

Education MOE and Required Local Match

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County Legislative Body's Requirement (MOE)

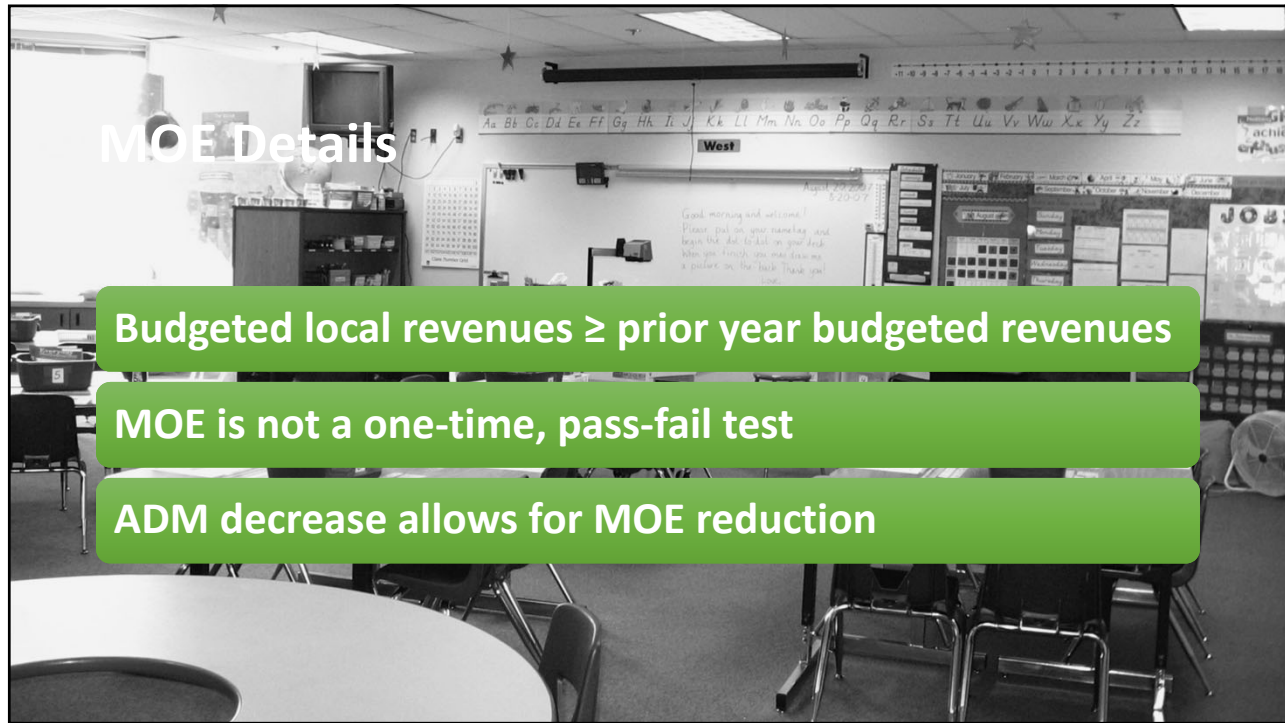
T.C.A. § 49-3-314(c)(1)

- Cannot supplant total local current operating funds
- Excluding capital outlay & debt service

T.C.A. § 49-2-203(a)(10)(A)(ii)

- Cannot propose to supplant local current operating funds
- Directly or indirectly supplanting not allowed

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TN DOE eplan

<https://eplan.tn.gov/>

Account	Account Description	Budget 2024-2025	Amended Budget 2023-2024	Original Budget 2023-2024	AFR 2023-2024	Actual vs. Budget 2023-2024
40110	Current Property Taxes	\$3,573,197.00	\$4,400,000.00	\$4,400,000.00	\$4,391,759.00	(\$8,241.00)
40120	Trustee's Collections - Prior Year	\$130,000.00	\$130,000.00	\$130,000.00	\$117,217.00	(\$12,783.00)
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$53,000.00	\$53,000.00	\$53,000.00	\$75,391.00	\$22,391.00
40140	Interest & Penalty	\$24,000.00	\$24,000.00	\$24,000.00	\$22,264.00	(\$1,736.00)
40161	Payments in Lieu of Taxes - T.V.A.	\$0.00	\$0.00	\$0.00	\$2,587.00	\$2,587.00
40162	Payments in Lieu of Taxes - Local Utilities	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	(\$3,000.00)
40163	Payments in Lieu of Taxes - Other	\$41,000.00	\$41,000.00	\$41,000.00	\$17,733.00	(\$23,267.00)
40210	Local Option Sales Tax	\$4,880,000.00	\$4,480,003.00	\$4,480,003.00	\$4,704,868.00	\$224,865.00
40270	Business Tax	\$106,000.00	\$81,000.00	\$81,000.00	\$108,978.00	\$27,978.00
40320	Bank Excise Tax	\$25,000.00	\$25,000.00	\$25,000.00	\$39,162.00	\$14,162.00
40390	Other Statutory Local Taxes	\$0.00	\$0.00	\$0.00	\$3,634.00	\$3,634.00
	Total County Taxes	\$8,835,197.00	\$9,237,003.00	\$9,237,003.00	\$9,483,593.00	\$246,590.00
41110	Marriage Licenses	\$1,800.00	\$1,800.00	\$1,800.00	\$5,696.00	\$3,896.00
44120	Lease/Rentals	\$1.00	\$1.00	\$1.00	\$1.00	\$0.00
46851	State Revenue Sharing - TVA	\$430,000.00	\$430,000.00	\$430,000.00	\$430,000.00	\$0.00
	Total Local Revenue per School Records	\$9,266,998.00	\$9,668,804.00	\$9,668,804.00	\$9,919,290.00	\$250,486.00
Capital Outlay	(Less) Local revenue increases for Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	(Less) Local revenue increases for Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Adjusted Local Revenue	\$9,266,998.00	\$9,668,804.00	\$9,668,804.00	\$9,919,290.00	\$250,486.00
	ADM (From TISA Allocation Sheet)	2849.44	2975.43	0.00	0	
	Per Pupil Revenue	\$3,252.22	\$3,249.55	\$0.00	\$0.00	
	Local Match Adjustment	\$0.00				
	Revised Total Adjusted Local Revenue	\$9,266,998.00				
	Required Local Match	\$5,660,192.33				

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TISA
Calculation

TISA - FY25 Allocations				
District	Obion County		District ID	660
Element	Amount/Weight	Students/Services		Funding
BASE	\$7,075.00	2,849.44		\$20,159,767.03
WEIGHTS				
Economically Disadvantaged*	25%	963.87		\$1,704,846.01
Concentrated Poverty	5%	2,849.44		\$1,007,988.35
Small	5%	0.00		\$0.00
Sparse	5%	2,849.44		\$1,007,988.35
Unique Learning Need 1	15%	76.55		\$81,238.68
Unique Learning Need 2	20%	402.08		\$568,942.67
Unique Learning Need 3	40%	108.76		\$307,799.18
Unique Learning Need 4	60%	35.88		\$152,324.75
Unique Learning Need 5	70%	47.37		\$234,601.76
Unique Learning Need 6	75%	75.99		\$403,196.37
Unique Learning Need 7	80%	49.19		\$278,409.09
Unique Learning Need 8	100%	1.85		\$13,088.75
Unique Learning Need 9	125%	39.96		\$353,373.32
Unique Learning Need 10	150%	1.41		\$14,916.46
DIRECT				
K-3 Literacy	\$500.00	908.85		\$454,424.07
4 th Grade Supports	\$500.00	138.00		\$69,000.00
CTE	\$5,000.00	208.57		\$1,042,870.69
Post-Secondary Test	\$93.00 (per test)	392.82		\$36,531.95
Charter	\$504.20	0.00		\$0.00
OUTCOMES				
TBD				
TOTAL				\$27,891,307.47

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TISA Required Local Match

FY25 TISA State & Local Contributions						
		BASE			WEIGHTS	
1. Calculation of Statewide Local Share						
Statewide Total			\$6,843,088,041.00			\$1,820,041,713.54
Multiply by Local Share %	x		30%	x		30%
Statewide Local Share	=		\$2,052,926,412.30	=		\$546,012,514.06
2. Application of County Fiscal Capacity						
Statewide Local Share			\$2,052,926,412.30			\$546,012,514.06
Obion County FY25 Fiscal Capacity	x		0.33%	x		0.33%
County Local Contribution (All Systems)	=		\$6,792,390.06	=		\$1,806,557.68
3. Multi-System County Calculation						
		Base Funds Generated			Weight Funds Generated	
Obion County			\$20,159,767.03			\$6,128,713.72
All Systems within County Total	/		\$30,944,106.78	/		\$8,964,934.69
Obion County % of County Total Funds	=		65.15%	=		68.36%
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County Local Contribution (All Systems)	x		\$6,792,390.06	x		\$1,806,557.68
Obion County Local Contribution	=		\$4,425,172.20	=		\$1,235,020.13
4. Total Local Contribution						
Adding Local Contribution Totals			\$4,425,172.20	+		\$1,235,020.13
				=		\$5,660,192.33
Total Funding (Base, Weights, Direct)						\$27,891,307.47
					Local	\$5,660,192.33
					State	\$22,231,115.14
(State Funding Excluding Post-Secondary Test*)						\$22,194,583.19
Current FY24 District Maintenance of Effort						\$9,668,804.00

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Fiscal Capacity?

- TACIR
- BCBER

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Fiscal Capacity TACIR Model

Own-Source Revenue (Local revenue to education)

Equalized Property Assessment

Taxable Sales

Per Capita Income

Tax Burden (Ratio of residential & farm)

Service Burden (Ratio of pupils to residents)



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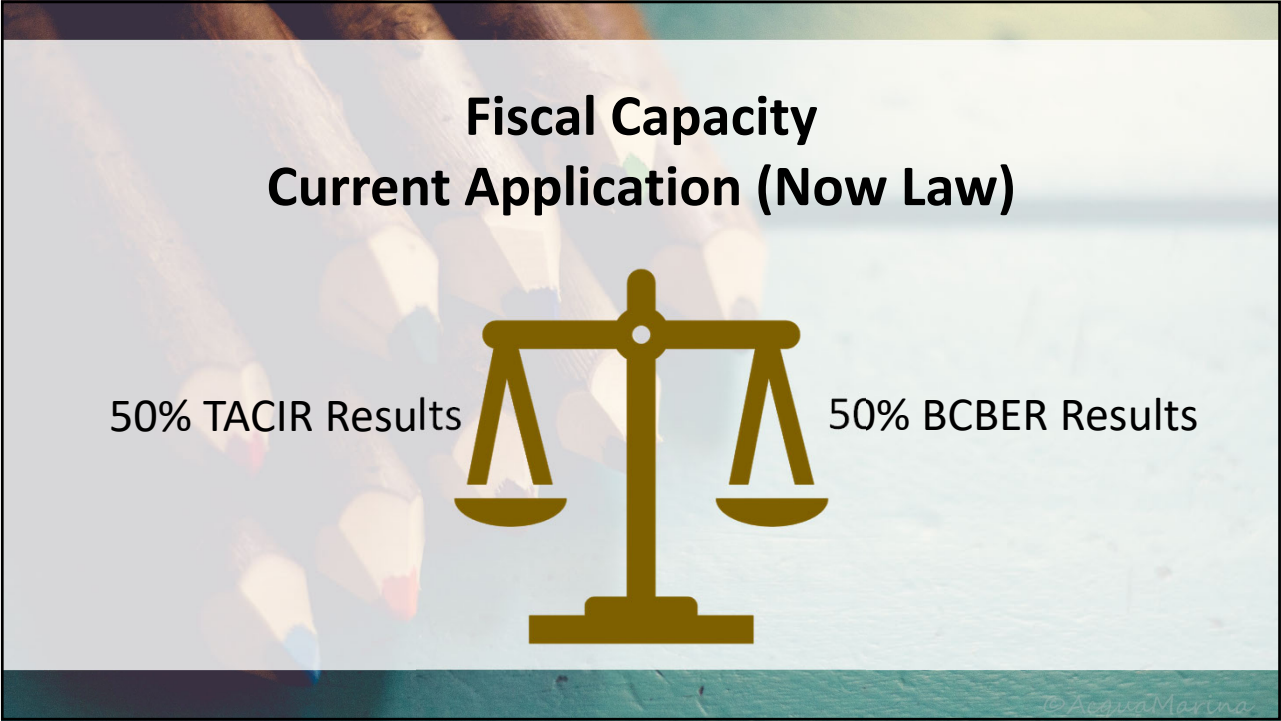
Fiscal Capacity BCBER Model

Equalized Property Assessment

Taxable Sales



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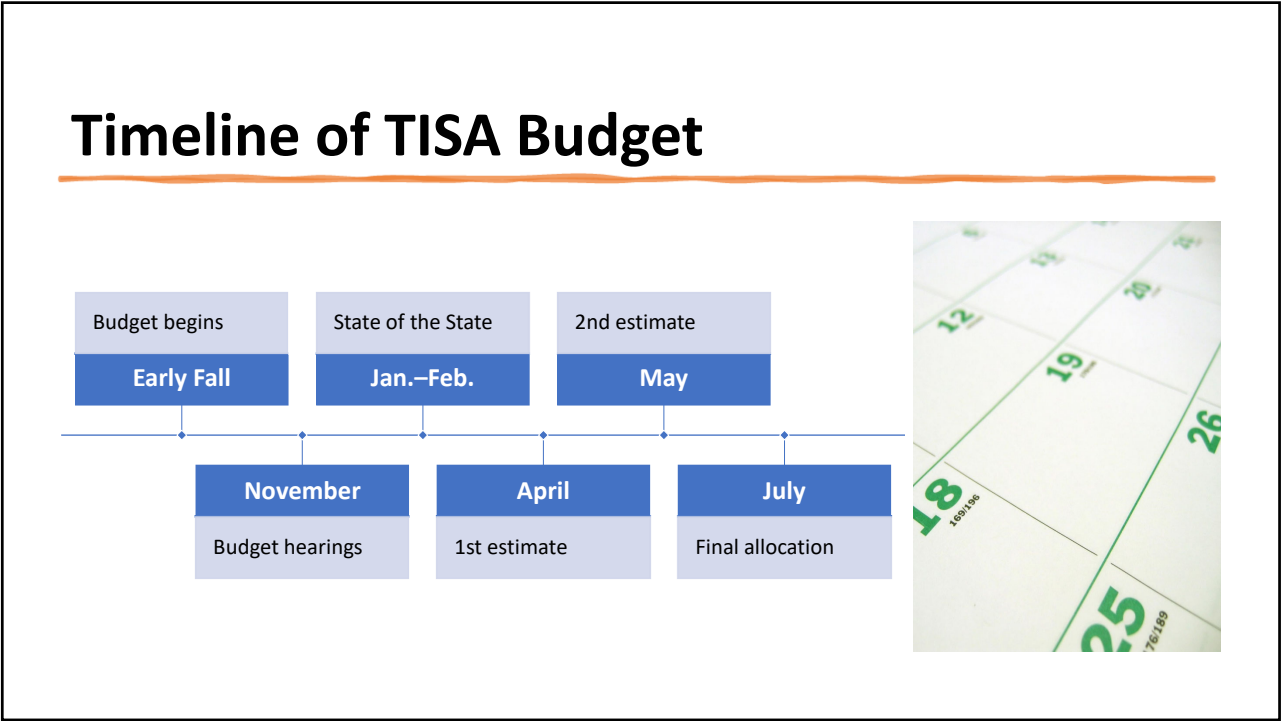
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Teacher Salary Schedule Minimums		
Year	Minimum Salary	Percent Increase
2022 - 2023	\$ 40,000	
2023 - 2024	\$ 42,000	4.8%
2024 - 2025	\$ 44,500	5.6%
2025 - 2026	\$ 47,000	5.3%
2026 – 2027	\$ 50,000	6.0%

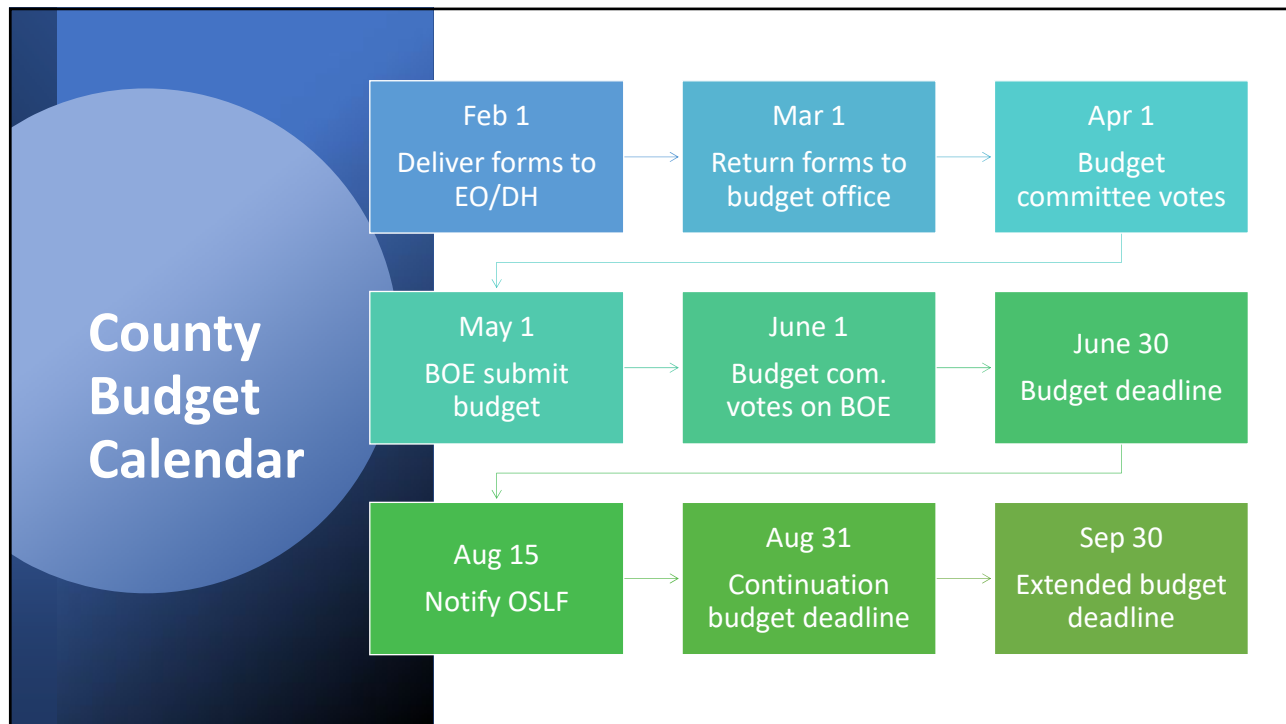
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TENNESSEE DEPARTMENT OF EDUCATION				
STATE SALARY SCHEDULE				
LICENSED INSTRUCTIONAL PERSONNEL				
Effective July 1, 2025				
BASE SALARY (BACHELOR'S DEGREE AND ZERO YEARS OF EXPERIENCE)				
= \$47,000				
<u>YEARS OF EXPERIENCE</u>	<u>0</u>	<u>1-5</u>	<u>6-10</u>	<u>11-15</u>
BACHELOR'S DEGREE	BASE	BASE + \$645	BASE + \$3,370	BASE + \$6,900
<u>YEARS OF EXPERIENCE</u>		<u>0-5</u>	<u>6-10</u>	<u>11-15</u>
ADVANCED DEGREE	--	BASE + \$3,605	BASE + \$7,365	BASE + \$11,380

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Federal Considerations

- Know your current amounts
 - State Report Card or eplan
 - How much of that is recurring?

Year	Average	High	Low
FY24	17%	31%	3%
FY22	22%	34%	6%
FY19	12%	20%	3%

- Federal Education Deregulation Cooperation Task Force

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