	429	91%		4.0%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	382	392	441	392	(49)
Attendance Rate	91%	93%	93%	TBD	
Student Demographics					
Economically Disadvantaged	55%	55%	58%	61%	
Student with Disability	8%	9%	10%	13%	
Engish Language Learners	3%	5%	5%	4%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	20	21	21	21	(0)
Special Skills	4	4	4	4	0
Counselors	1	1	1	1	-
Educational Assistant	6	7	7	2	(5)
Instructional Facilitator	2	2	2	2	-
Librarian	-	-	-	-	-
Nutrition	-	2	2	2	-
Other	6	12	12	11	(1)
School level Funds					
General Fund	2,701,741	110,449	2,505,804	2,315,988	(189,816)
Title 1	306,827	279,376	265,300	308,425	43,125
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	204,072	2,701,741	110,449	110,449	-
Total	3,212,639	3,091,565	2,881,553	2,734,861	(146,691)

Total SBB Staffing Allocation					**$2,315,988**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,315,988
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,505,804	
			Next year (2027) …	$2,315,988	
		This comparison does not include "locked dollars"	Total Difference	($189,816)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			308,425
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Whitehaven Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,315,988

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	447	$1,608,727
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	68	$73,440
Grade 1	0.3	$1,080	73	$78,840
Grade 2	0.3	$1,080	75	$81,000
Grade 3	0.2	$720	93	$66,960
Grade 4	0.2	$720	68	$48,960
Grade 5	0.2	$720	64	$46,080
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	241	$86,816
ELL Weight				
ELL Weight	0.03	$90	13	$1,206
Mobility Weights				
Mobility	0.29	$1,044	32	$33,925
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	332	$119,585
Incoming High Proficiency	0.1	$360	109	$39,175
Increments for Locked Students				
SWD Self-Contained	0.23	$825	31	$25,575
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				5,700
			SBB Allocation Weights Total	**$2,315,988**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,183	$5,404	($221)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-4.27%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Whitney Elementary

1219 Whitney Ave, Memphis, TN 38127

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	63,979	539	52%		2.7%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	244	261	260	403	143
Attendance Rate	85%	82%	84%	TBD	
Student Demographics					
Economically Disadvantaged	0.64	64%	78%	83%	
Student with Disability	0.07	9%	7%	9%	
Engish Language Learners	0%	1%	1%	1%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	16	14	14	13	(1)
Special Skills	2	3	3	3	0
Counselors	1	1	1	1	-
Educational Assistant	13	3	3	-	(3)
Instructional Facilitator	2	1	1	2	1
Librarian	-	-	-	-	-
Nutrition	-	2	2	2	-
Other	9	9	9	8	(1)
School level Funds					
General Fund	1,938,868	81,454	1,672,779	2,253,682	580,904
Title 1	197,376	198,964	191,800	245,895	54,095
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	544,244	1,938,868	81,454	81,454	-
Total	2,680,487	2,219,286	1,946,033	2,581,031	634,999

Total SBB Staffing Allocation					**$2,253,682**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,253,682
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,672,779	
			Next year (2027) …	$2,253,682	
		This comparison does not include "locked dollars"	Total Difference	$580,904	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			245,895
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Whitney Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,253,682

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	499	$1,796,539
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	61	$65,880
Grade 1	0.3	$1,080	50	$54,000
Grade 2	0.3	$1,080	35	$37,800
Grade 3	0.2	$720	46	$33,120
Grade 4	0.2	$720	25	$18,000
Grade 5	0.2	$720	43	$30,960
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	167	$60,093
ELL Weight				
ELL Weight	0.03	$90	0	$0
Mobility Weights				
Mobility	0.29	$1,044	43	$44,940
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	233	$83,780
Incoming High Proficiency	0.1	$360	27	$9,820
Increments for Locked Students				
SWD Self-Contained	0.23	$825	18	$14,850
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				3,900
			SBB Allocation Weights Total	**$2,253,682**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,516	$5,992	($1,475)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-32.67%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

William Herbert Brewster Elementary School

2605 Sam Cooper Blvd. 38112

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-5	95,220	513	95%	5.4%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	432	438	483	497	14
Attendance Rate	94%	93%	93%	TBD	
Student Demographics					
Economically Disadvantaged	60%	60%	68%	69%	
Student with Disability	14%	19%	19%	30%	
Engish Language Learners	26%	22%	18%	23%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	-	-	-	-	-
Classroom Teacher	30	33	33	33	-
Special Skills	4	4	4	4	0
Counselors	1	1	1	1	-
Educational Assistant	10	12	12	13	1
Instructional Facilitator	2	2	2	1	(1)
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	6	14	14	13	(1)
School level Funds					
General Fund	2,992,227	175,439	2,777,485	2,508,262	(269,223)
Title 1	343,284	332,099	357,000	450,385	93,385
IDEA, Part 1	88,798	90,294	45,206	45,206	-
Other Special Revenue & Federal Funds	349,311	2,992,227	175,439	175,439	-
Total	3,773,620	3,590,060	3,355,131	3,179,293	(175,838)

Total SBB Staffing Allocation					**$2,508,262**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			2,508,262
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,777,485	
			Next year (2027) …	$2,508,262	
		This comparison does not include "locked dollars"	Total Difference	($269,223)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			450,385
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

William Herbert Brewster Elementary School

Section B: Detailed Breakdown

1	SBB Allocations	2,508,262

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	472	$1,699,132
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	76	$82,080
Grade 1	0.3	$1,080	69	$74,520
Grade 2	0.3	$1,080	77	$83,160
Grade 3	0.2	$720	88	$63,360
Grade 4	0.2	$720	87	$62,640
Grade 5	0.2	$720	86	$61,920
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	292	$105,154
ELL Weight				
ELL Weight	0.03	$90	125	$11,267
Mobility Weights				
Mobility	0.29	$1,044	34	$35,350
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	378	$135,925
Incoming High Proficiency	0.1	$360	105	$37,955
Increments for Locked Students				
SWD Self-Contained	0.23	$825	60	$49,500
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				6,300
			SBB Allocation Weights Total	**$2,508,262**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,314	$5,145	$169

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	3.18%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Willow Oaks Elementary

4417 Willow Rd., Memphis, TN 38117

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	71,759	760	70%		23.3%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	575	575	600	527	(73)
Attendance Rate	95%	93%	94%	TBD	
Student Demographics					
Economically Disadvantaged	52%	52%	56%	57%	
Student with Disability	9%	10%	8%	11%	
Engish Language Learners	44%	45%	45%	46%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	37	40	40	38	(2)
Special Skills	5	5	5	5	-
Counselors	2	2	2	1	(1)
Educational Assistant	2	4	4	3	(1)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	7	17	17	13	(4)
School level Funds					
General Fund	3,711,916	129,144	3,467,670	3,014,112	(453,558)
Title 1	471,537	414,850	393,400	419,120	25,720
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	2,956,724	3,711,916	129,144	129,144	-
Total	7,140,177	4,255,910	3,990,214	3,562,376	(427,838)

Total SBB Staffing Allocation					**$3,014,112**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			3,014,112
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,467,670	
			Next year (2027) …	$3,014,112	
		This comparison does not include "locked dollars"	Total Difference	($453,558)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			419,120
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Willow Oaks Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 3,014,112

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	566	$2,037,088
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	91	$98,280
Grade 1	0.3	$1,080	94	$101,520
Grade 2	0.3	$1,080	103	$111,240
Grade 3	0.2	$720	97	$69,840
Grade 4	0.2	$720	118	$84,960
Grade 5	0.2	$720	97	$69,840
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	310	$111,484
ELL Weight				
ELL Weight	0.03	$90	265	$23,837
Mobility Weights				
Mobility	0.29	$1,044	39	$41,198
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	490	$176,563
Incoming High Proficiency	0.1	$360	110	$39,437
Increments for Locked Students				
SWD Self-Contained	0.23	$825	49	$40,425
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				8,400
			SBB Allocation Weights Total	**$3,014,112**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,327	$5,174	$153
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	2.87%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Winchester Elementary

3587 Boeingshire, Memphis, TN 38116

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
PreK-5	82,664	600	52%		18.1%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	368	377	287	321	34
Attendance Rate	89%	90%	90%	TBD	
Student Demographics					
Economically Disadvantaged	71%	71%	77%	78%	
Student with Disability	12%	16%	15%	20%	
Engish Language Learners	6%	9%	8%	10%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	22	21	21	20	(1)
Special Skills	3	3	3	3	0
Counselors	1	1	1	1	-
Educational Assistant	6	5	5	4	(1)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Nutrition	1	2	2	2	-
Other	5	13	13	8	(5)
School level Funds					
General Fund	2,489,602	136,127	1,772,328	1,879,565	107,237
Title 1	308,000	259,873	233,100	287,300	54,200
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	208,732	2,489,602	136,127	136,127	-
Total	3,006,334	2,885,602	2,141,555	2,302,993	161,437

Total SBB Staffing Allocation					**$1,879,565**
1	SBB Allocations	Dollars allocated to your school through the SBB formula and baseline policy			1,879,565
2	SBB Transition Supplements	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			$0
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,772,328	
			Next year (2027) …	$1,879,565	
		This comparison does not include "locked dollars"	Total Difference	$107,237	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	Title I Estimate	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			287,300
4	Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			Not shown in this workbook.

Winchester Elementary

Section B: Detailed Breakdown

1	SBB Allocations	1,879,565

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	376	$1,352,861
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	49	$52,586
Grade 1	0.3	$1,080	43	$46,440
Grade 2	0.3	$1,080	43	$46,440
Grade 3	0.2	$720	48	$34,560
Grade 4	0.2	$720	60	$43,200
Grade 5	0.2	$720	44	$31,680
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	203	$73,140
ELL Weight				
ELL Weight	0.03	$90	16	$1,422
Mobility Weights				
Mobility	0.29	$1,044	51	$53,753
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	269	$97,007
Incoming High Proficiency	0.1	$360	17	$6,201
Increments for Locked Students				
SWD Self-Contained	0.23	$825	43	$35,475
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				4,800
			SBB Allocation Weights Total	**$1,879,565**

2	SBB Transition Supplements	$0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	$0

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,002	$5,303	($301)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-6.03%	N/A - You are not gaining or losing enough to be affected by the transition policy	$0
		SBB Transition Supplements TOTAL	**$0**

Winridge Elementary

3500 Ridgeway Road Memphis, TN 38115

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization		FCI:
K-5	84,214	649	57%		12.2%

School Measures	FY 2023-24	FY 2024-25	FY25-26 Amended	FY26-27 Proposed	FY26 vs. FY27 Variance
Enrollment	366	356	390	378	(12)
Attendance Rate	91%	92%	92%	TBD	
Student Demographics					
Economically Disadvantaged	60%	60%	63%	66%	
Student with Disability	16%	20%	22%	37%	
Engish Language Learners	9%	16%	17%	14%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	26	27	27	26	(1)
Special Skills	3	3	3	3	(0)
Counselors	1	1	1	1	-
Educational Assistant	10	8	8	9	1
Instructional Facilitator	2	2	2	1	(1)
Librarian	1	1	1	1	-
Nutrition	1	3	2	2	-
Other	7	13	13	10	(3)
School level Funds					
General Fund	3,051,669	117,458	2,276,002	2,099,175	(176,827)
Title 1	372,547	302,245	304,500	358,280	53,780
IDEA, Part 1	162,412	158,636	146,611	146,611	-
Other Special Revenue & Federal Funds	217,198	3,051,669	117,458	117,458	-
Total	3,803,827	3,630,008	2,844,571	2,721,523	(123,047)

Total SBB Staffing Allocation					**$2,204,105**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,099,175**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$104,931**
	How has my funding changed	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,276,002	
			Next year (2027) …	$2,204,105	
		This comparison does not include "locked dollars"	Total Difference	($71,897)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**358,280**
4	**Locked Resources**	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Winridge Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 2,204,105

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	423	$1,523,837
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	72	$77,760
Grade 1	0.3	$1,080	69	$74,520
Grade 2	0.3	$1,080	64	$69,120
Grade 3	0.2	$720	70	$50,400
Grade 4	0.2	$720	66	$47,520
Grade 5	0.2	$720	49	$35,280
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	232	$83,621
ELL Weight				
ELL Weight	0.03	$90	35	$3,183
Mobility Weights				
Mobility	0.29	$1,044	44	$45,740
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	260	$93,765
Incoming High Proficiency	0.1	$360	130	$46,635
Increments for Locked Students				
SWD Self-Contained	0.23	$825	57	$47,025
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				5,700
			SBB Allocation Weights Total	**$2,204,105**

2 SBB Transition Supplements — $104,931

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,207	$5,949	($742)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-14.25%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$104,931**
		SBB Transition Supplements TOTAL	**$104,931**

A. Maceo Walker Middle

1900 East Raines Rd., Memphis, TN 38116

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	136,253	831	69%	12%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	583	576	549	573	24
Attendance Rate	87%	87%	90%	TBD	
Student Demographics					
Economically Disadvantaged	78%	78%	74%	76%	
Student with Disability	19%	19%	20%	21%	
Engish Language Learners	5%	5%	5%	5%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	3	3	3	-
Classroom Teacher	34	35	35	33	(2)
Special Skills	-	-	-	-	-
Counselors	3	3	3	3	-
Educational Assistant	12	9	9	9	-
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	8	10	10	6	(4)
School level Funds					
General Fund	3,654,751	3,700,575	2,919,595	3,009,183	89,589
Title 1	573,097	457,433	442,400	539,955	97,555
IDEA, Part 1	278,844	311,462	286,107	286,107	-
Other Special Revenue & Federal Funds	373,640	540,203	254,223	275,305	21,082
Total	4,880,332	5,009,673	3,902,326	4,110,551	208,226

Total SBB Staffing Allocation					**3,009,183**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,009,183**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,919,595	
			Next year (2027) …	$3,009,183	
		This comparison does not include "locked dollars"	Total Difference	$89,589	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**539,955**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

A. Maceo Walker Middle

Section B: Detailed Breakdown

1 SBB Allocations — 3,009,183

SBB Weights	Weight	Amount per Studen	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$2,105,744
Grade Weights	**Weight**	**Amount per Studen**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	426	$153,341
ELL Weight				
ELL Weight	0.03	$90	26	$2,323
Mobility Weights				
Mobility	0.29	$1,044	86	$90,225
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	507	$182,597
Incoming High Proficiency	0.1	$360	42	$15,043
Increments for Locked Students				
SWD Self-Contained	0.23	$825	108	$89,100
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				370,809
			SBB Allocation Weights Total	**$3,009,183**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,252	$4,770	$482

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	9.18%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

American Way Middle

3805 American Way, Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	140,970	808	82%	5%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	658	632	669	657	(12)
Attendance Rate	90%	92%	92%	TBD	
Student Demographics					
Economically Disadvantaged	64%	64%	59%	61%	
Student with Disability	9%	9%	9%	18%	
Engish Language Learners	27%	27%	32%	32%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	41	42	42	41	(1)
Special Skills	-	-	-	-	-
Counselors	3	3	3	3	-
Educational Assistant	9	8	8	5	(3)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	9	14	14	11	(3)
School level Funds					
General Fund	3,972,726	4,561,821	3,344,052	3,284,609	(59,443)
Title 1	537,961	467,884	468,300	605,020	136,720
IDEA, Part 1	106,501	250,365	183,093	183,093	-
Other Special Revenue & Federal Funds	4,603,558	688,103	422,950	454,334	31,384
Total	9,220,746	5,968,173	4,418,395	4,527,057	108,661

Total SBB Staffing Allocation					**3,284,609**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,284,609**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,344,052	
			Next year (2027) ...	$3,284,609	
		This comparison does not include "locked dollars"	Total Difference	($59,443)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**605,020**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

American Way Middle

Section B: Detailed Breakdown

1 SBB Allocations — 3,284,609

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$2,395,489
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	431	$155,311
ELL Weight				
ELL Weight	0.03	$90	178	$16,014
Mobility Weights				
Mobility	0.29	$1,044	84	$88,067
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	634	$228,319
Incoming High Proficiency	0.1	$360	35	$12,521
Increments for Locked Students				
SWD Self-Contained	0.23	$825	62	$51,150
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				337,737
			SBB Allocation Weights Total	**$3,284,609**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,732	$4,469	$1,263

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	22.03%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Barrets Chapel School

10280 Godwin Rd., Memphis, TN 38002

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
K-8	87,165	656	45%	14%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
K-8	289	268	260	283	23
Attendance Rate	95%	94%	94%	TBD	
Student Demographics					
Economically Disadvantaged	50%	50%	52%	53%	
Student with Disability	19%	19%	26%	41%	
Engish Language Learners	3%	3%	3%	3%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	32	33	33	31	(2)
Special Skills	2	2	2	3	1
Counselors	2	2	2	2	-
Educational Assistant	11	11	11	11	-
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	4	7	7	7	-
School level Funds					
General Fund	3,404,731	4,109,734	3,199,059	3,009,887	(189,172)
Title 1	207,855	194,638	175,700	250,120	74,420
IDEA, Part 1	65,150	128,220	61,263	61,263	-
Other Special Revenue & Federal Funds	385,939	599,252	441,192	441,192	-
Total	4,063,675	5,031,845	3,877,215	3,762,463	(114,752)

Total SBB Staffing Allocation					**3,009,887**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,009,887**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,199,059	
			Next year (2027) ...	$3,009,887	
		This comparison does not include "locked dollars"	Total Difference	($189,172)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**250,120**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Barrets Chapel School

Section B: Detailed Breakdown

1 SBB Allocations — 3,009,887

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$772,642
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	17	$18,360
Grade 1	0.3	$1,080	16	$17,280
Grade 2	0.3	$1,080	29	$31,320
Grade 3	0.2	$720	28	$20,160
Grade 4	0.2	$720	29	$20,880
Grade 5	0.2	$720	41	$29,520
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	130	$46,647
ELL Weight				
ELL Weight	0.03	$90	7	$614
Mobility Weights				
Mobility	0.29	$1,044	22	$23,266
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	204	$73,465
Incoming High Proficiency	0.1	$360	56	$20,135
Increments for Locked Students				
SWD Self-Contained	0.23	$825	54	$44,550
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				1,891,048
			SBB Allocation Weights Total	**$3,009,887**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,253	$9,929	($4,676)

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-89.02%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Bellevue Middle

575 S. Bellevue, Memphis, TN 38104

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	93,972	499	113%	17%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	615	614	606	562	(44)
Attendance Rate	94%	94%	95%	TBD	
Student Demographics					
Economically Disadvantaged	59%	59%	58%	61%	
Student with Disability	5%	5%	6%	6%	
Engish Language Learners	3%	3%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	29	31	31	30	(1)
Special Skills	2	2	2	2	-
Counselors	2	2	2	2	-
Educational Assistant	2	2	2	2	-
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	5	8	8	6	(2)
School level Funds					
General Fund	3,173,740	4,049,893	2,983,373	2,808,240	(175,134)
Title 1	459,129	393,921	399,000	444,470	45,470
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	401,408	551,546	217,680	217,680	-
Total	4,034,277	4,995,360	3,600,053	3,470,389	(129,664)

Total SBB Staffing Allocation					**2,808,240**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,808,240**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$2,983,373	
			Next year (2027) ...	$2,808,240	
		This comparison does not include "locked dollars"	Total Difference	($175,134)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**444,470**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Bellevue Middle

Section B: Detailed Breakdown

1 SBB Allocations — 2,808,240

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$2,048,880
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	355	$127,800
ELL Weight				
ELL Weight	0.03	$90	20	$1,800
Mobility Weights				
Mobility	0.29	$1,044	23	$24,063
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	495	$178,183
Incoming High Proficiency	0.1	$360	111	$39,977
Increments for Locked Students				
SWD Self-Contained	0.23	$825	28	$23,100
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				364,437
			SBB Allocation Weights Total	**$2,808,240**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,901	$4,335	$566

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	11.55%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Caldwell Guthrie School

951 Chelsea Ave, Memphis, TN 38107

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
K-8	-	731	38%	11%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
K-8	-	462	266	274	8
Attendance Rate	0%	85%	88%	TBD	
Student Demographics					
Economically Disadvantaged	0%	0%	0%	82%	
Student with Disability	0%	0%	10%	15%	
Engish Language Learners	0%	0%	3%	3%	
Key School Positions-All Funding Sources					
Principal	-	1	1	1	-
Vice/Assistant Principal	-	1	1	1	-
Classroom Teacher	-	25	25	16	(9)
Special Skills	-	2	2	1	(1)
Counselors	-	2	2	2	-
Educational Assistant	-	3	3	2	(1)
Instructional Facilitator	-	2	2	1	(1)
Librarian	-	1	1	1	-
Other	-	11	11	9	(2)
School level Funds					
General Fund	-	2,783,605	3,198,373	3,008,862	(189,510)
Title 1	-	165,709	-	237,445	237,445
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	-	14,111	1,522,143	1,495,332	(26,811)
Total	-	2,963,425	4,720,515	4,741,639	21,124

Total SBB Staffing Allocation					**3,008,862**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,008,862**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,198,373	
			Next year (2027) ...	$3,008,862	
		This comparison does not include "locked dollars"	Total Difference	($189,510)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**237,445**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Caldwell Guthrie School

Section B: Detailed Breakdown

1 SBB Allocations — 3,008,862

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	#N/A
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	#N/A	#N/A
Grade 1	0.3	$1,080	#N/A	#N/A
Grade 2	0.3	$1,080	#N/A	#N/A
Grade 3	0.2	$720	#N/A	#N/A
Grade 4	0.2	$720	#N/A	#N/A
Grade 5	0.2	$720	#N/A	#N/A
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	#N/A	#N/A
ELL Weight				
ELL Weight	0.03	$90	#N/A	#N/A
Mobility Weights				
Mobility	0.29	$1,044	#N/A	#N/A
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	#N/A	#N/A
Incoming High Proficiency	0.1	$360	#N/A	#N/A
Increments for Locked Students				
SWD Self-Contained	0.23	$825	#N/A	#N/A
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				#N/A
			SBB Allocation Weights Total	**#N/A**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,251	$0	$5,251

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	100.00%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Colonial Middle

1370 Colonial Rd., Memphis, TN 38117

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	153,438	1,045	90%	9%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	1,074	1,096	1,011	874	(137)
Attendance Rate	94%	93%	94%	TBD	
Student Demographics					
Economically Disadvantaged	56%	56%	54%	55%	
Student with Disability	8%	8%	12%	18%	
Engish Language Learners	20%	20%	18%	18%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	3	3	3	-
Classroom Teacher	54	59	59	56	(3)
Special Skills	4	5	5	5	1
Counselors	3	3	3	3	-
Educational Assistant	5	8	8	5	(3)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	10	11	11	8	(3)
School level Funds					
General Fund	5,582,149	6,597,568	5,001,371	4,308,767	(692,604)
Title 1	648,440	675,147	619,500	639,665	20,165
IDEA, Part 1	65,083	-	-	-	-
Other Special Revenue & Federal Funds	418,508	627,515	202,197	202,197	-
Total	6,714,180	7,900,230	5,823,068	5,150,629	(672,439)

Total SBB Staffing Allocation					**4,308,767**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**4,308,767**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$5,001,371	
			Next year (2027) ...	$4,308,767	
		This comparison does not include "locked dollars"	Total Difference	($692,604)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**639,665**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Colonial Middle

Section B: Detailed Breakdown

1 SBB Allocations — 4,308,767

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$3,015,694
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	567	$204,018
ELL Weight				
ELL Weight	0.03	$90	202	$18,198
Mobility Weights				
Mobility	0.29	$1,044	51	$52,924
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	813	$292,543
Incoming High Proficiency	0.1	$360	198	$71,417
Increments for Locked Students				
SWD Self-Contained	0.23	$825	90	$74,250
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				579,723
			SBB Allocation Weights Total	**$4,308,767**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$7,520	$4,307	$3,213

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	42.72%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Cordova Middle

900 Sanga Rd., Cordova, TN 38018

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	147,873	1,021	61%	5%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	638	639	645	595	(50)
Attendance Rate	92%	91%	92%	TBD	
Student Demographics					
Economically Disadvantaged	42%	42%	47%	49%	
Student with Disability	14%	14%	15%	22%	
Engish Language Learners	10%	10%	12%	12%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	2	2	2	-
Classroom Teacher	34	37	37	34	(3)
Special Skills	1	1	1	2	1
Counselors	2	2	2	2	-
Educational Assistant	7	6	6	5	(1)
Instructional Facilitator	1	1	1	2	1
Librarian	1	1	1	1	-
Other	5	7	7	5	(2)
School level Funds					
General Fund	3,395,493	5,149,891	3,172,647	2,894,422	(278,226)
Title 1	269,879	338,148	362,600	435,175	72,575
IDEA, Part 1	79,786	118,276	63,170	77,404	14,234
Other Special Revenue & Federal Funds	364,974	386,847	233,826	233,826	-
Total	4,110,132	5,993,161	3,832,243	3,640,826	(191,417)

Total SBB Staffing Allocation					**2,894,422**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,894,422**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,172,647	
			Next year (2027) ...	$2,894,422	
		This comparison does not include "locked dollars"	Total Difference	($278,226)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**435,175**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Cordova Middle

Section B: Detailed Breakdown

1 SBB Allocations — 2,894,422

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$2,086,733
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	269	$96,995
ELL Weight				
ELL Weight	0.03	$90	66	$5,931
Mobility Weights				
Mobility	0.29	$1,044	77	$80,274
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	537	$193,475
Incoming High Proficiency	0.1	$360	107	$38,545
Increments for Locked Students				
SWD Self-Contained	0.23	$825	91	$75,075
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				317,394
			SBB Allocation Weights Total	**$2,894,422**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,051	$4,302	$749

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	14.83%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Craigmont Middle

3455 Covington Pike, Memphis, TN 38128

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	148,352	879	55%	13%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	452	530	484	484	-
Attendance Rate	92%	96%	93%	TBD	
Student Demographics					
Economically Disadvantaged	66%	66%	63%	64%	
Student with Disability	13%	13%	18%	21%	
Engish Language Learners	7%	7%	9%	9%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	26	26	26	27	1
Special Skills	2	3	3	3	-
Counselors	2	3	3	3	-
Educational Assistant	6	6	6	4	(2)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	6	7	7	5	(2)
School level Funds					
General Fund	3,042,148	3,798,962	2,424,296	2,407,184	(17,112)
Title 1	426,785	341,304	331,100	408,135	77,035
IDEA, Part 1	24,533	32,109	29,262	29,262	-
Other Special Revenue & Federal Funds	545,248	704,828	498,419	360,193	(138,226)
Total	4,038,715	4,877,204	3,283,078	3,204,775	(78,303)

Total SBB Staffing Allocation					**2,407,184**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,407,184**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$2,424,296	
			Next year (2027) ...	$2,407,184	
		This comparison does not include "locked dollars"	Total Difference	($17,112)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**408,135**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Craigmont Middle

Section B: Detailed Breakdown

1 SBB Allocations — 2,407,184

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$1,759,274
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	320	$115,084
ELL Weight				
ELL Weight	0.03	$90	35	$3,137
Mobility Weights				
Mobility	0.29	$1,044	46	$47,773
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	400	$144,127
Incoming High Proficiency	0.1	$360	84	$30,113
Increments for Locked Students				
SWD Self-Contained	0.23	$825	61	$50,325
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				257,350
			SBB Allocation Weights Total	**$2,407,184**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,201	$4,371	($170)

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-4.04%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Cummings School

1037 Cummings, Memphis, TN 38106

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-8	120,729	681	58%	5%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
PreK-8	263	251	379	421	42
Attendance Rate	88%	87%	88%	TBD	
Student Demographics					
Economically Disadvantaged	81%	81%	86%	87%	
Student with Disability	12%	12%	11%	13%	
Engish Language Learners	0%	0%	0%	0%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	2	2	1	(1)
Classroom Teacher	25	25	25	26	1
Special Skills	2	2	2	2	-
Counselors	2	2	2	2	-
Educational Assistant	1	2	2	-	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	2	1
Other	6	17	17	11	(6)
School level Funds					
General Fund	4,325,584	3,826,423	3,203,687	3,016,404	(187,284)
Title 1	258,760	207,728	259,000	341,380	82,380
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	296,310	321,485	192,472	185,359	(7,114)
Total	4,880,655	4,355,636	3,655,160	3,543,142	(112,017)

Total SBB Staffing Allocation					**3,016,404**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,016,404**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,203,687	
			Next year (2027) ...	$3,016,404	
		This comparison does not include "locked dollars"	Total Difference	($187,284)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**341,380**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Cummings School

Section B: Detailed Breakdown

1 SBB Allocations — 3,016,404

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$1,207,559
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	43	$46,440
Grade 1	0.3	$1,080	49	$52,920
Grade 2	0.3	$1,080	30	$32,400
Grade 3	0.2	$720	33	$23,760
Grade 4	0.2	$720	35	$25,200
Grade 5	0.2	$720	43	$30,960
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	307	$110,378
ELL Weight				
ELL Weight	0.03	$90	0	$0
Mobility Weights				
Mobility	0.29	$1,044	52	$54,748
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	337	$121,350
Incoming High Proficiency	0.1	$360	42	$15,090
Increments for Locked Students				
SWD Self-Contained	0.23	$825	31	$25,575
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				1,270,024
			SBB Allocation Weights Total	**$3,016,404**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,264	$9,615	($4,351)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-82.65%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Dexter School

7105 Dexter Rd., Memphis, TN 38016

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-4	116,200	1,704	81%	8%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
PreK-4	1,344	1,361	1,393	1,377	(16)
Attendance Rate	93%	92%	94%	TBD	
Student Demographics					
Economically Disadvantaged	48%	48%	53%	55%	
Student with Disability	11%	11%	15%	25%	
Engish Language Learners	13%	13%	12%	12%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	4	3	3	2	(1)
Classroom Teacher	83	83	83	84	1
Special Skills	7	7	7	7	-
Counselors	5	5	5	5	-
Educational Assistant	28	29	29	23	(6)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	11	34	34	25	(9)
School level Funds					
General Fund	12,405,370	12,930,549	7,633,013	7,347,712	(285,301)
Title 1	818,202	877,153	894,600	1,115,400	220,800
IDEA, Part 1	362,668	395,294	241,627	223,146	(18,481)
Other Special Revenue & Federal Funds	1,023,565	843,668	329,072	320,992	(8,080)
Total	14,609,805	15,046,665	9,098,312	9,007,250	(91,062)

Total SBB Staffing Allocation					**7,347,712**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**7,347,712**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$7,633,013	
			Next year (2027) ...	$7,347,712	
		This comparison does not include "locked dollars"	Total Difference	($285,301)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**1,115,400**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Dexter School

Section B: Detailed Breakdown

1 SBB Allocations — 7,347,712

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	#N/A
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	#N/A	#N/A
Grade 1	0.3	$1,080	#N/A	#N/A
Grade 2	0.3	$1,080	#N/A	#N/A
Grade 3	0.2	$720	#N/A	#N/A
Grade 4	0.2	$720	#N/A	#N/A
Grade 5	0.2	$720	#N/A	#N/A
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	#N/A	#N/A
ELL Weight				
ELL Weight	0.03	$90	#N/A	#N/A
Mobility Weights				
Mobility	0.29	$1,044	#N/A	#N/A
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	#N/A	#N/A
Incoming High Proficiency	0.1	$360	#N/A	#N/A
Increments for Locked Students				
SWD Self-Contained	0.23	$825	#N/A	#N/A
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				#N/A
			SBB Allocation Weights Total	**#N/A**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$12,823	$4,862	$7,962
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	62.09%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Douglass School

1650 Ash St., Memphis, TN 38108

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-8	93,447	536	67%	1%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
PreK-8	465	488	386	360	(26)
Attendance Rate	89%	88%	92%	TBD	
Student Demographics					
Economically Disadvantaged	80%	80%	81%	84%	
Student with Disability	8%	8%	8%	15%	
Engish Language Learners	4%	4%	4%	5%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	1	(1)
Classroom Teacher	32	31	31	29	(2)
Special Skills	3	3	3	4	1
Counselors	2	2	2	2	-
Educational Assistant	12	6	6	4	(2)
Instructional Facilitator	1	2	2	2	-
Librarian	1	1	1	1	-
Other	5	11	11	12	1
School level Funds					
General Fund	4,345,494	3,698,409	3,291,312	3,013,523	(277,789)
Title 1	369,912	338,472	265,300	305,045	39,745
IDEA, Part 1	53,704	87,364	79,664	79,664	-
Other Special Revenue & Federal Funds	261,651	155,955	803,683	644,622	(159,062)
Total	5,030,761	4,280,199	4,439,959	4,042,854	(397,105)

Total SBB Staffing Allocation					**3,013,523**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,013,523**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,291,312	
			Next year (2027) ...	$3,013,523	
		This comparison does not include "locked dollars"	Total Difference	($277,789)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**305,045**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Douglass School

Section B: Detailed Breakdown

1 SBB Allocations — 3,013,523

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$1,143,543
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	37	$39,960
Grade 1	0.3	$1,080	36	$38,880
Grade 2	0.3	$1,080	47	$50,760
Grade 3	0.2	$720	52	$37,440
Grade 4	0.2	$720	36	$25,920
Grade 5	0.2	$720	36	$25,920
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	308	$110,927
ELL Weight				
ELL Weight	0.03	$90	14	$1,281
Mobility Weights				
Mobility	0.29	$1,044	73	$75,882
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	372	$133,918
Incoming High Proficiency	0.1	$360	14	$5,042
Increments for Locked Students				
SWD Self-Contained	0.23	$825	36	$29,700
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				1,294,350
			SBB Allocation Weights Total	**$3,013,523**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,259	$6,531	($1,271)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-24.18%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

E.E. Jeter School

7662 Benjestown Rd, Millington, TN 38053

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
K-8	70,058	356	93%	9%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
K-8	362	364	344	319	(25)
Attendance Rate	93%	93%	95%	TBD	
Student Demographics					
Economically Disadvantaged	31%	31%	34%	35%	
Student with Disability	12%	12%	21%	24%	
Engish Language Learners	4%	4%	5%	5%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	31	29	29	28	(1)
Special Skills	1	2	2	3	1
Counselors	2	2	2	2	-
Educational Assistant	7	6	6	6	-
Instructional Facilitator	2	2	2	2	-
Librarian	-	1	1	-	(1)
Other	5	10	10	9	(1)
School level Funds					
General Fund	3,688,038	3,677,789	3,202,335	3,011,287	(191,047)
Title 1	130,785	145,820	135,800	175,760	39,960
IDEA, Part 1	-	30,816	28,112	28,112	-
Other Special Revenue & Federal Funds	427,443	446,126	197,693	213,525	15,832
Total	4,246,266	4,300,550	3,563,940	3,428,684	(135,255)

Total SBB Staffing Allocation					**3,011,287**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,011,287**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,202,335	
			Next year (2027) ...	$3,011,287	
		This comparison does not include "locked dollars"	Total Difference	($191,047)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**175,760**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

E.E. Jeter School

Section B: Detailed Breakdown

1 SBB Allocations — 3,011,287

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$1,076,442
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	40	$43,200
Grade 1	0.3	$1,080	38	$41,040
Grade 2	0.3	$1,080	38	$41,040
Grade 3	0.2	$720	38	$27,360
Grade 4	0.2	$720	42	$30,240
Grade 5	0.2	$720	33	$23,760
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	107	$38,528
ELL Weight				
ELL Weight	0.03	$90	14	$1,290
Mobility Weights				
Mobility	0.29	$1,044	17	$17,496
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	227	$81,564
Incoming High Proficiency	0.1	$360	117	$42,276
Increments for Locked Students				
SWD Self-Contained	0.23	$825	45	$37,125
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				1,509,926
			SBB Allocation Weights Total	**$3,011,287**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,255	$7,708	($2,452)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-46.66%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Georgian Hills Middle

3925 Denver Rd., Memphis, TN 38127

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	87,069	261	84%	6%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	259	240	215	224	9
Attendance Rate	90%	98%	88%	TBD	
Student Demographics					
Economically Disadvantaged	76%	76%	86%	85%	
Student with Disability	18%	18%	19%	25%	
Engish Language Learners	1%	1%	0%	0%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	19	20	20	17	(3)
Special Skills	-	-	-	-	-
Counselors	1	1	1	1	-
Educational Assistant	11	8	8	5	(3)
Instructional Facilitator	1	1	1	1	-
Librarian	-	-	-	-	-
Other	6	6	6	4	(2)
School level Funds					
General Fund	4,797,944	4,953,201	1,692,240	1,692,282	42
Title 1	267,725	205,349	172,200	201,955	29,755
IDEA, Part 1	114,733	92,839	31,189	31,189	-
Other Special Revenue & Federal Funds	209,668	625,022	455,710	455,632	(78)
Total	5,390,071	5,876,410	2,351,338	2,381,057	29,719

Total SBB Staffing Allocation					**1,692,282**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**1,692,282**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,692,240	
			Next year (2027) …	$1,692,282	
		This comparison does not include "locked dollars"	Total Difference	$42	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**201,955**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Georgian Hills Middle

Section B: Detailed Breakdown

1 SBB Allocations — 1,692,282

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$792,451
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	164	$59,036
ELL Weight				
ELL Weight	0.03	$90	2	$214
Mobility Weights				
Mobility	0.29	$1,044	33	$34,916
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	205	$73,693
Incoming High Proficiency	0.1	$360	10	$3,595
Increments for Locked Students				
SWD Self-Contained	0.23	$825	46	$37,950
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				690,427
			SBB Allocation Weights Total	**$1,692,282**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$2,953	$5,712	($2,759)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-93.42%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Germantown Middle

7925 C.D. Smith Rd., Germantown, TN 38138

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	80,000	784	70%	9%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	628	581	568	528	(40)
Attendance Rate	93%	93%	93%	TBD	
Student Demographics					
Economically Disadvantaged	42%	42%	47%	49%	
Student with Disability	12%	12%	15%	20%	
Engish Language Learners	3%	3%	4%	4%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	1	(1)
Classroom Teacher	37	34	34	30	(4)
Special Skills	4	4	4	4	-
Counselors	1	2	2	2	-
Educational Assistant	10	10	10	10	-
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	6	6	6	7	1
School level Funds					
General Fund	3,920,101	3,838,291	2,759,036	2,633,612	(125,423)
Title 1	306,414	314,829	321,300	380,250	58,950
IDEA, Part 1	226,124	342,758	235,521	235,521	-
Other Special Revenue & Federal Funds	169,193	537,565	216,052	216,052	-
Total	4,621,833	5,033,442	3,531,909	3,465,436	(66,473)

Total SBB Staffing Allocation					**2,633,612**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,633,612**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$218,093**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$2,759,036	
			Next year (2027) ...	$2,633,612	
		This comparison does not include "locked dollars"	Total Difference	($125,423)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**380,250**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Germantown Middle

Section B: Detailed Breakdown

1 SBB Allocations — 2,633,612

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$1,959,645
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	237	$85,387
ELL Weight				
ELL Weight	0.03	$90	19	$1,685
Mobility Weights				
Mobility	0.29	$1,044	30	$31,132
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	455	$163,919
Incoming High Proficiency	0.1	$360	113	$40,561
Increments for Locked Students				
SWD Self-Contained	0.23	$825	73	$60,225
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				291,058
			SBB Allocation Weights Total	**$2,633,612**

2 SBB Transition Supplements — $218,093

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,596	$4,673	($77)

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-1.68%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$218,093**
		SBB Transition Supplements TOTAL	**$218,093**

Grandview Heights Middle School

2342 Clifton, Memphis, TN 38127

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	65,810	570	83%	13%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	364	364	450	485	35
Attendance Rate	87%	84%	87%	TBD	
Student Demographics					
Economically Disadvantaged	75%	75%	76%	79%	
Student with Disability	20%	20%	18%	26%	
Engish Language Learners	2%	2%	3%	4%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	24	26	26	23	(3)
Special Skills	-	-	-	-	-
Counselors	1	1	1	1	-
Educational Assistant	10	11	11	13	2
Instructional Facilitator	1	1	1	1	-
Librarian	-	-	-	1	1
Other	9	13	13	8	(5)
School level Funds					
General Fund	2,804,245	3,088,723	2,345,463	2,544,790	199,327
Title 1	314,487	296,280	360,500	451,230	90,730
IDEA, Part 1	167,143	197,561	180,888	130,888	(50,000)
Other Special Revenue & Federal Funds	425,127	2,693,958	2,355,426	427,513	(1,927,913)
Total	3,711,002	6,276,522	5,242,278	3,554,421	(1,687,856)

Total SBB Staffing Allocation					**2,544,790**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,544,790**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$2,345,463	
			Next year (2027) ...	$2,544,790	
		This comparison does not include "locked dollars"	Total Difference	$199,327	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**451,230**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Grandview Heights Middle School

Section B: Detailed Breakdown

1 SBB Allocations — 2,544,790

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$1,851,294
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	338	$121,500
ELL Weight				
ELL Weight	0.03	$90	10	$876
Mobility Weights				
Mobility	0.29	$1,044	95	$98,954
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	414	$148,996
Incoming High Proficiency	0.1	$360	36	$13,004
Increments for Locked Students				
SWD Self-Contained	0.23	$825	72	$59,400
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				250,766
			SBB Allocation Weights Total	**$2,544,790**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,441	$4,757	($316)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-7.11%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Hanley Elementary

680 Hanley St. Memphis, TN 38114

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
K-8	-	839	32%	13%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
K-8	480	299	284	263	(21)
Attendance Rate	90%	86%	87%	TBD	
Student Demographics					
Economically Disadvantaged	27%	27%	81%	84%	
Student with Disability	6%	6%	13%	23%	
Engish Language Learners	3%	3%	5%	5%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	-	-	-	-
Classroom Teacher	35	17	17	14	(3)
Special Skills	2	4	4	3	(1)
Counselors	1	1	1	1	-
Educational Assistant	16	7	7	3	(4)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	9	15	15	7	(8)
School level Funds					
General Fund	5,102,742	3,824,515	1,760,580	1,526,153	(234,427)
Title 1	472,817	328,558	206,500	248,430	41,930
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	551,883	502,785	443,050	321,587	(121,463)
Total	6,127,442	4,655,858	2,410,130	2,096,170	(313,960)

Total SBB Staffing Allocation					**1,526,153**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**1,526,153**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$1,516,572**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$1,760,580	
			Next year (2027) ...	$1,526,153	
		This comparison does not include "locked dollars"	Total Difference	($234,427)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**248,430**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Hanley Elementary

Section B: Detailed Breakdown

1 SBB Allocations — 1,526,153

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	#N/A
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	#N/A	#N/A
Grade 1	0.3	$1,080	#N/A	#N/A
Grade 2	0.3	$1,080	#N/A	#N/A
Grade 3	0.2	$720	#N/A	#N/A
Grade 4	0.2	$720	#N/A	#N/A
Grade 5	0.2	$720	#N/A	#N/A
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	#N/A	#N/A
ELL Weight				
ELL Weight	0.03	$90	#N/A	#N/A
Mobility Weights				
Mobility	0.29	$1,044	#N/A	#N/A
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	#N/A	#N/A
Incoming High Proficiency	0.1	$360	#N/A	#N/A
Increments for Locked Students				
SWD Self-Contained	0.23	$825	#N/A	#N/A
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				#N/A
			SBB Allocation Weights Total	**#N/A**

2 SBB Transition Supplements — $1,516,572

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$2,663	$7,250	($4,587)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-172.20%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$1,516,572**
		SBB Transition Supplements TOTAL	**$1,516,572**

Hamilton School

1478 Wilson St, Memphis, TN 38106

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	136,797	881	62%	9%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	584	610	615	544	(71)
Attendance Rate	90%	92%	90%	TBD	
Student Demographics					
Economically Disadvantaged	76%	76%	80%	82%	
Student with Disability	13%	13%	14%	25%	
Engish Language Learners	6%	6%	7%	7%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	2	2	1	(1)
Classroom Teacher	36	35	35	29	(6)
Special Skills	2	2	2	3	1
Counselors	2	2	2	2	-
Educational Assistant	10	9	9	5	(4)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	9	18	18	15	(3)
School level Funds					
General Fund	4,914,806	3,750,324	3,476,044	3,196,186	(279,859)
Title 1	554,048	479,158	463,400	497,705	34,305
IDEA, Part 1	142,326	59,469	55,096	55,096	-
Other Special Revenue & Federal Funds	323,431	819,453	1,057,760	770,368	(287,392)
Total	5,934,611	5,108,404	5,052,300	4,519,354	(532,946)

Total SBB Staffing Allocation					**3,196,186**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,196,186**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,476,044	
			Next year (2027) ...	$3,196,186	
		This comparison does not include "locked dollars"	Total Difference	($279,859)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**497,705**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Hamilton School

Section B: Detailed Breakdown

1 SBB Allocations — 3,196,186

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$1,977,936
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	42	$45,360
Grade 1	0.3	$1,080	43	$46,440
Grade 2	0.3	$1,080	54	$58,320
Grade 3	0.2	$720	69	$49,680
Grade 4	0.2	$720	68	$48,960
Grade 5	0.2	$720	57	$41,040
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	466	$167,665
ELL Weight				
ELL Weight	0.03	$90	40	$3,571
Mobility Weights				
Mobility	0.29	$1,044	118	$123,645
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	581	$209,302
Incoming High Proficiency	0.1	$360	34	$12,098
Increments for Locked Students				
SWD Self-Contained	0.23	$825	78	$64,350
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				347,819
			SBB Allocation Weights Total	**$3,196,186**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,578	$5,393	$185

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	3.31%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Havenview Middle

1481 Hester, Memphis, TN 38116

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	104,745	855	84%	12%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	754	760	690	686	(4)
Attendance Rate	94%	95%	92%	TBD	
Student Demographics					
Economically Disadvantaged	75%	75%	75%	76%	
Student with Disability	8%	8%	13%	20%	
Engish Language Learners	1%	1%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	3	3	2	(1)
Classroom Teacher	35	36	36	34	(2)
Special Skills	1	1	1	2	1
Counselors	3	3	3	3	-
Educational Assistant	7	6	6	4	(2)
Instructional Facilitator	2	1	1	1	-
Librarian	1	1	1	1	-
Other	15	15	15	10	(5)
School level Funds					
General Fund	5,045,093	3,935,396	3,420,077	3,372,366	(47,711)
Title 1	551,816	525,410	499,800	618,540	118,740
IDEA, Part 1	53,861	77,615	44,946	44,946	-
Other Special Revenue & Federal Funds	485,015	646,010	285,100	525,582	240,482
Total	6,135,785	5,184,431	4,249,923	4,561,434	311,511

Total SBB Staffing Allocation					**3,372,366**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,372,366**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,420,077	
			Next year (2027) ...	$3,372,366	
		This comparison does not include "locked dollars"	Total Difference	($47,711)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**618,540**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Havenview Middle

Section B: Detailed Breakdown

1 SBB Allocations — 3,372,366

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$2,484,479
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	519	$186,794
ELL Weight				
ELL Weight	0.03	$90	8	$741
Mobility Weights				
Mobility	0.29	$1,044	53	$54,831
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	628	$226,155
Incoming High Proficiency	0.1	$360	62	$22,245
Increments for Locked Students				
SWD Self-Contained	0.23	$825	64	$52,800
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				344,321
			SBB Allocation Weights Total	**$3,372,366**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,885	$4,500	$1,386

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	23.54%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Hickory Ridge Middle

3920 Ridgeway Rd., Memphis, TN 38115

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	139,685	831	85%	12%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	857	897	770	654	(116)
Attendance Rate	94%	94%	93%	TBD	
Student Demographics					
Economically Disadvantaged	68%	68%	66%	68%	
Student with Disability	10%	10%	10%	13%	
Engish Language Learners	10%	10%	10%	10%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	45	42	42	38	(4)
Special Skills	1	1	1	-	(1)
Counselors	3	3	3	3	-
Educational Assistant	8	6	6	6	-
Instructional Facilitator	3	2	2	3	1
Librarian	1	1	1	1	-
Other	11	13	13	5	(8)
School level Funds					
General Fund	4,587,646	4,980,363	3,826,810	3,478,511	(348,300)
Title 1	624,586	613,793	562,100	608,400	46,300
IDEA, Part 1	58,458	127,125	92,151	92,151	-
Other Special Revenue & Federal Funds	210,927	491,291	214,616	450,088	235,472
Total	5,481,617	6,212,572	4,695,677	4,629,150	(66,527)

Total SBB Staffing Allocation					**3,478,511**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,478,511**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,826,810	
			Next year (2027) ...	$3,478,511	
		This comparison does not include "locked dollars"	Total Difference	($348,300)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**608,400**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Hickory Ridge Middle

Section B: Detailed Breakdown

1 SBB Allocations — 3,478,511

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$2,476,324
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	527	$189,672
ELL Weight				
ELL Weight	0.03	$90	75	$6,706
Mobility Weights				
Mobility	0.29	$1,044	79	$82,372
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	697	$250,883
Incoming High Proficiency	0.1	$360	73	$26,281
Increments for Locked Students				
SWD Self-Contained	0.23	$825	83	$68,475
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				377,798
			SBB Allocation Weights Total	**$3,478,511**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$6,071	$4,339	$1,731

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	28.52%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Highland Oaks Middle

5600 Meadowbriar Trail, Memphis, TN 38125

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	120,000	1,021	51%	12%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	579	561	519	482	(37)
Attendance Rate	97%	97%	98%	TBD	
Student Demographics					
Economically Disadvantaged	51%	51%	54%	55%	
Student with Disability	9%	9%	12%	18%	
Engish Language Learners	5%	5%	4%	4%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	32	30	30	24	(6)
Special Skills	-	-	-	-	-
Counselors	2	2	2	1	(1)
Educational Assistant	5	4	4	4	-
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	7	11	11	9	(2)
School level Funds					
General Fund	3,368,795	3,481,622	2,546,507	2,423,087	(123,421)
Title 1	349,342	343,764	320,600	358,280	37,680
IDEA, Part 1	89,745	145,304	134,385	124,385	(10,000)
Other Special Revenue & Federal Funds	164,093	502,747	325,788	325,788	-
Total	3,971,975	4,473,438	3,327,280	3,231,539	(95,741)

Total SBB Staffing Allocation					**2,423,087**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,423,087**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$2,546,507	
			Next year (2027) ...	$2,423,087	
		This comparison does not include "locked dollars"	Total Difference	($123,421)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**358,280**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Highland Oaks Middle

Section B: Detailed Breakdown

1 SBB Allocations — 2,423,087

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$1,782,201
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	266	$95,815
ELL Weight				
ELL Weight	0.03	$90	27	$2,395
Mobility Weights				
Mobility	0.29	$1,044	35	$36,287
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	451	$162,221
Incoming High Proficiency	0.1	$360	68	$24,619
Increments for Locked Students				
SWD Self-Contained	0.23	$825	50	$41,250
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				278,297
			SBB Allocation Weights Total	**$2,423,087**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,229	$4,235	($6)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-0.15%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

J. P. Freeman School

5250 Tulane Rd., Memphis, TN 38109

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
K-8	98,000	641	67%	17%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
K-8	495	453	400	435	35
Attendance Rate	96%	95%	96%	TBD	
Student Demographics					
Economically Disadvantaged	46%	46%	42%	44%	
Student with Disability	1%	1%	12%	11%	
Engish Language Learners	0%	0%	0%	0%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	30	30	30	29	(1)
Special Skills	6	6	6	7	1
Counselors	2	2	2	2	-
Educational Assistant	1	1	1	1	-
Instructional Facilitator	1	1	1	2	1
Librarian	1	1	1	1	-
Other	5	12	12	10	(2)
School level Funds					
General Fund	3,531,864	4,050,543	3,205,586	3,104,000	(101,586)
Title 1	303,595	234,122	209,300	266,175	56,875
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	167,141	496,807	174,462	174,462	-
Total	4,002,600	4,781,472	3,589,348	3,544,637	(44,711)

Total SBB Staffing Allocation					**3,104,000**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,104,000**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,205,586	
			Next year (2027) ...	$3,104,000	
		This comparison does not include "locked dollars"	Total Difference	($101,586)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**266,175**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

J. P. Freeman School

Section B: Detailed Breakdown

1 SBB Allocations — 3,104,000

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	#N/A
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	#N/A	#N/A
Grade 1	0.3	$1,080	#N/A	#N/A
Grade 2	0.3	$1,080	#N/A	#N/A
Grade 3	0.2	$720	#N/A	#N/A
Grade 4	0.2	$720	#N/A	#N/A
Grade 5	0.2	$720	#N/A	#N/A
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	#N/A	#N/A
ELL Weight				
ELL Weight	0.03	$90	#N/A	#N/A
Mobility Weights				
Mobility	0.29	$1,044	#N/A	#N/A
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	#N/A	#N/A
Incoming High Proficiency	0.1	$360	#N/A	#N/A
Increments for Locked Students				
SWD Self-Contained	0.23	$825	#N/A	#N/A
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				#N/A
			SBB Allocation Weights Total	**#N/A**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,417	$6,041	($624)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-11.52%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Kate Bond Middle School

2737 Kate Bond Rd., Memphis, TN 38133

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	165,749	525	16%	16%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	987	972	980	884	(96)
Attendance Rate	94%	93%	94%	TBD	
Student Demographics					
Economically Disadvantaged	48%	48%	52%	54%	
Student with Disability	11%	11%	12%	18%	
Engish Language Learners	16%	16%	16%	17%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	3	3	1	(2)
Classroom Teacher	55	56	56	52	(4)
Special Skills	1	1	1	1	-
Counselors	3	3	3	3	-
Educational Assistant	14	11	11	9	(2)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	10	10	10	9	(1)
School level Funds					
General Fund	5,627,448	5,874,106	4,747,863	4,308,391	(439,471)
Title 1	543,784	594,302	595,000	677,690	82,690
IDEA, Part 1	175,096	261,775	142,997	132,997	(10,000)
Other Special Revenue & Federal Funds	225,340	570,785	382,689	352,756	(29,933)
Total	6,571,668	7,300,968	5,868,549	5,471,835	(396,714)

Total SBB Staffing Allocation					**4,308,391**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**4,308,391**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$4,747,863	
			Next year (2027) ...	$4,308,391	
		This comparison does not include "locked dollars"	Total Difference	($439,471)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**677,690**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Kate Bond Middle School

Section B: Detailed Breakdown

1 SBB Allocations — 4,308,391

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$3,154,371
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	470	$169,260
ELL Weight				
ELL Weight	0.03	$90	159	$14,279
Mobility Weights				
Mobility	0.29	$1,044	88	$92,352
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	861	$309,902
Incoming High Proficiency	0.1	$360	119	$42,898
Increments for Locked Students				
SWD Self-Contained	0.23	$825	107	$88,275
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				437,053
			SBB Allocation Weights Total	**$4,308,391**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$7,519	$4,261	$3,258

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	43.33%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Kingsbury Middle

1276 N. Graham, Memphis, TN 38122

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	219,210	451	110%	10%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	490	500	522	502	(20)
Attendance Rate	94%	95%	92%	TBD	
Student Demographics					
Economically Disadvantaged	54%	54%	55%	56%	
Student with Disability	9%	9%	13%	19%	
Engish Language Learners	38%	38%	38%	38%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	30	32	32	30	(2)
Special Skills	-	-	-	-	-
Counselors	2	2	2	2	-
Educational Assistant	2	4	4	2	(2)
Instructional Facilitator	1	1	1	2	1
Librarian	1	1	1	1	-
Other	8	12	12	8	(4)
School level Funds					
General Fund	2,889,956	3,171,746	2,585,700	2,545,098	(40,603)
Title 1	366,610	337,675	343,700	363,350	19,650
IDEA, Part 1	53,691	27,527	25,063	25,063	-
Other Special Revenue & Federal Funds	105,314	544,866	825,903	612,868	(213,036)
Total	3,415,570	4,081,814	3,780,367	3,546,379	(233,988)

Total SBB Staffing Allocation					**2,545,098**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,545,098**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$2,585,700	
			Next year (2027) ...	$2,545,098	
		This comparison does not include "locked dollars"	Total Difference	($40,603)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**363,350**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Kingsbury Middle

Section B: Detailed Breakdown

1 SBB Allocations — 2,545,098

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$1,875,018
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	283	$101,802
ELL Weight				
ELL Weight	0.03	$90	198	$17,778
Mobility Weights				
Mobility	0.29	$1,044	46	$47,601
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	493	$177,307
Incoming High Proficiency	0.1	$360	29	$10,577
Increments for Locked Students				
SWD Self-Contained	0.23	$825	45	$37,125
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				277,890
			SBB Allocation Weights Total	**$2,545,098**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,442	$4,364	$78

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	1.76%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Lowrance School

7740 Lowrance Rd., Memphis, TN 38125

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
K-8	112,145	810	81%	5%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
K-8	821	816	649	629	(20)
Attendance Rate	94%	93%	95%	TBD	
Student Demographics					
Economically Disadvantaged	49%	49%	55%	57%	
Student with Disability	9%	9%	13%	20%	
Engish Language Learners	7%	7%	7%	8%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	2	2	1	(1)
Classroom Teacher	48	46	46	40	(6)
Special Skills	5	5	5	4	(1)
Counselors	2	2	2	2	-
Educational Assistant	15	14	14	8	(6)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	9	18	18	16	(2)
School level Funds					
General Fund	5,873,467	5,210,358	3,773,107	3,633,334	(139,773)
Title 1	549,948	490,968	451,500	535,730	84,230
IDEA, Part 1	53,811	109,692	20,619	20,619	-
Other Special Revenue & Federal Funds	491,372	733,290	367,776	338,952	(28,823)
Total	6,968,598	6,544,308	4,613,002	4,528,636	(84,366)

Total SBB Staffing Allocation					**3,633,334**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,633,334**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,773,107	
			Next year (2027) …	$3,633,334	
		This comparison does not include "locked dollars"	Total Difference	($139,773)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**535,730**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Lowrance School

Section B: Detailed Breakdown

1 SBB Allocations — 3,633,334

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$2,242,145
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	58	$62,100
Grade 1	0.3	$1,080	45	$48,600
Grade 2	0.3	$1,080	69	$74,520
Grade 3	0.2	$720	55	$39,600
Grade 4	0.2	$720	78	$56,160
Grade 5	0.2	$720	71	$51,120
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	318	$114,653
ELL Weight				
ELL Weight	0.03	$90	46	$4,154
Mobility Weights				
Mobility	0.29	$1,044	42	$44,093
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	572	$206,062
Incoming High Proficiency	0.1	$360	76	$27,398
Increments for Locked Students				
SWD Self-Contained	0.23	$825	77	$63,525
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				599,204
			SBB Allocation Weights Total	**$3,633,334**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$6,341	$4,867	$1,474

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	23.24%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Mt. Pisgah Middle/High

1444 Pisgah Rd, Cordova, TN 38016

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-9	125,900	1,140	45%	8%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-9	531	523	502	496	(6)
Attendance Rate	94%	94%	93%	TBD	
Student Demographics					
Economically Disadvantaged	41%	41%	44%	46%	
Student with Disability	7%	7%	13%	20%	
Engish Language Learners	4%	4%	6%	5%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	2	2	1	(1)
Classroom Teacher	24	26	26	25	(1)
Special Skills	1	1	1	1	-
Counselors	3	2	2	2	-
Educational Assistant	1	2	2	1	(1)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	6	9	9	6	(3)
School level Funds					
General Fund	3,222,430	3,023,198	2,458,362	2,408,651	(49,711)
Title 1	229,255	214,987	249,900	340,535	90,635
IDEA, Part 1	24,604	-	-	-	-
Other Special Revenue & Federal Funds	155,967	457,429	352,373	529,150	176,778
Total	3,632,257	3,695,614	3,060,634	3,278,336	217,702

Total SBB Staffing Allocation					**2,408,651**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,408,651**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$186,656**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$2,458,362	
			Next year (2027) ...	$2,408,651	
		This comparison does not include "locked dollars"	Total Difference	($49,711)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**340,535**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Mt. Pisgah Middle/High

Section B: Detailed Breakdown

1 SBB Allocations — 2,408,651

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	#N/A
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	#N/A	#N/A
Grade 1	0.3	$1,080	#N/A	#N/A
Grade 2	0.3	$1,080	#N/A	#N/A
Grade 3	0.2	$720	#N/A	#N/A
Grade 4	0.2	$720	#N/A	#N/A
Grade 5	0.2	$720	#N/A	#N/A
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	#N/A	#N/A
ELL Weight				
ELL Weight	0.03	$90	#N/A	#N/A
Mobility Weights				
Mobility	0.29	$1,044	#N/A	#N/A
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	#N/A	#N/A
Incoming High Proficiency	0.1	$360	#N/A	#N/A
Increments for Locked Students				
SWD Self-Contained	0.23	$825	#N/A	#N/A
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				#N/A
			SBB Allocation Weights Total	**#N/A**

2 SBB Transition Supplements — $186,656

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,204	$4,950	($746)

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-17.75%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$186,656**
		SBB Transition Supplements TOTAL	**$186,656**

Oakhaven Middle

3125 Ladbrook Rd., Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	152,940	238	115%	2%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	281	279	291	255	(36)
Attendance Rate	93%	90%	91%	TBD	
Student Demographics					
Economically Disadvantaged	72%	72%	68%	72%	
Student with Disability	6%	6%	7%	11%	
Engish Language Learners	14%	14%	13%	13%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	16	17	17	16	(1)
Special Skills	-	-	-	-	-
Counselors	1	1	1	1	-
Educational Assistant	-	-	-	2	2
Instructional Facilitator	1	1	1	1	-
Librarian	-	-	-	-	-
Other	6	7	7	6	(1)
School level Funds					
General Fund	1,634,757	1,836,034	1,695,375	1,693,745	(1,630)
Title 1	226,076	193,311	217,700	239,980	22,280
IDEA, Part 1	24,533	-	-	-	-
Other Special Revenue & Federal Funds	65,022	428,126	427,927	359,090	(68,837)
Total	1,950,388	2,457,470	2,341,002	2,292,815	(48,187)

Total SBB Staffing Allocation					**1,693,745**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**1,693,745**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$1,695,375	
			Next year (2027) ...	$1,693,745	
		This comparison does not include "locked dollars"	Total Difference	($1,630)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**239,980**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Oakhaven Middle

Section B: Detailed Breakdown

1 SBB Allocations — 1,693,745

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$1,068,633
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	210	$75,767
ELL Weight				
ELL Weight	0.03	$90	40	$3,576
Mobility Weights				
Mobility	0.29	$1,044	46	$48,507
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	273	$98,395
Incoming High Proficiency	0.1	$360	18	$6,365
Increments for Locked Students				
SWD Self-Contained	0.23	$825	17	$14,025
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				378,478
			SBB Allocation Weights Total	**$1,693,745**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$2,956	$5,265	($2,309)

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-78.11%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Ridgeway Middle

6333 Quince Road Memphis, TN 38018

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	143,000	855	71%	11%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	558	490	603	623	20
Attendance Rate	93%	93%	93%	TBD	
Student Demographics					
Economically Disadvantaged	60%	60%	57%	58%	
Student with Disability	9%	9%	12%	18%	
Engish Language Learners	4%	4%	5%	5%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	30	31	31	31	-
Special Skills	2	2	2	2	-
Counselors	2	2	2	2	-
Educational Assistant	3	2	2	3	1
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	-	(1)
Other	8	10	10	5	(5)
School level Funds					
General Fund	3,187,796	3,711,904	2,955,449	3,156,968	201,519
Title 1	381,121	339,564	361,900	495,170	133,270
IDEA, Part 1	87,787	91,551	83,995	83,995	-
Other Special Revenue & Federal Funds	207,749	556,546	298,465	560,960	262,495
Total	3,864,452	4,699,565	3,699,809	4,297,093	597,284

Total SBB Staffing Allocation					**3,156,968**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,156,968**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$29,961**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,955,449	
			Next year (2027) …	$3,156,968	
		This comparison does not include "locked dollars"	Total Difference	$201,519	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**495,170**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Ridgeway Middle

Section B: Detailed Breakdown

1 SBB Allocations — 3,156,968

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$2,414,323
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	360	$129,704
ELL Weight				
ELL Weight	0.03	$90	24	$2,136
Mobility Weights				
Mobility	0.29	$1,044	45	$47,424
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	535	$192,620
Incoming High Proficiency	0.1	$360	68	$24,460
Increments for Locked Students				
SWD Self-Contained	0.23	$825	51	$42,075
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				304,226
			SBB Allocation Weights Total	**$3,156,968**

2 SBB Transition Supplements — $29,961

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios.	**$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,510	$4,204	$1,306

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	23.70%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$29,961**
		SBB Transition Supplements TOTAL	**$29,961**

Riverview School

241 Majuba Ave, Memphis, TN 38109

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
K-8	150,850	536	124%	12%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
K-8	420	446	521	483	(38)
Attendance Rate	85%	86%	88%	TBD	
Student Demographics					
Economically Disadvantaged	84%	84%	86%	86%	
Student with Disability	16%	16%	17%	22%	
Engish Language Learners	2%	2%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	31	33	33	30	(3)
Special Skills	2	2	2	2	(0)
Counselors	2	2	2	2	-
Educational Assistant	8	7	7	5	(2)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	-	(1)
Other	8	11	11	7	(4)
School level Funds					
General Fund	3,524,855	4,255,262	3,211,168	3,019,931	(191,236)
Title 1	355,447	340,034	381,500	437,710	56,210
IDEA, Part 1	56,630	136,500	112,658	125,527	12,869
Other Special Revenue & Federal Funds	197,323	662,275	10,263,509	7,287,994	(2,975,515)
Total	4,134,255	5,394,071	13,968,835	10,871,163	(3,097,672)

Total SBB Staffing Allocation					**3,019,931**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,019,931**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,211,168	
			Next year (2027) ...	$3,019,931	
		This comparison does not include "locked dollars"	Total Difference	($191,236)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**437,710**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Riverview School

Section B: Detailed Breakdown

1 SBB Allocations — 3,019,931

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	#N/A
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	#N/A	#N/A
Grade 1	0.3	$1,080	#N/A	#N/A
Grade 2	0.3	$1,080	#N/A	#N/A
Grade 3	0.2	$720	#N/A	#N/A
Grade 4	0.2	$720	#N/A	#N/A
Grade 5	0.2	$720	#N/A	#N/A
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	#N/A	#N/A
ELL Weight				
ELL Weight	0.03	$90	#N/A	#N/A
Mobility Weights				
Mobility	0.29	$1,044	#N/A	#N/A
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	#N/A	#N/A
Incoming High Proficiency	0.1	$360	#N/A	#N/A
Increments for Locked Students				
SWD Self-Contained	0.23	$825	#N/A	#N/A
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				#N/A
			SBB Allocation Weights Total	**#N/A**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,270	$6,349	($1,079)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-20.47%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Sherwood Middle

3480 Rhodes Avenue Memphis, TN 38111

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	141,952	926	72%	8%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	621	762	698	649	(49)
Attendance Rate	89%	88%	90%	TBD	
Student Demographics					
Economically Disadvantaged	73%	73%	67%	70%	
Student with Disability	13%	13%	14%	20%	
Engish Language Learners	21%	21%	22%	22%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	1	(1)
Classroom Teacher	40	43	43	43	-
Special Skills	-	-	-	-	-
Counselors	2	2	2	1	(1)
Educational Assistant	10	10	10	9	(1)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	9	15	15	10	(5)
School level Funds					
General Fund	3,707,454	4,538,639	3,550,010	3,236,526	(313,484)
Title 1	549,673	491,421	527,100	616,005	88,905
IDEA, Part 1	229,209	216,169	180,894	180,784	(110)
Other Special Revenue & Federal Funds	219,113	896,132	878,725	577,146	(301,579)
Total	4,705,449	6,142,361	5,136,729	4,610,461	(526,268)

Total SBB Staffing Allocation					**3,236,526**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,236,526**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,550,010	
			Next year (2027) ...	$3,236,526	
		This comparison does not include "locked dollars"	Total Difference	($313,484)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**616,005**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Sherwood Middle

Section B: Detailed Breakdown

1 SBB Allocations — 3,236,526

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$2,247,618
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	512	$184,470
ELL Weight				
ELL Weight	0.03	$90	147	$13,269
Mobility Weights				
Mobility	0.29	$1,044	126	$131,218
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	674	$242,707
Incoming High Proficiency	0.1	$360	24	$8,573
Increments for Locked Students				
SWD Self-Contained	0.23	$825	78	$64,350
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				344,321
			SBB Allocation Weights Total	**$3,236,526**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,648	$4,358	$1,291

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	22.85%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Snowden School

1870 N. Parkway, Memphis, TN 31812

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
PreK-8	199,849	1,114	125%	5%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
PreK-8	1,277	1,278	1,387	1,409	22
Attendance Rate	94%	94%	94%	TBD	
Student Demographics					
Economically Disadvantaged	51%	51%	56%	58%	
Student with Disability	6%	6%	12%	16%	
Engish Language Learners	7%	7%	6%	6%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	4	3	3	3	-
Classroom Teacher	70	71	71	72	1
Special Skills	10	10	10	10	0
Counselors	4	4	4	4	-
Educational Assistant	8	12	12	11	(1)
Instructional Facilitator	2	2	2	2	-
Librarian	2	2	2	2	-
Other	9	20	20	21	1
School level Funds					
General Fund	8,878,045	8,759,364	7,306,531	7,003,387	(303,145)
Title 1	772,803	714,565	842,100	1,043,575	201,475
IDEA, Part 1	-	45,526	42,047	42,047	-
Other Special Revenue & Federal Funds	265,072	701,214	192,705	192,705	-
Total	9,915,919	10,220,669	8,383,383	8,281,713	(101,670)

Total SBB Staffing Allocation					**7,003,387**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**7,003,387**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$7,306,531	
			Next year (2027) ...	$7,003,387	
		This comparison does not include "locked dollars"	Total Difference	($303,145)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**1,043,575**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Snowden School

Section B: Detailed Breakdown

1 SBB Allocations — 7,003,387

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$4,781,074
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	101	$109,080
Grade 1	0.3	$1,080	108	$116,640
Grade 2	0.3	$1,080	140	$151,200
Grade 3	0.2	$720	129	$92,880
Grade 4	0.2	$720	137	$98,640
Grade 5	0.2	$720	145	$104,400
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	712	$256,440
ELL Weight				
ELL Weight	0.03	$90	95	$8,575
Mobility Weights				
Mobility	0.29	$1,044	84	$87,338
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	1048	$377,274
Incoming High Proficiency	0.1	$360	339	$122,046
Increments for Locked Students				
SWD Self-Contained	0.23	$825	83	$68,475
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				629,325
			SBB Allocation Weights Total	**$7,003,387**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$12,222	$4,814	$7,408
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	60.61%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Treadwell Middle School

920 N. Highland Memphis, TN 38122

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	145,870	546	130%	3%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	652	682	774	735	(39)
Attendance Rate	91%	90%	90%	TBD	
Student Demographics					
Economically Disadvantaged	51%	51%	49%	50%	
Student with Disability	9%	9%	9%	13%	
Engish Language Learners	42%	42%	42%	43%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	39	50	50	47	(3)
Special Skills	-	1	1	1	-
Counselors	2	2	2	2	-
Educational Assistant	6	8	8	7	(1)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	10	15	15	9	(6)
School level Funds					
General Fund	10,508,954	10,022,038	3,868,834	3,644,170	(224,664)
Title 1	441,752	400,020	434,700	496,015	61,315
IDEA, Part 1	116,489	181,049	167,353	167,353	-
Other Special Revenue & Federal Funds	296,496	719,907	743,126	254,289	(488,837)
Total	11,363,691	11,323,014	5,214,013	4,561,827	(652,186)

Total SBB Staffing Allocation					**3,644,170**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,644,170**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$3,868,834	
			Next year (2027) ...	$3,644,170	
		This comparison does not include "locked dollars"	Total Difference	($224,664)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**496,015**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Treadwell Middle School

Section B: Detailed Breakdown

1 SBB Allocations — 3,644,170

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$2,614,358
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	396	$142,472
ELL Weight				
ELL Weight	0.03	$90	327	$29,419
Mobility Weights				
Mobility	0.29	$1,044	100	$104,400
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	715	$257,549
Incoming High Proficiency	0.1	$360	59	$21,091
Increments for Locked Students				
SWD Self-Contained	0.23	$825	56	$46,200
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				428,681
			SBB Allocation Weights Total	**$3,644,170**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$6,360	$4,384	$1,976

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	31.06%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

White Station Middle

5465 Mason Road Memphis, TN 38120

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	144,411	855	128%	10%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	1,069	1,061	1,113	1,082	(31)
Attendance Rate	95%	95%	96%	TBD	
Student Demographics					
Economically Disadvantaged	29%	29%	31%	32%	
Student with Disability	11%	11%	32%	39%	
Engish Language Learners	6%	6%	6%	6%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	3	3	3	-
Classroom Teacher	61	64	64	62	(2)
Special Skills	4	5	5	5	-
Counselors	4	4	4	4	-
Educational Assistant	8	8	8	7	(1)
Instructional Facilitator	1	1	1	2	1
Librarian	1	1	1	1	-
Other	6	11	11	9	(2)
School level Funds					
General Fund	6,257,535	7,193,330	5,339,233	5,201,606	(137,627)
Title 1	323,387	384,664	403,200	459,680	56,480
IDEA, Part 1	293,830	279,301	165,746	257,265	91,519
Other Special Revenue & Federal Funds	170,447	513,634	389,013	389,013	-
Total	7,045,199	8,370,930	6,297,193	6,307,564	10,372

Total SBB Staffing Allocation					**5,201,606**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**5,201,606**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$5,339,233	
			Next year (2027) ...	$5,201,606	
		This comparison does not include "locked dollars"	Total Difference	($137,627)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**459,680**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

White Station Middle

Section B: Detailed Breakdown

1 SBB Allocations — 5,201,606

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$3,943,059
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	323	$116,160
ELL Weight				
ELL Weight	0.03	$90	64	$5,790
Mobility Weights				
Mobility	0.29	$1,044	44	$45,707
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	560	$201,745
Incoming High Proficiency	0.1	$360	553	$198,935
Increments for Locked Students				
SWD Self-Contained	0.23	$825	115	$94,875
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				595,336
			SBB Allocation Weights Total	**$5,201,606**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$9,078	$4,327	$4,751

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	52.34%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Woodstock Middle School

5885 Woodstock Cuba Rd., Memphis, TN 38053

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-8	84,850	618	33%	10%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-8	227	236	231	395	164
Attendance Rate	94%	95%	91%	TBD	
Student Demographics					
Economically Disadvantaged	73%	73%	70%	72%	
Student with Disability	15%	15%	13%	21%	
Engish Language Learners	2%	2%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	1	1	1	-
Classroom Teacher	18	18	18	16	(2)
Special Skills	-	-	-	-	-
Counselors	1	1	1	1	-
Educational Assistant	3	2	2	4	2
Instructional Facilitator	1	1	1	1	-
Librarian	-	-	-	-	-
Other	7	3	3	4	1
School level Funds					
General Fund	1,957,556	2,005,465	1,692,863	3,011,876	1,319,013
Title 1	184,514	169,944	172,900	189,280	16,380
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	150,124	640,714	417,038	335,297	(81,741)
Total	2,292,194	2,816,123	2,282,801	3,536,453	1,253,652

Total SBB Staffing Allocation					**3,011,876**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,011,876**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) ...	$1,692,863	
			Next year (2027) ...	$3,011,876	
		This comparison does not include "locked dollars"	Total Difference	$1,319,013	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**189,280**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Woodstock Middle School

Section B: Detailed Breakdown

1 SBB Allocations — 3,011,876

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	573	$2,170,764
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	168	$60,638
ELL Weight				
ELL Weight	0.03	$90	5	$433
Mobility Weights				
Mobility	0.29	$1,044	32	$33,209
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	213	$76,560
Incoming High Proficiency	0.1	$360	18	$6,600
Increments for Locked Students				
SWD Self-Contained	0.23	$825	33	$27,225
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				636,447
			SBB Allocation Weights Total	**$3,011,876**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$5,256	$6,497	($1,241)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-23.61%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

B. T. Washington High

715 S. Lauderdale, Memphis, TN 38126

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	202,918	548	90%	11%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	439	443	426	336	(90)
Attendance Rate	95%	93%	89%	TBD	
Student Demographics					
Economically Disadvantaged	90%	90%	84%	87%	
Student with Disability	11%	11%	13%	20%	
Engish Language Learners	1%	1%	1%	1%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	1	1	1	-
Classroom Teacher	34	37	37	30	(7)
Special Skills	-	-	-	-	-
Counselors	3	3	3	3	-
Educational Assistant	7	5	5	5	-
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	15	15	15	15	-
School level Funds					
General Fund	3,983,347	4,437,099	3,486,930	3,386,892	(100,038)
Title 1	369,734	308,024	312,200	332,085	19,885
IDEA, Part 1	87,119	102,189	93,133	93,133	-
Other Special Revenue & Federal Funds	777,408	5,721,224	4,980,147	4,980,147	-
Total	5,217,608	10,568,536	8,872,410	8,792,257	(80,153)

Total SBB Staffing Allocation					**3,386,892**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,452,148**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,486,930	
			Next year (2027) …	$3,386,892	
		This comparison does not include "locked dollars"	Total Difference	($100,038)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**332,085**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

B. T. Washington High

Section B: Detailed Breakdown

1 SBB Allocations — 3,452,148

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	825	$2,970,299
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	382	$137,484
ELL Weight				
ELL Weight	0.03	$90	4	$338
Mobility Weights				
Mobility	0.29	$1,044	81	$84,162
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	405	$145,885
Incoming High Proficiency	0.1	$360	21	$7,475
Increments for Locked Students				
SWD Self-Contained	0.23	$825	50	$41,250
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$3,386,892**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,105	$7,132	($3,027)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-73.74%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Bolton High

7323 Brunswick Rd., Memphis, TN 38002

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	293,200	2,019	36%	9%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	668	642	623	567	(56)
Attendance Rate	92%	92%	92%	TBD	
Student Demographics					
Economically Disadvantaged	48%	48%	51%	52%	
Student with Disability	10%	10%	12%	15%	
Engish Language Learners	2%	2%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	2	2	2	-
Classroom Teacher	34	38	38	32	(6)
Special Skills	-	-	-	-	-
Counselors	2	2	2	2	-
Educational Assistant	5	5	5	4	(1)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	14	16	16	16	-
School level Funds					
General Fund	8,710,972	9,163,944	2,940,185	2,714,527	(225,659)
Title 1	371,543	390,123	399,000	371,800	(27,200)
IDEA, Part 1	88,367	90,825	23,027	23,027	-
Other Special Revenue & Federal Funds	752,923	1,305,728	686,383	686,383	-
Total	9,923,805	10,950,620	4,048,595	3,795,736	(252,859)

Total SBB Staffing Allocation					**2,714,527**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,897,283**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,940,185	
			Next year (2027) …	$2,714,527	
		This comparison does not include "locked dollars"	Total Difference	($225,659)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**371,800**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Bolton High

Section B: Detailed Breakdown

1 SBB Allocations — 2,897,283

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	631	$2,272,727
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	296	$106,725
ELL Weight				
ELL Weight	0.03	$90	13	$1,156
Mobility Weights				
Mobility	0.29	$1,044	51	$53,465
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	567	$204,123
Incoming High Proficiency	0.1	$360	56	$20,231
Increments for Locked Students				
SWD Self-Contained	0.23	$825	68	$56,100
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$2,714,527**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,300	$4,213	$87
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	2.03%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Central High

306 S. Bellevue, Memphis, TN 38104

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	283,230	1,447	89%	12%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	1,294	1,284	1,313	1,272	(41)
Attendance Rate	90%	90%	89%	TBD	
Student Demographics					
Economically Disadvantaged	55%	55%	54%	56%	
Student with Disability	6%	6%	8%	10%	
Engish Language Learners	5%	5%	5%	5%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	4	3	3	3	-
Classroom Teacher	62	65	65	58	(7)
Special Skills	4	4	4	4	-
Counselors	5	5	5	5	-
Educational Assistant	4	4	4	3	(1)
Instructional Facilitator	1	2	2	2	-
Librarian	2	2	2	2	-
Other	14	20	20	20	-
School level Funds					
General Fund	7,136,226	8,042,795	6,178,512	6,034,223	(144,289)
Title 1	767,172	761,976	788,200	883,025	94,825
IDEA, Part 1	118,177	59,677	54,951	54,951	-
Other Special Revenue & Federal Funds	3,656,394	1,007,851	527,395	527,395	-
Total	11,677,968	9,872,299	7,549,058	7,499,594	(49,464)

Total SBB Staffing Allocation					**6,034,223**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**6,092,955**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$6,178,512	
			Next year (2027) …	$6,034,223	
		This comparison does not include "locked dollars"	Total Difference	($144,289)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**883,025**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Central High

Section B: Detailed Breakdown

1 SBB Allocations — 6,092,955

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	1428	$5,139,026
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	717	$258,089
ELL Weight				
ELL Weight	0.03	$90	59	$5,347
Mobility Weights				
Mobility	0.29	$1,044	87	$90,605
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	1095	$394,148
Incoming High Proficiency	0.1	$360	218	$78,532
Increments for Locked Students				
SWD Self-Contained	0.23	$825	83	$68,475
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$6,034,223**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,227	$4,224	$3
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	0.08%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Cordova High School

1800 Berryhill Rd., Cordova, TN 38018

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	278,000	2,151	113%	9%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	2,154	2,147	2,191	2,155	(36)
Attendance Rate	90%	90%	90%	TBD	
Student Demographics					
Economically Disadvantaged	38%	38%	41%	43%	
Student with Disability	9%	9%	11%	15%	
Engish Language Learners	10%	10%	10%	10%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	6	5	5	5	-
Classroom Teacher	105	124	124	119	(5)
Special Skills	1	1	1	1	-
Counselors	7	7	7	7	-
Educational Assistant	19	19	19	21	2
Instructional Facilitator	2	2	2	3	1
Librarian	2	2	2	2	-
Other	21	24	24	24	-
School level Funds					
General Fund	11,826,030	13,820,233	10,257,383	10,365,816	108,433
Title 1	817,612	922,207	1,045,800	1,221,870	176,070
IDEA, Part 1	144,317	281,014	149,843	149,843	-
Other Special Revenue & Federal Funds	815,794	1,202,812	496,088	496,088	-
Total	13,603,753	16,226,266	11,949,114	12,233,617	284,503

Total SBB Staffing Allocation					**10,365,816**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**10,116,039**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$10,257,383	
			Next year (2027) …	$10,365,816	
		This comparison does not include "locked dollars"	Total Difference	$108,433	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**1,221,870**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Cordova High School

Section B: Detailed Breakdown

1 SBB Allocations — 10,116,039

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	2474	$8,907,751
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	831	$299,231
ELL Weight				
ELL Weight	0.03	$90	211	$18,949
Mobility Weights				
Mobility	0.29	$1,044	176	$183,560
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	1782	$641,496
Incoming High Proficiency	0.1	$360	409	$147,354
Increments for Locked Students				
SWD Self-Contained	0.23	$825	203	$167,475
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$10,365,816**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,189	$4,119	$70
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	1.67%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Craigmont High

3333 Covington Pike, Memphis, TN 38128

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	324,517	1,234	82%	8%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	841	981	944	882	(62)
Attendance Rate	88%	86%	90%	TBD	
Student Demographics					
Economically Disadvantaged	62%	62%	60%	62%	
Student with Disability	11%	11%	13%	17%	
Engish Language Learners	2%	2%	3%	3%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	3	3	3	-
Classroom Teacher	40	49	49	45	(4)
Special Skills	1	1	1	1	-
Counselors	3	3	3	4	1
Educational Assistant	8	9	9	8	(1)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	18	17	17	17	-
School level Funds					
General Fund	5,237,152	6,117,519	4,515,422	4,213,349	(302,073)
Title 1	542,093	554,786	639,800	703,040	63,240
IDEA, Part 1	51,957	108,598	25,074	25,074	-
Other Special Revenue & Federal Funds	706,035	1,121,288	717,214	717,214	-
Total	6,537,237	7,902,190	5,897,509	5,658,677	(238,833)

Total SBB Staffing Allocation					**4,213,349**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**4,453,021**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$4,515,422	
			Next year (2027) …	$4,213,349	
		This comparison does not include "locked dollars"	Total Difference	($302,073)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**703,040**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Craigmont High

Section B: Detailed Breakdown

1 SBB Allocations — 4,453,021

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	966	$3,477,166
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	584	$210,247
ELL Weight				
ELL Weight	0.03	$90	20	$1,762
Mobility Weights				
Mobility	0.29	$1,044	101	$105,959
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	854	$307,523
Incoming High Proficiency	0.1	$360	90	$32,317
Increments for Locked Students				
SWD Self-Contained	0.23	$825	95	$78,375
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$4,213,349**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,362	$4,077	$286
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	6.55%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Douglass High

3200 Mt. Olive Road, Memphis, TN 38108

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	146,568	757	79%	12%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	641	648	591	454	(137)
Attendance Rate	94%	86%	90%	TBD	
Student Demographics					
Economically Disadvantaged	74%	74%	64%	65%	
Student with Disability	12%	12%	13%	19%	
Engish Language Learners	10%	10%	13%	13%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	3	3	2	(1)
Classroom Teacher	32	37	37	29	(8)
Special Skills	1	1	1	1	-
Counselors	2	2	2	2	-
Educational Assistant	7	7	7	6	(1)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	16	14	14	14	-
School level Funds					
General Fund	4,277,178	3,860,647	2,874,405	2,339,446	(534,959)
Title 1	513,534	482,924	406,700	418,275	11,575
IDEA, Part 1	180,005	240,175	180,180	180,180	-
Other Special Revenue & Federal Funds	718,653	1,431,549	604,522	604,522	-
Total	5,689,369	6,015,295	4,065,807	3,542,423	(523,384)

Total SBB Staffing Allocation					**2,339,446**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,833,270**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**($18,472)**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,874,405	
			Next year (2027) …	$2,339,446	
		This comparison does not include "locked dollars"	Total Difference	($534,959)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**418,275**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Douglass High

Section B: Detailed Breakdown

1 SBB Allocations — 2,833,270

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	511	$1,839,139
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	438	$157,670
ELL Weight				
ELL Weight	0.03	$90	56	$5,066
Mobility Weights				
Mobility	0.29	$1,044	59	$61,286
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	549	$197,816
Incoming High Proficiency	0.1	$360	42	$14,944
Increments for Locked Students				
SWD Self-Contained	0.23	$825	77	$63,525
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$2,339,446**

2 SBB Transition Supplements — ($18,472)

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,579	$4,089	$491
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	10.71%	N/A - You are not gaining or losing enough to be affected by the transition policy	($18,472)
		SBB Transition Supplements TOTAL	**($18,472)**

East High

3206 Poplar, Memphis, TN 38111

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	189,493	1,338	105%	6%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	617	622	593	588	(5)
Attendance Rate	96%	94%	95%	TBD	
Student Demographics					
Economically Disadvantaged	27%	27%	30%	30%	
Student with Disability	2%	2%	7%	15%	
Engish Language Learners	0%	0%	1%	1%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	2	2	1	(1)
Classroom Teacher	36	35	35	34	(1)
Special Skills	1	1	1	1	-
Counselors	1	1	1	1	-
Educational Assistant	-	-	-	-	-
Instructional Facilitator	1	2	2	2	-
Librarian	1	1	1	1	-
Other	10	12	12	12	-
School level Funds					
General Fund	4,220,580	5,225,191	3,535,446	3,448,645	(86,801)
Title 1	3,576	183,398	192,500	207,870	15,370
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	239,394	7,751,965	5,000,482	5,000,482	-
Total	4,463,550	13,160,555	8,728,428	8,656,997	(71,431)

Total SBB Staffing Allocation					**3,448,645**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,491,587**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$721,503**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,535,446	
			Next year (2027) …	$3,448,645	
		This comparison does not include "locked dollars"	Total Difference	($86,801)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**207,870**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

East High

Section B: Detailed Breakdown

1 SBB Allocations — 3,491,587

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	880	$3,166,317
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	160	$57,622
ELL Weight				
ELL Weight	0.03	$90	3	$260
Mobility Weights				
Mobility	0.29	$1,044	1	$1,066
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	290	$104,448
Incoming High Proficiency	0.1	$360	303	$109,032
Increments for Locked Students				
SWD Self-Contained	0.23	$825	12	$9,900
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$3,448,645**

2 SBB Transition Supplements — $721,503

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$3,921	$6,944	($3,023)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-77.11%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$721,503**
		SBB Transition Supplements TOTAL	**$721,503**

Fairley High

4950 Fairley Rd, Memphis, TN 38109

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	-	-	48%	11%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	-	388	470	528	58
Attendance Rate	0%	88%	84%	TBD	
Student Demographics					
Economically Disadvantaged	0%	0%	0%	0%	
Student with Disability	0%	0%	13%	21%	
Engish Language Learners	0%	0%	0%	0%	
Key School Positions-All Funding Sources					
Principal	-	1	1	1	-
Vice/Assistant Principal	-	-	-	1	1
Classroom Teacher	-	25	25	24	(1)
Special Skills	-	-	-	-	-
Counselors	-	2	2	2	-
Educational Assistant	-	7	7	7	-
Instructional Facilitator	-	1	1	1	-
Librarian	-	1	1	1	-
Other	-	11	11	11	-
School level Funds					
General Fund	-	5,528,754	2,179,693	2,492,555	312,862
Title 1	-	374,425	335,300	462,215	126,915
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	-	152,590	1,045,442	1,045,442	-
Total	-	6,055,769	3,560,435	4,000,212	439,777

Total SBB Staffing Allocation					**2,492,555**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,146,486**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,179,693	
			Next year (2027) …	$2,492,555	
		This comparison does not include "locked dollars"	Total Difference	$312,862	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**462,215**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Fairley High

Section B: Detailed Breakdown

1 SBB Allocations — 2,146,486

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	692	$2,492,555
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	0	$0
ELL Weight				
ELL Weight	0.03	$90	0	$0
Mobility Weights				
Mobility	0.29	$1,044	0	$0
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	0	$0
Incoming High Proficiency	0.1	$360	0	$0
Increments for Locked Students				
SWD Self-Contained	0.23	$825	0	$0

Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services. — -

SBB Allocation Weights Total — **$2,492,555**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$3,600	$0	$3,600

	% Change in Dollar per Pupil	Transition Policy Type	Transition Policy Dollars
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	100.00%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**

SBB Transition Supplements TOTAL — **$0**

Germantown High

7653 Old Poplar Pike, Germantown, TN 38138

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	272,375	2,028	87%	5%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	1,755	1,714	1,654	1,665	11
Attendance Rate	93%	91%	91%	TBD	
Student Demographics					
Economically Disadvantaged	32%	32%	38%	40%	
Student with Disability	7%	7%	9%	14%	
Engish Language Learners	3%	3%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	6	5	5	5	-
Classroom Teacher	86	95	95	92	(3)
Special Skills	1	1	1	1	-
Counselors	6	7	7	6	(1)
Educational Assistant	10	10	10	9	(1)
Instructional Facilitator	1	1	1	1	-
Librarian	2	2	2	1	(1)
Other	22	22	22	22	-
School level Funds					
General Fund	10,342,756	11,010,362	7,709,824	7,871,382	161,558
Title 1	655,026	563,863	714,700	867,815	153,115
IDEA, Part 1	209,733	370,308	152,016	152,016	-
Other Special Revenue & Federal Funds	341,940	1,402,924	582,172	582,172	-
Total	11,549,454	13,347,457	9,158,713	9,473,386	314,673

Total SBB Staffing Allocation					**7,871,382**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**7,600,903**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$7,709,824	
			Next year (2027) …	$7,871,382	
		This comparison does not include "locked dollars"	Total Difference	$161,558	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**867,815**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Germantown High

Section B: Detailed Breakdown

1 SBB Allocations — 7,600,903

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	1917	$6,900,813
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	534	$192,262
ELL Weight				
ELL Weight	0.03	$90	43	$3,879
Mobility Weights				
Mobility	0.29	$1,044	78	$80,915
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	1336	$480,839
Incoming High Proficiency	0.1	$360	318	$114,499
Increments for Locked Students				
SWD Self-Contained	0.23	$825	119	$98,175
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$7,871,382**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,106	$4,295	($189)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-4.60%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Hamilton High

1363 Person, Memphis, TN 38106

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	336,151	1,234	1%	11%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	612	573	568	587	19
Attendance Rate	90%	83%	78%	TBD	
Student Demographics					
Economically Disadvantaged	80%	80%	76%	78%	
Student with Disability	19%	19%	20%	24%	
Engish Language Learners	3%	3%	3%	3%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	2	2	2	-
Classroom Teacher	37	37	37	33	(4)
Special Skills	-	-	-	-	-
Counselors	2	2	2	2	-
Educational Assistant	12	13	13	10	(3)
Instructional Facilitator	2	2	2	1	(1)
Librarian	1	1	1	1	-
Other	17	20	20	20	-
School level Funds					
General Fund	4,544,112	4,620,881	2,849,724	2,873,778	24,054
Title 1	561,331	441,146	457,100	540,800	83,700
IDEA, Part 1	250,293	326,392	218,878	218,878	-
Other Special Revenue & Federal Funds	328,190	1,456,791	1,295,828	1,295,828	-
Total	5,683,926	6,845,209	4,821,529	4,929,283	107,754

Total SBB Staffing Allocation					**2,873,778**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,810,236**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,849,724	
			Next year (2027) …	$2,873,778	
		This comparison does not include "locked dollars"	Total Difference	$24,054	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**540,800**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Hamilton High

Section B: Detailed Breakdown

1 SBB Allocations — 2,810,236

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	641	$2,307,121
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	452	$162,827
ELL Weight				
ELL Weight	0.03	$90	18	$1,578
Mobility Weights				
Mobility	0.29	$1,044	99	$103,722
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	548	$197,136
Incoming High Proficiency	0.1	$360	20	$7,344
Increments for Locked Students				
SWD Self-Contained	0.23	$825	114	$94,050
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$2,873,778**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,484	$4,367	$118
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	2.62%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Kingsbury High

1270 N. Graham, Memphis, TN 38122

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	219,210	1,122	113%	7%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	1,310	1,320	1,369	1,346	(23)
Attendance Rate	88%	87%	85%	TBD	
Student Demographics					
Economically Disadvantaged	49%	49%	47%	49%	
Student with Disability	10%	10%	10%	12%	
Engish Language Learners	29%	29%	34%	35%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	4	3	3	3	-
Classroom Teacher	74	76	76	69	(7)
Special Skills	1	1	1	1	-
Counselors	4	4	4	4	-
Educational Assistant	12	13	13	13	-
Instructional Facilitator	4	3	3	2	(1)
Librarian	1	1	1	1	-
Other	20	24	24	24	-
School level Funds					
General Fund	7,242,042	8,912,751	6,566,539	6,519,011	(47,529)
Title 1	764,973	724,372	733,600	873,730	140,130
IDEA, Part 1	201,208	225,050	167,898	167,898	-
Other Special Revenue & Federal Funds	651,960	6,886,687	6,575,843	6,575,843	-
Total	8,860,184	16,748,860	14,043,879	14,136,481	92,601

Total SBB Staffing Allocation					**6,519,011**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**6,477,661**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$6,566,539	
			Next year (2027) …	$6,519,011	
		This comparison does not include "locked dollars"	Total Difference	($47,529)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**873,730**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Kingsbury High

Section B: Detailed Breakdown

1 SBB Allocations — 6,477,661

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	1514	$5,452,076
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	669	$240,757
ELL Weight				
ELL Weight	0.03	$90	397	$35,761
Mobility Weights				
Mobility	0.29	$1,044	177	$184,732
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	1273	$458,322
Incoming High Proficiency	0.1	$360	95	$34,338
Increments for Locked Students				
SWD Self-Contained	0.23	$825	137	$113,025
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$6,519,011**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,304	$4,232	$72
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	1.67%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Kirby High

4080 Kirby Parkway, Memphis, TN 38115

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	206,224	1,332	55%	21%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	635	652	653	621	(32)
Attendance Rate	88%	84%	85%	TBD	
Student Demographics					
Economically Disadvantaged	59%	59%	57%	60%	
Student with Disability	12%	12%	13%	18%	
Engish Language Learners	10%	10%	13%	13%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	4	4	4	4	-
Classroom Teacher	37	40	40	34	(6)
Special Skills	-	-	-	-	-
Counselors	4	2	2	2	-
Educational Assistant	11	8	8	8	-
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	16	17	17	17	-
School level Funds					
General Fund	5,009,961	5,084,158	3,170,797	2,969,254	(201,542)
Title 1	608,416	474,165	466,900	484,185	17,285
IDEA, Part 1	177,620	275,862	204,645	204,645	-
Other Special Revenue & Federal Funds	675,195	1,197,495	770,624	770,624	-
Total	6,471,192	7,031,680	4,612,965	4,428,708	(184,257)

Total SBB Staffing Allocation					**2,969,254**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,126,046**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$52,256**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,170,797	
			Next year (2027) …	$2,969,254	
		This comparison does not include "locked dollars"	Total Difference	($201,542)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**484,185**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Kirby High

Section B: Detailed Breakdown

1 SBB Allocations — 3,126,046

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	674	$2,427,738
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	388	$139,717
ELL Weight				
ELL Weight	0.03	$90	67	$6,075
Mobility Weights				
Mobility	0.29	$1,044	93	$96,976
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	589	$212,091
Incoming High Proficiency	0.1	$360	64	$23,133
Increments for Locked Students				
SWD Self-Contained	0.23	$825	77	$63,525
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$2,969,254**

2 SBB Transition Supplements — $52,256

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,403	$5,032	($629)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-14.30%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$52,256**
		SBB Transition Supplements TOTAL	**$52,256**

Manassas High

1111 Manassas, Memphis, TN 38107

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	139,338	659	67%	10%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	339	339	326	342	16
Attendance Rate	91%	88%	81%	TBD	
Student Demographics					
Economically Disadvantaged	71%	71%	77%	80%	
Student with Disability	14%	14%	18%	22%	
Engish Language Learners	0%	0%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	-	-	-	-
Classroom Teacher	21	24	24	21	(3)
Special Skills	-	-	-	-	-
Counselors	2	2	2	2	-
Educational Assistant	8	8	8	7	(1)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	10	14	14	14	-
School level Funds					
General Fund	2,983,598	2,995,808	1,903,550	1,904,144	595
Title 1	278,303	252,902	265,300	319,410	54,110
IDEA, Part 1	188,046	184,289	100,851	100,851	-
Other Special Revenue & Federal Funds	233,212	1,127,429	1,000,133	1,000,133	-
Total	3,683,160	4,560,428	3,269,833	3,324,538	54,705

Total SBB Staffing Allocation					**1,904,144**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**1,877,999**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,903,550	
			Next year (2027) …	$1,904,144	
		This comparison does not include "locked dollars"	Total Difference	$595	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**319,410**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Manassas High

Section B: Detailed Breakdown

1 SBB Allocations — 1,877,999

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	447	$1,610,800
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	230	$82,766
ELL Weight				
ELL Weight	0.03	$90	1	$81
Mobility Weights				
Mobility	0.29	$1,044	51	$53,537
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	307	$110,629
Incoming High Proficiency	0.1	$360	19	$6,731
Increments for Locked Students				
SWD Self-Contained	0.23	$825	48	$39,600
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$1,904,144**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,256	$5,171	($915)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-21.51%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Melrose High

2870 Deadrick, Memphis, TN 38114

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	280,000	1,123	69%	15%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	706	660	632	665	33
Attendance Rate	77%	80%	78%	TBD	
Student Demographics					
Economically Disadvantaged	77%	77%	70%	72%	
Student with Disability	10%	10%	12%	14%	
Engish Language Learners	4%	4%	8%	9%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	2	2	2	-
Classroom Teacher	34	38	38	31	(7)
Special Skills	-	-	-	-	-
Counselors	2	2	2	2	-
Educational Assistant	9	9	9	4	(5)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	-	(1)
Other	16	17	17	17	-
School level Funds					
General Fund	4,488,883	4,625,450	3,120,328	3,295,817	175,488
Title 1	567,311	457,433	452,200	588,120	135,920
IDEA, Part 1	34,043	-	-	-	-
Other Special Revenue & Federal Funds	247,315	1,116,843	1,387,227	1,387,227	-
Total	5,337,553	6,199,726	4,959,755	5,271,163	311,408

Total SBB Staffing Allocation					**3,295,817**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,077,296**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,120,328	
			Next year (2027) …	$3,295,817	
		This comparison does not include "locked dollars"	Total Difference	$175,488	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**588,120**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Melrose High

Section B: Detailed Breakdown

1 SBB Allocations — 3,077,296

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	752	$2,705,667
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	485	$174,697
ELL Weight				
ELL Weight	0.03	$90	27	$2,466
Mobility Weights				
Mobility	0.29	$1,044	120	$125,241
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	608	$218,834
Incoming High Proficiency	0.1	$360	24	$8,686
Increments for Locked Students				
SWD Self-Contained	0.23	$825	73	$60,225
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$3,295,817**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,385	$4,289	$97
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	2.21%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Mitchell High

658 Mitchell, Memphis, TN 38109

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	117,630	951	42%	6%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	375	387	343	373	30
Attendance Rate	95%	94%	93%	TBD	
Student Demographics					
Economically Disadvantaged	80%	80%	80%	83%	
Student with Disability	13%	13%	14%	18%	
Engish Language Learners	0%	0%	0%	0%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	-	-	-	-
Classroom Teacher	20	19	19	19	-
Special Skills	-	-	-	-	-
Counselors	2	2	2	2	-
Educational Assistant	4	4	4	4	-
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	13	13	13	13	-
School level Funds					
General Fund	2,631,733	2,789,399	1,904,196	2,001,425	97,229
Title 1	286,431	259,165	264,600	315,185	50,585
IDEA, Part 1	49,692	88,917	81,054	81,054	-
Other Special Revenue & Federal Funds	225,286	1,097,404	625,780	625,780	-
Total	3,193,142	4,234,884	2,875,630	3,023,444	147,814

Total SBB Staffing Allocation					**2,001,425**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**1,877,999**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$1,904,196	
			Next year (2027) …	$2,001,425	
		This comparison does not include "locked dollars"	Total Difference	$97,229	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**315,185**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Mitchell High

Section B: Detailed Breakdown

1 SBB Allocations — 1,877,999

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	477	$1,716,085
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	274	$98,726
ELL Weight				
ELL Weight	0.03	$90	1	$86
Mobility Weights				
Mobility	0.29	$1,044	22	$22,695
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	315	$113,285
Incoming High Proficiency	0.1	$360	28	$10,123
Increments for Locked Students				
SWD Self-Contained	0.23	$825	49	$40,425
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$2,001,425**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,199	$4,919	($721)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-17.17%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Oakhaven High

3125 Ladbrook Rd., Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	152,940	534	84%	6%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	385	391	365	384	19
Attendance Rate	96%	89%	95%	TBD	
Student Demographics					
Economically Disadvantaged	71%	71%	65%	66%	
Student with Disability	10%	10%	9%	11%	
Engish Language Learners	8%	8%	10%	10%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	1	-	-	-	-
Classroom Teacher	22	22	22	20	(2)
Special Skills	-	-	-	-	-
Counselors	1	1	1	1	-
Educational Assistant	-	-	-	-	-
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	9	10	10	10	-
School level Funds					
General Fund	2,579,488	2,749,218	2,087,591	2,088,579	988
Title 1	301,389	249,959	242,900	283,920	41,020
IDEA, Part 1	-	-	-	-	-
Other Special Revenue & Federal Funds	1,528,839	1,094,125	897,685	897,685	-
Total	4,409,716	4,093,302	3,228,176	3,270,185	42,008

Total SBB Staffing Allocation					**2,088,579**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,060,151**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,087,591	
			Next year (2027) …	$2,088,579	
		This comparison does not include "locked dollars"	Total Difference	$988	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**283,920**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Oakhaven High

Section B: Detailed Breakdown

1 SBB Allocations — 2,060,151

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	497	$1,790,387
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	257	$92,535
ELL Weight				
ELL Weight	0.03	$90	30	$2,727
Mobility Weights				
Mobility	0.29	$1,044	39	$41,168
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	300	$108,047
Incoming High Proficiency	0.1	$360	64	$23,191
Increments for Locked Students				
SWD Self-Contained	0.23	$825	37	$30,525

Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services. — -

SBB Allocation Weights Total — **$2,088,579**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,200	$4,793	($593)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-14.13%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**

SBB Transition Supplements TOTAL — **$0**

Overton High

1770 Lanier, Memphis, TN 38117

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	177,940	1,289	97%	0%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	1,472	1,506	1,413	1,399	(14)
Attendance Rate	89%	87%	86%	TBD	
Student Demographics					
Economically Disadvantaged	57%	57%	54%	56%	
Student with Disability	8%	8%	8%	11%	
Engish Language Learners	19%	19%	23%	23%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	4	3	3	2	(1)
Classroom Teacher	72	80	80	73	(7)
Special Skills	5	5	5	5	-
Counselors	4	4	4	4	-
Educational Assistant	6	6	6	5	(1)
Instructional Facilitator	2	2	2	2	-
Librarian	2	2	2	1	(1)
Other	28	28	28	28	-
School level Funds					
General Fund	17,161,914	16,745,968	6,712,464	6,695,878	(16,586)
Title 1	828,386	907,885	856,800	959,920	103,120
IDEA, Part 1	148,320	117,977	107,539	107,539	-
Other Special Revenue & Federal Funds	273,021	1,032,393	586,802	586,802	-
Total	18,411,641	18,804,223	8,263,605	8,350,139	86,534

Total SBB Staffing Allocation					**6,695,878**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**6,620,550**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$6,712,464	
			Next year (2027) …	$6,695,878	
		This comparison does not include "locked dollars"	Total Difference	($16,586)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**959,920**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Overton High

Section B: Detailed Breakdown

1 SBB Allocations — 6,620,550

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	1573	$5,663,975
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	809	$291,155
ELL Weight				
ELL Weight	0.03	$90	266	$23,979
Mobility Weights				
Mobility	0.29	$1,044	105	$109,269
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	1233	$443,825
Incoming High Proficiency	0.1	$360	180	$64,675
Increments for Locked Students				
SWD Self-Contained	0.23	$825	120	$99,000
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$6,695,878**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,256	$4,213	$43
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	1.02%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Raleigh-Egypt High

3970 Voltaire, Memphis, TN 38128

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
6-12	145,850	1,095	1%	7%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
6-12	719	820	722	722	-
Attendance Rate	89%	89%	86%	TBD	
Student Demographics					
Economically Disadvantaged	71%	71%	69%	71%	
Student with Disability	12%	12%	13%	14%	
Engish Language Learners	5%	5%	6%	6%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	35	34	34	30	(4)
Special Skills	-	-	-	-	-
Counselors	2	3	3	3	-
Educational Assistant	8	9	9	7	(2)
Instructional Facilitator	2	2	2	2	-
Librarian	1	1	1	1	-
Other	15	17	17	17	-
School level Funds					
General Fund	12,634,183	12,311,136	3,532,416	3,576,840	44,425
Title 1	551,304	523,994	518,700	641,355	122,655
IDEA, Part 1	135,709	133,589	122,309	122,309	-
Other Special Revenue & Federal Funds	290,173	1,009,055	670,084	670,084	-
Total	13,611,369	13,977,774	4,843,509	5,010,588	167,080

Total SBB Staffing Allocation					**3,576,840**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**#N/A**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,532,416	
			Next year (2027) …	$3,576,840	
		This comparison does not include "locked dollars"	Total Difference	$44,425	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**641,355**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Raleigh-Egypt High

Section B: Detailed Breakdown

1 SBB Allocations — #N/A

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	#N/A	#N/A
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	#N/A	#N/A
Grade 1	0.3	$1,080	#N/A	#N/A
Grade 2	0.3	$1,080	#N/A	#N/A
Grade 3	0.2	$720	#N/A	#N/A
Grade 4	0.2	$720	#N/A	#N/A
Grade 5	0.2	$720	#N/A	#N/A
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	#N/A	#N/A
ELL Weight				
ELL Weight	0.03	$90	#N/A	#N/A
Mobility Weights				
Mobility	0.29	$1,044	#N/A	#N/A
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	#N/A	#N/A
Incoming High Proficiency	0.1	$360	#N/A	#N/A
Increments for Locked Students				
SWD Self-Contained	0.23	$825	#N/A	#N/A
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**#N/A**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	#N/A	$4,261	#N/A
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	#N/A	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Ridgeway High

2009 Ridgeway Rd, Memphis, TN 38119

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	247,000	1,330	83%	10%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	802	774	627	613	(14)
Attendance Rate	91%	90%	91%	TBD	
Student Demographics					
Economically Disadvantaged	54%	54%	49%	52%	
Student with Disability	8%	8%	9%	14%	
Engish Language Learners	4%	4%	6%	7%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	1	1	1	-
Classroom Teacher	39	40	40	37	(3)
Special Skills	-	1	1	1	-
Counselors	4	3	3	3	-
Educational Assistant	7	9	9	11	2
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	10	12	12	12	-
School level Funds					
General Fund	4,877,178	6,224,113	3,222,778	2,900,869	(321,908)
Title 1	455,245	416,344	377,300	401,375	24,075
IDEA, Part 1	237,801	262,906	241,266	241,266	-
Other Special Revenue & Federal Funds	317,325	998,744	396,731	396,731	-
Total	5,887,549	7,902,107	4,238,075	3,940,242	(297,833)

Total SBB Staffing Allocation					**2,900,869**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,178,789**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,222,778	
			Next year (2027) …	$2,900,869	
		This comparison does not include "locked dollars"	Total Difference	($321,908)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**401,375**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Ridgeway High

Section B: Detailed Breakdown

1 SBB Allocations — 3,178,789

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	683	$2,458,890
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	339	$121,973
ELL Weight				
ELL Weight	0.03	$90	25	$2,243
Mobility Weights				
Mobility	0.29	$1,044	37	$38,418
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	529	$190,417
Incoming High Proficiency	0.1	$360	98	$35,303
Increments for Locked Students				
SWD Self-Contained	0.23	$825	65	$53,625
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$2,900,869**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,247	$4,177	$71
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	1.66%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Sheffield High

4315 Sheffield Avenue Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	193,236	991	53%	1%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	519	535	510	493	(17)
Attendance Rate	85%	81%	86%	TBD	
Student Demographics					
Economically Disadvantaged	55%	55%	54%	55%	
Student with Disability	12%	12%	10%	13%	
Engish Language Learners	32%	32%	33%	32%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	1	(1)
Classroom Teacher	29	31	31	24	(7)
Special Skills	-	-	-	-	-
Counselors	2	2	2	2	-
Educational Assistant	7	8	8	7	(1)
Instructional Facilitator	1	1	1	-	(1)
Librarian	1	1	1	1	-
Other	19	15	15	15	-
School level Funds					
General Fund	3,118,192	3,464,222	2,477,005	2,422,272	(54,733)
Title 1	360,834	319,280	311,500	347,295	35,795
IDEA, Part 1	86,755	212,510	146,557	146,557	-
Other Special Revenue & Federal Funds	284,452	1,170,414	1,070,044	1,070,044	-
Total	3,850,233	5,166,426	4,005,107	3,986,169	(18,938)

Total SBB Staffing Allocation					**2,422,272**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**2,441,128**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,477,005	
			Next year (2027) …	$2,422,272	
		This comparison does not include "locked dollars"	Total Difference	($54,733)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**347,295**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Sheffield High

Section B: Detailed Breakdown

1 SBB Allocations — 2,441,128

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	556	$2,002,755
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	279	$100,575
ELL Weight				
ELL Weight	0.03	$90	165	$14,850
Mobility Weights				
Mobility	0.29	$1,044	68	$70,992
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	487	$175,396
Incoming High Proficiency	0.1	$360	23	$8,204
Increments for Locked Students				
SWD Self-Contained	0.23	$825	60	$49,500
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$2,422,272**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,354	$4,262	$92
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	2.11%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Southwind High

7900 East Shelby Dr., Memphis, TN 38125

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	326,926	2,155	81%	12%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	1,604	1,639	1,653	1,629	(24)
Attendance Rate	93%	93%	94%	TBD	
Student Demographics					
Economically Disadvantaged	49%	49%	51%	53%	
Student with Disability	8%	8%	8%	11%	
Engish Language Learners	4%	4%	4%	4%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	5	4	4	4	-
Classroom Teacher	73	86	86	80	(6)
Special Skills	-	-	-	-	-
Counselors	4	5	5	6	1
Educational Assistant	11	11	11	13	2
Instructional Facilitator	3	3	3	3	-
Librarian	3	2	2	2	-
Other	15	20	20	20	-
School level Funds					
General Fund	8,395,235	9,616,093	7,766,539	7,667,383	(99,156)
Title 1	754,112	854,648	950,600	1,020,760	70,160
IDEA, Part 1	116,764	215,111	104,058	104,058	-
Other Special Revenue & Federal Funds	1,134,203	1,143,643	608,926	608,926	-
Total	10,400,314	11,829,495	9,430,123	9,401,127	(28,996)

Total SBB Staffing Allocation					**7,667,383**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**7,659,709**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$7,766,539	
			Next year (2027) …	$7,667,383	
		This comparison does not include "locked dollars"	Total Difference	($99,156)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**1,020,760**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Southwind High

Section B: Detailed Breakdown

1 SBB Allocations — 7,659,709

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	1819	$6,549,091
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	809	$291,147
ELL Weight				
ELL Weight	0.03	$90	65	$5,845
Mobility Weights				
Mobility	0.29	$1,044	116	$121,444
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	1445	$520,175
Incoming High Proficiency	0.1	$360	208	$74,905
Increments for Locked Students				
SWD Self-Contained	0.23	$825	127	$104,775
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$7,667,383**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,215	$4,186	$29
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	0.69%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Trezevant High

3350 Trezevant, Memphis, TN 38127

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	269,765	1,414	78%	12%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	521	736	861	987	126
Attendance Rate	87%	88%	83%	TBD	
Student Demographics					
Economically Disadvantaged	77%	77%	74%	76%	
Student with Disability	18%	18%	17%	24%	
Engish Language Learners	1%	1%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	2	2	2	-
Classroom Teacher	28	39	39	40	1
Special Skills	-	-	-	-	-
Counselors	2	4	4	4	-
Educational Assistant	12	10	10	11	1
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	1	-
Other	16	19	19	19	-
School level Funds					
General Fund	4,907,308	5,116,675	4,252,682	4,332,836	80,154
Title 1	425,594	376,709	629,300	837,395	208,095
IDEA, Part 1	150,399	183,543	168,289	168,289	-
Other Special Revenue & Federal Funds	591,304	1,292,959	822,805	822,805	-
Total	6,074,605	6,969,886	5,873,076	6,161,325	288,249

Total SBB Staffing Allocation					**4,332,836**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**4,195,837**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$4,252,682	
			Next year (2027) …	$4,332,836	
		This comparison does not include "locked dollars"	Total Difference	$80,154	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**837,395**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Trezevant High

Section B: Detailed Breakdown

1 SBB Allocations — 4,195,837

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	975	$3,508,667
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	662	$238,422
ELL Weight				
ELL Weight	0.03	$90	8	$705
Mobility Weights				
Mobility	0.29	$1,044	190	$198,312
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	802	$288,673
Incoming High Proficiency	0.1	$360	59	$21,333
Increments for Locked Students				
SWD Self-Contained	0.23	$825	93	$76,725
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$4,332,836**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,446	$4,250	$195
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	4.39%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Westwood High

4480 Westmont Avenue Memphis, TN 38109

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	181,342	1,003	41%	20%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	314	298	358	611	253
Attendance Rate	94%	95%	95%	TBD	
Student Demographics					
Economically Disadvantaged	78%	78%	73%	76%	
Student with Disability	18%	18%	15%	17%	
Engish Language Learners	0%	0%	1%	1%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	2	1	1	3	2
Classroom Teacher	20	21	21	18	(3)
Special Skills	-	-	-	-	-
Counselors	2	2	2	2	-
Educational Assistant	7	7	7	5	(2)
Instructional Facilitator	1	1	1	1	-
Librarian	1	1	1	-	(1)
Other	12	10	10	10	-
School level Funds					
General Fund	6,132,067	2,939,070	2,000,472	3,491,494	1,491,021
Title 1	249,864	231,549	253,400	312,650	59,250
IDEA, Part 1	147,706	207,890	164,129	164,129	-
Other Special Revenue & Federal Funds	3,260,971	4,165,102	792,387	792,387	-
Total	9,790,608	7,543,610	3,210,389	4,760,660	1,550,271

Total SBB Staffing Allocation					**3,491,494**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**1,973,816**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$2,000,472	
			Next year (2027) …	$3,491,494	
		This comparison does not include "locked dollars"	Total Difference	$1,491,021	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**312,650**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Westwood High

Section B: Detailed Breakdown

1 SBB Allocations — 1,973,816

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	874	$3,145,424
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	281	$101,067
ELL Weight				
ELL Weight	0.03	$90	1	$98
Mobility Weights				
Mobility	0.29	$1,044	66	$69,000
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	339	$122,066
Incoming High Proficiency	0.1	$360	19	$6,814
Increments for Locked Students				
SWD Self-Contained	0.23	$825	57	$47,025
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$3,491,494**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$3,996	$5,578	($1,582)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-39.60%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

White Station High

514 S. Perkins Memphis, TN 38117

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	247,624	1,991	102%	12%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	1,924	1,969	2,037	1,989	(48)
Attendance Rate	94%	93%	93%	TBD	
Student Demographics					
Economically Disadvantaged	29%	29%	34%	36%	
Student with Disability	8%	8%	12%	18%	
Engish Language Learners	5%	5%	5%	5%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	4	4	4	4	-
Classroom Teacher	94	104	104	102	(2)
Special Skills	6	6	6	6	-
Counselors	5	6	6	6	-
Educational Assistant	13	14	14	18	4
Instructional Facilitator	2	3	3	2	(1)
Librarian	2	2	2	2	-
Other	14	18	18	18	-
School level Funds					
General Fund	10,330,805	11,963,713	9,350,244	9,250,732	(99,513)
Title 1	10,415	695,815	791,000	842,465	51,465
IDEA, Part 1	503,103	377,641	316,703	316,703	-
Other Special Revenue & Federal Funds	328,768	843,792	516,750	516,750	-
Total	11,173,091	13,880,961	10,974,698	10,926,650	(48,048)

Total SBB Staffing Allocation					**9,250,732**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**9,219,821**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$9,350,244	
			Next year (2027) …	$9,250,732	
		This comparison does not include "locked dollars"	Total Difference	($99,513)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**842,465**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

White Station High

Section B: Detailed Breakdown

1 SBB Allocations — 9,219,821

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	2246	$8,084,909
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	590	$212,285
ELL Weight				
ELL Weight	0.03	$90	98	$8,814
Mobility Weights				
Mobility	0.29	$1,044	87	$91,135
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	1098	$395,449
Incoming High Proficiency	0.1	$360	938	$337,691
Increments for Locked Students				
SWD Self-Contained	0.23	$825	146	$120,450
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$9,250,732**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,119	$4,207	($88)
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	-2.14%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Whitehaven High

4851 Elvis Presley Blvd. Memphis, TN 38116

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	212,776	1,465	115%	1%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	1,635	1,482	1,502	1,589	87
Attendance Rate	92%	92%	93%	TBD	
Student Demographics					
Economically Disadvantaged	61%	61%	59%	60%	
Student with Disability	8%	8%	9%	11%	
Engish Language Learners	2%	2%	2%	2%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	7	5	5	5	-
Classroom Teacher	78	85	85	78	(7)
Special Skills	3	3	3	3	-
Counselors	4	4	4	4	-
Educational Assistant	9	7	7	5	(2)
Instructional Facilitator	2	2	2	2	-
Librarian	2	2	2	2	-
Other	23	23	23	23	-
School level Funds					
General Fund	9,574,689	12,029,470	7,115,359	7,553,327	437,969
Title 1	965,067	920,856	975,800	1,296,230	320,430
IDEA, Part 1	38,102	151,180	140,253	140,253	-
Other Special Revenue & Federal Funds	400,204	2,518,251	949,701	949,701	-
Total	10,978,062	15,619,758	9,181,112	9,939,511	758,399

Total SBB Staffing Allocation					**7,553,327**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**7,016,705**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$7,115,359	
			Next year (2027) …	$7,553,327	
		This comparison does not include "locked dollars"	Total Difference	$437,969	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**1,296,230**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Whitehaven High

Section B: Detailed Breakdown

1 SBB Allocations — 7,016,705

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	1802	$6,486,485
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	916	$329,599
ELL Weight				
ELL Weight	0.03	$90	37	$3,313
Mobility Weights				
Mobility	0.29	$1,044	83	$86,893
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	1046	$376,564
Incoming High Proficiency	0.1	$360	456	$164,048
Increments for Locked Students				
SWD Self-Contained	0.23	$825	129	$106,425
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$7,553,327**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,192	$4,159	$33
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	0.79%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

Wooddale High

5151 Scottsdale Memphis, TN 38118

Grade Level:	Square Footage	Student Capacity	FY2025-26 Utilization	FCI:
9 - 12	263,513	1,234	53%	9%

School Measures	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended	FY 2026-27 Adopted	FY26 vs. FY27 Variance
Enrollment					
9 - 12	592	577	657	636	(21)
Attendance Rate	84%	81%	86%	TBD	
Student Demographics					
Economically Disadvantaged	55%	55%	54%	57%	
Student with Disability	10%	10%	9%	12%	
Engish Language Learners	19%	19%	19%	20%	
Key School Positions-All Funding Sources					
Principal	1	1	1	1	-
Vice/Assistant Principal	3	1	1	1	-
Classroom Teacher	30	35	35	32	(3)
Special Skills	1	1	1	1	-
Counselors	3	3	3	2	(1)
Educational Assistant	5	6	6	5	(1)
Instructional Facilitator	1	3	3	3	-
Librarian	1	1	1	1	-
Other	17	15	15	15	-
School level Funds					
General Fund	4,248,076	4,373,489	3,189,608	3,113,609	(75,998)
Title 1	499,480	426,106	421,400	468,130	46,730
IDEA, Part 1	134,874	90,998	83,383	83,383	-
Other Special Revenue & Federal Funds	828,485	1,104,361	1,230,497	1,230,497	-
Total	5,710,915	5,994,954	4,924,888	4,895,620	(29,268)

Total SBB Staffing Allocation					**3,113,609**
1	**SBB Allocations**	Dollars allocated to your school through the SBB formula and baseline policy			**3,145,634**
2	**SBB Transition Supplements**	Dollars either **given** or **withheld** as part of a district-wide strategy to maintain stability during the transition to SBB			**$0**
	How has my funding changed under SBB?	Your **"2026 Comparison"** includes last year's dollars that are now part of your SBB Allocation (these are "unlocked" dollars)	This Year (2026) …	$3,189,608	
			Next year (2027) …	$3,113,609	
		This comparison does not include "locked dollars"	Total Difference	($75,998)	
		But remember! Changes to your projected enrollment impact your budget BEFORE SBB even applies ….			
Other Resources Outside of SBB					
3	**Title I Estimate**	Dollars allocated by Title I department (has specific usage guidelines). This is currently a projection and is subject to change.			**468,130**
	4 Locked Resources	**Locked Allocations from Central Office Departments:** Dollars and staff allocated to your school by central office departments (e.g. ESL Positions, SWD Positions, PreK Positions). Allocations will continue to be given by corresponding departments and will not appear here.			**Not shown in this workbook.**

Wooddale High

Section B: Detailed Breakdown

1 SBB Allocations — 3,145,634

SBB Weights	Weight	Amount per Student	Enrollment	Total
Base Weight				
All Students	1	$3,600	712	$2,564,570
Grade Weights	**Weight**	**Amount per Student**	**Enrollment**	**Total**
Grade K	0.3	$1,080	0	$0
Grade 1	0.3	$1,080	0	$0
Grade 2	0.3	$1,080	0	$0
Grade 3	0.2	$720	0	$0
Grade 4	0.2	$720	0	$0
Grade 5	0.2	$720	0	$0
Poverty Weight				
Poverty (Direct Certified)	0.1	$360	358	$128,962
ELL Weight				
ELL Weight	0.03	$90	124	$11,124
Mobility Weights				
Mobility	0.29	$1,044	118	$123,023
Academic Performance Weights				
Incoming Low Proficiency	0.1	$360	628	$226,258
Incoming High Proficiency	0.1	$360	28	$10,172
Increments for Locked Students				
SWD Self-Contained	0.23	$825	60	$49,500
Baseline Supplement: This supplement ensures that all schools have sufficient resources to cover a "base" set of services to meet state requirements (i.e., class size minimums, staffing requirements, etc.). Schools not receiving this supplement are already above this "base" set of services.				-
			SBB Allocation Weights Total	**$3,113,609**

2 SBB Transition Supplements — $0

SCS Staffing Supplement

This is an additional temporary supplement that SCS is offering this year to support a smoother transition into SBB. This supplement ensures that all schools have sufficient resources to cover SCS's previously used staffing ratios. Schools not receiving this supplement are already able to cover staffing ratios. — **$0**

Transition Policy Tax or Subsidy	Dollar per Pupil Next Year (2026-2027)	Dollar per Pupil This Year (2025-2026)	Difference in Dollar per Pupil
The transition tax or subsidy is another policy to ensure stability in the transition to SBB. Under the transition policy, school losses and gains will be capped on a $pp basis. This is to ensure that no school will experience a dramatic swing in funding that would compromise its ability to support its students. ● Gain Limit Cap: +9.0% on a $pp basis ● Loss Limit Cap: Lesser of -8% or 4 FTEs on a $pp basis **If you are receiving a transition subsidy**, this means that your school is supposed to lose more under the SBB formula, but your loss is being capped at the lesser of 8% or 4 FTE on a $pp basis. This subsidy is being paid by the transition tax on gaining schools.	$4,371	$4,183	$188
	% Change in Dollar per Pupil	**Transition Policy Type**	**Transition Policy Dollars**
If you are paying a transition tax, this means that your school is supposed to gain more under SBB but your gain is being capped at 9.0% on a $pp basis. Funds are being withheld from you to subsidize other schools and limit their losses.	4.30%	N/A - You are not gaining or losing enough to be affected by the transition policy	**$0**
		SBB Transition Supplements TOTAL	**$0**

SBB Allocations by District

District 1 Board Member Michelle Robinson Mckissack	
School Name	SBB Allocation
A. B. Hill Elementary	$ 1,746,677.35
B. T. Washington High	$ 3,386,891.68
Bellevue Middle	$ 2,808,239.81
Bruce Elementary	$ 1,747,166.77
Caldwell Guthrie School	$ 3,008,862.42
Central High	$ 6,034,222.56
Cummings School	$ 3,016,403.76
Downtown Elementary	$ 3,686,282.40
Idlewild Elementary	$ 3,226,725.50
LaRose Elementary	$ 1,833,597.32
Manassas High	$ 1,904,144.25
Peabody Elementary	$ 1,482,040.74
Rozelle Elementary	$ 1,393,796.82

District 2 Board Member Natalie McKinney	
School Name	SBB Allocation
Berclair Elementary	$ 2,833,057.99
Craigmont High	$ 4,213,349.20
Craigmont Middle	$ 2,407,184.22
Douglass High	$ 2,339,446.11
Douglass School	$ 3,013,523.34
East High	$ 3,448,645.13
Grahamwood Elementary	$ 3,550,761.99
Jackson Elementary	$ 1,658,730.55
Kingsbury Elementary	$ 2,289,104.42
Kingsbury High	$ 6,519,010.73
Kingsbury Middle	$ 2,545,097.70
Maxine Smith STEAM Academy	$ 2,407,042.56
Raleigh-Bartlett Meadows Elementary	$ 1,763,316.29
Snowden School	$ 7,003,386.56
Springdale Elementary	$ 1,393,612.94
Treadwell Elementary	$ 4,422,627.74
Treadwell Middle School	$ 3,644,170.08
Vollentine Elementary	$ 1,395,681.77
Wells Station Elementary	$ 2,752,225.58
William Herbert Brewster Elementary School	$ 2,508,262.12

District 3 Board Member Stephanie P. Love	
School Name	SBB Allocation
Brownsville Road Elementary	$ 2,483,372.65
Delano Elementary	$ 1,569,720.90
E.E. Jeter School	$ 3,011,287.32
Egypt Elementary	$ 2,101,009.11
Georgian Hills Middle	$ 1,692,281.54
Grandview Heights Middle School	$ 2,544,790.01
Hawkins Mill Elementary	$ 2,006,988.27
Keystone Elementary	$ 1,746,837.05
Lucie E. Campbell Elementary	$ 2,358,793.12
Northaven Elementary	$ 1,483,609.84
Raleigh-Egypt Middle	$ 1,971,941.50
Raleigh-Egypt High	$ 3,576,840.28
Scenic Hills Elementary	$ 1,832,574.23
Trezevant High	$ 4,332,835.77
Westside Elementary	$ 2,253,936.32
Whitney Elementary	$ 2,253,682.29
Woodstock Middle School	$ 3,011,876.04

SBB Allocations by District

District 4 Board Member Tamarques Porter	
School Name	SBB Allocation
Balmoral/Ridgeway Elementary	$ 1,746,134.61
Belle Forest Community School	$ 4,605,535.39
Germanshire Elementary	$ 3,141,922.33
Germantown Elementary	$ 2,416,553.40
Germantown High	$ 7,871,382.01
Germantown Middle	$ 2,633,612.39
Hickory Ridge Middle	$ 3,478,510.74
Highland Oaks Elementary	$ 3,603,028.42
Highland Oaks Middle	$ 2,423,086.73
Kirby High	$ 2,969,254.27
Lowrance School	$ 3,633,334.31
Oak Forest Elementary	$ 1,921,038.08
Ridgeway Middle	$ 3,156,968.11
Southwind Elementary	$ 2,607,895.83
Southwind High	$ 7,667,382.67
Winridge Elementary	$ 2,099,174.69

District 5 Board Member Sable Otey	
School Name	SBB Allocation
Chimneyrock Elementary School	$ 3,700,022.87
Cordova Elementary	$ 4,073,582.68
Cordova High School	$ 10,365,816.04
Cordova Middle	$ 2,894,421.51
Macon-Hall Elementary	$ 5,466,614.33
Mt. Pisgah Middle/High	$ 2,408,650.86
Riverwood Elementary School	$ 4,744,816.48

District 6 Board Member Keith Williams	
School Name	SBB Allocation
Double Tree Elementary	$ 1,395,175.92
Geeter K-8 School	$ 3,285,517.05
Fairley High	$ 2,492,555.26
Ford Road Elementary	$ 2,428,307.16
Havenview Middle	$ 3,372,365.67
Holmes Road Elementary	$ 2,867,064.09
J. P. Freeman School	$ 3,103,999.81
Levi Elementary	$ 2,256,517.81
Mitchell High	$ 2,001,424.76
Oakshire Elementary	$ 2,256,223.56
Riverview School	$ 3,019,931.40
Robert R. Church Elementary	$ 2,667,032.99
Westhaven Elementary	$ 3,262,121.82
Westwood High	$ 3,491,493.87
Whitehaven Elementary	$ 2,315,987.55
Whitehaven High	$ 7,553,327.32

SBB Allocations by District

District 7 Board Member Towanna Murphy	
School Name	SBB Allocation
A. Maceo Walker Middle	$ 3,009,183.45
Alcy Elementary	$ 3,536,450.28
American Way Middle	$ 3,284,609.32
Cromwell Elementary	$ 2,342,607.07
Crump Elementary	$ 2,488,835.93
Gardenview Elementary	$ 1,392,485.54
Getwell Elementary	$ 2,289,115.95
Hamilton High	$ 2,873,777.94
Hamilton School	$ 3,196,185.76
Hickory Ridge Elementary	$ 2,495,056.94
Newberry Elementary	$ 1,746,227.76
Oakhaven Elementary	$ 2,402,415.57
Oakhaven High	$ 2,088,579.15
Oakhaven Middle	$ 1,693,745.36
Ross Elementary	$ 2,966,191.39
Winchester Elementary	$ 1,879,565.12

District 8 Board Member Amber Huett-Garcia	
School Name	SBB Allocation
Barrets Chapel School	$ 3,009,887.40
Bolton High	$ 2,714,526.81
Dexter School	$ 7,347,711.84
Kate Bond Elementary School	$ 3,568,740.04
Kate Bond Middle School	$ 4,308,391.20
Richland Elementary	$ 4,311,419.54
Shelby Oaks Elementary	$ 3,438,365.88
White Station Elementary	$ 3,612,835.02
White Station High	$ 9,250,731.66
White Station Middle	$ 5,201,606.10

District 9 Board Member Joyce Coleman	
School Name	SBB Allocation
Bethel Grove Elementary	$ 1,395,618.55
Cherokee Elementary	$ 1,833,689.26
Colonial Middle	$ 4,308,767.00
Dunbar Elementary	$ 1,392,923.39
Evans Elementary	$ 2,256,196.02
Fox Meadows Elementary	$ 2,269,690.18
Hanley Elementary	$ 1,526,152.82
Melrose High	$ 3,295,816.68
Overton High	$ 6,695,877.97
Parkway Village Elementary	$ 3,489,617.90
Ridgeway High	$ 2,900,869.42
Sea Isle Elementary	$ 2,255,373.19
Sharpe Elementary	$ 1,671,850.90
Sheffield Elementary	$ 2,194,019.92
Sheffield High	$ 2,422,271.91
Sherwood Elementary	$ 2,834,197.42
Sherwood Middle	$ 3,236,526.06
South Park Elementary	$ 2,256,148.99
Willow Oaks Elementary	$ 3,014,112.14
Wooddale High	$ 3,113,609.36



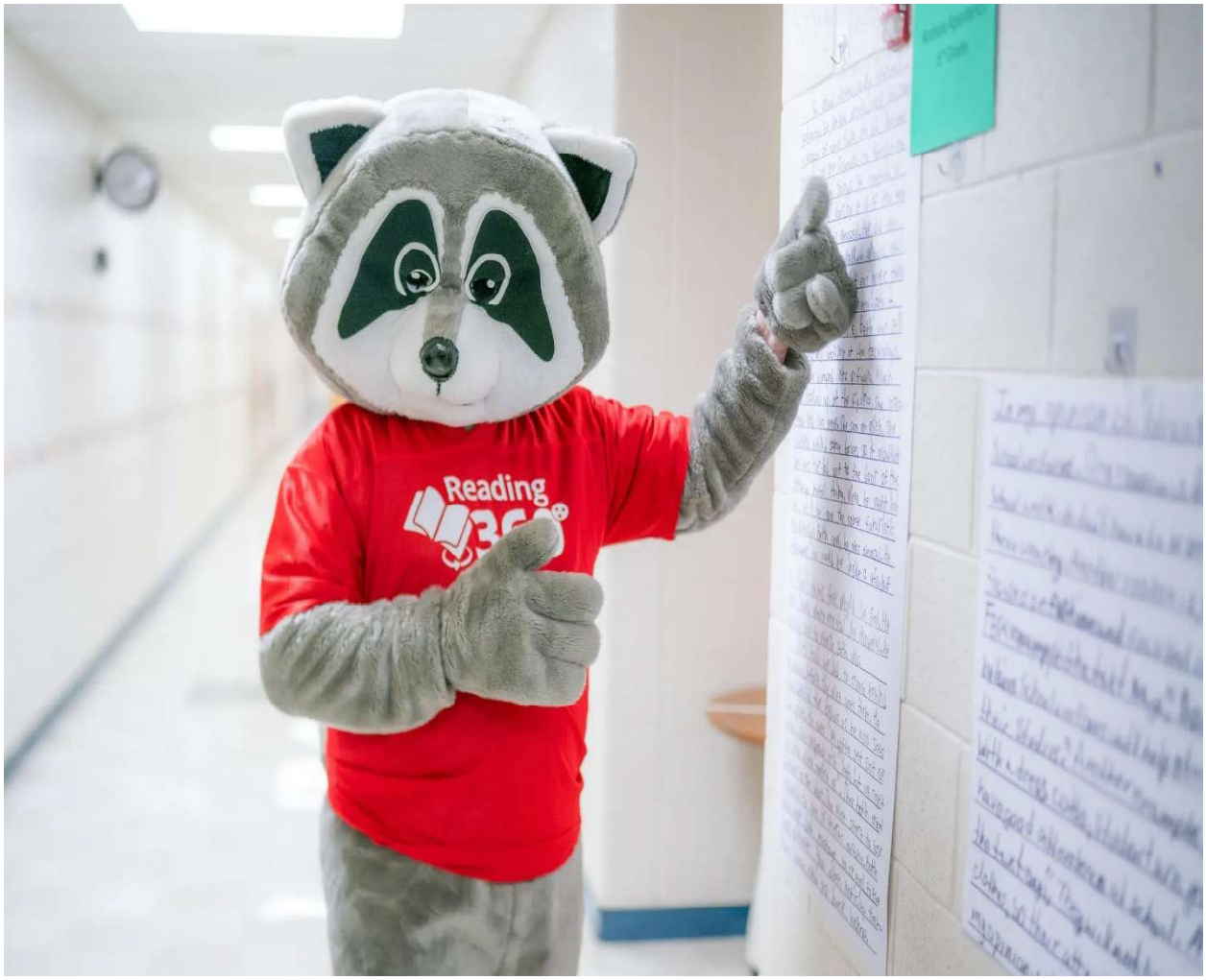
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IV. DEBT RETIREMENT SCHEDULE

Outstanding Debt

Memphis-Shelby County Schools does not have legal authority to issue general obligation debt and relies upon Shelby County Government for financing its capital needs.

Memphis-Shelby County Schools does not have any long-term debt obligations.



V. PROPERTY CLASSIFICATIONS AND ASSESSED PROPERTY VALUE

i. Assessed Value and Estimated Actual Value of Taxable Property

Assessed and Estimated Values of Taxable Property

Fiscal Year	Tax Year	Total Direct Tax Rate	Total Taxable Assessed Value (a) (b)	Estimated Actual Taxable Value	Assessed Value as % Actual Value (c)	Assessed Values by Source % Residential Property	Assessed Values by Source % Commercial Property	Assessed Values by Source % Personal Property	Assessed Values by Source % Public Utilities
2014 (d)	2013	4.38	18,165,887,331	60,586,935,365	29.98%	52.8%	32.6%	8.4%	6.2%
2015	2014	4.37	17,966,889,260	59,884,233,964	30.00%	53.2%	31.4%	8.2%	7.2%
2016	2015	4.37	17,939,879,870	59,897,289,027	29.95%	53.5%	31.8%	8.0%	6.8%
2017	2016	4.37	18,102,855,449	60,418,966,162	29.96%	53.4%	31.8%	8.1%	6.8%
2018	2017	4.11	20,247,539,027	67,338,526,740	30.07%	52.7%	33.4%	7.5%	6.4%
2019	2018	4.05	20,371,062,341	67,794,202,302	30.05%	52.8%	33.3%	7.7%	6.3%
2020	2019	4.05	20,405,327,240	68,050,683,051	29.99%	53.2%	33.6%	7.3%	5.9%
2021	2020	4.05	20,589,183,460	68,491,786,924	30.06%	52.8%	45.0%	8.4%	5.2%
2022	2021	3.45	25,509,549,282	85,606,262,905	29.80%	53.2%	43.5%	8.0%	5.6%
2023	2022	3.39	25,419,634,427	85,574,186,733	29.70%	52.5%	43.2%	8.2%	6.4%
2024	2023	3.39	25,365,846,467	85,779,386,696	29.57%	52.8%	45.5%	8.4%	6.4%

(a) Public Utilities information is based an information received from the State of Tennesse Comptroller of the Treasury assessments.

(b) Assesed value is the most current current tax year value perpared by the County Assessor of Property as of April 20

(c) The State of Tennessee tax statues classify property as follows for computing assessed valuations:

Real Estate-Residential and Farms	25% of actual value
Real Estate-Commercial and Industrial	40% of actual value
Personal Property-Commercial and Industrial	30% of actual value
Public Utilities	55% of actual value

(d) The effect of property reappraisals are reflected in FY 2014,2018,and 2022 amounts.

*** Note – Tax information reflects the latest available data at the time of publication.**

ii. Principal Property Taxpayers

Principal Property Tax Payers for Shelby County, Tennessee					
Rank	Name of Taxpayer	Type of Business		Taxable Assessed Value	Percentage of Total Assessed Value
1	Federal Express Corporation	Transportation	$	806,648,531	3.92%
2	G&I VII Retail Carriage LLC	Retail Operations		78,889,080	0.38%
3	Exter Property Group	Commercial Real Estate		73,606,960	0.36%
4	AT&T Mobility LLC	Telecommunications		70,304,953	0.34%
5	Lightman Michael A	Commercial Real Estate		67,435,950	0.33%
6	Kroger Companies	Grocery Retailers		67,075,135	0.33%
7	AMISUB (SFH) Inc.	Health Care		61,806,550	0.30%
8	The Premcor Refining Group LLC	Oil & Gas		55,283,130	0.27%
9	BNSP Railway Company	Railway Operations		50,294,161	0.24%
10	Smith & Nephew Inc.	Global Medical Tech		46,885,100	0.23%
	Total Assessed Valuation of Top 10 Taxpayers			1,378,229,550	6.69%
	Balance of Assessed Valuation			19,210,953,910	93.31%
	Total Assessed Valuation of Top 10 Taxpayers		$	20,589,183,460	100.00%

Source: Shelby County Assessor and Trustee Offices, Fiscal 2023

*** Note – Tax information reflects the latest available data at the time of publication.**

VI. TAX RATE TRENDS

i. Property Tax Rates and Levies *

Shelby County, Tennessee

Revenue Capacity Information

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year Ended June 30,		Tax Year	Original Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Adjusted Tax Levy	Total Collections to Date		
				Amount	Percentage of Original Levy			Amount	Percentage of Adjusted Levy	Percentage of Original Levy
2014	(a)	2013	798,327,814	741,958,610	92.94%	25,322,425	775,676,738	767,281,036	98.92%	96.11%
2015		2014	783,507,158	750,097,124	95.74%	21,300,241	778,641,703	771,397,365	99.07%	98.45%
2016		2015	784,554,974	754,081,040	96.12%	20,593,546	780,513,345	774,674,586	99.25%	98.74%
2017		2016	791,094,783	761,608,732	96.27%	20,944,851	787,557,182	782,553,583	99.36%	98.92%
2018	(a)	2017	832,173,142	797,712,672	95.86%	18,987,166	823,187,542	816,699,838	99.21%	98.14%
2019		2018	825,220,824	797,867,575	96.69%	13,347,155	821,656,618	811,214,730	98.73%	98.30%
2020		2019	826,294,724	793,923,127	96.08%	16,368,925	821,373,075	810,292,052	98.65%	98.06%
2021		2020	833,862,400	811,347,150	97.30%	17,747,295	832,869,240	829,094,445	99.55%	99.43%
2022		2021	880,079,917	843,818,286	95.88%	17,531,959	864,226,442	861,350,245	99.67%	97.87%
2023		2022	861,725,438	839,377,860	97.41%	N/A	860,980,737	839,377,860	97.49%	97.41%

(a) The effect of property reappraisals are reflected in FY 2014, 2018 and 2022 amounts.

Source: Shelby County Trustee Offices.

*** Note – Tax information reflects the latest available data at the time of publication.**

ii. Tax Rate Trends*

Shelby County, Tennessee

Revenue Capacity Information

Property Tax Rates-Direct and Overlapping Governments

Last Ten Fiscal Years

County Direct Rates	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Funds	1.45	1.45	1.45	1.43	1.49	1.47	1.47	1.24	1.25	1.40
Education (a)	2.14	2.14	2.14	1.99	1.94	1.96	1.96	1.64	1.59	1.54
Debt Service	0.78	0.78	0.78	0.69	0.62	0.62	0.62	0.57	0.55	0.45
Total Direct Rate	4.37	4.37	4.37	4.11	4.05	4.05	4.05	3.45	3.39	3.39
City & Town Rates										
Memphis (c)	3.40	3.40	3.40	3.27	3.20	3.20	3.19	2.71	2.70	2.70
Arlington	1.15	1.15	1.15	1.15	1.15	1.37	1.37	1.28	1.28	1.28
Bartlett	1.62	1.62	1.62	1.83	1.83	1.83	1.83	1.75	1.73	1.73
Collierville	1.53	1.78	1.78	1.63	1.83	1.83	1.83	1.72	1.72	1.84
Germantown	1.93	1.93	1.93	1.97	1.95	1.95	1.95	1.68	1.67	1.83
Lakeland (d)	0.85	1.40	1.40	1.25	1.25	1.24	1.53	1.04	1.04	1.19
Millington	1.53	1.53	1.53	1.53	1.53	1.53	1.24	1.40	1.40	1.40

Rates are applicable to fiscal years ending June 30.

(a) The portion of property taxes designated for education is allocated among the Shelby County Board of Education and the municipal school districts based on the average daily attendance.

(b) Beginning in calendar year 2003 an additional tax rate was established to fund Rural School Bonds and is applied only to taxpayers living outside the City of Memphis (about 30% of the county population). As of fiscal year 2015, this additional tax is repealed.

(c) Approximately 70% (or over two-thirds) of the County's population resides in the City of Memphis.

*** Note – Tax information reflects the latest available data at the time of publication.**

VII. STATISTICAL AND OTHER INFORMATION

i. Income Per Capital*

Statistical and Other Information (Unaudited)
Demographic and Economic Information
Demographic and Economic Statistics
Last Ten fiscal years ending June 30

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2015	938,069	42,356,302	45,153	6.6%
2016	934,603	43,210,184	46,234	5.5%
2017	936,961	44,650,627	47,655	4.3%
2018	935,764	46,287,828	49,465	4.1%
2019	937,166	29,534,786	31,515	3.6%
2020	936,017	50,409,283	53,855	11.4%
2021	924,454	54,738,720	59,212	8.4%
2022	916,371	53,823,833	58,736	4.8%
2023	910,042	56,403,432	62,337	4.6%
2024	910,530	N/A	N/A	4.6%

*Fiscal year 2024 is estimated, excluding unemployment rate
Notes: N/A = not available

*** Note – Tax information reflects the latest available data at the time of publication.**

ii. Principal Employers*

Top 10 Employers for Shelby County, Tennessee
(Includes Surrounding Metro Area)

Rank	Employer	Type of Business	Number of Local Employess	Percentage of Total Employment
1	Federal Express Corporation	Transportation	35,000	5.3%
2	Tennessee State Government	State Government	16,500	2.5%
3	United States Government	Federal Government	16,500	2.5%
4	Memphis-Shelby County Schools	Public School Syster	15,000	2.3%
5	Methodist Le Bonheur Healthcare	Health Care	11,815	1.8%
6	Baptist Memorial Health Care	Health Care	9,956	1.5%
7	Naval Support Activity Mid South	Military Installation	7,500	1.1%
8	City of Memphis	City Government	6,837	1.0%
9	St. Jude Childrens Research Hospital	Health Care	6,167	0.9%
10	Nike Inc.	Retail Operations	6,000	0.9%
	Total Employed by Top 10		131,275	20.0%
	Total Employed by Other Employers		524,725	80.0%
	Total Metro Area Employment		656,000	100.0%

Largest employer data is taken from the Memphis Business Journal Book of Lists. Metro Area includes Tipton and Fayette counties in TN; DeSoto, Marshall, Tate, and Tunica counties in MS; and Crittenden County in AR.

Source: Largest employer data is taken from the Business Journal Book of Lists 2023-2024 published Jun 14, 2024. Total employment data is included in the Book of Lists 2023-2024. Metro Area includes Tipton and Fayette counties in TN; DeSoto, Marshall, Tate, and Tunica counties in MS; and Crittenden County in AR.

*** Note – Tax information reflects the latest available data at the time of publication.**

iii. School Lunch Program

MEMPHIS-SHELBY COUNTY SCHOOLS

	2024	2023	2022	2021	2020	2019	2018	2017
Charge per lunch to students								
Paid Elementary	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Paid Secondary	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Paid High School	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Reduced	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Charge per lunch to adults	$4.85	$4.85	$3.99	$3.99	$3.75	$3.75	$3.75	$2.00
Number of days served	175	175	180	175	130	180	175	179
Number of free lunches served	11,650,402	11,083,293	10,404,816	6,289,271	9,951,173	14,435,594	13,979,805	14,504,635
Percent of total lunches served	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Average number of free lunches served daily	66,574	63,333	57,805	35,939	76,547	80,198	79,885	81,031
Total number of lunches served	11,650,402	11,083,293	10,404,816	6,289,271	9,951,173	14,435,594	13,979,805	14,504,635
Average number of lunches served daily	66,574	63,333	57,805	35,939	76,547	80,198	79,885	81,030
Weighted FTE Average Daily Attendence								

Source: Tennessee Department of Education School Nutrition Program Year-to-Date Meal Counts/Participation

Note: In FY2015, the Shelby County Board of Education implemented the Community Eligibility Provision (CEP) for all schools served by its Division of Nutrition Services. Under Section 104a of the Healthy, Hunger-Free Kids Act, CEP permits the District to serve every student breakfast and lunch every day at no charge, regardless of economic status. Because of the percentage of students served who can be directly certified as free without a meal application, USDA reimburses the district for every eligible breakfast and lunch served at 100% of the free meal rate.

VIII. DISTRICT PERFORMANCE OBJECTIVES

Key Findings

- In 2024-25, MSCS achieved an overall TVAAS score of 5 for the fourth consecutive year. This is the highest possible level for student growth.
- MSCS also earned TVAAS level 5 in three core subject areas: Literacy, Numeracy, and Science.
- TCAP proficiency rates in each content area increased from 2023-24 to 2024-25.
- ELA and math proficiency rates for Black, Hispanic, and Native American (BHNA) and economically disadvantaged (ED) student groups remained lower than their Non-BHNA and Non-ED peers.
- The 2023-24 graduation rate of 83.4% was 1.9 percentage points higher than the previous year.

Overview

The key district performance indicators for this report include TVAAS growth rates, TCAP and EOC proficiency rates by subgroup, and graduation rates. Achievement gaps in math and English Language Arts (ELA) are examined between Black/Hispanic/Native American and Non-Black/Hispanic/Native American (BHNA and Non-BHNA) and economically disadvantaged and non-economically disadvantaged (ED and Non-ED) subgroups. These performance indicators align with District Priorities 1 and 2: Strengthen Early Literacy and Improve Post-Secondary Readiness.



TVAAS Growth Rates

The Tennessee Value-Added Assessment System (TVAAS) measures year-to-year student growth and scores range from **level 1** (Significant evidence that students made less growth than expected) to **level 5** (Significant evidence that students made more growth than expected). A significant achievement for MSCS is its consistent level 5 TVAAS Overall Composite rating for the past four years. This indicates the highest level of academic growth.

In the 2024-25 school year, MSCS achieved a level 5 TVAAS rating not only overall, but also in three tested subject areas: Literacy, Numeracy, and Science. This consistent subject-wide growth is a strong indicator of successful instruction.

Trends by school type (based on the highest grade served at the school) indicate 38% of elementary schools, 12% of middle schools, and 15% of high schools saw an improvement in their TVAAS Overall Composite levels from 2023-24 to 2024-25. Furthermore, 16% of elementary schools, 33% of middle schools, and 36% of high schools maintained a level 5 composite from 2023-24 to 2024-25. Figure 1 provides additional trends by school type.

Figure 1: TVAAS Trends by School Type

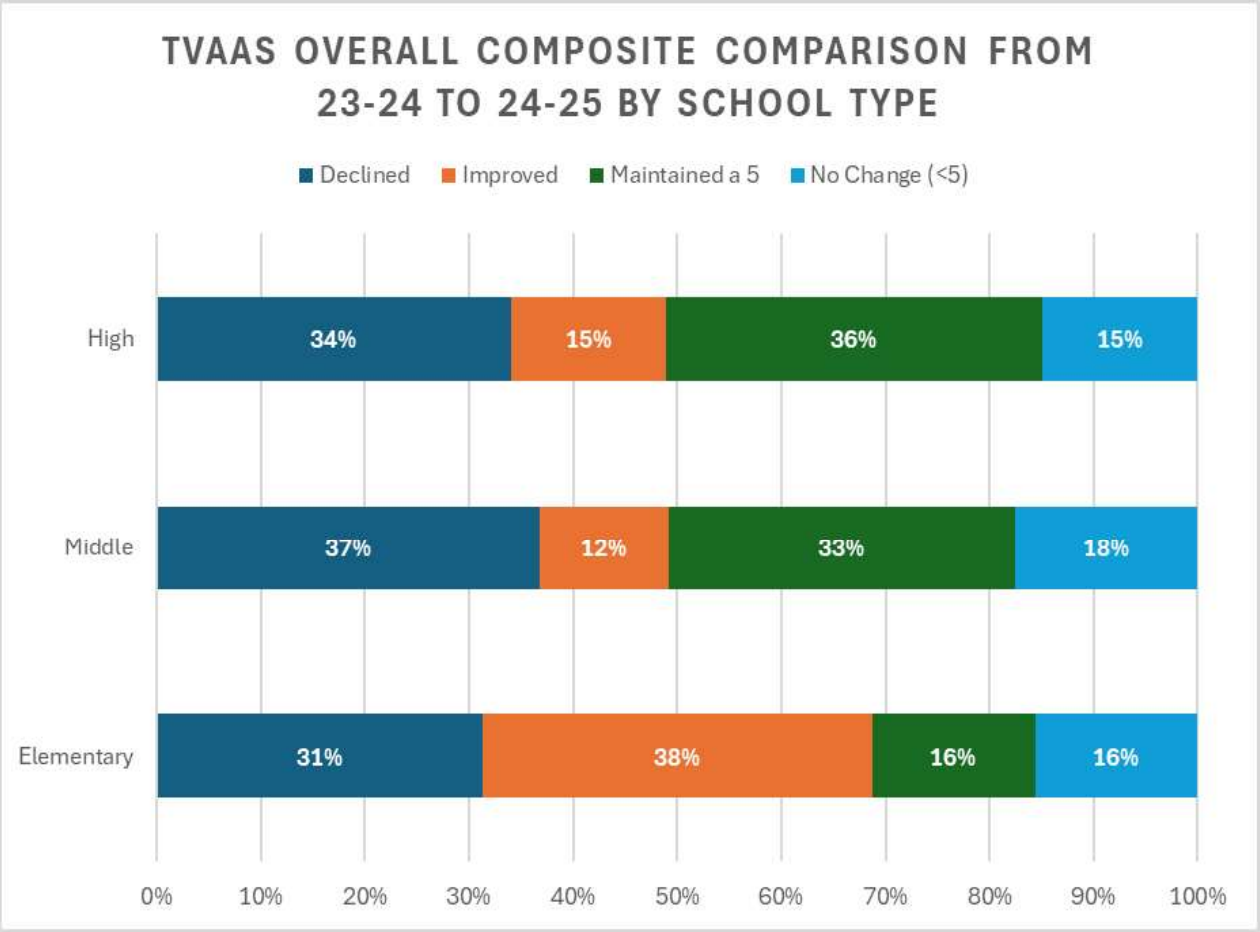


Figure 2 shows the breakdown of TVAAS Overall Composite levels by school type (based on the highest grade served at the school): elementary (3rd - 5th grade), middle (6th - 8th grade), and high schools (9th - 12th grade). Thirty-three percent of elementary schools, 38% of middle schools, and 41% of high schools received a level 5 TVAAS overall composite. The percentage of level 1 schools ranged between 22%-30% with 22% of elementary schools, 29% of middle schools, and 26% of high schools earning a level 1.

Figure 2: 2024-25 TVAAS Overall Composites by School Type

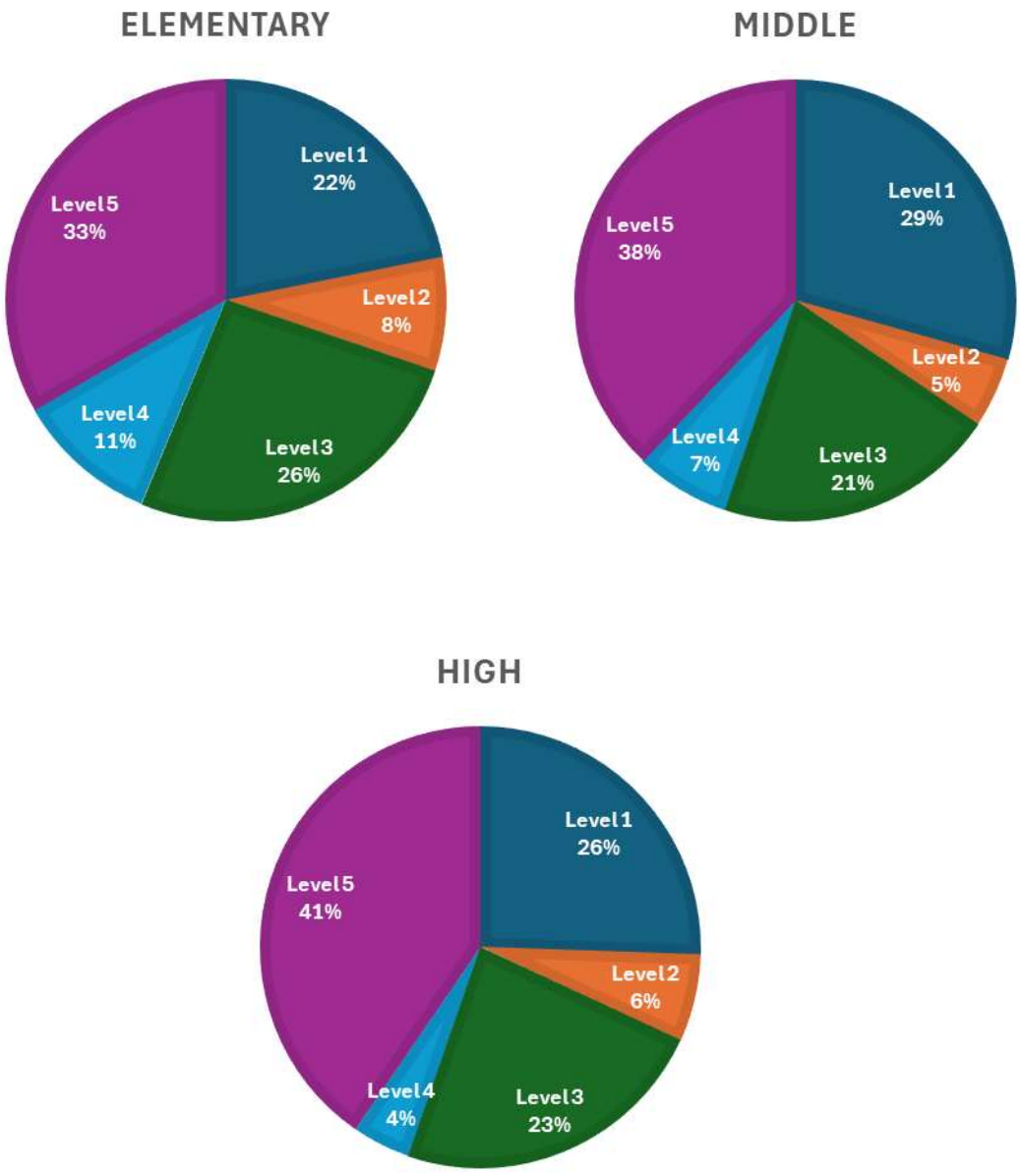


Table 1 displays the subject and grade levels that earned a TVAAS level 3 or higher in 202-25. There were 17 areas where the district achieved a level 5. Math grade 6 received a level 4. ELA grade 4, math grade 5, science grade 6, U.S. History, and ACT English each received a level 3.

Table 1: 2024-25 TVAAS Level 3 and Above by Subject and Grade

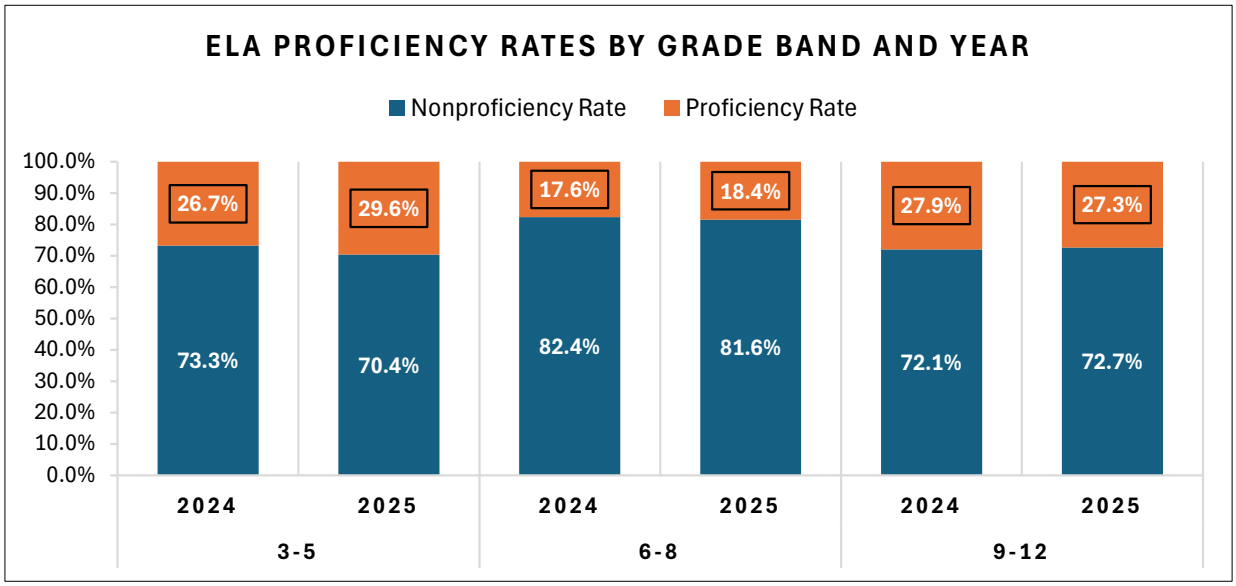
Test	Subject	Grade	Level
TCAP Grades 3-8	English Language Arts	4	Level 3
TCAP Grades 3-8	English Language Arts	5	Level 5
TCAP Grades 3-8	Math	5	Level 3
TCAP Grades 3-8	Science	5	Level 5
TCAP Grades 3-8	Math	6	Level 4
TCAP Grades 3-8	Science	6	Level 3
TCAP Grades 3-8	English Language Arts	7	Level 5
TCAP Grades 3-8	Math	7	Level 5
TCAP Grades 3-8	Science	7	Level 5
TCAP Grades 3-8	Science	8	Level 5
TCAP Grades 3-8	Social Studies	8	Level 5
EOC	Algebra I	--	Level 5
EOC	Algebra II	--	Level 5
EOC	Biology I	--	Level 5
EOC	English I	--	Level 5
EOC	English II	--	Level 5
EOC	Geometry	--	Level 5
EOC	U.S. History	--	Level 3
ACT	Composite	--	Level 5
ACT	English	--	Level 3
ACT	Math	--	Level 5
ACT	Reading	--	Level 5
ACT	Science/Reasoning	--	Level 5



Trends in TCAP Proficiency Rates

Proficiency rates are determined by the percentage of students who met or exceeded expectations on the TCAP and End-of-Course (EOC) assessments. Figure 3 shows the district's 2023-24 and 2024-25 rates of proficiency and nonproficiency (students who were below or approaching expectations) by grade band in ELA. There was an increase in ELA proficiency rates in the 3-5 and 6-8 grade bands. The 9-12 grade band experienced a decrease of 0.6 percentage points in ELA proficiency rates.

Figure 3: District ELA Proficiency in Grades 3-5, 6-8, and 9-12



In math, each grade band experienced an overall increase in proficiency rates from 2023-24 to 2024-25. As displayed in Figure 4, the 3-5 and 6-8 grade bands saw the largest increase in the proficiency rates as both rates increased by 2.8 percentage point increase. Although the 9-12 grade band did not improve their ELA proficiency rates, they were able to improve their math proficiency rates by 2.6 points.

Figure 4: District Math Proficiency in Grades 3-5, 6-8, and 9-12

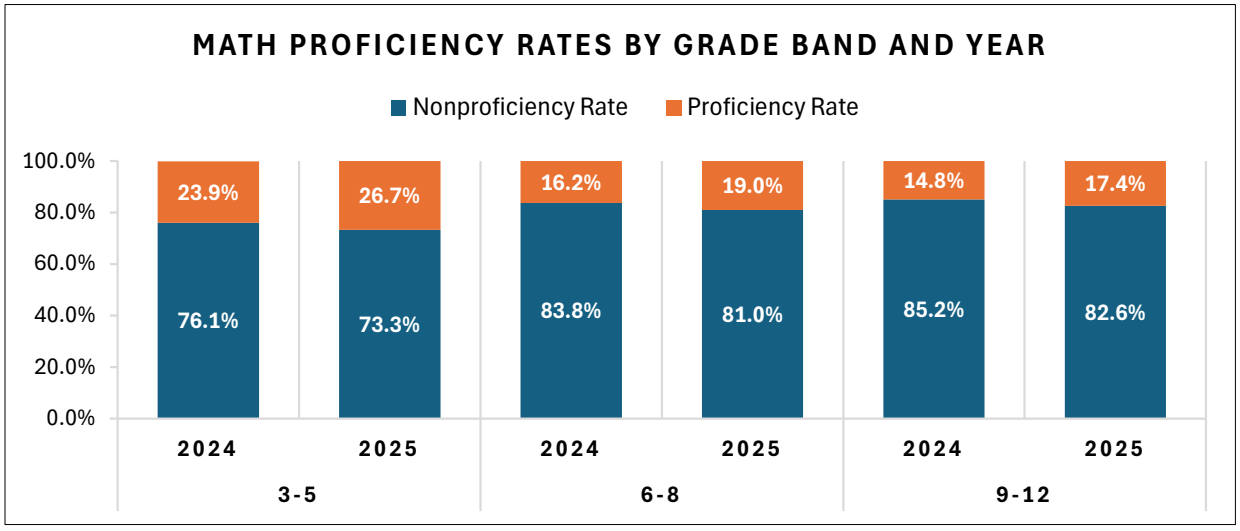
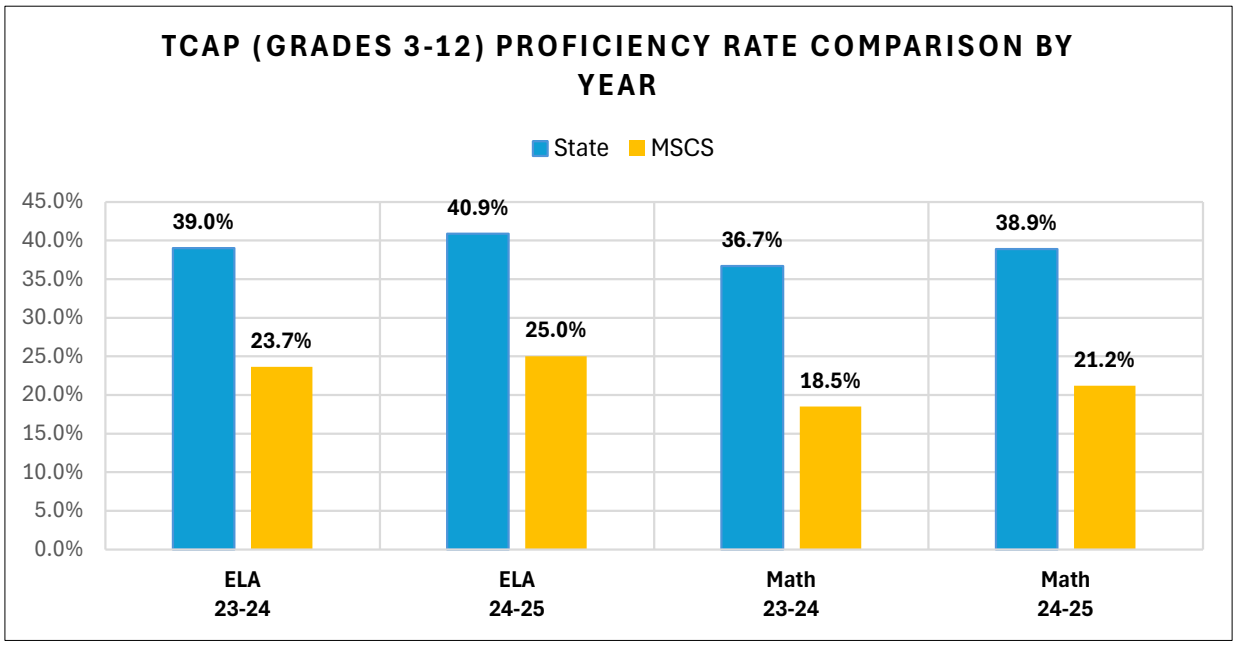


Figure 5 displays MSCS and TN proficiency rates for ELA and math for grades 3-12. The state continues to have ELA and math proficiency rates that are 15 to 18 percentage points higher than the district's rates. Despite the district's ELA and math proficiency rates falling below the state's rates, the district did improve its ELA proficiency rate from 23.7% in 2023-24 to 25.0% in 2024-25 and its math proficiency rate from 18.5% to 21.2%, a 1.3 and 2.7 percentage point increase respectively.

Figure 5: District and State ELA and Math Performance Comparison

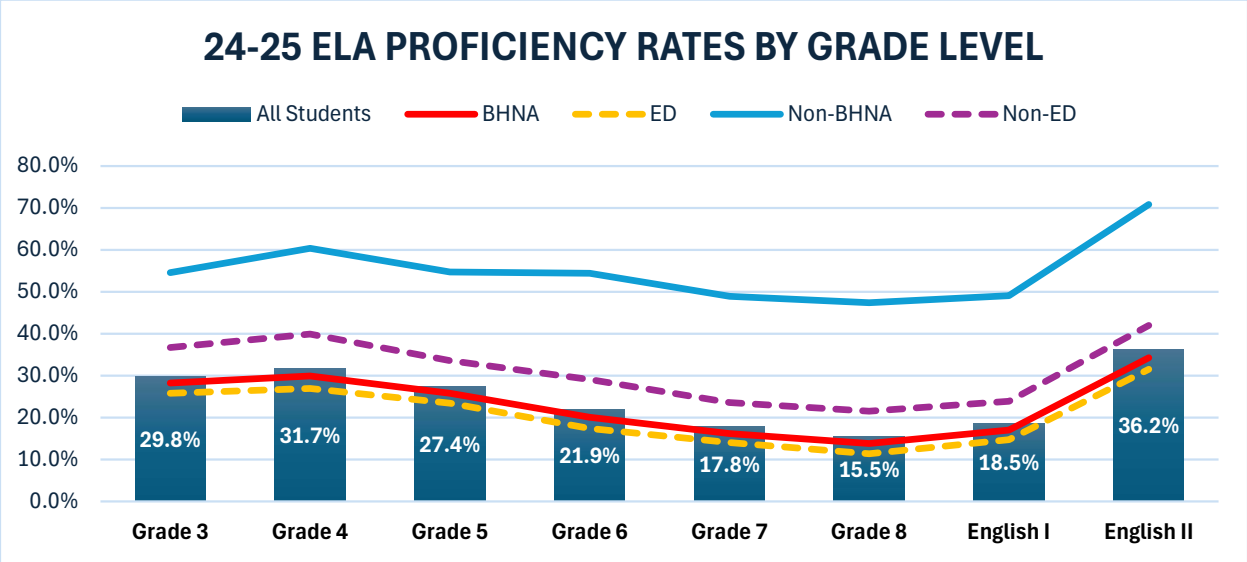


TCAP Proficiency Rates by Subgroup

Gaps in achievement exist across race/ethnicity and socioeconomic student groups at both the district and state levels. In the following figures, the ELA and math proficiency rates for the subgroups Black, Hispanic, or Native American (BHNA), Non-BHNA, economically disadvantaged (ED), and Non-ED are compared by grade level.

As shown in Figure 6, ELA proficiency rates ranged between 15.5% to 36.2% across grade levels. When comparing the grade levels, grade 8 had the lowest proficiency rate of 15.5% and English II earned the highest proficiency rate of 36.2%. Proficiency rates for Non-BHNA and Non-ED exceeded those of their counterparts. The Non-BHNA subgroup outperformed the All Students, BHNA, ED and Non-ED groups in every grade level. The ED subgroup had the lowest ELA proficiency rate among the subgroups.

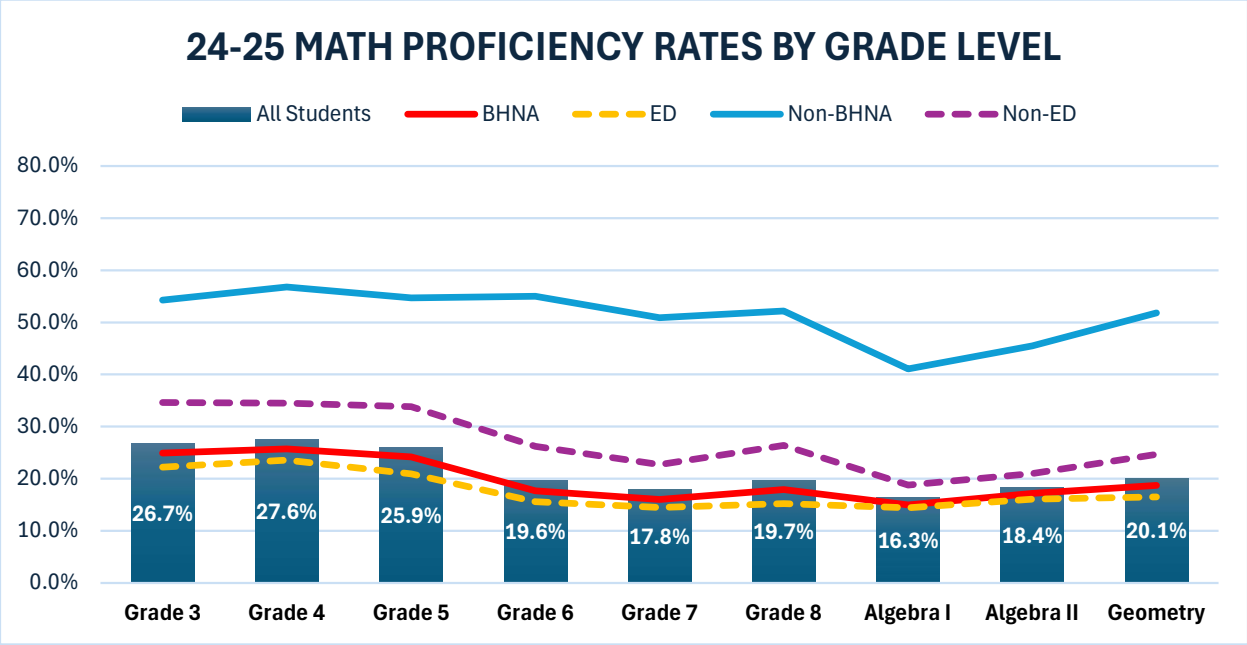
Figure 6: ELA Proficiency Rates by Grade and Subgroup





In math, grades 3 and 4 had the highest proficiency rates at 26.7% and 27.6% respectively. Grade 7, Algebra I, and Algebra II had the lowest proficiency at 17.8%, 16.3%, and 18.4% respectively. As Figure 7 shows, achievement gaps were also present within these grade levels, as Non-BHNA and Non-ED achieved higher proficiency rates than their counterparts. The ED subgroup had the lowest math proficiency rate among the subgroups.

Figure 7: Math Proficiency Rates by Grade and Subgroup





Graduation Rates

Two graduation rates, state and federal, are now calculated for districts and schools. In 2024-25, MSCS' state graduation rate was 84.4% and the federal rate was 84.1%. The number of students in a graduating cohort is defined as the number of students entering grade 9 for the first time four years prior. The number of students who graduate in four years plus a summer divided by the number of students in the cohort equals the state graduation rate.

Figure 8: MSCS Graduation Rates by Year

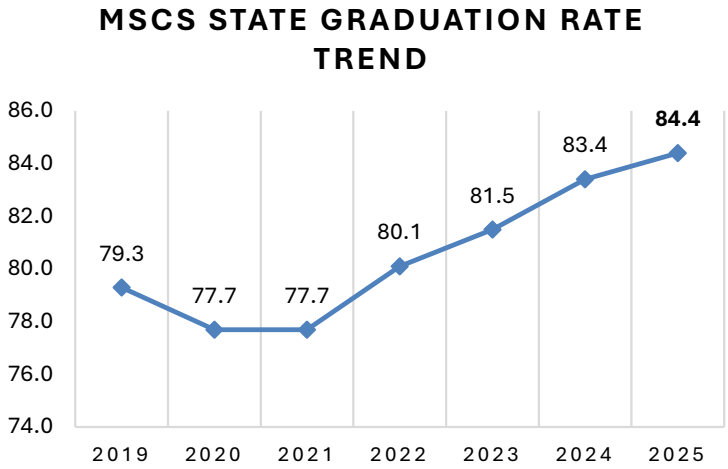


Figure 8 shows the district's state graduation data is trending up. There was a small decrease from 79.3% in 2019 to 77.7% in 2020, and it remained the same in 2021. Since 2021, the graduation rate has been on the rise, increasing to 80.1% in 2022 to the current rate of 84.4% in 2025.

Table 2 displays the graduation rates of student groups. Subgroups with graduation rates higher than the *All Students* group rate of 84.4% include: American Indian (87.5%), Asian (86.9%), Black (86.2%), Military-Connected (100.0%), female (87.0%), Native Hawaiian (88.9%), ED (85.9%), Non-EL (86.4%), Non-Homeless (84.9%), and Non-SWD (84.6%).

Table 2: Graduation Rates by Subgroup

Student Group	Cohort Count	Graduate Count	State Grad Rate
All Students	**7,980**	**6,734**	**84.4**
American Indian or Alaska Native	8	7	**87.5**
Asian	107	93	**86.9**
Black or African American	5,863	5,051	**86.2**
Black/Hispanic/Native American	7,511	6,339	**84.4**
Economically Disadvantaged	5,175	4,443	**85.9**
English Learners with Transitional 1-4	1,003	707	**70.5**
Female	3,920	3,412	**87.0**
Foster	69	34	**49.3**
Hispanic	1,640	1,281	**78.1**
Homeless	260	177	**68.1**
Male	4,060	3,322	**81.8**
Migrant	4	3	**75.0**
Military-Connected Students	22	22	**100.0**
Native Hawaiian or Other Pacific Islander	9	8	**88.9**
Non-Black/Hispanic/Native American	469	395	**84.2**
Non-Economically Disadvantaged	2,805	2,291	**81.7**
Non-English Learners/Transitional 1-4	6,977	6,027	**86.4**
Non-Homeless	7,720	6,557	**84.9**
Non-Migrant	7,976	6,731	**84.4**
Non-Students with Disabilities	7,203	6,097	**84.6**
Students with Disabilities	777	637	**82.0**
White	353	294	**83.3**

IX. SURVEYS

i. Students' Teacher Ratings

Each year, MSCS students complete a student perception survey (Panorama) to assess their classroom experiences and teachers' instructional practices. For each teacher, the Panorama survey provides overall ratings as well as scores for each of the five Panorama domains on a scale of 1 – 5. Both Fall and Spring scores are used to calculate the teacher's overall average. Below are the mean scores for Fall 2025-26, as the Spring survey window has not yet occurred.

Domain	Mean	Description
Overall Mean	3.87	Composite rating of all five Student Perception Survey domains (scored on a 5-point scale)
Classroom Engagement	3.58	How attentive and invested are students in the class?
Classroom Learning Styles	3.89	How well do students deliberately use strategies to manage their own learning processes in class?
Classroom Rigorous Expectations	3.90	How many students feel that a specific teacher holds them to high expectations around effort, understanding, persistence, and performance in class?
Classroom Teacher-Student Relationships	3.85	How strong is the social connection between teachers within and beyond the classroom?
Pedagogical Effectiveness	4.04	Perceptions of the quality of teaching and amount of learning students experience from a particular teacher



X. POSITION CONTROL AT FUND LEVEL

MEMPHIS - SHELBY COUNTY SCHOOLS
POSITION SUMMARY
GENERAL FUND

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Academic School Based Formula & Additional Support	**7,591**	**7,516**	**8,593**	**8,566**	**8,422**	**(144)**
504 Compliance Assistant	8	8	10	10	10	-
Assistant Principal High	111	101	99	95	97	2
Assistant Principal-Elementary/Middle	72	71	74	62	66	4
Behavioral Specialist	39	28	103	38	35	(3)
Broadcast Engineer	1	1	1	1	1	-
Campus Monitor	4	5	7	7	7	-
CCTE Teacher 12 month	3	3	2	2	2	-
Classroom Teacher - Jobs for Tennessee Graduates	-	4	4	2	2	-
Classroom Teacher - Virtual Advance Placement	-	-	4	4	4	-
Classroom Teacher - Virtual Schools	-	-	9	9	5	(4)
Classroom Teacher Agriculture 12-month	3	3	3	3	3	-
Classroom Teacher Con Home Ec	24	25	30	30	30	-
Classroom Teacher ESL	257	291	345	355	355	-
Classroom Teacher K-3	82	20	20	20	20	-
Classroom Teacher K-5	1,768	1,790	1,781	1,762	1,747	(15)
Classroom Teacher K-8	171	197	185	186	185	(1)
Classroom Teacher Pre K	28	24	24	36	36	-
Classroom Teacher Secondary	1,804	1,774	1,814	1,814	1,852	38
Classroom Teacher Special ED	840	786	768	725	719	(6)
Classroom Teacher Special Skills	438	435	459	458	449	(9)
Classroom Teacher Vocational	8	7	8	7	7	-
Classroom Teacher- Vocational CCTE Teaching as a	130	138	153	154	150	(4)
Clerical Assistant	261	253	263	272	272	-
Communication Specialist	1	1	1	1	1	-
Computer Lab Assistant	2	5	8	8	8	-
Dean of Students	-	-	34	38	30	(8)
Educational Assistant	244	197	203	184	183	(1)
Educational Asst - Early Childhood	28	24	24	123	121	(2)
Educational Asst - Special ED	259	291	330	360	353	(7)
ESL Classroom Teacher Part Time	4	2	-	-	-	-
Executive Principal T-STEM	1	1	1	1	1	-
Family Engagement Liaison	12	18	29	29	26	(3)
Family Engagement Specialist (part-time	-	-	-	1	1	-
Graduation Coach	5	31	52	52	34	(18)
Homebound Teacher	18	27	27	27	25	(2)
In-School Suspension Assistant	57	49	51	52	48	(4)
Instructional Coach	30	30	100	-	1	1
Instructional Facilitator	37	34	29	26	28	2
Instructional Math/Literacy Coach	-	-	2	2	2	-
Interventionist	31	31	27	29	33	4
Interventionist VSOL - PT	-	1	1	1	-	(1)
Librarian	133	131	132	132	134	2
Multilingual Cultural Mentor	13	13	15	15	11	(4)
Multilingual Mentor/Counselor	1	2	2	2	1	(1)
P/T Classroom Teacher - Vocational	1	1	1	1	1	-
Principal on Assignment	-	2	1	1	1	-
Principal-Elementary	78	78	78	78	75	(3)
Principal-K-8	5	6	7	7	7	-
Principal-Middle	27	28	27	27	27	-
Principal-Senior	25	25	26	26	27	1
Professional School Counselor	249	246	257	257	254	(3)
Records Clerk	-	-	-	1	1	-
ReSET Room Assistant	-	-	51	65	65	-
ROTC Instructor	38	38	39	39	39	-
School Compliance Coordinator	5	7	8	8	8	-
School Compliance Financial Assistant	8	8	8	7	6	(1)

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
School Financial Secretary	143	141	142	142	139	(3)
Special Instruction	1	1	1	1	-	(1)
Special Project Assistant	-	-	-	5	4	(1)
Special Project Assistant (Beh. Sup. / Stud. Leade	1	1	1	-	-	-
Specialist - Enrollment Data	-	-	-	2	2	-
Specialized Educational Assistant	1	-	634	691	602	(89)
Specialty Principal	10	10	10	10	9	(1)
Specialty Principal - Special Education	3	3	1	3	3	-
Specialty Principal - VoTech	4	4	4	4	4	-
Specialty Principal/Alternative	1	1	1	1	1	-
Study Hall Monitor	32	29	29	23	23	-
Teacher Resource Center Clerk	1	1	1	1	1	-
Vice Principal	27	31	29	28	28	-
Video Coordinator	3	3	3	3	3	-
Business Financial Officer	**73**	**75**	**71**	**73**	**61**	**(12)**
Academic Sourcing Manager	1	1	1	1	1	-
Accountant	3	3	3	4	4	-
Accountant - Senior	-	-	2	2	2	-
Accounting Associate	1	1	1	1	1	-
Accounting Specialist	-	2	-	-	-	-
Accounts Payable Associate	6	6	5	5	5	-
Accounts Payable Specialist	2	3	3	3	3	-
Administrative Assistant	3	3	3	3	3	-
Administrative Assistant for Federal Programs Dire	1	1	-	-	-	-
Advisor - Procurement	1	1	1	1	1	-
Budget Analyst	1	1	-	-	-	-
Budget Specialist	-	-	-	1	-	(1)
Business Financial Officer	-	1	1	1	-	(1)
Buyer	2	2	3	3	3	-
Chief Financial Officer	1	1	-	-	-	-
Controller	1	1	1	1	1	-
Deputy Chief Financial Officer	1	1	-	-	-	-
Director - Accounting & Reporting	1	1	-	-	-	-
Director - Accounts Payable	1	1	-	-	-	-
Director - Grants Management and Compliance	1	1	1	1	1	-
Director - Payroll	1	1	1	1	1	-
Director - Procurement	1	1	1	1	1	-
Director II - Federal Programs and Operations	1	1	1	-	-	-
Director of Budget & Fiscal Planning	1	1	1	1	1	-
Director of Charter Schools Finance	1	1	1	1	1	-
Executive Assistant to the Business Financial Offi	1	1	1	1	1	-
Financial Support Specialist	1	1	1	2	-	(2)
Fiscal Assistant	-	-	1	1	-	(1)
Grant Writer Advisor	1	1	1	-	-	-
Manager - Academic School Support & Finance	1	-	-	-	-	-
Manager - Discretionary Grants	1	1	1	1	-	(1)
Manager - Operations Sourcing	2	1	1	1	1	-
Manager of Accounting & Reporting	1	1	-	-	-	-
Manager of Accounts Payable	1	1	1	1	1	-
Manager of Budget	2	2	2	2	2	-
Payroll Accountant	1	1	1	1	-	(1)
Payroll Associate	5	5	5	5	5	-
Payroll Manager	2	2	2	2	2	-
Procurement Associate	3	3	2	3	3	-
Receptionist	-	-	-	1	1	-
Senior Accountant	2	1	1	1	1	-
Senior Accountant (Accounting)	4	4	5	5	4	(1)
Senior Advisor - Continuous Improvement	1	-	1	1	1	-
Senior Analyst - Budget	8	8	8	7	5	(2)
Senior Buyer	2	4	4	4	4	-
Senior Manager - Accounting & Reporting	1	1	1	1	-	(1)

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Specialist - Vendor Maintenance	-	-	1	1	-	(1)
Sr. Manager - Charter & Training Schools	1	1	1	1	1	-
Chief Academic Officer	**303**	**321**	**298**	**356**	**303**	**(53)**
Academic Schools Support Manager	1	1	-	-	-	-
Admin Assistant for Assistant Superintendent	2	2	-	-	-	-
Admin. Assistant, Professional Learning & Support	1	1	-	-	-	-
Administrative Assistant	2	2	4	1	1	-
Administrative Assistant - Academic Office	-	-	-	1	1	-
Administrative Assistant - Office of Charter Schoo	1	1	1	1	1	-
Administrative Assistant Curriculum & Instruction	1	1	1	1	1	-
Administrative Assistant for Exceptional Children	-	-	-	4	4	-
Administrative Assistant for Pre-K	1	1	1	1	1	-
Administrative Specialist	1	1	1	1	1	-
Advisor - Advanced Placement (AP)	-	-	1	1	-	(1)
Advisor - Blended Learning	7	7	-	-	-	-
Advisor - Dual Enrollment	-	1	3	3	3	-
Advisor - Emergency Management Charter Schools	-	-	-	1	1	-
Advisor - Employee Performance and Support	4	4	4	4	4	-
Advisor - Honors	-	-	1	1	1	-
Advisor - Instructional	5	5	5	3	3	-
Advisor - Instructional Charter Schools	-	-	-	2	2	-
Advisor - Instructional RTI2	1	1	-	-	-	-
Advisor - Learning Management System	1	1	1	1	1	-
Advisor - Nutrition Compliance Pre-K	-	1	1	1	1	-
Advisor - Organizational Quality	1	2	2	2	2	-
Advisor - Peer Assistance & Review	4	4	4	3	3	-
Advisor - SPED Virtual Learning	1	1	-	-	-	-
Advisor - Student & Community Relations VSOL	-	1	1	1	1	-
Advisor - Textbook	-	1	1	1	1	-
Advisor - Virtual Learning Management	3	3	3	3	2	(1)
Advisor Charter School Development	-	1	1	1	1	-
Advisor SPED Charter Schools	3	3	3	3	3	-
Alternative Educ Spec - 10 MOS	2	2	2	2	2	-
Alternative Educ Specialist	4	4	4	4	4	-
Alternative Education Advisor	2	1	1	1	1	-
Alternative Schools Analyst	1	1	1	1	1	-
Analyst- Blended Learning	1	1	-	-	-	-
Analyst_Behavior (BCBA)	2	2	2	4	2	(2)
AP Advisor	-	1	1	1	1	-
Assistant - Advanced Academics	-	1	1	1	1	-
Assistant - Residential Training Center	2	-	-	-	-	-
Assistant Superintendent - High Schools	1	1	-	-	-	-
Assistant Superintendent - Middle Schools	1	1	-	-	-	-
Assistant Superintendent - Virtual Ed & Logistics	1	1	-	-	-	-
Assistant Superintendent Academic Operations	1	1	-	-	-	-
Assistant Superintendent of Priority Schools	1	1	-	-	-	-
Assistant Superintendent of Schools	2	2	1	-	-	-
Associate - CCTE Graduate Transition	1	-	-	-	-	-
Associate - Early Childhood	1	1	1	1	1	-
Audiologists	3	4	4	4	4	-
Behavior Technician	-	-	-	20	20	-
Budget Advisor	1	1	1	1	-	(1)
Budget Specialist for Curriculum	1	1	-	-	-	-
CCTE Elementary Advisor	1	1	-	-	-	-
CCTE Financial Specialist	-	-	1	-	-	-
Chief Academic Officer	-	-	-	1	1	-
Chief of Academic Operations & School Support	1	1	-	-	-	-
Clerical Assistant	8	10	12	3	1	(2)
Clerical Assistant Office of Schools	1	1	-	-	-	-
Clerical Assistant Textbook	1	1	-	-	-	-
Clerk for Exceptional Children	-	-	-	2	2	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
College Career Technology Education Advisor	2	2	3	3	3	-
Coordinator - Special Projects	1	1	-	-	-	-
Curriculum & Instruction Manager Mathematics	1	1	1	1	1	-
Data Analyst	-	-	-	1	1	-
Data Processing Associate	1	1	1	1	1	-
Data Specialist Enrollment	-	-	2	-	-	-
Deputy Chief of Academic Office	-	-	-	1	1	-
Deputy Superintendent of Education Services	1	1	1	-	-	-
Director - College Career and Technical Education	-	-	-	1	1	-
Director - College, Career and Technical Education	1	1	1	-	-	-
Director - Early Literacy	1	1	-	-	-	-
Director - Exceptional Children	-	-	-	2	2	-
Director - iZone	1	1	-	-	-	-
Director - Leadership Development	1	1	-	-	-	-
Director - Organizational Quality	1	1	1	1	1	-
Director - Professional Learning & Support	-	1	-	-	-	-
Director - Program Leadership Development	1	1	-	-	-	-
Director - Programs and Office of Schools	1	1	1	-	-	-
Director - STEM CCTE	1	1	-	-	-	-
Director - Virtual Schools and Online Learning	1	1	1	1	1	-
Director Charter School Development	-	1	1	1	1	-
Director I of School Operations	-	-	-	2	2	-
Director II - Career & Technical Education (CTE)	1	1	-	-	-	-
Director of Advanced Programs and Legacy Academy	1	1	1	1	1	-
Director of Alternative Schools	1	1	1	1	1	-
Director of Leadership Pathways	-	-	1	1	1	-
Educational Support Manager	1	-	-	-	-	-
Emergency Management Specialist	1	1	1	-	-	-
Environmental Health & Safety Compliance Advisor	1	-	-	-	-	-
ESL Manager	2	2	3	3	3	-
Exceptional Children Advisor SPED	-	-	-	17	17	-
Executive Director of Charter Schools	1	1	1	-	-	-
Executive Director of Curriculum & Instruction	1	1	1	1	1	-
Executive Director of Early Childhood/Pre-K	1	1	1	1	1	-
Executive Director of Exceptional Children	-	-	-	1	1	-
Executive Director of Literacy	-	-	1	-	-	-
Executive Director of Multilingual Learners	1	1	1	1	1	-
Executive Director of Professional Learning & Supp	2	1	1	1	1	-
Family Resource Center Associate	2	-	-	-	-	-
Financial Analyst Fiscal Services	1	1	-	-	-	-
Financial Analyst Optional Schools and AP	1	1	1	1	1	-
Foundational Literacy Coach - Pre-K	3	2	1	-	-	-
Health Services Program Advisor	-	-	-	3	3	-
Highly Specialized Advisor	8	8	-	-	-	-
Highly Specialized Advisor - Academics	1	1	-	-	-	-
Highly Specialized Professional Learning Advisor	1	1	-	-	-	-
Humanities Manager	1	1	1	1	1	-
Instructional Advisor - HPELW	1	1	1	1	1	-
Instructional Advisor Arts	2	2	2	2	2	-
Instructional Advisor ESL	3	3	5	5	4	(1)
Instructional Advisor Pre-K	3	2	2	3	3	-
Instructional Advisor World Language	1	1	1	1	1	-
Instructional Advisor, Literacy	3	3	-	-	-	-
Instructional Leadership Director iZone	2	2	-	-	-	-
Instructional Support Advisor	2	3	-	-	-	-
Instructional Support Advisor RTI	1	1	-	-	-	-
IT Support Advisor	-	-	-	1	1	-
IT Support Associate	1	1	1	1	1	-
I-Zone Clerk	1	1	-	-	-	-
Licensed Practical Nurse	39	39	39	28	23	(5)
Manager - Advanced Placement	-	-	1	1	1	-
Manager - CCTE Research and Analytics	1	1	1	1	1	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Manager - CCTE Work-Based Learning	-	1	1	1	-	(1)
Manager - Comprehensive Services ERSEA	-	-	-	1	1	-
Manager - Dual Enrollment	-	-	-	1	1	-
Manager - Employee Performance and Support	1	1	1	1	1	-
Manager - Exceptional Children Fiscal	-	-	-	1	-	(1)
Manager - Family Partnership & School Support Pre-	3	-	-	-	-	-
Manager - Grad	-	-	1	-	-	-
Manager - Instructional CCTE	-	-	-	2	2	-
Manager - Literacy	2	2	3	3	3	-
Manager - Optional School & Advanced Academics	-	-	1	1	1	-
Manager - Pre-K Early Learning Center	-	-	1	1	1	-
Manager - Programs and Services CCTE	-	-	-	1	1	-
Manager - Science Curriculum & Instruction	1	1	1	1	1	-
Manager - Textbook & Educational Support	1	1	1	1	1	-
Manager - Youth Advocacy Program	-	-	1	1	1	-
Manager Academic Leadership Support	1	1	1	1	1	-
Manager- Academic Strategy & Special Projects	1	1	-	-	-	-
Manager Early Childhood	-	-	-	1	-	(1)
Manager Professional Learning & Support	3	3	3	2	2	-
Manager Virtual School Operations	1	1	1	1	-	(1)
Manager, Early Childhood	1	1	-	-	-	-
Manager, Organizational Quality	1	-	-	-	-	-
Manager-Psychologist (Exceptional Children)	-	-	-	2	2	-
Middle Grades Manager - CCTE	1	1	1	-	-	-
MIS Data Specialists	1	1	1	1	1	-
MTSS Clerical Support	-	-	1	1	-	(1)
Multilingual Cultural/Counselor	1	1	2	2	2	-
Musical Instrument Repair Tech	3	3	1	2	2	-
Network Leader	-	-	7	-	-	-
Newcomer Program Advisor	1	1	2	2	1	(1)
Occupational Therapist	-	-	-	9	7	(2)
Office of Schools Special Project Manager	-	-	1	-	-	-
Partnership Director - CCTE	1	1	-	-	-	-
Physical Therapist	-	-	-	3	3	-
Principal Coach	-	-	7	-	-	-
Principal on Assignment	-	-	1	-	-	-
Private School & Compliance Advisor	-	-	-	1	1	-
Professional Learning Analyst	2	2	2	1	1	-
Professional Learning Clerk	1	1	1	1	1	-
Program Director - Curriculum & Instruction	1	1	1	1	1	-
Program/Project Assistant for Optional Schools	1	1	1	1	1	-
Program/Project Assistant for Pre-K	-	-	-	2	2	-
Project and Logistics Advisor	1	1	2	2	1	(1)
Project Graduation Advisor	-	-	2	2	2	-
Project Graduation Manager	-	-	1	1	1	-
Project Manager - Academic Office	-	-	-	1	1	-
Project Manager - Exceptional Children	-	-	-	1	1	-
Project Specialist - CCTE	5	5	5	5	5	-
Psychologist	-	-	-	31	25	(6)
Psychology Intern	-	-	-	3	1	(2)
Receptionist	-	-	-	1	1	-
Records Clerk	1	1	1	-	-	-
Records Clerk for Educational Support	2	2	-	-	-	-
Records Clerk for Humanties	1	1	-	-	-	-
Records Clerk II	4	4	3	3	2	(1)
Regional Manager of Exceptional Children	-	-	-	4	4	-
Registered Nurse	2	2	2	2	1	(1)
Registered Nurse-Clinical Lead	5	5	5	5	4	(1)
Resource Specialist-Special ED	1	1	1	-	-	-
School Compliance Coordinator	1	1	1	1	1	-
School Operations Academic Manager	2	-	-	-	-	-
SEED- Compliance Specialist	1	-	-	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Senior Advisor - Chief of Schools	1	1	-	-	-	-
Senior Advisor - Grant Compliance	1	1	-	-	-	-
Senior Advisor - School Compliance	-	1	-	-	-	-
Senior Advisor - School Development	1	-	-	-	-	-
Senior Advisor - Student Internships	-	1	-	-	-	-
Senior Advisor - Virtual Learning Management	1	2	2	2	2	-
Senior Dual Enrollment Advisor	1	1	1	-	-	-
Senior Financial Analyst - CCTE	2	2	1	1	-	(1)
Senior Manager - Alternative Education	2	2	2	2	2	-
Senior Manager - CCTE Operations	1	1	1	1	1	-
Senior Manager - Ready Graduate CCTE	1	1	-	-	-	-
Senior Manager-Academics CCTE	1	1	-	-	-	-
Senior Manager-Blended Learning	1	1	-	-	-	-
Senior Manager-CCTE Logistics	1	1	-	-	-	-
Senior Manager-STEM CCTE	1	1	-	-	-	-
Senior Pre-K Professional Development Advisor	-	-	-	1	1	-
SIM Data Specialist	2	2	2	2	2	-
Social Worker	1	1	1	2	2	-
Special Project Assistant	-	-	1	-	-	-
Special Project Coordinator	1	1	-	-	-	-
Specialist - Multilingual Family	-	-	-	1	-	(1)
Specialist - Blended Learning	4	4	-	-	-	-
Specialist - CCTE Compliance	-	-	1	1	1	-
Specialist - Multilingual Family	1	1	1	-	-	-
Specialist - Testing and Staffing	-	-	1	1	1	-
Specialist Family Engagement Pre K	15	14	14	4	4	-
Speech Language Pathologist	11	29	28	28	15	(13)
Speech Language Pathologist Assistant	3	5	5	5	1	(4)
Sr Manager - Optional Schools & Advanced Academics	1	1	-	-	-	-
Strategic Partners for Literacy Project Manager	-	-	-	1	1	-
Student Data Analyst	1	1	1	1	1	-
Supervisor - CCTE Program	-	-	2	-	-	-
Teacher On Assignment	-	-	-	1	1	-
Transformation Officer	-	-	1	-	-	-
Virtual Life Coach - MVAHS	-	1	1	1	1	-
Virtual School College and Career Counselor	5	4	5	5	4	(1)
Warehouse First Line Supervisor	1	1	1	-	-	-
Youth Advocacy & Resource Advisor	-	-	5	5	5	-
Chief General Counsel	**51**	**55**	**55**	**56**	**55**	**(1)**
Administrative Specialist	1	1	1	1	1	-
Advisor - District Compliance	-	-	-	1	1	-
Advisor - On-The-Job Injury	1	1	1	1	2	1
Advisor-Executive Services	2	2	2	1	1	-
Associate - Risk Management	-	1	1	1	1	-
Associate General Counsel	6	6	5	4	4	-
Associate Internal Auditor	1	1	-	-	-	-
Audit Advisor	5	7	10	10	10	-
Board Member	9	9	9	9	9	-
Chief General Counsel	1	1	1	1	1	-
Chief Internal Auditor	1	1	-	-	-	-
Contract Administrator	1	1	1	1	1	-
Contract Advisor	3	3	3	3	3	-
Coordinator - Executive Legal	1	1	1	1	1	-
Coordinator - Project	1	1	1	1	-	(1)
Deputy Chief General Counsel	-	-	1	1	1	-
Director - Audit	1	1	-	-	-	-
Executive Assistant - Board	1	1	1	1	1	-
Executive Director - Internal Audit	-	-	1	1	1	-
Internal Auditor	3	3	-	-	-	-
Legal Assistant	2	2	2	2	2	-
Manager - Audit	-	-	1	1	1	-
Manager - Executive Services	-	-	-	1	1	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Manager - Intergovernmental Affairs & Policy	1	1	1	1	1	-
Policy Development Advisor	2	2	2	2	1	(1)
Project Supervisor	-	-	1	1	1	-
Risk Advisor-Risk/Liability and Student Accident	1	1	1	1	1	-
Risk Management Manager	1	1	1	1	1	-
Safety Office - OSHA/Environmental Concerns/Inspec	1	1	1	1	1	-
Senior Advisor-Executive Services	1	1	1	-	-	-
Senior Counsel	2	3	3	3	3	-
Senior Performance Auditor	-	-	-	2	2	-
Senior Specialist - Compliance	1	1	1	-	-	-
Title IX Advisor	1	-	-	-	-	-
Title IX Investigator	-	-	-	1	1	-
Title IX Program Manager	-	1	1	1	1	-
Chief of Business Operations	**62**	**42**	**40**	**41**	**38**	**(3)**
Advisor - Office of Economic Opportunity	3	3	2	2	1	(1)
Analyst Academic Ops and School Supt Compliance	1	2	2	2	2	-
Asset Inventory Associate	2	2	2	2	2	-
Asset Inventory Manager	1	1	1	1	1	-
Assets Inventory Data Analyst	1	1	1	2	2	-
Assistant Superintendent of Business Operations	-	1	1	-	-	-
Associate - Warehouse	3	3	3	3	2	(1)
Chief of Business Operations	1	1	-	1	1	-
Customer Service Associate	1	1	1	1	1	-
Director - Asset Management	1	1	1	1	1	-
Director - School Compliance	2	2	1	1	1	-
Director - Transportation	1	1	1	1	1	-
Director II - Business Operations	1	1	1	1	1	-
Electrician	14	-	-	-	-	-
Electronics Technicians	4	-	-	-	-	-
Energy Technician	2	-	-	-	-	-
Financial Advisor	1	-	-	-	-	-
Mail Clerk	3	3	3	3	3	-
Manager - HR Instructional Staffing	-	-	-	1	1	-
Manager - Office of Economic Opportunity	1	1	1	1	-	(1)
Real Estate Manager	-	-	1	-	-	-
Routing Specialist (Gen Ed SPED)	2	2	2	2	2	-
School Compliance Advisor	2	2	2	3	3	-
School Compliance Associate	1	1	1	-	-	-
School Compliance Specialist	1	1	1	1	1	-
Senior Advisor - Business Ops & Special Projects	2	2	2	2	2	-
Senior Advisor - School Compliance	1	-	-	-	-	-
Senior Manager Academic Operations and School Sup	1	1	1	1	1	-
Transportation Advisor	1	1	1	1	1	-
Transportation Data Analyst	1	1	1	1	1	-
Transportation Routing Analyst	2	2	2	2	2	-
Transportation Safety Specialist	1	1	1	1	1	-
Truck Driver - CDL	1	1	1	1	1	-
Warehouse First Line Supervisor	3	3	3	3	3	-
Chief of Human Resources	**49**	**52**	**42**	**40**	**40**	**-**
Administrative Assistant	1	1	-	-	-	-
Administrative Specialist	1	-	-	-	-	-
Advisor - Benefits/Compensation	-	-	3	3	3	-
Advisor - Employee Relations	2	2	4	4	4	-
Advisor - HR Bus Ops & Benefits Special Projects	1	1	1	-	-	-
Advisor - Human Resources Staffing	-	-	-	2	2	-
Advisor - Labor Relations	2	2	2	2	2	-
Advisor - Licensure & Compliance	-	2	2	2	2	-
Advisor - Talent Development	-	-	3	2	2	-
Analyst - Compliance	-	-	1	1	1	-
Associate- Compliance	1	-	-	-	-	-
Chief of Human Resources	1	1	-	1	1	-
Compensation Advisor	3	3	1	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Compensation Manager	1	-	-	1	1	-
Coordinator - HR Administrative	-	1	1	-	-	-
Customer Service Rep, Human Resources	1	-	-	-	-	-
Deputy Chief for Human Resources	1	1	-	-	-	-
Director - Compensation	-	-	-	1	1	-
Director - Strategic Staffing	1	1	-	1	1	-
Director II - HR Talent Management	1	1	-	-	-	-
Director of Employee Relations	-	-	1	-	-	-
Director of Labor Relations	1	1	1	1	1	-
Director of Total Rewards	1	1	1	-	-	-
Employee Enterprise Associate	2	2	-	-	-	-
Enterprise Analyst	-	1	-	-	-	-
Executive Assistant Human Resources	-	-	-	1	1	-
HR Data Analyst	1	1	1	1	1	-
HR File Clerk	1	-	-	-	-	-
HR Licensure and Compliance Specialist	2	-	-	-	-	-
HR Senior Data Analyst	1	1	1	1	1	-
HR Talent Associate Instructional	2	2	-	-	-	-
HR Talent Specialist Non-Instructional	2	2	1	1	1	-
HR Talent Specialist, Instructional	1	1	-	-	-	-
Human Resource Staffing Advisor Instructional	1	1	2	2	2	-
Human Resource Staffing Advisor Non Instructional	2	2	3	4	4	-
Human Resource Staffing Manager Non- Instructiona	1	1	1	1	1	-
Labor and Employee Relations Senior Advisor	-	-	-	1	1	-
Manager - HR Operations and Data Systems	-	-	-	2	2	-
Manager - Labor and Employee Relations	-	-	-	1	1	-
Manager HR Business Strategy & Total Rewards	1	-	-	-	-	-
Recruitment Brand, Digital & Content Advisor	1	1	-	-	-	-
Senior Advisor - Employee Engagement Wellness	-	1	-	-	-	-
Senior Advisor - HR Staffing Instructional	1	1	1	-	-	-
Senior Advisor - Office of Professional Standards	1	1	-	-	-	-
Senior Advisor - TR Project	-	1	-	-	-	-
Senior Advisor- Employee Relations	1	1	1	-	-	-
Senior Compensation Advisor	1	2	1	1	1	-
Senior HR Metrics Analyst	1	1	1	1	1	-
Senior Manager - HR Strategic & Compliance	-	1	1	-	-	-
Specialist - Labor Relations	-	-	-	1	1	-
Specialist - HR Data	1	1	-	-	-	-
Specialist - HR Talent & Support	1	1	1	1	1	-
Specialist – Labor Relations	-	1	1	-	-	-
Talent Acquisition & Retention Manager	1	1	1	-	-	-
Talent Acquisition Associate	1	1	-	-	-	-
Talent Acquisition Recruiter	3	4	3	-	-	-
Talent Management Officer	-	1	1	-	-	-
Chief of Safety and Security	**217**	**421**	**356**	**330**	**325**	**(5)**
Admin Assist to Exec Dir Safety & Sec	1	1	1	1	1	-
Advisor - Safety & Security Special Project	1	1	1	1	1	-
Alarm/CCTV Installation Analyst	5	5	5	5	5	-
Analyst - Safety Data	-	1	1	1	1	-
Analyst - Security Data	-	1	1	1	1	-
CCTV Manager	1	1	1	1	1	-
CCTV Monitor	11	11	11	6	6	-
Chief of Safety and Security	-	-	-	1	1	-
Chief of Safety, Security & Student Support	1	1	-	-	-	-
Coordinator Fleet	1	1	1	1	-	(1)
Data Info Specialist	2	-	-	-	-	-
Deputy Chief - Safety & Security	1	1	-	-	-	-
Director - Safety	1	1	1	1	1	-
Director - Security	1	1	-	-	-	-
Director of Safety & Security Technology	-	1	1	1	1	-
Emergency Management Advisor	1	1	1	1	1	-
Executive Assistant (Safety & Security)	1	1	1	1	1	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Executive Director of Safety & Security	-	-	1	1	1	-
Fingerprint/Background Analyst	2	2	2	2	2	-
Fingerprint/Background Specialist	2	2	2	2	2	-
Major	2	2	2	2	2	-
Manager - Security	1	1	1	1	1	-
Mobile Security Officer	125	125	125	141	141	-
Project Advisor	-	-	1	1	1	-
Project Supervisor- Office of the Superintendent	-	1	-	-	-	-
Records Clerk	1	1	1	1	1	-
Safety & Security Monitor	10	212	144	114	114	-
Safety and Security Electronics Technician II	3	3	3	3	3	-
Safety and Security Financial Analyst	1	1	1	1	1	-
Safety and Security Guard	9	9	9	9	5	(4)
Safety and Security Monitor Manager	-	-	-	2	2	-
Safety and Security Records Clerk	1	1	1	1	1	-
Safety Special Project Coordinator	10	10	15	15	15	-
Security Special Project Associate	-	-	1	1	1	-
Security System Operator	6	6	6	-	-	-
Security Systems Operator PART TIME	5	5	5	-	-	-
Sergeant	6	6	6	6	6	-
SHAPE Advisor	1	1	1	1	1	-
Special Project Assistant	1	1	1	1	1	-
Special Project Training Advisor	1	1	1	1	1	-
Student Safety Manager	1	1	-	-	-	-
Supervisor - Real-Time Center	-	-	-	1	1	-
Systems Analyst	1	1	1	1	1	-
Chief of Staff	**33**	**33**	**25**	**29**	**28**	**(1)**
Administrative Assistant	-	-	-	1	-	(1)
Advisor - Adopt -a-School/Funding Support	1	1	1	1	1	-
Advisor - Alumni Affairs	-	-	1	-	-	-
Advisor - Partnerships and Development	-	-	-	2	2	-
Advisor Student Family & Community	2	2	2	2	2	-
Advisor Family Partnership and School Support	4	4	4	4	4	-
Analyst - Equity and Diversity	1	1	-	-	-	-
Chief of Community Engagement	1	1	-	-	-	-
Chief of Staff	1	1	-	1	1	-
Clerical Assistant	-	-	1	1	1	-
Clerical Assistant, Family Partnerships	2	2	-	-	-	-
Community Engagement Specialist	1	1	-	-	-	-
Community Schools Manager	-	-	1	1	1	-
Community Schools Specialist	-	-	8	8	8	-
Director - Family Engagement	1	1	1	1	1	-
Director - Equity Office	1	1	-	-	-	-
Director - K-16 Strategies (Pathways to Greatness)	-	-	-	1	1	-
Director II - Equity Office	1	1	-	-	-	-
District Receptionist	2	2	1	1	1	-
Executive Assistant to the Chief of Staff	1	1	-	1	1	-
Executive Director - Partnerships & Development	-	-	1	1	1	-
Grant Writer Advisor	-	-	-	1	1	-
Manager - Partnerships	-	-	1	-	-	-
Manager - Partnerships and Development	-	-	-	1	1	-
Manager - School Level Partnerships & Grant Compli	-	-	1	1	1	-
Manager - Special Projects	-	1	-	-	-	-
Manager - Strategic Planning	1	1	-	-	-	-
Manager of Partnerships & Advancement	-	-	1	-	-	-
Manager Student Engagement and Initatives	1	1	-	-	-	-
Manager Student Recruitment	1	1	-	-	-	-
Manager, Community Engagement	1	1	-	-	-	-
Manager, Family and School Support	1	1	-	-	-	-
Partnerships and Special Programming Grant Writer	-	-	1	-	-	-
Senior Advisor - Community Schools	1	1	-	-	-	-
Senior Advisor - Student Family & Community	2	2	-	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Senior Advisor - Student Internships	1	-	-	-	-	-
Sr. Mgr. Partnership, Accountability & Comm. Eng.	1	1	-	-	-	-
Student Recruitment Specialist	4	4	-	-	-	-
Chief of Student Support	**321**	**338**	**375**	**296**	**288**	**(8)**
Assistant for Health Services	-	-	1	1	1	-
Specialist - Enrollment	-	-	2	-	-	-
504 Clerical Assistant	1	1	1	1	-	(1)
504 Compliance Advisor	6	10	5	4	4	-
504 Compliance Associate	3	4	4	4	4	-
Administrative Assistant for Athletics Manager	1	1	1	-	-	-
Administrative Assistant for Director of Attendanc	1	1	-	-	-	-
Administrative Assistant for Director of School Op	1	1	-	-	-	-
Administrative Assistant for Exceptional Children	4	4	4	-	-	-
Administrative Assistant for Manager of ROTC	1	1	1	1	1	-
Administrative Assistant for School Operations	1	-	-	-	-	-
Administrative Specialist	1	1	1	1	1	-
Advisor - Hearing Office	-	-	-	2	2	-
Advisor - Enrollment	-	-	11	-	-	-
Advisor - Enrollment & Attendance	-	-	-	11	11	-
Advisor - Enrollment (SEED)	4	-	-	-	-	-
Advisor - Equity and Discipline	1	1	-	-	-	-
Advisor - Instructional RTI2	3	3	-	-	-	-
Advisor - Social Emotional Learning	-	-	-	4	4	-
Advisor School Operations	4	4	-	-	-	-
Analyst Student Equity, Enrollment & Discipline	1	1	-	-	-	-
Assistant for Health Services/School Nursing Manag	1	1	-	-	-	-
Assistant for Mental Health Center Services Manage	1	1	-	-	-	-
Associate - Compliance SEED	3	3	-	-	-	-
Athletic Advisor	-	-	-	2	2	-
Athletic Health Advisor	-	-	-	1	1	-
Athletics Head Trainer	1	1	1	1	-	(1)
Athletics Specialist	2	2	2	1	1	-
Attendance and Discipline Analyst	9	9	-	-	-	-
Attendance and Discipline Assistant	3	3	-	-	-	-
Attendance and Discipline Receptionist	2	2	-	-	-	-
Attendance Liaison	-	-	78	74	74	-
Case Advocate	1	1	-	-	-	-
Case Worker	1	1	-	-	-	-
Chief Academic Officer	1	1	-	-	-	-
Chief of Student Support	-	-	-	1	1	-
Child Care Administrator	1	-	-	-	-	-
Clerical Assistant	10	10	9	5	5	-
Clerical Assistant - Enrollment & Attendance	-	-	-	1	1	-
Clerical Assistant CSH	1	1	-	-	-	-
Clerk for Exceptional Children	3	3	2	-	-	-
Clinic/Health Promotion Manager	1	1	1	1	1	-
Command Sgt. Major	1	1	1	1	1	-
Coordinated School Health Manager	1	1	1	1	1	-
Coordinated School Health Program Assistant	1	1	-	-	-	-
Coordinator - Academic Operations & School Support	1	1	1	-	-	-
Counseling Services Manager (ES)	1	1	1	1	1	-
Counseling Services Manager (HS)	1	1	1	1	1	-
Counseling Services Manager (MS)	1	1	1	1	1	-
Counselor Alcohol / Drug	-	1	1	1	1	-
Crewperson - Athletics	-	4	4	4	4	-
Data Analyst - Hearing Office	-	-	-	1	1	-
Data Specialist Enrollment	8	8	-	-	-	-
Director - Academic Support	1	1	1	1	1	-
Director - Athletics	1	1	1	1	1	-
Director - Exceptional Children	2	2	2	-	-	-
Director - Health Services	1	1	1	-	-	-
Director - Mental Health and Family Wellness	1	1	1	1	1	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Director I-Coordinated School Health	-	-	-	1	1	-
Director II - Schools & Student Support	1	1	-	-	-	-
Director II-Attendance & Discipline	-	-	-	1	1	-
Director of Enrollment & Attendance	1	1	1	1	1	-
Director of Social Emotional Learning	-	-	-	1	1	-
District/Charge Nurse	3	3	3	3	3	-
Exceptional Children Advisor SPED	19	19	19	-	-	-
Executive Assistant	2	2	-	1	1	-
Executive Assistant - Enrollment & Attendance	-	-	1	1	1	-
Executive Assistant School Transformation	1	1	-	-	-	-
Executive Director of Exceptional Children	1	1	1	-	-	-
Executive Director of Student Leadership	-	-	1	1	1	-
Extended Learning Advisor	4	4	7	7	7	-
Extended Learning Specialist	1	1	1	1	1	-
Financial Analyst for Student Support	1	1	1	1	1	-
Health Program Assistant	-	-	1	1	1	-
Health Services/School Nursing Manager	1	1	1	1	1	-
Health Technician	-	8	8	8	8	-
Hearing and Appeals Supervisor	-	-	1	1	-	(1)
Instructional Leadership Director	9	9	-	-	-	-
IT Support Advisor	1	1	1	-	-	-
Licensed Practical Nurse	3	3	3	3	3	-
Manager - Attendance	-	-	-	1	1	-
Manager - 504	1	1	-	-	-	-
Manager - Attendance	-	-	1	-	-	-
Manager - Enrollment	-	-	1	1	1	-
Manager - Equity and Discipline	1	-	-	-	-	-
Manager - Exceptional Children Fiscal	1	1	1	-	-	-
Manager - Registration	1	1	-	-	-	-
Manager - SEED Compliance	1	1	-	-	-	-
Manager - Youth Advocacy Program	1	1	-	-	-	-
Manager Academic Ops and School Support	1	1	1	1	1	-
Manager of Extended Learning	1	1	1	1	1	-
Manager of ROTC	1	1	1	1	1	-
Manager Strategic Ops and Academic Initiatives	1	1	-	-	-	-
Manager Student Leadership	1	1	1	-	-	-
Manager-Psychologist (Exceptional Children)	2	2	2	-	-	-
Manager-Truancy and Homebound	1	1	1	-	-	-
Network Hearing Official	-	-	7	7	6	(1)
Occupational Therapist	9	9	9	-	-	-
Part-time Social Worker	-	-	-	1	-	(1)
Physical Therapist	3	3	3	-	-	-
Principal on Assignment	-	-	1	-	-	-
Private School & Compliance Advisor	1	1	1	-	-	-
Project Manager	2	2	-	-	-	-
Project Manager-Education Services	-	-	1	-	-	-
Project Stand - Senior Manager	1	1	1	1	1	-
Project Stand Advisor	-	-	2	2	2	-
Project STAND Senior Advisor	2	2	2	2	2	-
Psychologist	36	36	35	4	4	-
Receptionist	1	1	1	-	-	-
Record Clerk	2	2	1	1	1	-
Records Clerk to Truancy Manager	2	2	-	-	-	-
Regional Manager - Mental Health Center Services	4	4	4	4	4	-
Regional Manager of Exceptional Children	4	4	4	-	-	-
Registered Nurse	3	3	3	3	3	-
Research Analyst	-	-	1	1	-	(1)
Research Analyst (Coord. School Health)	2	1	-	-	-	-
ROTC Logistics Management Specialist	1	1	1	1	1	-
RTI2 Analyst	1	1	-	-	-	-
School Operations Academic Manager	-	1	-	-	-	-
School Operations Manager	1	1	-	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
SEED- Compliance Specialist	1	2	-	-	-	-
Senior Advisor - Attendance & Discipline	7	7	-	-	-	-
Senior Advisor - Business Ops & Special Projects	1	1	-	-	-	-
Senior Advisor - S.E.L. Compliance	1	1	-	-	-	-
Senior Manager - Equity Discipline & Intervention	-	1	-	-	-	-
Social Worker	60	60	77	76	75	(1)
Special Project Assistant	1	1	-	-	-	-
Special Project Coordinator	-	-	2	2	2	-
Special Project Coordinator - Coordinated School H	5	8	6	6	6	-
Specialist - Enrollment & Attendance	-	-	-	4	4	-
Specialty Principal - Special Education	-	-	2	-	-	-
Sr Compliance Advisor	1	1	-	-	-	-
Student Engagement Specialist K-12	1	1	1	3	2	(1)
Student Equity Enrollment & Discipline Executive D	1	1	-	-	-	-
Training NCO	1	1	1	1	1	-
Truancy Attendance Specialist	3	3	-	-	-	-
Truancy Attendance Teacher	2	2	-	-	-	-
Truancy Liaison	-	-	8	8	8	-
Truancy Manager	-	-	-	1	1	-
Youth Advocacy & Resource Advisor	4	5	-	-	-	-
Facility Services Officer	**328**	**350**	**356**	**377**	**366**	**(11)**
Administrative Assistant	2	2	2	-	-	-
Analyst-Construction Project	-	1	1	1	1	-
Asbestos Abatement Technicians	6	6	6	6	6	-
Asbestos Supervisor	1	1	1	1	1	-
Brick Mason	2	2	2	2	2	-
Building Engineer I	-	-	159	163	159	(4)
Building Engineer II	-	-	2	2	2	-
Carpenter	15	15	15	15	15	-
Chief Strategic Planning & Operations Advisor	-	1	-	-	-	-
Compliance Advisor	4	4	-	-	-	-
Concrete & Asphalt	-	-	-	4	4	-
Construction Manager	1	-	-	-	-	-
Construction Project Compliance Manager	-	-	-	1	1	-
Crewperson	2	-	-	-	-	-
Custodial Lead Worker	-	-	1	1	1	-
Custodial Worker	-	-	4	4	4	-
Data Analyst	1	1	1	1	1	-
Demographer	1	1	1	1	-	(1)
Diesel Mechanic Certified	1	1	-	-	-	-
Director - Construction	1	1	1	1	1	-
Director - Custodial and Grounds	1	1	1	1	1	-
Director - Facilities Maintenance	1	1	1	1	1	-
Director II - Facilities Management	2	1	1	-	-	-
Director of Facility Planning	1	1	-	-	-	-
Electrician	1	15	15	15	15	-
Electronics Technicians	-	4	4	4	4	-
Energy Technician	-	2	2	2	2	-
Environment Health and Safety Manager	1	1	1	1	1	-
Environmental Health Safety and Compliance Advi	-	-	4	4	4	-
Executive Assistant to the Facility Officer	1	1	1	-	-	-
Facilities Financial Advisor	1	1	1	1	1	-
Facilities Project Specialist	1	1	1	1	1	-
Facility Planning and Property Management Analyst	1	1	-	-	-	-
Facility Services Analyst	-	-	1	1	1	-
Facility Services Officer	-	-	1	1	1	-
Facility Services Specialist	-	-	-	1	1	-
Flooring Technician	5	5	5	5	5	-
General Services Supervisor	2	2	2	2	2	-
GIS Planning Advisor	1	1	1	1	1	-
Grounds Service Technician	2	2	2	2	2	-
Grounds Supervisor	4	4	4	4	4	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Heavy Equipment Operator	1	1	2	1	1	-
HVAC Technician	24	24	24	24	24	-
Inventory Clerk	1	1	1	1	1	-
Lead Mechanic I Certified	1	1	1	1	1	-
Low Voltage Supervisor	1	1	1	1	1	-
Maintenance Technician - Plasterer	1	1	1	1	-	(1)
Manager - Facilities Operations	-	-	-	1	1	-
Manager - Custodial and Grounds	1	1	1	1	1	-
Manager - Facilities Operations	1	1	1	-	-	-
Manager - Facilities Planning & Property	1	1	1	1	1	-
Manager Pest Control and Grounds	-	1	1	1	-	(1)
Manager-Construction Project	-	3	3	2	2	-
Master Electrician	1	1	1	1	1	-
Master HVAC	1	1	1	1	1	-
Master of Plumbing	1	1	1	1	1	-
Mechanic I - Certified	3	3	4	4	4	-
Painter	7	7	7	7	7	-
Pest Control Lead Technician	-	-	1	1	1	-
Pest Control Manager	1	-	-	-	-	-
Pest Control Technician I	6	6	4	4	2	(2)
Pest Control Technician II	2	2	2	2	2	-
Plant Manager	157	157	-	-	-	-
Plant Manager II	2	2	-	-	-	-
Plumber	16	16	16	16	16	-
Preventative Maintenance Technician	-	-	-	16	16	-
Project Management Lead	2	-	-	-	-	-
Record Clerk	3	3	3	3	3	-
Roofer	8	8	8	8	8	-
Senior-Construction Manager	-	2	2	2	2	-
Sheet Metal Worker	4	4	4	4	4	-
Steam - Pipe Fitter	1	1	1	1	-	(1)
Supervisor Energy Management	-	1	1	1	1	-
SUPERVISOR FLEET MAINTENANCE	-	-	1	1	-	(1)
Truck Driver - CDL	1	1	-	-	-	-
Truck Driver - Maintenance	-	-	-	1	1	-
Welder	4	4	4	4	4	-
Zone 1-4 HVAC Supervisor	3	3	3	3	3	-
Zone 1-4 Manager	2	2	2	2	2	-
Zone 1-4 Supervisor - Custodial & Grounds	4	4	4	4	4	-
Zone 1A-4B Supervisor	5	5	5	5	5	-
Information Technology Officer	**130**	**130**	**143**	**143**	**131**	**(12)**
Advisor - Financial Systems	-	-	1	-	-	-
Advisor - Infrastructure & Systems Support	-	-	1	1	1	-
Advisor - IT Business	3	3	-	-	-	-
Advisor - ITSM Application	-	1	1	1	1	-
Analyst - Digital 1:1 Device	-	-	-	1	1	-
Analyst - Cyber Security	7	7	6	6	6	-
Analyst - Digital 1:1 Device	1	1	1	-	-	-
Analyst - IT Service Desk	1	1	1	1	1	-
Analyst - System Solutions	-	2	2	2	2	-
Asset Inventory Associate	-	-	10	10	9	(1)
Associate - Digital Device Support	-	-	13	13	11	(2)
Chief Information Officer	1	1	-	-	-	-
Clerk - Digital Device	2	2	1	1	-	(1)
Cyber Security Administrator	1	1	1	1	1	-
Database Administrator	1	1	-	-	-	-
Database Advisor (ERP)	1	1	1	1	1	-
Digital Media Advisor	1	1	1	1	1	-
Director - Business Relationships & Customer Serv	1	1	1	-	-	-
Director - Digital 1:1 Device	1	1	-	-	-	-
Director - Infrastructure and Security	1	-	-	-	-	-
Director - IT Applications	-	-	2	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Director II - IT Operations	-	1	1	1	1	-
ERP Functional Manager	1	1	-	1	1	-
ERP Security Administrator	1	-	-	-	-	-
Executive Assistant - Information Technology	-	-	-	1	1	-
Executive Assistant - Information Technology	1	1	1	-	-	-
Information Technology Officer	-	1	1	1	1	-
IT Business Technology Advisor	1	1	-	-	-	-
IT Database Advisor	1	1	1	1	1	-
IT Departmental Assistant	1	1	1	1	1	-
IT Manager - System Administration and Security	1	1	1	1	1	-
IT Manager-Application Development	1	1	1	1	1	-
IT Manager-Technology Field Support	3	3	3	3	3	-
IT Network Administrator	-	-	1	1	1	-
IT Network/Telecom Manager	1	1	1	1	1	-
IT Programmer Advisor	3	3	3	3	2	(1)
IT Report Analyst	1	1	-	1	1	-
IT Security Manager	1	1	1	1	-	(1)
IT Senior Application Developer	1	1	1	1	1	-
IT Senior System Administrator	4	4	3	3	2	(1)
IT Support Analyst	42	42	39	39	39	-
IT Support Associate	5	4	6	6	5	(1)
IT Systems Administrator Analyst	2	2	1	1	1	-
IT Systems Architect	-	-	-	1	1	-
Manager - Asset Inventory	-	-	-	1	1	-
Manager - Asset Inventory	-	-	1	-	-	-
Manager - PMO/IT Programs	1	1	1	1	1	-
Manager- Digital Programs	1	1	-	-	-	-
Network Analyst	4	4	4	4	3	(1)
Network Installation Analyst	3	2	2	2	1	(1)
Program Director-Infrastructure & Systems Support	-	-	1	1	1	-
Programmer Advisor ERP	1	1	1	2	-	(2)
Project Manager	4	3	3	3	3	-
Senior Advisor - Infrastructure & Systems Support	-	-	2	2	2	-
Senior Advisor-Financial Systems	1	1	-	-	-	-
Senior Advisor-Strategic Planning	1	1	1	1	1	-
Senior Analyst - IT Support	4	4	4	4	4	-
Service Desk Associate	10	10	9	9	9	-
Service Desk Manager	1	1	1	1	1	-
Telecom Analyst	4	4	2	2	2	-
Web Services Advisor	1	1	1	1	1	-
Web Support Specialist	1	1	1	1	1	-
Regional Superintendent - iZone	**-**	**-**	**-**	**3**	**3**	**-**
Executive Assistant	-	-	-	1	1	-
Instructional Leadership Coach	-	-	-	1	1	-
Regional Superintendent	-	-	-	1	1	-
Regional Superintendent - Northeast Region	**-**	**-**	**-**	**4**	**4**	**-**
Executive Assistant	-	-	-	1	1	-
Instructional Leadership Coach	-	-	-	2	2	-
Regional Superintendent	-	-	-	1	1	-
Regional Superintendent - Northwest Region	**-**	**-**	**-**	**4**	**4**	**-**
Executive Assistant	-	-	-	1	1	-
Instructional Leadership Coach	-	-	-	2	2	-
Regional Superintendent	-	-	-	1	1	-
Regional Superintendent - Southeast Region	**-**	**-**	**-**	**3**	**3**	**-**
Executive Assistant	-	-	-	1	1	-
Instructional Leadership Coach	-	-	-	1	1	-
Regional Superintendent	-	-	-	1	1	-
Regional Superintendent - Southwest Region	**-**	**-**	**-**	**4**	**3**	**(1)**
Executive Assistant	-	-	-	1	1	-
Instructional Leadership Coach	-	-	-	2	1	(1)
Regional Superintendent	-	-	-	1	1	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Research, Evaluation and Accountability	**58**	**64**	**57**	**60**	**59**	**-1**
Advisor - Power Platform	-	-	1	-	-	-
Advisor - User Experience	-	1	1	1	1	-
Advisor Academic Records Compliance	4	4	3	3	3	-
Analyst - Student Information Management	4	4	4	4	4	-
Analytics Advisor	3	3	3	3	3	-
Assessment & Accountability Assistant	1	1	1	1	1	-
Assessment Advisor	3	2	2	2	2	-
Assessment Specialist	2	2	2	2	2	-
Business Process Analyst	1	-	-	-	-	-
Continuous Improvement Advisor	1	1	1	1	1	-
Data Analyst	2	2	2	2	2	-
Database Engineer	2	2	2	2	2	-
Director - Assessment & Accountability	-	-	-	1	1	-
Director - Performance Management	1	1	1	-	-	-
Director - Strategic Operations and Innovation	1	2	-	-	-	-
Director II - Planning & Accountability	1	1	1	1	1	-
Director of Accountability	1	1	1	-	-	-
Director of Research	1	1	1	-	-	-
Director of Research & Performance Management	-	-	-	1	1	-
Director of Student Information Services	-	-	-	1	1	-
Executive Assistant to the Strategy & Innovation O	1	1	1	1	1	-
Highly Specialized Advisor, Strategy & Innovation	1	1	-	-	-	-
Manager - Accountability & Continuous Improvement	-	1	1	1	1	-
Manager - Data Strategy & Performance Management	-	1	1	1	1	-
Manager - Student Information Management	3	3	3	3	3	-
Manager Decision Analytics & Information Mgmt	1	1	1	1	1	-
Manager, Research	1	1	1	1	1	-
Part-time SIM Data Worker	-	-	-	4	4	-
Part-Time Warehouse Worker	-	-	-	1	-	(1)
Program Director - Schools and Leadership	1	1	-	-	-	-
Records Assistant	4	4	4	4	4	-
Research Advisor	1	1	1	1	1	-
Research Analyst	2	1	1	-	-	-
School Operations Academic Manager	-	1	-	-	-	-
Senior Advisor - Data Analytics	-	-	-	1	1	-
Senior Advisor - Data Strategy & Perfo	-	1	1	1	1	-
Senior Advisor - Analytics	-	1	1	-	-	-
Senior Advisor - Strategic Progr & Innovation	-	2	-	-	-	-
Senior Manager Decision Analytics Information	1	1	1	1	1	-
SIM Data Specialist	13	12	12	12	12	-
SQL Developer	-	1	1	1	1	-
Student Records Manager	1	1	1	1	1	-
Special Assistant to the Superintendent	**-**	**1**	**1**	**-**	**-**	**-**
Special Assistant to the Superintendent	-	1	1	-	-	-
Strategic Communications Officer	**37**	**38**	**45**	**45**	**41**	**(4)**
Social Media Specialist	-	-	-	1	1	-
Administrative Assistant Broadcast	1	1	1	1	1	-
Advisor - Communications	-	-	1	1	1	-
Broadcast Production Associate	3	3	3	3	3	-
Broadcasting Specialist	1	1	1	1	1	-
Chief Engineer	1	1	-	-	-	-
Chief of Communications	1	1	-	-	-	-
Communications Advisor	1	1	1	1	1	-
Communications Manager	1	1	2	2	1	(1)
Constituent Services	-	-	1	1	1	-
Constituent Services - Remote	-	-	1	1	-	(1)
Constituent Services Assistant	7	7	10	10	9	(1)
Constituent Services Clerk	1	1	-	-	-	-
Constituent Services Specialist	1	1	2	2	2	-
Copy Editor	1	1	1	1	-	(1)
Digital Communications Advisor	-	-	-	1	1	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Director - Communications	-	-	1	1	1	-
Director - Constituent Services	1	1	1	1	1	-
Director - External Communications	1	1	-	-	-	-
Director - Internal Communications	1	1	-	-	-	-
General Manager	1	1	1	1	1	-
Graphics Specialist	1	1	1	1	1	-
Manager - Multilingual Communications	1	1	1	1	1	-
Manager of Public Relations	-	-	1	1	1	-
Marketing Manager	1	1	1	1	1	-
Multimedia Relations Advisor	1	1	1	-	-	-
Multimedia Relations Manager	1	1	1	1	1	-
Multimedia Specialist	1	1	1	1	1	-
Public Information Officer	1	1	-	-	-	-
Radio Broadcast Associate	3	3	3	3	3	-
Senior Communications Advisor	1	1	-	-	-	-
Specialist - Administrative (Communications)	1	1	1	1	1	-
Specialist - Internal Communications	1	1	2	1	1	-
Specialist - Multilingual Communications	-	-	3	3	3	-
Strategic Communications Advisor	1	1	1	1	1	-
Strategic Communications Officer	-	1	1	1	1	-
Superintendent	**2**	**4**	**4**	**3**	**3**	**-**
Administrative Assistant to the Superintendent	-	1	-	-	-	-
Advisor - Special Project	-	-	1	-	-	-
Executive Assistant to the Superintendent	-	1	-	-	-	-
Executive Manager-Office of the Superintendent	-	-	1	1	1	-
Receptionist II for Superintendent	1	1	1	1	1	-
Superintendent	1	1	1	1	1	-
Grand Total	**9,255**	**9,440**	**10,461**	**10,433**	**10,177**	**(256)**

MEMPHIS - SHELBY COUNTY SCHOOLS
POSITION SUMMARY BY PROJECT
NON-FEDERAL PROGRAMS

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
CDBG-CV-Youth Homeless Initiative Grant	**-**	**-**	**-**	**2**	**2**	**-**
Family Engagement Specialist (part-time	-	-	-	2	2	-
Evening Reporting Center	**2**	**2**	**2**	**2**	**2**	**-**
Advisor Evening Reporting Center	1	1	1	1	1	-
Manager Evening Reporting Center	1	1	1	1	1	-
First 8 Coaches Support	**-**	**2**	**2**	**-**	**-**	**-**
Foundational Literacy Coach - Pre-K	-	2	2	-	-	-
First 8 Memphis	**-**	**98**	**97**	**74**	**74**	**-**
Advisor - Grant Compliance	-	1	-	-	-	-
Classroom Teacher Pre K	-	47	46	35	35	-
Educational Asst - Early Childhood	-	46	46	35	35	-
Foundational Literacy Coach - Pre-K	-	1	1	1	1	-
Instructional Advisor Pre-K	-	-	-	1	1	-
Instructional Advisor, Pre-K	-	1	1	-	-	-
Manager - Family Partnership & School Support Pre-	-	1	1	1	1	-
Program/Project Assistant for Pre-K	-	1	1	1	1	-
Senior Pre-K Professional Development Advisor	-	-	1	-	-	-
First 8 Memphis Coaches	**2**	**-**	**-**	**2**	**2**	**-**
Foundational Literacy Coach - Pre-K	2	-	-	2	2	-
First 8 Memphis Wraparound	**13**	**-**	**-**	**19**	**19**	**-**
Specialist Family Engagement Pre K	13	-	-	19	19	-
First 8.1	**80**	**-**	**-**	**-**	**-**	**-**
Childcare Center Educator	8	-	-	-	-	-
Classroom Teacher Pre K	31	-	-	-	-	-
Educational Asst - Early Childhood	39	-	-	-	-	-
Foundational Literacy Coach - Pre-K	1	-	-	-	-	-
Program/Project Assistant for Pre-K	1	-	-	-	-	-
First 8.2	**17**	**-**	**-**	**-**	**-**	**-**
Classroom Teacher Pre K	7	-	-	-	-	-
Educational Asst - Early Childhood	9	-	-	-	-	-
Instructional Advisor, Pre-K	1	-	-	-	-	-
First 8.2 Wraparound	**-**	**20**	**25**	**-**	**-**	**-**
Specialist Family Engagement Pre K	-	20	25	-	-	-
Pre-K	**100**	**96**	**90**	**105**	**103**	**(2)**
Advisor - Grant Compliance	2	-	-	-	-	-
Advisor-Family Partnership & School Support Prek	1	1	1	1	1	-
Classroom Teacher Pre K	80	81	79	94	92	(2)
Clerical Assistant	1	1	1	-	-	-
Director - Education	1	1	1	1	1	-
Educational Asst - Early Childhood	4	5	5	7	7	-
Foundational Literacy Coach - Pre-K	2	-	-	-	-	-
Grant Fiscal Associate Pre-K	1	1	1	1	1	-
Instructional Advisor, Pre-K	1	1	-	-	-	-
Manager - Pre-K Early Learning Center	-	-	1	-	-	-
Manager Grant Fiscal	2	1	-	-	-	-
Manager, Early Childhood	2	1	-	-	-	-
Receptionist	1	1	-	-	-	-
Specialist Family Engagement Pre K	2	2	1	1	1	-
Public School Security Grant (FY26)	**-**	**-**	**-**	**26**	**26**	**-**
Mobile Security Officer	-	-	-	24	24	-
Sergeant	-	-	-	2	2	-
Research & Evaluation	**-**	**1**	**1**	**2**	**2**	**-**
Data Strategy & Performance Management Analyst	-	-	-	1	1	-
Research Analyst	-	1	1	1	1	-
SPED Medicaid Reimbursement	**2**	**2**	**2**	**2**	**2**	**-**
Advisor - Medicaid Reimbursement Program	1	1	1	1	1	-
Nurse Practitioner	1	1	1	1	1	-
State School Improvement Grant	**-**	**-**	**2**	**-**	**-**	**-**
Computer Lab Assistant	-	-	2	-	-	-
State School Improvement Grant 2.0	**-**	**-**	**5**	**-**	**-**	**-**
Assistant Principal High	-	-	1	-	-	-
Attendance/Truancy Liaison	-	-	1	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Educational Assistant	-	-	3	-	-	-
State Special Education Preschool Grant - FY26	**-**	**-**	**-**	**3**	**3**	**-**
Data Analyst	-	-	-	1	1	-
Educational Asst - Special ED	-	-	-	1	1	-
Instructional Facilitator	-	-	-	1	1	-
Substance Abuse Prevention & Treatment	**2**	**-**	**-**	**-**	**-**	**-**
Parent Liaison	2	-	-	-	-	-
Trauma Intensive Parent (TIP) Grant	**-**	**1**	**-**	**-**	**-**	**-**
Parent Liaison	-	1	-	-	-	-
Grand Total	**218**	**222**	**226**	**237**	**235**	**(2)**

MEMPHIS - SHELBY COUNTY SCHOOLS
POSITION SUMMARY
NUTRITION SERVICES

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Nutrition Services	**1,612**	**1,606**	**1,599**	**1,601**	**1,576**	**(25)**
Accountant	1	1	1	1	1	-
Accountant - Senior	3	3	3	3	3	-
Administrative Assistant - Nutrition Services	1	1	1	1	1	-
Advisor - Food Safety	-	1	-	-	-	-
Advisor - Workplace Safety	-	1	-	-	-	-
Analyst - Menu Planning	1	1	1	1	1	-
Analyst - Safety Compliance	1	-	-	-	-	-
Analyst Distribution	2	2	2	2	2	-
Analyst Planning and Logistics	1	1	1	1	1	-
Associate - Food Quality	-	2	2	2	2	-
Associate - Programs Compliance	6	6	6	6	6	-
Associate Compliance CNC	1	1	-	-	-	-
Associate Planning and Logistics	1	1	1	1	1	-
Associate, Warehouse & Distribution Inventory	1	1	-	-	-	-
Building Engineer I	-	-	1	1	1	-
Buyer	1	-	-	-	-	-
Central Kitchen Manager	1	1	1	1	1	-
Central Kitchen Supervisor	1	1	1	1	1	-
Chef	-	1	2	2	2	-
Clerical Assistant	6	6	6	6	6	-
Clerk for Distribution	2	2	-	-	-	-
Clerk for Planning and Procurement	4	4	2	2	2	-
Coordinator - Nutrition Mobile	45	52	52	52	52	-
Culinary Specialist	2	1	1	1	1	-
Dietitian	2	2	2	2	2	-
Director II - Nutrition	1	1	1	1	1	-
Distribution Associate - CNC	-	11	11	11	11	-
Distribution Associate - Freezer	-	14	16	16	16	-
Distribution Manager	1	1	1	1	1	-
Equipment Maintenance Specialist	2	2	2	2	2	-
Equipment Operations Assistant	2	2	2	2	2	-
Equipment Operations Supervisor	1	1	1	1	1	-
Executive Chef	-	1	1	1	1	-
Farm Education Program Manager	1	1	-	-	-	-
Farm Manager	1	1	-	-	-	-
Field Operations Manager	1	1	1	1	1	-
Food Quality Control Specialist	1	1	1	1	1	-
Food Quality Control Technican	2	-	-	-	-	-
Fork Lift Operator	7	-	-	-	-	-
Functional Advisor Nutrition Services	1	1	1	1	1	-
Human Resource Staffing Advisor Non Instructional	2	1	2	2	2	-
Information Technology Manager	1	1	1	1	1	-
Inventory Clerk	6	6	-	-	-	-
IT Field Technician	1	1	2	2	2	-
IT Support	-	-	-	1	1	-
IT Support - Part-time	-	-	1	-	-	-
Lunchroom Monitor	47	47	44	44	43	(1)
Manager - Food Safety and Quality Control	1	1	1	1	1	-
Manager - Nutrition Services Area	10	12	11	11	11	-
Manager - School Operations	1	1	1	1	1	-
Manager Equipment Operations	1	1	1	1	1	-
Mechanic I - Certified	1	1	-	-	-	-
Menu Planning Associate	1	1	1	1	1	-
Menu Planning Manager	1	1	1	1	1	-
Network Specialist	5	5	4	4	4	-
NS Inventory Associate	-	-	9	9	9	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Nutrition Service Analyst	1	1	1	1	1	-
Nutrition Service Manager - HR Support	-	-	-	1	1	-
Nutrition Service Nutrition Instructor	2	2	2	2	2	-
Nutrition Service Support	1,126	1,126	1,126	1,126	1,106	(20)
Planning and Analysis Analyst	1	1	1	1	1	-
Planning and Analysis Associate	2	2	2	2	2	-
Planning and Analysis Compliance Analyst	-	-	1	1	1	-
Planning and Analysis Manager	1	1	1	1	1	-
Plant Manager	1	1	-	-	-	-
Receptionist for Nutrition Office	1	1	1	1	1	-
Refrigerator Repair Technician	4	4	4	6	6	-
Safety and Security Guard	10	10	10	10	10	-
School Nutrition Supervisor	153	151	151	151	147	(4)
School Nutrition Supervisor Trainee	29	29	29	29	29	-
School Operations Manager	1	1	2	2	2	-
Senior Buyer	1	1	1	1	1	-
Senior Manager - School Operations	1	1	1	1	1	-
Senior Manager Nutrition Services	1	1	1	1	1	-
Senior Manager Staff Development,Nutrtion Services	1	1	1	-	-	-
Sergeant	2	2	2	2	2	-
Server Support - Central Kitchen	19	19	19	19	19	-
Special Programs Manager	1	1	1	1	1	-
Specialist - Food Safety	3	2	3	3	3	-
Sub IT Support	1	1	-	-	-	-
Supervisor Distribution Area	2	3	3	3	3	-
Supervisor Distribution Area (Inventory Control)	1	1	1	1	1	-
Supervisor School Nutrition II	-	-	-	3	3	-
Supervisor School Nutrition III	-	-	-	6	6	-
Supervisor, School Nutrition II	9	4	3	-	-	-
Supervisor, School Nutrition III	9	6	6	-	-	-
Supervisor, School Nutrition IV	2	-	-	-	-	-
Supply Chain Manager	1	1	1	1	1	-
Talent Acquisition Associate Non Instructional	1	1	1	1	1	-
Technician, Sanitation	2	-	-	-	-	-
Training Supervisor	-	-	1	1	1	-
Truck Driver - CDL	21	21	20	20	20	-
Warehouse First Line Supervisor	2	1	-	-	-	-
Warehouse Lead	4	-	-	-	-	-
Warehouse Worker	14	-	-	-	-	-
Grand Total	**1,612**	**1,606**	**1,599**	**1,601**	**1,576**	**(25)**

MEMPHIS - SHELBY COUNTY SCHOOLS
POSITION SUMMARY BY PROJECT
FEDERAL PROGRAMS

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
ARP Homeless	**-**	**1**	**-**	**-**	**-**	**-**
Federal Programs Advisor - ARP 1.0	-	1	-	-	-	-
ARP Homeless 1.0	**1**	**-**	**-**	**-**	**-**	**-**
Federal Programs Advisor - ARP 1.0	1	-	-	-	-	-
ARP Homeless 2.0	**11**	**11**	**-**	**-**	**-**	**-**
Advisor- Federal Programs	1	1	-	-	-	-
Clerical Assistant	1	1	-	-	-	-
Federal Programs Specialist	9	9	-	-	-	-
ARP Homeless System Navigator	**-**	**1**	**-**	**-**	**-**	**-**
Federal Programs Specialist	-	1	-	-	-	-
ARP IDEA Part B	**1**	**-**	**-**	**-**	**-**	**-**
Exceptional Children Advisor SPED	1	-	-	-	-	-
Carl Perkins	**13**	**13**	**11**	**15**	**15**	**-**
Classroom Teacher- Vocational CCTE Teaching as a	-	-	-	4	4	-
College Career Technology Education Advisor	5	5	4	4	4	-
Early College Advisor	4	4	4	4	4	-
Program Project Assistant for CTE	2	2	2	2	2	-
Senior Advisor - CCTE	1	1	1	1	1	-
Senior Manager-Academics CCTE	1	1	-	-	-	-
CDC/Mental Health Supplement 2	**1**	**-**	**-**	**-**	**-**	**-**
Senior Advisor - Social Emotion Supports	1	-	-	-	-	-
CDC/What Works (FY2025)	**-**	**-**	**1**	**-**	**-**	**-**
Advisor-Program (ECHS)	-	-	1	-	-	-
CDC/What Works (FY2026)	**-**	**-**	**-**	**1**	**1**	**-**
Advisor-Program (ECHS)	-	-	-	1	1	-
CDCP HIV/STD PREVENTION	**3**	**3**	**-**	**-**	**-**	**-**
Advisor-Program (ECHS)	-	1	-	-	-	-
Research Advisor	1	-	-	-	-	-
Senior Advisor - Social Emotion Supports	-	1	-	-	-	-
Special Project Coordinator I	2	1	-	-	-	-
Consolidated Administration	**46**	**47**	**39**	**40**	**40**	**-**
Accountant - Federal Program	1	1	1	1	1	-
Advisor - Federal Programs (Special Populations)	-	1	-	-	-	-
Advisor - Federal Programs (Title I)	-	-	-	6	6	-
Associate Federal Programs Data Associate	1	1	-	-	-	-
Director - Grants Program	1	1	-	-	-	-
Director II - Federal Programs	1	1	1	1	1	-
Director II - Federal Programs and Operations	-	-	-	1	1	-
Federal Programs Advisor - Grants & Special Popula	1	1	1	1	1	-
Federal Programs Advisor - School Support/Program	3	3	3	3	3	-
Federal Programs Advisor (Programs)	7	8	6	-	-	-
Federal Programs Analyst	1	1	1	1	1	-
Federal Programs Associate (Programs)	1	1	1	1	1	-
Federal Programs Inventory Associate	6	6	6	6	6	-
Federal Programs Manager	5	5	6	6	6	-
Federal Programs Specialist	2	2	2	2	2	-
Financial Analyst (Federal Programs)	2	2	-	-	-	-
Fiscal Compliance Administrative Assistant	1	1	1	1	1	-
Grant Planning and Budgeting Director	1	1	1	1	1	-
Grants Administrative Assistant	1	1	-	-	-	-
HR Licensure and Compliance Specialist	1	1	-	-	-	-
Instructional Facilitator	1	1	1	1	1	-
Manager - Academic School Support & Finance	-	1	1	1	1	-
Manager - Federal Programs Inventory	1	1	1	1	1	-
Manager, Grants and Special Populations Compliance	1	1	-	-	-	-
Program Compliance Administrative Assistant	1	1	1	1	1	-
Research Analyst	2	-	-	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Senior Accountant	3	3	3	3	3	-
Senior Analyst - Budget	-	-	1	1	1	-
Senior Manager - Federal Programs	1	1	1	1	1	-
Enhancing School Capacity to Address Youth Violenc	**1**	**1**	**1**	**1**	**1**	**-**
Project Advisor	1	1	1	1	1	-
Epidemiology & Laboratory Capacity (ELC)	**11**	**-**	**-**	**-**	**-**	**-**
Advisor - ELC Grant Project	1	-	-	-	-	-
Analyst- ELC Grant Project	2	-	-	-	-	-
Director - Business Relationships & School Support	1	-	-	-	-	-
Manager - Business Relationships	6	-	-	-	-	-
Senior Manager - Business Relationships	1	-	-	-	-	-
ESSER 2.0	**417**	**-**	**-**	**-**	**-**	**-**
504 Compliance Advisor	2	-	-	-	-	-
Advisor - Dual Enrollment	1	-	-	-	-	-
Advisor - Enrollment	2	-	-	-	-	-
AP Advisor	1	-	-	-	-	-
Assistant - Advanced Academics	1	-	-	-	-	-
Assistant Principal-Elementary/Middle	1	-	-	-	-	-
Behavioral Support/Student Leadership Manager	1	-	-	-	-	-
Classroom Teacher Con Home Ec	1	-	-	-	-	-
Classroom Teacher Secondary	2	-	-	-	-	-
Classroom Teacher Special ED	6	-	-	-	-	-
Classroom Teacher- Vocational CCTE Teaching as a	7	-	-	-	-	-
Counselor Alcohol / Drug	1	-	-	-	-	-
Family Engagement Liaison	7	-	-	-	-	-
Health Technician	8	-	-	-	-	-
Instructional Facilitator	1	-	-	-	-	-
Instructional Support Analyst 1	1	-	-	-	-	-
Interventionist	7	-	-	-	-	-
Learning Recovery Interventionist	3	-	-	-	-	-
Manager - CCTE Work-Based Learning	1	-	-	-	-	-
Multilingual Cultural Mentor	3	-	-	-	-	-
ReSET Room Assistant	77	-	-	-	-	-
Social Worker	7	-	-	-	-	-
Special Project Coordinator - Coordinated School H	3	-	-	-	-	-
Specialized Educational Assistant	273	-	-	-	-	-
ESSER 3.0	**950**	**1,268**	**-**	**-**	**-**	**-**
Accountant	3	3	-	-	-	-
Accountant - Senior	5	5	-	-	-	-
Advisor - Advanced Placement (AP)	1	1	-	-	-	-
Advisor - Alumni Affairs	1	1	-	-	-	-
Advisor - Blended Learning	4	4	-	-	-	-
Advisor - Dual Enrollment	2	2	-	-	-	-
Advisor - Enrollment (SEED)	3	-	-	-	-	-
Advisor - Honors	1	1	-	-	-	-
Advisor - Induction & Training	2	2	-	-	-	-
Advisor - Instructional Support Virtual School	2	2	-	-	-	-
Advisor - Testing and Staffing	1	1	-	-	-	-
Advisor _ Instructional RTI2	7	7	-	-	-	-
Advisor- Federal Programs	2	2	-	-	-	-
Advisor- Instructional Learning Loss	11	10	-	-	-	-
Advisor School Operations	3	3	-	-	-	-
Advisor, Multicultural	6	6	-	-	-	-
Alternative Education Advisor	1	1	-	-	-	-
Analyst - Digital 1:1 Device	1	3	-	-	-	-
Analyst- Construction Compliance	1	1	-	-	-	-
Analyst Student Equity, Enrollment & Discipline	4	4	-	-	-	-
Asset Inventory Associate	7	12	-	-	-	-
Associate - Digital Device Support	22	27	-	-	-	-
Associate - License and Compliance	1	1	-	-	-	-
Behavioral Specialist	70	70	-	-	-	-
Behavioral Support/Student Leadership Manager	2	3	-	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Campus Monitor	1	1	-	-	-	-
Classroom Teacher - Virtual Advance Placement	4	4	-	-	-	-
Classroom Teacher Con Home Ec	5	5	-	-	-	-
Classroom Teacher ESL	14	12	-	-	-	-
Classroom Teacher Special Skills	24	24	-	-	-	-
Classroom Teacher Vocational	1	1	-	-	-	-
Classroom Teacher- Vocational CCTE Teaching as a	11	11	-	-	-	-
Clerical Assistant	7	7	-	-	-	-
Community Schools Manager	2	2	-	-	-	-
Community Schools Specialist	8	8	-	-	-	-
Compensation Specialist	1	1	-	-	-	-
Constituent Services Assistant	3	3	-	-	-	-
Constituent Services Clerk	3	3	-	-	-	-
Director - Blended Learning	1	1	-	-	-	-
Director - Program Leadership Development	1	1	-	-	-	-
Educational Assistant	7	7	-	-	-	-
Exceptional Children Advisor SPED	4	4	-	-	-	-
Extended Learning Advisor	4	4	-	-	-	-
Extended Learning Receptionist	1	1	-	-	-	-
Family Engagement Liaison	9	9	-	-	-	-
Federal Programs Associate (Grants)	1	1	-	-	-	-
Federal Programs Manager	2	2	-	-	-	-
Graduation Coach	3	3	-	-	-	-
Grants Administrative Assistant	1	1	-	-	-	-
Homebound Teacher	2	2	-	-	-	-
HR Talent Specialist, Instructional	1	1	-	-	-	-
Instructional Advisor, ESL	3	3	-	-	-	-
Instructional Advisor, Literacy	3	3	-	-	-	-
Instructional Coach	39	39	-	-	-	-
Instructional Facilitator	2	2	-	-	-	-
Instructional Leadership Director	1	1	-	-	-	-
Instructional Support Advisor	1	1	-	-	-	-
Instructional Support Analyst 1	-	1	-	-	-	-
Interventionist	6	6	-	-	-	-
Learning Recovery Interventionist	-	3	-	-	-	-
Manager - Advanced Placement	1	1	-	-	-	-
Manager - Asset Inventory	1	1	-	-	-	-
Manager - Digital Application Development	2	2	-	-	-	-
Manager - Digital Field Support	1	1	-	-	-	-
Manager - Multicultural	1	1	-	-	-	-
Manager- Academic Strategy & Special Projects	1	1	-	-	-	-
Manager- Cyber Zone	1	1	-	-	-	-
Manager, Grants and Special Populations Compliance	1	1	-	-	-	-
Multilingual Cultural Senior Advisor	1	1	-	-	-	-
Newcomer Program Advisor	1	1	-	-	-	-
Project Advisor	2	3	-	-	-	-
Project Graduation Advisor	2	2	-	-	-	-
Project Graduation Manager	1	1	-	-	-	-
Project Stand Advisor	2	2	-	-	-	-
Psychologist	1	1	-	-	-	-
ReSET Room Assistant	34	61	-	-	-	-
RTI Advisor	3	3	-	-	-	-
RTI Specialist	1	1	-	-	-	-
S.E.E.D Trauma Informed Practices Coach	11	11	-	-	-	-
Safety Special Project Coordinator	5	5	-	-	-	-
Security Special Project Associate	1	1	-	-	-	-
Senior Advisor - Continuous Improvement	1	1	-	-	-	-
Senior Advisor - Data Strategy	1	1	-	-	-	-
Senior Advisor - Rt12 Behavior	2	2	-	-	-	-
Senior Advisor - Strategic Progr & Innovation	1	-	-	-	-	-
Senior Manager - Academic Strategy & Sp Projects	1	1	-	-	-	-
Senior Manager- Academic Support	1	1	-	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Social Worker	8	15	-	-	-	-
Special Project Coordinator	1	1	-	-	-	-
Specialist - Multilingual Communications	3	3	-	-	-	-
Specialist - Multilingual Family	2	2	-	-	-	-
Specialist - Testing and Staffing	1	1	-	-	-	-
Specialized Educational Assistant	508	781	-	-	-	-
Student and Community Resource Associate	2	2	-	-	-	-
Truancy Attendance Specialist	5	5	-	-	-	-
Gear Up 3.0	**1**	**1**	**-**	**-**	**-**	**-**
Instructional Facilitator	1	1	-	-	-	-
Head Start (All)	**436**	**413**	**-**	**-**	**-**	**-**
Accountant	2	2	-	-	-	-
Advisor - Grant Compliance	1	1	-	-	-	-
Advisor - Nutrition Compliance Pre-K	-	1	-	-	-	-
Advisor-Family Partnership & School Support Prek	3	4	-	-	-	-
Asset Inventory Data Analyst - Early Childhood	-	1	-	-	-	-
Behavioral Specialist	6	6	-	-	-	-
Childcare Center Educator	52	59	-	-	-	-
Classroom Teacher Pre K	7	-	-	-	-	-
Clerical Assistant	4	2	-	-	-	-
Compliance Associate - ERSEA- Pre-K	-	3	-	-	-	-
Compliance Associate, Pre-K/Head Start	8	-	-	-	-	-
Data Analyst	1	1	-	-	-	-
Director - Head Start	1	1	-	-	-	-
Educational Asst - Early Childhood	214	190	-	-	-	-
Educational Support Assistant - Early Childhood	6	5	-	-	-	-
Environmental Health & Safety Compliance Advisor	2	1	-	-	-	-
Facilities Manager Early Childhood Head Start	1	1	-	-	-	-
Financial Analyst (Pre-K)	1	-	-	-	-	-
Financial Support Specialist	1	1	-	-	-	-
Fiscal Assistant	1	1	-	-	-	-
Foundational Literacy Coach - Pre-K	5	5	-	-	-	-
H.R. Senior Advisor Pre-K	1	1	-	-	-	-
Health Services Program Advisor	6	6	-	-	-	-
Instructional Advisor, Pre-K	6	6	-	-	-	-
IT Support Associate	1	1	-	-	-	-
Laundry Technician - Pre-K	4	4	-	-	-	-
Manager - Comprehensive Services ERSEA	1	1	-	-	-	-
Manager - Family Partnership & School Support Pre-	2	2	-	-	-	-
Manager - Pre-K Head Start Center	-	2	-	-	-	-
Manager Comprehensive Health Services Pre-K	-	1	-	-	-	-
Manager, Early Childhood	1	1	-	-	-	-
Pre-K Childcare Facility Director	4	-	-	-	-	-
Program/Project Assistant for Pre-K	6	6	-	-	-	-
Senior Advisor - Instructional Support Pre-K	1	-	-	-	-	-
Senior Pre-K Professional Development Advisor	2	1	-	-	-	-
Specialist Environment Facilities Compliance PreK	-	4	-	-	-	-
Specialist Family Engagement Pre K	81	88	-	-	-	-
Warehouse Worker	4	4	-	-	-	-
Head Start Jan-Dec 2025	**-**	**-**	**386**	**-**	**-**	**-**
Accountant	-	-	1	-	-	-
Advisor - Nutrition Compliance Pre-K	-	-	1	-	-	-
Advisor-Family Partnership & School Support Prek	-	-	5	-	-	-
Asset Inventory Data Analyst - Early Childhood	-	-	1	-	-	-
Behavioral Specialist	-	-	6	-	-	-
Childcare Center Educator	-	-	56	-	-	-
Classroom Teacher Pre K	-	-	1	-	-	-
Clerical Assistant	-	-	2	-	-	-
Compliance Associate - ERSEA- Pre-K	-	-	1	-	-	-
Data Analyst	-	-	1	-	-	-
Director - Head Start	-	-	1	-	-	-
Educational Asst - Early Childhood	-	-	181	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Educational Support Assistant - Early Childhood	-	-	1	-	-	-
Environmental Health & Safety Compliance Advisor	-	-	1	-	-	-
Facilities Manager Early Childhood Head Start	-	-	1	-	-	-
Financial Support Specialist	-	-	1	-	-	-
Foundational Literacy Coach - Pre-K	-	-	5	-	-	-
Health Services Program Advisor	-	-	6	-	-	-
Instructional Advisor, Pre-K	-	-	6	-	-	-
IT Support Associate	-	-	1	-	-	-
Laundry Technician - Pre-K	-	-	4	-	-	-
Manager - Comprehensive Services ERSEA	-	-	1	-	-	-
Manager - Family Partnership & School Support Pre-	-	-	1	-	-	-
Manager - Pre-K Head Start Center	-	-	2	-	-	-
Manager Comprehensive Health Services Pre-K	-	-	1	-	-	-
Manager Grant Fiscal	-	-	1	-	-	-
Manager, Early Childhood	-	-	1	-	-	-
Program/Project Assistant for Pre-K	-	-	7	-	-	-
Specialist Environment Facilities Compliance PreK	-	-	4	-	-	-
Specialist Family Engagement Pre K	-	-	80	-	-	-
Talent Advisor - Pre-K	-	-	1	-	-	-
Warehouse Worker	-	-	4	-	-	-
IAL Libraries in the Blend	**1**	**1**	**1**	**1**	**1**	**-**
Project Coordinator - Libraries in the Blend	1	1	1	1	1	-
IDEA Part B	**633**	**591**	**571**	**564**	**550**	**(14)**
Administrative Assistant for Exceptional Children	2	2	1	1	1	-
Advisor-Physical/Occupational Therapy	1	1	1	1	1	-
Applications Support Analyst for Exception Childre	1	1	1	1	1	-
Assistant - Residential Training Center	13	-	-	-	-	-
Behavioral Specialist	1	1	1	-	-	-
Classroom Teacher Special ED	2	2	2	2	2	-
Clerical Assistant	1	1	1	1	1	-
Clerk for Exceptional Children	6	6	6	6	6	-
Coordinator - Residential Training Center	1	-	-	-	-	-
Data Info Specialist	1	1	1	1	1	-
Deaf Interpreter	12	12	12	12	12	-
Educational Asst - Special ED	489	461	458	452	438	(14)
Exceptional Children Advisor SPED	7	7	7	7	7	-
Financial Support Specialist	1	1	-	-	-	-
Instructional Facilitator	1	2	3	3	3	-
Licensed Practical Nurse	23	23	23	23	23	-
Occupational Therapist	9	9	9	9	9	-
Physical Therapist	3	3	3	3	3	-
Psychologist	30	30	30	30	30	-
Regional Manager of Exceptional Children	2	2	2	2	2	-
ReSET Room Assistant	16	16	-	-	-	-
Senior Accountant	1	1	1	1	1	-
Social Worker	9	9	9	9	9	-
Technician - Residential Training	1	-	-	-	-	-
IDEA Preschool	**7**	**7**	**7**	**7**	**7**	**-**
Classroom Teacher Special ED	2	2	2	2	2	-
Educational Asst - Special ED	4	4	4	4	4	-
Speech Language Pathologist Assistant	1	1	1	1	1	-
Model Preschool District Grant	**-**	**4**	**-**	**-**	**-**	**-**
Classroom Teacher Pre K	-	2	-	-	-	-
Educational Asst - Early Childhood	-	2	-	-	-	-
MSCS Project AWARE	**-**	**8**	**14**	**-**	**-**	**-**
Advisor - Social Emotional Learning	-	2	-	-	-	-
Clerical Assistant	-	-	3	-	-	-
Family Engagement Liaison	-	1	-	-	-	-
Project Aware Coordinator - MH	-	-	1	-	-	-
Regional Manager - Mental Health Center Services	-	-	1	-	-	-
SEED- Compliance Specialist	-	1	-	-	-	-
Senior Advisor - S.E.L. Compliance	-	1	-	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Social Worker	-	3	9	-	-	-
MSCS Project AWARE Year 4	**-**	**-**	**-**	**14**	**-**	**(14)**
Clerical Assistant	-	-	-	3	-	(3)
Project Aware Coordinator - MH	-	-	-	1	-	(1)
Regional Manager - Mental Health Center Services	-	-	-	1	-	(1)
Social Worker	-	-	-	9	-	(9)
OJJDP Reducing Risk for Girls (FY25)	**-**	**-**	**1**	**-**	**-**	**-**
Project Stand Advisor	-	-	1	-	-	-
OJJDP Reducing Risk for Girls (FY26)	**-**	**-**	**-**	**2**	**2**	**-**
Project Stand Advisor	-	-	-	2	2	-
Priority Exit	**1**	**-**	**-**	**-**	**-**	**-**
Tutoring Assistant	1	-	-	-	-	-
Stronger Connections Grant	**-**	**-**	**7**	**7**	**-**	**(7)**
Behavioral Specialist	-	-	2	2	-	(2)
Social Worker	-	-	5	5	-	(5)
Substance Abuse Prevention & Treatment	**29**	**26**	**1**	**1**	**1**	**-**
Advisor - Federal Programs (Special Populations)	1	-	-	-	-	-
Attendance Liaison	25	25	-	-	-	-
Federal Programs Specialist	1	-	-	-	-	-
Senior Advisor - S.E.L. Compliance	1	-	-	-	-	-
Special Project Coordinator	1	1	1	1	1	-
Title I Part A Improving Academic Achievement	**645**	**645**	**599**	**581**	**569**	**(12)**
Assistant Principal High	4	8	10	8	7	(1)
Assistant Principal-Elementary/Middle	3	12	11	15	15	-
Behavioral Specialist	28	46	41	54	50	(4)
Classroom Teacher K-5	1	1	-	-	-	-
Classroom Teacher Secondary	1	1	1	-	-	-
Computer Lab Assistant	33	27	27	30	29	(1)
Educational Assistant	119	104	87	54	51	(3)
Educational Asst - Special ED	-	-	1	-	-	-
Family Engagement Liaison	36	39	39	43	43	-
Family Engagement Specialist (part-time	-	-	-	1	1	-
Federal Programs Advisor (Programs)	1	1	-	-	-	-
Federal Programs Specialist	1	1	-	3	3	-
Graduation Coach	6	3	3	2	3	1
In-School Suspension Assistant	24	21	20	19	17	(2)
Instructional Advisor, ESL	6	9	9	9	9	-
Instructional Advisor, Literacy	2	2	-	-	-	-
Instructional Coach	41	51	35	27	25	(2)
Instructional Facilitator	192	186	188	195	194	(1)
Instructional Math/Literacy Coach	-	-	6	6	6	-
Instructional Support Advisor	25	25	-	-	-	-
Interventionist	48	55	78	72	75	3
Manager Literacy Instructional Support	2	-	-	-	-	-
Multilingual Cultural Mentor	15	-	-	-	-	-
Multilingual Cultural/Counselor	5	5	6	6	6	-
Parent Liaison	6	6	4	4	4	-
Professional Learning Advisor	9	9	6	6	6	-
Professional School Counselor	33	32	26	27	25	(2)
Senior Manager - Federal Programs Special Projects	-	-	1	-	-	-
Specialist - Multilingual Family	1	1	-	-	-	-
Tutoring Assistant	3	-	-	-	-	-
Title I Part D Subpart 1 Neglected/Delinquent	**2**	**2**	**1**	**2**	**2**	**-**
Federal Programs Analyst	2	2	1	1	1	-
Part-Time-Testing Coordinator	-	-	-	1	1	-
Title II Part A Training & Recruiting	**40**	**39**	**39**	**95**	**95**	**-**
Academic Coordinator	-	-	-	60	60	-
Advisor - Instructional	1	1	1	1	1	-
Advisor - Instructional RTI2	-	-	-	2	2	-
Honors Advisor	1	1	1	1	1	-
Human Resource Staffing Advisor Instructional	4	4	3	3	3	-
Instructional Advisor Mathematics	5	5	6	3	3	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Instructional Advisor Science	2	2	2	2	2	-
Instructional Advisor Social Studies	2	2	2	2	2	-
Instructional Advisor, Literacy	4	4	-	-	-	-
Instructional Coach	-	-	7	3	3	-
Instructional Support Advisor	2	2	-	-	-	-
Instructional Support Analyst 1	1	1	1	1	1	-
Manager - Academic Coordinator	-	-	-	1	1	-
Manager - HR Talent & Support	1	1	1	1	1	-
PLC Advisor	3	3	3	3	3	-
Professional Learning Advisor	10	10	9	9	9	-
Research Advisor	1	1	2	2	2	-
Senior Advisor - Research	2	2	1	1	1	-
SR Advisor - HR Talent Pipelines Induction & Dev	1	-	-	-	-	-
Title III Part A English Language Acquisition	**27**	**44**	**44**	**45**	**45**	**-**
Instructional Advisor ESL	3	-	-	1	1	-
Multilingual Cultural Mentor	24	44	44	44	44	-
Title IV Part A-Student Support & Academic Enrich	**13**	**13**	**2**	**63**	**63**	**-**
Administrative Assistant	1	1	1	1	1	-
Advisor School Operations	2	2	-	-	-	-
Associate - Real-Time Safety Center	-	-	-	20	20	-
Director of Student Leadership	1	1	1	-	-	-
Federal Programs Advisor - Compliance	1	1	-	-	-	-
Instructional Advisor, Literacy	2	2	-	-	-	-
Manager Student Leadership	-	-	-	1	1	-
RTI2-B-Support Specialist	-	-	-	40	40	-
Senior Manager - Federal Programs Special Projects	1	1	-	1	1	-
Specialist - Blended Learning	5	5	-	-	-	-
Title IX Homeless	**2**	**-**	**-**	**3**	**3**	**-**
Advisor - Federal Programs (Title I)	-	-	-	1	1	-
Federal Programs Specialist	1	-	-	1	1	-
Manager - Federal Programs	1	-	-	1	1	-
Title X Homeless	**-**	**2**	**3**	**-**	**-**	**-**
Federal Programs Advisor (Programs)	-	-	1	-	-	-
Federal Programs Specialist	-	1	1	-	-	-
Manager - Federal Programs	-	1	1	-	-	-
TN All Corps	**33**	**3**	**-**	**-**	**-**	**-**
Extended Learning Advisor	3	3	-	-	-	-
Tutor - All Corps Certified	10	-	-	-	-	-
Tutor - All Corps Min 12 college credit	1	-	-	-	-	-
Tutor - All Corps Non-Certified	19	-	-	-	-	-
Transition School to Work	**3**	**3**	**-**	**-**	**-**	**-**
Classroom Teacher Special ED	2	2	-	-	-	-
Transition Specialist	1	1	-	-	-	-
Transition School to Work Grant (FY25)	**-**	**-**	**3**	**-**	**-**	**-**
Classroom Teacher Special ED	-	-	2	-	-	-
Transition Specialist	-	-	1	-	-	-
Transition School to Work Program (FY2026)	**-**	**-**	**-**	**3**	**3**	**-**
Classroom Teacher Special ED	-	-	-	2	2	-
Transition Specialist	-	-	-	1	1	-
Turnaround Action Grant 2.0	**42**	**-**	**-**	**-**	**-**	**-**
Director, iZone Instructional Support	1	-	-	-	-	-
Educational Assistant	20	-	-	-	-	-
Instructional Coach	8	-	-	-	-	-
Instructional Support Advisor	1	-	-	-	-	-
Instructional Support Manager	2	-	-	-	-	-
Interventionist	6	-	-	-	-	-
Manager Mathematics Instructional Support	2	-	-	-	-	-
Manager Science Instructional Support	2	-	-	-	-	-
Turnaround Action Grant 3.0	**-**	**41**	**-**	**-**	**-**	**-**
Assistant Principal High	-	1	-	-	-	-
Director, iZone Instructional Support	-	1	-	-	-	-
Educational Assistant	-	10	-	-	-	-

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Instructional Coach	-	9	-	-	-	-
Instructional Support Advisor	-	1	-	-	-	-
Instructional Support Manager	-	2	-	-	-	-
Interventionist	-	11	-	-	-	-
Manager Literacy Instructional Support	-	2	-	-	-	-
Manager Mathematics Instructional Support	-	2	-	-	-	-
Manager Science Instructional Support	-	2	-	-	-	-
Turnaround Action Grant 4.0	**-**	**-**	**29**	**-**	**-**	**-**
Assistant Principal High	-	-	1	-	-	-
Assistant Principal-Elementary/Middle	-	-	1	-	-	-
Behavioral Specialist	-	-	2	-	-	-
Computer Lab Assistant	-	-	2	-	-	-
Educational Assistant	-	-	8	-	-	-
Family Engagement Liaison	-	-	3	-	-	-
In-School Suspension Assistant	-	-	2	-	-	-
Instructional Coach	-	-	4	-	-	-
Instructional Facilitator	-	-	3	-	-	-
Interventionist	-	-	3	-	-	-
Turnaround Action Grant 5.0	**-**	**-**	**-**	**38**	**-**	**(38)**
Attendance/Truancy Liaison	-	-	-	1	-	(1)
Computer Lab Assistant	-	-	-	3	-	(3)
Educational Assistant	-	-	-	5	-	(5)
Instructional Curriculum Coach	-	-	-	17	-	(17)
Instructional Facilitator	-	-	-	3	-	(3)
Instructional Leadership Coach	-	-	-	2	-	(2)
Interventionist	-	-	-	7	-	(7)
Turnaround Action Grant 6.0	**-**	**-**	**-**	**-**	**23**	**23**
Attendance/Truancy Liaison	-	-	-	-	1	1
Computer Lab Assistant	-	-	-	-	3	3
Educational Assistant	-	-	-	-	5	5
Instructional Curriculum Coach	-	-	-	-	8	8
Instructional Facilitator	-	-	-	-	1	1
Interventionist	-	-	-	-	5	5
Turnaround Pilot Plan Grant	**3**	**3**	**-**	**-**	**-**	**-**
Educational Assistant	2	2	-	-	-	-
Instructional Coach	1	1	-	-	-	-
Grand Total	**3,373**	**3,191**	**1,760**	**1,483**	**1,420**	**(63)**

MEMPHIS - SHELBY COUNTY SCHOOLS
POSITION SUMMARY
INTERNAL SERVICE FUNDS

Job Description	2022-2023 Actual Budget	2023-2024 Actual Budget	2024-2025 Actual Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Variance
Warehousing	**31**	**31**	**31**	**31**	**31**	**-**
Assistant - Fuel Compliance	2	2	2	2	2	-
Associate - Warehouse	10	9	9	9	9	-
Director - Warehouse Operations	1	1	1	1	1	-
Graphics Specialist	1	1	1	1	1	-
Mail Clerk	4	4	4	4	4	-
Manager - Warehouse and Fulfillment Ops	1	1	1	1	1	-
Printing Specialist	6	6	6	6	6	-
Specialist Logistics and Warehouse Project	-	1	1	1	1	-
Truck Driver - CDL	3	3	3	3	3	-
Warehouse and Fulfillment Manager	1	1	1	1	1	-
Warehouse First Line Supervisor	2	2	2	2	2	-
Grand Total	**31**	**31**	**31**	**31**	**31**	**-**

XI. GLOSSARY OF TERMS

Accounting System – The total structure of records and procedures which discover record, classify and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

Accrual Basis of Accounting – To recognize revenues in the period earned and expenses in the period incurred, regardless of when the cash is received or spent.

Accrue – To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is received, or the payment is made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also Accrual Basis of Accounting.

Achievement School District (ASD) – A district category in Tennessee in which the lowest performing schools can be either directly managed with state resources or by other educational operators, with the goal of increasing student achievement in those schools. The assigned task is to move the bottom 5% of schools in Tennessee to the top 25% of the schools in the state.

Actual – Expenditures and/or revenues realized in the past.

Allocation – Funds set aside or designated for specific purposes. An allocation does not authorize the expenditure of funds.

Americans with Disabilities (ADA) – Americans with Disabilities Act is a civil rights law that prohibits discrimination based on disability.

Annual Budget – A budget developed and enacted to apply to a single fiscal year.

Annual Comprehensive Financial Report (ACFR) – The audited annual financial report of the District, showing the financial position and results of operations for the fiscal year, along with schedules detailing other financial matters.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

Asset – Any tangible or intangible item to which a value can be assigned. An asset can be durable such as machinery or financial such as cash, accounts receivable, due from a primary government or investments.

Asset Acquisition – An operating expense used for the procurement of capital assets such as land, buildings, equipment, infrastructure, and vehicles.

Assistant/Vice Principals – Responsible for the supervision, discipline, and monitoring of students. This individual is under the direction of the Building Principal to implement and enforce school board policies, administrative rules, and regulations.

Audit – An official inspection of an individual's or organization's accounts, typically by an independent body.

Average Daily Attendance (ADA) – the total number of student attendance divided by the total number of days in the regular school year.

Average Daily Membership (ADM) – how many students are enrolled in a school or district each year over a specific time period.

Balanced Budget – A budget developed wherein estimated revenues, including budgeted fund balance, meet or exceed budgeted expenditures.

Base (Baseline) Budget – An estimate of the funding required to continue existing programs at the currently budgeted level of service from one year to the next.

Basic Education Program (BEP) – is the previous funding formula through which the state of Tennessee education dollars is generated and distributed to Tennessee schools. BEP was replaced by the Tennessee Investment in Student Achievement (TISA) FY24.

Benefits – This category of spending includes the District's contribution to employee medical insurance, life insurance, social security, retirement, and unemployment compensation.

Board Members – The Shelby County Board of Education governs the business operations of Memphis-Shelby County Schools and is comprised of nine Board Members representing the county (except for school districts governed by the municipalities such as Arlington and Bartlett). The Board Members appoint a Superintendent to oversee the operation of the District in accordance with the educational goals and policies it establishes.

Bond – A fixed income investment in which an investor loans money to the government, which borrows the funds for a defined period at a variable or fixed interest rate. Bonds are used by municipalities, states, and sovereign governments to raise money and finance a variety of projects and activities. Owners of bonds are debtholders, or creditors, of the issuer.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budget Amendment – It is a revision to the proposed budget during the fiscal year as achieved by line-item transfer.

Budget Assumptions –Foundational statements and expectations upon which the budget is developed.

Budget Calendar – A schedule of certain steps to be followed in the budgetary process and the dates by which item must be completed to comply with State and City law**.**

Budgetary Control – The control or management of the business affairs of the District in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

Capital Assets – Assets with a useful life in excess of one year and an initial cost exceeding $5,000. Classifications include land, buildings, machinery, furniture, equipment, and construction-in-progress.

Capital Expenditures – An expenditure that results in the acquisition or addition to fixed assets. Capital expenditures have an anticipated useful life of more than one year and belong to land, buildings, improvements, equipment, or infrastructure. Infrastructure includes anything that would be attached to a building or structure such as boilers.

Capital Improvement Program (CIP) – A multi-year plan for the acquisition, expansion or rehabilitation of any element of the District's infrastructure and the proposed methods for financing the projects.

Capital Projects Fund – Funds used to account for financial resources that are obtained and used for the acquisition, construction, or improvement of capital facilities.

Career and Technology Centers (CTCs) – Provide high-quality CTE studies to high school students. Students may attend these centers for only a portion of the school day, week or year, or they may attend full time, receiving both academic and technical instruction at the center.

Career and Technical Education (CTE) – is a term applied to schools, institutions, and educational programs that specialize in the skilled trades, applied sciences, modern technologies, and career preparation. It was formerly (and is still commonly) called *vocational education*; however, the term has fallen out of favor with most educators.

CARES Act - The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is an economic stimulus bill passed by the U.S. Congress and signed into law by the President of The United States in response to the economic fallout of the COVID-19 pandemic in the United States. The spending primarily includes one-time cash payments to individual people who submit a tax return in America, increased unemployment benefits, the creation of the Paycheck Protection Program that provides forgivable loans to small businesses, funding for loans to corporations, and funding to state and local governments.

CDC - Center for Disease Control

CE – Continuing Education

Certificated Employee – This is a District employee that is required to possess a state credential. All regularly employed teachers, librarians and counselors are certificated employees.

Classified Employee – This is a District employee who is not required to possess a state credential. Examples include instructional aids, secretaries, clerks, other office staff, maintenance, and custodial workers.

Classroom Teachers – The role of the classroom teacher is to manage the classroom in a manner that meets the individual needs of each student in the class. This includes promoting learning and supplementing activities, coordinating, and collaborating with support staff, using a variety of teaching approaches, and adapting instruction to include all students. The classroom teacher oversees each student's overall academic program. Additionally, ESL, CTE, and ROTC are included as classroom teachers. The only teachers this does not include are those teachers not assigned to a classroom.

CLE – Continuing Legal Education Credits

Code of Federal Regulations (CDR) – is the codification of the general and permanent rules and regulations (sometimes called administrative law) published in the Federal Register by the executive departments and agencies of the Federal Government of the United States.

Contracted Services – Amounts paid for services rendered by individuals and/or companies. These activities would include utility services, communication services, repair and maintenance services, rentals, cleaning services, etc.

Coordinated School Health (CSH) – An effective model for connecting physical, emotional, and social health with education. It consists of eight interactive components: health education, physical education, health services, nutrition services, counseling and psychological services, healthy school environment, health promotion for staff, and family/community involvement. Using this model, schools work within the family and community structure to ensure optimal health and wellness for children.

Cost of Living Adjustment (COLA) – An increase in salaries to offset the adverse effect of inflation on compensation.

Cost per Pupil – Current expenditures for a given period divided by a pupil unit of measure.

Counselor – Renders services to a student or group of students involving the application of principles, techniques, methods or procedures of the counseling profession, including appraisal activities, as defined by the law, counseling, consulting and referral activities.

COVID-19 - A worldwide pandemic that began in 2019. According to the Center for Disease Control and Prevention (CDC), the "CO: stands for Corona, "VI" stands for Virus and the "D" stands for Disease. The number 19 represents the year in which the outbreak occurred.

Creative Learning in a Unique Environment (C.L.U.E) – An education program designed to meet the needs of academically talented and gifted students in the Memphis-Shelby Count Schools.

Debt Service – The payment of principal and interest on loans, notes, and bonds.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principle, interest, and related cost. Memphis-Shelby County Schools debt is issued by Shelby County Government.

Deficit – The excess of expenditures over revenues for a given fund during a defined accounting period.

Department –Organizational unit within the District.

Depreciation – The decrease in value of physical assets due to use and passage of time.

District – A school district, special-purpose district or school system which operates public elementary and secondary schools usually within a specific physical boundary.

Dropout Rate – The percentage of students entering the 9th-grade that dropped out of school before the end of 12th grade.

Economically Disadvantaged Students – Students from families who meet certain income criteria, making them eligible to receive free or reduced meals at school.

Education Assistants – Educational Assistants provide additional instructional support in the classroom for teachers.

Education Information System (EIS) – is a process to keep up with students' data information within school districts.

EEOC – Equal Employment Opportunity Commission

Effectiveness Measures – The results and outcomes of an activity; they assist in managing resources effectively and define what resulted from a job task.

Efficiency Measures – The relationship between business performance and resources such as manpower; these measures assist in managing whether a task was completed with the minimum expenditure of time and effort.

Elementary and Secondary School Emergency Relief (ESSER) - Funds established as part of the **Education Stabilization Fund in the CARES Act**. State educational agencies (SEAs) will award subgrants to local educational agencies (LEAs) to address the impact that the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the Nation.

Elementary School – A school classified as elementary by the State and local practice and composed of any span of grades not above grade six. Memphis-Shelby County Schools' grade structure currently includes students in grades Pre-K through 5.

Employee Benefits – Amounts paid by the District on behalf of employees. These amounts are not included in the employees' gross salary but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personnel services. May include health and life insurance and may include payments to which employees or former employees may be entitled under a pension plan, including death and unemployment benefits.

Encumbrance – Obligation in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when an actual liability is set up.

Encumbrance Accounting – A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements or other commitments chargeable to an appropriation in advance of any liability or payment.

English as a Second Language (ESL) – A traditional term for the use or study of the English language by non-native speakers in an English-speaking environment.

English for Speakers of Other Languages (ESOL) –The program's overarching standard is that students will use English to communicate and demonstrate academic, social, and cultural understanding.

English Language Learners (ELL) – Non-English-speaking students are students who are unable to communicate fluently or learn effectively in English, who often come from non-English-speaking homes and backgrounds, and who typically require specialized or modified instruction in both the English language and in their academic courses.

Enrollment – The number of students enrolled at a school based on the 20th day attendance period.

Enterprise Resource Planning (ERP) – Enterprise Resource Planning is business process management software that allows an organization to use a system of integrated applications to manage the business and automate many back-office functions related to technology, services, and human resources.

Equipment – Those moveable items used for school operations that are of a non-expendable and mechanical nature (i.e., perform an operation). Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.

Equity (Funding) – Students with the same types of needs get the same amount of funding, regardless of which school they attend.

Estimated Revenue – When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether it is all to be collected during the period.

Every Student Succeeds Act (ESSA) – Federal Law which replaces the No Child Left Behind (NCLB) and requires states to incorporate nonacademic factors into their accountability systems which could help promote a broader vision of school success that extends beyond traditional measures, such as standardized-test scores.

Expenditures – The incurrence of an actual liability in accordance with the District's authority.

Facility Condition Index (FCI) – This index is a measure of a building's condition. A higher index indicates worsening conditions of a building. The calculation is equal to Total Dollars of Building Repair + Upgrades+ Renewal Needs/ the Current Replacement Value of the Building Components. A zero to 5% FCI demonstrates a building in good condition; a 5-10% FCI indicates a building in fair condition; a 10 – 30% FCI indicates a building in poor condition. The firms used to determine FCI are the following: O.T. Marshall Architects, Fleming & Associates Architects, Self-Tucker Architects, and All World Project Management.

Fair Labor Standards Act (FLSA) – A Federal law that governs the payment of minimum wages, overtime rates, compensatory time, record keeping of hours worked and other criteria for non-exempt employees, including governmental employees.

Family Resource Centers (FRCs) – Family Resource Centers offer parent education classes, child development activities, parent-to-parent support groups, afterschool and academic enrichment, GED and literacy instruction, health information, referrals and many other programs, activities, and services. These services are modified and added to, depending on the needs and desires of local families.

FEMA – Federal Emergency Management Association

Financial Accounting Standards Board (FASB) – The FASB defines GAAP for private sector entities. Occasionally, GASB and FASB make FASB standards applicable to National, State or local governments.

Fiduciary Fund – Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government.

Fiscal Capacity – The County's ability to pay based upon its tax base (sales, property). The fiscal capacity is expressed as an index measure, which is a proportion of the total fiscal capacity for all counties.

Fiscal Year – A consecutive twelve-month period designated as the operating year by an entity. For Memphis-Shelby County Schools, the fiscal year begins July 1 and ends June 30 of the following calendar year.

Flexibility – different decisions around how resources can be allocated and used to address specific students.

Free/Reduced Price Meals – Children from families who meet certain income criteria are eligible to receive free or reduced meals at school.

Full-Time Equivalent (FTE) – A measure of the effective number of authorized positions, indicating the percentage of time a position or group of positions is funded. An FTE of 1.00 is usually equal to 2,080 hours of work per year. (During a leap year, an FTE of 1.00 is equal to 2,088 hours of work per year.)

Fund – An accounting entity with a self-balancing set of accounts recording cash/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for specific activities or objectives.

Fund Balance – A term used to express the equity (excess of assets minus liabilities) of governmental fund types and trust funds.

Fund Balance: Assigned – a. Intended use established by highest level of decision-making b. Intended use established by body designated for that purpose. c. Intended use established by official designated for that purpose.

Fund Balance: Non-spendable – a. Portion of net resources that cannot be spent because of their form. b. Portion of net resources that cannot be spent because they must be maintained intact.

Fund Balance: Restricted – a. Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments. b. Limitations imposed by law through constitutional provisions or enabling legislation.

Fund Balance: Unassigned – The portion of the excess funds which has no legal commitments or formal designations by the Board for future funding needs.

Funded Staff Level – Number of full-time positions funded in the budget.

Furniture & Equipment – Expenditures for furniture, furnishings, athletic equipment and other equipment.

General Educational Development (GED) – (informally termed the "General Equivalency Diploma" generally taken by students who have not completed high school.) A student attends GED classes to receive a high school equivalency certificate.

General Fund – A fund used to account for all monies received and disbursed for general government purposes including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund.

General Fund Expenditures –Discretionary salaries and other expenses from the General Fund.

Generally Accepted Accounting Principles (GAAP) – These are nationally recognized uniform principles, standards and guidelines for financial accounting and reporting, governing the form and content of financial statements of an entity.

Goals and Objectives – Defined measurable activities to be completed within the current budget.

Government Finance Officers Association (GFOA) – Is a professional association of approximately 20,312 state, provincial, and local government finance officers in the United States, British Columbia, and Canada. GFOA is headquartered in downtown Chicago.

Governmental Accounting Standards Board (GASB) – The oversight body that establishes governmental GAAP, equivalent to the private sector FASB.

Governmental Funds – Funds used to account for most typical governmental functions; the acquisition, use and balances of the District's expendable financial resources are accounted for through governmental funds. The three types of governmental funds used in the District are the General Fund, Capital Projects Fund.

Grade Level – Grade-level proficiency means the grade-specific published objectives for learning skill. proficiency. Grade-level proficiency refers to reading, writing, math, oral communication, and group-process skills.

Graduation Rate – This is a federally required benchmark which calculates the percent of on-time graduates with a regular high school diploma. GED and Special Education diplomas are not allowed to count as a regular high school diploma under regulations from the U.S. Department of Education.

Health Insurance Portability and Accountability Act (HIPAA) – The Health Insurance Portability and Accountability Act was enacted by the U.S. Congress in 1996. The act provides a privacy rule creating national standards to protect personal health information.

Heating, Ventilation and Air Conditioning (HVAC) – HVAC systems control the ambient environment (temperature, humidity, air flow, and air filtering) and must be planned for and operated along with other data center components such as computing hardware, cabling, data storage, fire protection, physical security systems and power. The selection of an HVAC contractor is an important step in planning a data center.

High Priority School/School System – A high priority school/school system is one that has missed the same federal benchmark for more than one consecutive year. The different levels of high priority schools/systems are School Improvement 1, School Improvement 2, Corrective Action, Restructuring 1, Restructuring 2 and SEA/LEA Reconstitution Plan.

Highly Qualified Teacher – Any public elementary or secondary school teacher who holds at least a bachelor's degree, is fully-licensed in Tennessee, and submits the required documents to demonstrate competency in the content area(s) being taught.

IDEA, Part B Federal Allocation – Since the enactment of the original legislation called Individuals with Disabilities Education Act (http://idea.ed.gov/) in 1975, children and youth (ages 3-21) with disabilities receive special education and related services under Part B of IDEA.

Independent Audit – An audit conducted by certified public accounting (CPA) auditors who are independent of the District.

Individualized Education Plan (IEP) – Individualized Education Plan is a written document required for each child who is eligible to receive special education services. It is provided for a student who has been determined first to have a disability and, second, to need special education services because of that disability.

Instruction – The activities dealing directly with the teaching of students or improving the quality of teaching.

Internal Control – The development and management of the accounting system regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability over assets.

Internal Services Fund – A fund established to finance and account for services and commodities furnished by one department to another department within the same governmental unit on a cost-reimbursement basis.

K-12 Enrollment – The number of K-12 students enrolled at a school based on the 20th day attendance period.

Liability – Debt or other legal obligations resulting from past transactions which must be liquidated, renewed, or refunded at some future date.

Licensed Practical Nurse (LPN) – A person who has graduated from an accredited school of nursing and has become licensed to provide basic nursing care under the supervision of a physician or registered nurse.

Limited English Proficient Students – Tennessee students speak more than 140 languages. For these many students, English is not the first language they learned to speak, but it is the first language in which they have learned to read and write. ESL classes vary from district to district and from school to school and are designed to address such challenges. See more at: https://www.tn.gov/education/families/student-support/english-learners.html.

Line Item – An account for recording specific revenues or expenditures within a fund or function; several "line item" accounts may be summarized in an expenditure category or "major object."

Local Education Agency (LEA) – A public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district.

Local Shared Revenue - Revenue received from Shelby County Government.

Maintenance of Effort (MOE) – (TCA § 49-2-203; TCA § 49-3-314) No local government can reduce its budgeted amount of local revenue for schools unless there is a decrease in student enrollment. "MOE" generally refers to a requirement placed upon many federally funded grant programs that the State Education Agency (SEA) and Local Education Agencies (LEAs) or school districts, demonstrate that the level of State and local funding remains constant from year to year.

Major Funds – A fund is considered major if it is the primary operating fund of the Board and meets the following criteria: a. Total assets, liabilities, revenues, or expenditures/expenses of that individual fund are at least 10% of the corresponding total for all funds of that category or type, and b. Total assets,

liabilities, revenues, or expenditures/expenses of that individual fund are at least five percent of the corresponding total for all funds. Major funds are organized into three major categories: governmental, proprietary, and fiduciary.

Measures of Effective Teaching (MET) – Measures designed to find out how evaluation methods could best be used to tell teachers more about the skills that make them most effective and to help districts identify and develop great teaching.

Memorandum of Understanding (MOU) – A legal document outlining the terms and details of an agreement between parties, including each parties' requirements and responsibilities.

Memphis-Shelby County Education Association (M-SCEA) – The professional organization representing teachers, mental health employees, education support professionals (ESPs), and other educators in the Memphis-Shelby County Schools.

MSCS - Memphis-Shelby County Schools

Middle School – A school offering education to students spanning both elementary and secondary levels. Memphis-Shelby County Schools includes students in grades 6, 7 and 8.

Millage Rate – The rate or percentage applied to the proposed assessed value to determine the taxes owed during the year. One mill is one thousandth. The calculation is .001 multiplied by the assessed value of the home. One mill will cost a homeowner $100,000 home $100 per year in tax.

Minority and Disadvantaged Women Business Enterprises M/DWBEs – A Disadvantaged/Minority/ Women Business Enterprise is a for-profit small business concern, as defined in 49 CFR, Parts 23 and 26 owned by: a citizen or lawful permanent resident of the United States who is a minority, a woman or disadvantaged individual that represents themselves to be members of their designated group and possess majority ownership and control of a small business enterprise. The purpose of most local government D/M/WBE programs is to increase participation by disadvantaged, minority, and women-owned business enterprise firms in the purchase of goods and services.

Mission – A clear, concise statement of broad purpose for a department or division.

Modified Accrual Accounting – A basis of accounting, required for use by governmental funds, in which revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Municipality – A political unit, such as a city, town, or village, incorporated for local self-government; a body of officials appointed to manage the business of a local political unit. In this document, the term usually refers to the six other school district municipalities within Shelby County, TN including: Arlington, Bartlett, Collierville, Germantown, Millington, and Lakeland.

Music, Arts, and Physical Education Teachers (MAPS) – Elementary teachers who specialized in one of the three listed. Although MAPS teachers in elementary are distinct, they are still counted in staffing formula per school, student to teacher ratio.

MWSBE – Minority, Women-Owned and Small Business Enterprise

No Child Left Behind (NCLB) – A federal Law that requires schools to have 100 percent proficiency among students in math, reading and language arts as of fiscal year 2014. The schools also had to meet graduation and attendance standards.

Non-Major Fund – Non-major funds should be reported in the aggregate in a separate column.

Number of Students – Average daily count of students enrolled, which is generally referred to as the Average Daily Membership or ADM. The ADM is used to determine the amount of State funding each system receives.

Object Code – A budget or accounting category that defines the resources to be applied to specific types of inputs such as personnel, travel, tools or supplies.

Objective – A measurable statement of the actual results that a program expects to achieve in support of a stated goal.

Observed Score – A student's observed score is the score reported for the student when he or she was tested.

Operating Budget – This is a plan of current expenditures and the proposed means of financing them; the annual appropriation to maintain the provision of Memphis-Shelby County Schools' educational services.

OSHA (Occupational Safety and Health Administration) – Monitors the adherence of Federal health and safety regulations in the workplace in order to reduce job injuries.

Other Objects – Amounts paid for goods and services not otherwise classified such as staff development, travel when staff members travel to/from training and any supplies or material that are a part of the cost of providing the training.

Other Post-Employment Benefits (OPEB) – Benefits (other than pensions) that U.S. state and local governments provide to their retired employees. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services. Retired employees of the District receiving benefits through the District's program may participate in post-employment benefits.

Per Pupil Expenditure (Local, State and Federal) – This is the total current operating expenditures on a per pupil basis. Some examples are instructional materials, maintenance, and transportation.

Performance Measures – Data collected to determine how well a service center, function or program is achieving its goals and objectives.

Position Control Budget – The number of authorized positions funded by the Operating Budget.

Positive Behavior Intervention and Supports (PBIS) – Positive behavior support is an application of a behaviorally-based systems approach to enhance the capacity of schools, families, and communities to design effective environments that improve the link between research-validated practices and the environments in which teaching and learning occurs.

Pre-Kindergarten Enrollment – The number of pre-kindergarten students enrolled at a school based on the 20th day attendance period.

Principal – Implements and enforces school board policies, administrative rules and regulations. Each school has one principal position budgeted in fiscal year 2016-17.

Professional Learning Communities (PLC) – A coaching model used in the Teacher and Leader Effectiveness program.

Professional Services – Services, which by their nature, can be performed only by persons or firms with specialized skills and knowledge. Services are purchased to operate, repair, maintain and rent property owned or used by the District. These services are performed by persons other than District employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Program – A specific and distinguishable unit of work or service performed.

Program Budget – A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget further defines function to subject area when necessary.

Promotion – Those students who are promoted to the next grade each year.

Property Maintenance Services – Amounts paid for repairs and maintenance for equipment not covered by Board contract, rental fees and utilities for all locations in the District.

Proposed Budget – A plan of financial operation, legally approved by the Board, to provide an estimate of expenditures for a given fiscal year and a proposed means of financing them.

Proprietary Funds – Funds used to account for the District's ongoing activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges or on a cost reimbursement basis. The District has one type of Proprietary Fund – the Internal Service Fund.

Qualified School Construction Bond (QSCB) – Authorized by the federal government through the American Recovery and Reinvestment Act (ARRA) of 2009. The bonds provide federal tax credits for bondholders in lieu of interest in order to significantly reduce an issuer's cost of borrowing.

Quality Zone Academy Bonds (QZAB) – Federal grant for qualified schools as a provision of the tax code that provides a source of funding that may be used for new construction.

Reserve Officer Training Corps (R.O.T.C) – Develop professional officers who have varied educational backgrounds in major fields of interest and have the professional knowledge and standards needed for future growth.

Resolution – An official enactment by the Shelby County Board of Education to establish legal authority for Memphis-Shelby County School officials to obligate or to expend funds.

Revenue – Funds that the District receives as income to support expenditures.

Risk Management – The group manages a program for Memphis-Shelby County Schools' employees who may have been injured or become ill because of their jobs.

Salaries – Amounts paid to both permanent and temporary District employees, including personnel substituting for those in permanent positions. This includes gross salary for personnel services rendered while on the payroll of the District.

SCBE – Shelby County Board of Education

School – A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type and housed in a school plant of one or more buildings.

School Type – Specified schools such as Alternative, Career/Tech, Traditional, iZone, Charter, ASD and Municipal. Traditional and iZone schools are considered neighborhood schools for FY2015-16.

Science, Technology, Engineering, Arts and Math (STEAM) – Engages students in integrated learning as they explore the world around them, create innovative solutions to problems and communicate their results while learning Science, Technology, Engineering, Art, and Math.

Science, Technology, Engineering and Math (STEM) – A curriculum based on the idea of educating students in four specific disciplines — science, technology, engineering, and mathematics — in an interdisciplinary and applied approach.

SCS – Shelby County Schools

Senior High School – This is a school offering the final years of high school work necessary for graduation; invariably preceded by a middle school in the same systems. Memphis-Shelby County Schools' high school grade structure currently includes students in grades 9 through 12.

Shelby County Board of Education - The Shelby County Board of Education (SCBE) governs the business operations and budget of Memphis-Shelby County Schools (MSCS.) SCBE is comprised of nine (9) elected commissioners representing a geographical district of Shelby County, excluding municipalities that have created their own school districts.

Single Audit Act –Federal law requiring a comprehensive district-wide audit of all Federal financial assistance.

Southern Association of Colleges and Schools (SACS) – Accredit elementary, middle, and high schools based on rigorous standards for school improvement that focus on student performance.

SLM – Spanish Language Material

Special Revenue Funds – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Specific, Measurable, Achievable, Relevant, and Time-Based Goal (SMART) – Performance goals that are established by department annually.

Special Education (SPED) Services – Special education services that assist children, youth, and adults with disabilities to be academically and socially successful life-long learners.

Square Footage – Measured length and width of the building, including boiler rooms and other usable space. This does not include portables and outside lands.

Standards Aligned System – A comprehensive, researched-based resource to improve student achievement.

Standard Operation Procedure (SOP) –guidelines set by respective Divisions.

Statute – A written law passed by the State legislature enacted to prescribe conduct, appropriate public monies and, in general, promote public welfare.

Student-based Budgeting (SBB) – A funding model that allocates school level budget based on different student needs.

Student-Body Activities – Services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band and orchestra, which are managed or operated by the student body under the guidance and direction of an adult and are not part of the regular instructional program.

Student Capacity – Refers to programmatic capacity, which is a measure of how much general education K-12 students will fit in a building. It considers all the space used by SPED classrooms, Pre-K classrooms, art rooms, music rooms, PE rooms, computer labs, administrative uses, health professional uses, optional program uses, etc. If a building has a design capacity of 1,000, there is an assumption that 1,000 students can fit in that building. However, this is not the case. There are various uses that take up classroom space that cannot be used by the general K-12 enrollment (baseline enrollment). What is

measured is how many general education students can fit into a school comfortably with the academic programs operating at their best.

Student/Teacher Ratio – The ratio is calculated by the number of students assigned in a school based on staffing formula per grade level from K to 12 which allocates the number of teachers.

Students with Disabilities (SWD) – Students with Disabilities means children or students who require special education because of: autism; communication disorders; deaf, blindness; emotional disturbances; hearing impairments, including deafness; intellectual disability; orthopedic impairments; other health impairments; specific learning disabilities; traumatic brain injuries; or visual impairments, including blindness.

Surplus –The amount by which government income exceeds spending**.**

Suspension – A student who is not allowed to attend school for a period not greater than ten days, but who remains as a part of the school.

Summer School – The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term. Tuition is charged to participants of a summer school program.

Supplies – The account class that includes articles and items that are consumed or materially altered when used by operating activities, such as office supplies, maintenance parts and minor equipment.

Supplies & Materials – Amounts paid for items that are consumed, worn out or items that lose their identity through fabrication or incorporation into different or more complete units or substances.

TCA – Tennessee Code Annotated (Tennessee Statutory Law)

TDOE – Tennessee Department of Education

Teacher & Leader Effectiveness Program (TLE) – A program which focuses on what it takes to attract, develop, and retain a world-class corps of educators.

Teacher Permits – Permission granted to a local school system to employ temporarily a degreed individual who does not hold a valid license when the school system is unable to obtain the services of a qualified teacher for the grade or subject area in which a vacancy exists.

Teacher Waivers – The teacher is licensed but teaching out of his or her field because no other certified teacher is available to teach that subject.

Technology Student Association (TSA) – A national, non-profit organization of middle and high school students who are engaged in science, technology, engineering, and mathematics (STEM).

Tennessee Investment in Student Achievement (TISA) – The new public-school funding formula through which the state of Tennessee education dollars are generated and distributed. TISA replaced the 30-year-old Basic Education Plan (BEP).

Tennessee Value-Added Assessment System (TVAAS) – One method used to measure the influence of a district or school on the academic progress rates of individual students or groups of students and teachers from year-to-year.

The New Teacher Project (TNTP) – A national nonprofit committed to ending the injustice of educational inequality. Founded by teachers in 1997, TNTP works with schools, districts, and states to provide excellent teachers to the students who need them most and advance policies and practices that ensure effective teaching in every classroom.

Title I Allocation – Federal Funds that supplement state and local funding for low-achieving children, especially in high-poverty schools. The program finances the additional academic support and learning opportunities that are often required to help disadvantaged students progress along with their classmates.

TOA – A theory of action is a coordinated method for delivering high quality instruction. It is a coherent set of strategies that shall ensure academic rigor and maximize student learning at all levels by shaping management goals, policies, strategic planning, and budgets.

Travel – Costs of transportation, meals, lodging and other expenses associated with traveling on business for the District.

United States Code (USC) – The USC is the general and permanent federal laws of the United States.

Utilization – This is a rate calculated by taking the Baseline Enrollment / Programmatic Capacity. Baseline enrollment includes Pre-K. The capacity utilization rate is a metric used to measure the rate at which potential output levels are being met or used. Displayed as a percentage, capacity utilization levels give insight into the overall slack that is in the school at a given point in time.

Value-Added – Value-added measures student progress within a grade and subject, which demonstrates the influence the school has on the students' performance. This reporting provides diagnostic information for improving educational opportunities for students at all achievement levels.

WFTEADA – Weighted Full-time Equivalent Average Daily Attendance. When calculating the weighted full time equivalent average daily attendance (WFTEADA), an average is used for the highest two months of the first three months for grades K-12 average daily attendance. The State Department of Education applies unique weights to each K-12 grade level, each vocational program coursework, and special education students based on the high level of service required in the self-contained classrooms. This weight is multiplied by the average enrollment to determine the WFTEADA enrollment. The WFTEADA for each local education agency (LEA) within a county is then given a percentage or split of the total county WFTEADA. All county revenues are then allocated to each LEA based on their district's percentage for that school year.

WFTEADM – Weighted Full-time Equivalency Average Daily Membership (Student Enrollment)



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XII. HELPFUL LINKS

CARES Act
https://home.treasury.gov/policy-issues/cares

Elementary and Secondary School Emergency Relief Fund (ESSER)
https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/

Greater Memphis Chamber
http://www.memphischamber.com/

Measures of Effective Teaching
https://usprogram.gatesfoundation.org/News-and-Insights/Articles/Measures-of-Effective-Teaching-Project

Memphis-Shelby County Education Association
http://mscea.org/

Shelby County Board of Education
http://www.scsk12.org/board/

Shelby County Government
http://shelbycountytn.gov

Tennessee Advisory Commission on Intergovernmental Relations (TACIR)
https://www.tn.gov/tacir/

Tennessee Department of Education
https://www.tn.gov/education.html

Tennessee Department of Education State Report Card
https://tdepublicschools.ondemand.sas.com/district/00792

Tennessee Department of Education TVAAS web page
https://tvaas.sas.com/welcome.html?as=c

Tennessee Investment in Student Achievement (TISA)
https://www.tn.gov/education/best-for-all/tnedufunding.html

U.S. Department of Education
https://www.ed.gov/

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