

HUMPHREYS COUNTY,  
TENNESSEE  
BUDGET  
FISCAL YEAR ENDING  
JUNE 30, 2026

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**HUMPHREYS COUNTY BOARD OF COMMISSIONERS**

**RESOLUTION**

**No. 20250623-056**

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF HUMPHREYS COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.**

**BE IT RESOLVED**, by the Board of County Commissioners of Humphreys County, Tennessee, assembled in special session on the 23rd day of June 2025, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Humphreys County, Tennessee, for the capital outlay and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2025 and ending June 30, 2026, according to the following schedule:

<b><u>GENERAL FUND</u></b>	
51100 County Commission	\$ 154,256
51210 Board of Equalization	2,000
51220 Beer Board	800
51300 County Mayor/Executive	372,290
51400 County Attorney	61,881
51500 Election Commission	236,218
51600 Register of Deeds	212,807
51710 Development	15,000
51800 County Buildings	621,980
51900 Other General Administration	1,000
52300 Property Assessor's Office	313,239
52310 Reappraisal Program	6,500
52400 County Trustee's Office	229,512
52500 County Clerk's Office	330,960
53100 Circuit Court	423,320
53300 General Sessions Court	148,157
53400 Chancery Court	281,860
53500 Juvenile Court	66,653
53600 District Attorney General	6,000

53700 Judicial Commissioners	44,720
54110 Sheriff's Department	2,463,986
54210 Jail	1,702,756
54250 Work Release Program	0
54310 Fire Prevention and Control	2,000
54510 Inspection and Regulation	366,788
54610 County Coroner/Medical Examiner	106,500
54900 Other Public Safety	227,247
55110 Local Health Center	288,334
55120 Rabies and Animal Control	123,285
55130 Ambulance/Emergency Medical Services	695,000
55170 Alcohol and Drug Programs	3,000
55720 Sanitation Education/Information	60,500
55900 Other Public Health and Welfare	227,840
56500 Libraries	224,113
56900 Other Social, Cultural, and Recreational	0
57100 Agricultural Extension Service	120,000
57500 Soil Conservation	138,426
58110 Tourism	124,15
58190 Other Economic and Community	86,465
58220 Airport	400,987
58300 Veterans' Services	49,197
58400 Other Charges	725,000
58500 Contributions to Other Agencies	0.00
58600 Employee Benefits	1,916,197
99100 Transfers out	0
Total General Fund	\$ 13,580,924
<b><u>SOLID WASTE FUND</u></b>	
55754 Landfill Operation and Maintenance	\$ 1,321,550
58400 Other Charges	\$ 25,000
58600 Employee Benefits	116,243
Total Solid Waste Fund	\$ 1,462,793
<b><u>LOCAL PURPOSE TAX FUND-FIRE</u></b>	
54310 Fire Prevention and Control	\$ 292,100
Total Local Purpose Tax Fund	\$ 292,100
<b><u>DRUG CONTROL FUND</u></b>	
54150 Drug Enforcement	\$ 44,150
58600 Employee Benefits	0
Total Drug Control Fund	\$ 44,150

**HIGHWAY/PUBLIC WORKS FUND**

61000 Administration	249,425
62000 Highway & Bridge Maintenance	2,738,056
63100 Operation & Maintenance of Equipment	804,024
65000 Other Charges	200,500
66000 Employee Benefits	565,400
68000 Capital Outlay	1,881,700
82120 Principal on Debt	0
82220 Interest on Debt	0
Total Highway/Public Works Fund	\$ 6,439,105

**GENERAL PURPOSE SCHOOL FUND**

<u>Instruction</u>	
71100 Regular Instruction Program	\$ 14,418,171
71150 Alternative Instruction Program	\$ 95,575
71200 Special Education Program	1,859,800
71300 Career and Technical Education Program	1,751,732
<u>Support Services</u>	
72110 Attendance	149,824
72120 Health Services	481,185
72130 Other Student Support	798,197
72210 Regular Instruction Program	1,219,600
72220 Special Education Program	376,550
72230 Career and Technical Education Program	172,350
72250 Technology	588,100
72310 Board of Education	424,131
72320 Director of Schools	373,590
72410 Office of the Principal	2,056,347
72510 Fiscal Services	228,170
72610 Operation of Plant	2,454,231
72620 Maintenance of Plant	841,240
72710 Transportation	1,523,015
<u>Operation of Non-Instructional Services</u>	
73100 Food Service	5,670
73300 Community Services	95,000
73400 Early Childhood Education	379,504
76100 Capital Outlay	520,000
82130 Debt Service	11,577,831
Total General Purpose School Fund	\$ 42,389,813

**CENTRAL CAFETERIA FUND**

73100 Food Service	\$ 3,182,000
Total Central Cafeteria Fund	\$ 3,182,000

**GENERAL DEBT SERVICE FUND**

82130 Principal - Education	1,641,308
82210 Interest - General Government	0
82230 Interest - Education	0
82310 Other Debt Service - General Government	38,000
Total General Debt Service Fund	\$ 1,679,308

**GENERAL CAPITAL PROJECTS - 171**

91110 Capital Projects-General Administration	\$ 100,000
91120 Capital Projects-Administration of Justice	\$ 10,000,000
91130 Capital Projects-Public Safety	90,000
91170 Capital Projects-Public Utilities	167,480
91190 Capital Projects-Other General Government	1,352,432
91200 Capital Projects-Highway and Street	0
Total General Capital Projects-171	\$ 11,709,912

**OTHER CAPITAL PROJECTS-178**

91300 Capital Projects-Education	6,513,508
Total Other Capital Projects-178	\$ 6,513,508

**OTHER CAPITAL PROJECTS-WATERSHED**

91160 Capital Projects-Agriculture and Natural Resources	\$ 20,000
Total Other Capital Projects-Watershed	\$ 20,000

**PUBLIC UTILITY-WASTEWATER**

55900 Other Public Health and Welfare	\$ 212,596
91140 Capital Projects-Public Health and Welfare	\$ 0.00
Total Public Utility-Wastewater	\$ 212,596

**BE IT FURTHER RESOLVED**, that the budget for the School Federal Projects Fund shall be the budget approved for the separate projects within the fund by the Humphreys County Board of Education.

**BE IT FURTHER RESOLVED**, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the trustee, county clerk, circuit court clerk, clerk

and master, register, and the sheriff and their officially authorized deputies and assistants may be entitled to receive under state laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the trustee, county clerk, circuit court clerk, clerk and master, register and sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the trustee and converted into the General Fund as provided by law.

**BE IT FURTHER RESOLVED**, that if any fee officials, as enumerated in Section 8-22-101, Tennessee Code Annotated, operate under provisions of Section 8-22-104, Tennessee Code Annotated, provisions of the preceding paragraph shall not apply to those particular officials.

**BE IT FURTHER RESOLVED**, that any amendment to the budget shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. The director of schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law. One copy of each amendment shall be filed with the county clerk, one copy with the chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

**BE IT FURTHER RESOLVED**, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of, but not in addition to, said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

**BE IT FURTHER RESOLVED**, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds actually to be provided during the year in

which the expenditure is to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the state director of Local Finance after its adoption as provided by Section 9-21-403, Tennessee Code Annotated.

**BE IT FURTHER RESOLVED.** that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the state director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2025-2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the county executive and countersigned by the county clerk and shall mature and be paid in full without renewal not later than June 30, 2026.

**BE IT FURTHER RESOLVED,** that the delinquent county property taxes for the year beginning July 1, 2025 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year beginning July 1, 2025. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

**BE IT FURTHER RESOLVED,** that all unencumbered fund balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect at the end of the year at June 30, 2026.

**BE IT FURTHER RESOLVED,** that any resolution or part of a resolution which heretofore has been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

**BE IT FURTHER RESOLVED,** that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 23<sup>rd</sup> day of June, 2025.

Motion to Adopt: Rochelle Second: Coleman

Votes: Ayes: 11 Nays: 0 Pass: 0 Absent: 3

Trish Pagulba  
County Executive

Attest: Cindy Wilson  
County Clerk



HUMPHREYS COUNTY BOARD OF COMMISSIONERS

AMENDED  
RESOLUTION  
No. 20250714-070

**A RESOLUTION FIXING THE TAX LEVY IN HUMPHREYS COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2025.**

**BE IT RESOLVED**, by the Board of County Commissioners of Humphreys County, Tennessee, assembled in special session on this 23<sup>rd</sup> day of June 2025, that the combined property tax rate for Humphreys County, Tennessee for the year beginning July 1, 2025, shall be \$1.8399 outside of city limits and \$1.7699 inside of city limits on each \$100.00 of taxable property, which is to provide revenues for each of the following funds and otherwise conform to the following:

<u>FUND</u>	<u>Outside City</u> <u>Limits Rate</u>	<u>Inside City</u> <u>Limits</u> <u>Rate</u>
General	\$ 0.6079	\$ 0.6079
Solid Waste	0.1422	\$ 0.1422
Special Purpose Tax - Fire	0.0700	\$ -
Highway Department	0.1473	\$ 0.1473
General Purpose School	0.4870	\$ 0.4870
General Debt Service	0.1932	\$ 0.1932
General Capital Projects	0.1923	\$ 0.1923
Total	<u>\$ 1.8399</u>	<u>\$ 1.7699</u>

**BE IT FURTHER RESOLVED**, that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund 101.

**BE IT FURTHER RESOLVED**, that the first \$400,000 in interest earned on all County investments (excludes interest from Central Cafeteria, Trust Funds or Bond Proceeds) shall be deposited into Debt Service Fund 151 and the remainder into General Fund 101.

**BE IT FURTHER RESOLVED**, that the proceeds from Litigation Taxes be deposited into General Fund 101.

**BE IT FURTHER RESOLVED**, that the proceeds from Business Taxes shall be deposited into General Fund 101.

**BE IT FURTHER RESOLVED**, that the proceeds from the Bank Excise Tax shall be deposited into the General Fund 101.

**BE IT FURTHER RESOLVED**, that revenues derived from the Tennessee River Resort

District Act shall be deposited into the General Fund 101.

**BE IT FURTHER RESOLVED**, that the first \$10,000.00 in Mixed Drink Tax revenues shall be deposited into the School General Purpose Fund 141 with the remainder deposited into the General Fund 101.

**BE IT FURTHER RESOLVED**, that proceeds from the Beer Tax, Alcoholic Beverage Tax, State Shared Sports Gaming Privilege Tax shall be deposited into the General Fund 101.

**BE IT FURTHER RESOLVED**, that Local Option Sales Tax revenues shall be distributed according to inter-local contracts and agreements. The County portion shall be deposited into the General Fund 101.

**BE IT FURTHER RESOLVED**, that the first \$3,744.00 in revenues received In-Lieu of Taxes- TVA shall be deposited into the Highway/Public Works Fund 131 with the remainder deposited into the General Fund 101 and In-Lieu of Taxes- Other shall be deposited into the General Fund 101.

**BE IT FURTHER RESOLVED**, that the proceeds from Wholesale Beer Tax be deposited into the General Fund 101.

**BE IT FURTHER RESOLVED**, that the Hotel/Motel Tax be deposited into the General Fund 101.

**BE IT FURTHER RESOLVED**, that the Local Amusement Tax be deposited into the General Fund 101.

**BE IT FURTHER RESOLVED**, that the revenues derived from the State Revenue Sharing-TVA and State Revenue Sharing-Telecommunications shall be deposited into the General Fund 101.

**BE IT FURTHER RESOLVED**, that all resolutions of the Board of County Commissioners of Humphreys County, Tennessee, which are in conflict with this resolution are hereby repealed.

**BE IT FURTHER RESOLVED**, that this resolution take effect from and after its passage the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 14<sup>th</sup> day of July, 2025

Motion to Adopt: Phillips Second: Coleman

Votes: Ayes: 12 Nays: 0 Pass: 0 Absent: 2

Zane Pogreba  
County Executive

Attest: Cindy Wilson  
County Clerk



Calculating the Value of a Penny and the Tax Levy

FY 25-26

5/23/25-Updated

Real Property Assessment	\$619,877,810.00	from real Property Assessment Totals
Personal Property Assessment	\$138,518,188.00	from Personal Property
Public Utility	\$53,308,066.00	from Assessment Roll Book in Trustee's Office

	Property Tax	Public Utility Tax	Total Propert Tax
Real Property Assessment	619,877,810	41,063,203	660,941,013
Personal Property Assessment	138,518,188		
Adjustment to Real			
Adjustmet to Personal			
Adjustment to Public Utility			
Occidental Pilot (From Assessor)			
<b>Total Assessment</b>	<b>758,395,998</b>	<b>41,063,203</b>	<b>799,459,201</b>
	X.0001		
Goss Value of Penny	75,840	4,106	79,945
Variance Rate	5%		
<b>Net Value of Penny</b>	<b>72,048</b>	<b>3,900</b>	<b>75,948</b>

Total Penny  
5% uncollectable  
Total Penny

Fund #		Tax Rate	Property Tax	Public Utility Tax	Totals
101	County	0.6079	\$4,379,797.92	\$237,081.00	\$4,637,322.92
116	Solid Waste	0.1422	\$1,024,522.56	\$55,458.00	\$1,079,980.56
126	Fire	0.0700	\$388,528.00		\$388,528.00
131	Highway	0.1473	\$1,061,267.04	\$57,447.00	\$1,118,714.04
141	School	0.4870	\$3,508,737.60	\$189,930.00	\$3,698,667.60
151	Debt Service	0.1932	\$1,391,967.36	\$75,348.00	\$1,467,315.36
171	Capital	0.1923	\$1,385,483.04	\$74,997.00	\$1,460,480.04
<b>Total</b>		<b>1.8399</b>	<b>13,140,304</b>	<b>690,261</b>	<b>13,851,009</b>

add \$20,444 to equal the difference in inside and outside penny given to Fire  
Outside Only Penny Value 55,504

<b>Fund</b>	101	General							
Statement of Proposed Operations									
Fiscal Year Ending June 30, 2026									
<b>Account Number</b>									
<b>Estimated / Appropriated / Actual</b>									
<b>Revenues</b>			<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>		
<b>40000</b>	<b>Local Taxes</b>		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>		
<b>40100</b>	<b>County Property Taxes</b>								
40110		Current Property Tax	3,522,961	4,937,504	5,352,589	4,637,323	4,637,323		
40120		Trustee's Collections - Prior Year	231,979	55,000	135,832	100,000	100,000		
40125		Trustee's Collections - Bankruptcy	92	400	65	400	400		
40130		Cir Clk/Clk & Master Collections-Pr Yr	82,750	50,000	35,282	50,000	50,000		
40140		Interest And Penalty	7,979	7,000	12,466	7,000	7,000		
40161		Payments In Lieu Of Taxes - T. V. A.	7,187	8,000	6,250	8,000	8,000		
40163		Payments In Lieu Of Taxes - Other	4,703	1,500	4,703	1,500	1,500		
<b>Total</b>	<b>County Property Taxes</b>		<b>3,857,651</b>	<b>5,059,404</b>	<b>5,547,187</b>	<b>4,804,223</b>	<b>4,804,223</b>		
<b>40200</b>	<b>County Local Option Taxes</b>								
40210		Local Option Sales Tax	1,434,936	1,207,874	1,203,336	1,250,000	1,250,000		
40220		Hotel/Motel Tax	189,403	215,000	156,560	190,000	190,000		
40230		Local Amusement Tax	599	600	502	600	600		
40250		Litigation Tax - General	58,484	60,000	69,139	60,000	60,000		
40260		Litigation Tax - Special Purpose	13,232	8,500	10,057	8,500	8,500		
40266		Litigation Tax-Jail, Wrkhs, Courthouse	32,091	32,000	34,996	32,000	32,000		
40268		Litigation Tax - Courtroom Security	0	2,000	0	2,000	2,000		
40270		Business Tax	251,778	208,060	211,832	208,060	208,060		
40275		Mixed Drink Tax	3,524	3,000	6,213	4,000	4,000		
40280		Mineral Severance Tax	7,720	1,000	5,776	2,000	2,000		
40290		Other County Local Option Taxes	1,173	1,500	1,083	1,500	1,500		
<b>Total</b>	<b>County Local Option Taxes</b>		<b>1,992,940</b>	<b>1,739,534</b>	<b>1,699,494</b>	<b>1,758,660</b>	<b>1,758,660</b>		
<b>40300</b>	<b>Statutory Local Taxes</b>								
40320		Bank Excise Tax	54,516	65,000	55,517	55,000	55,000		
40330		Wholesale Beer Tax	79,388	70,000	57,965	70,000	70,000		
<b>Total</b>	<b>Statutory Local Taxes</b>		<b>133,904</b>	<b>135,000</b>	<b>113,482</b>	<b>125,000</b>	<b>125,000</b>		
<b>40600</b>	<b>City/School District Property Taxes</b>								
40620		Prior Year's Property Tax	15,751	15,500	35,125	18,500	18,500		
40630		Interest And Penalty	4,149	3,500	4,759	3,500	3,500		
<b>Total</b>	<b>City/School District Property Taxes</b>		<b>19,900</b>	<b>19,000</b>	<b>39,884</b>	<b>22,000</b>	<b>22,000</b>		
<b>Total</b>	<b>Local Taxes</b>		<b>6,004,395</b>	<b>6,952,938</b>	<b>7,400,047</b>	<b>6,709,883</b>	<b>6,709,883</b>		
<b>41000</b>	<b>Licenses And Permits</b>								
<b>41100</b>	<b>Licenses</b>								
41140		Cable TV Franchise	2,816	2,500	1,972	2,500	2,500		
<b>Total</b>	<b>Licenses</b>		<b>2,816</b>	<b>2,500</b>	<b>1,972</b>	<b>2,500</b>	<b>2,500</b>		
<b>Total</b>	<b>Licenses And Permits</b>		<b>2,816</b>	<b>2,500</b>	<b>1,972</b>	<b>2,500</b>	<b>2,500</b>		
<b>42000</b>	<b>Fines, Forfeitures And Penalties</b>								
<b>42100</b>	<b>Circuit Court</b>								
42110		Fines	1,278	2,500	2,479	2,500	2,500		
42120		Officers Costs	3,197	2,500	4,280	2,750	2,750		
42130		Game And Fish Fines	0	100	0	100	100		
42140		Drug Control Fines	0	300	0	300	300		

GENERAL FUND 101				Audit	Budget	Estimated	Department	Commission
				2024	2025	2025	Request FY26	Approved
42150		Jail Fees		189	150	230	175	175
42170		Judicial Commissioner Fees		409	300	526	400	400
42180		DUI Treatment Fines		665	1,000	950	1,000	1,000
42190		Data Entry Fee - Cir. Court		730	600	831	600	600
42192		Victims Assistance Assessments		10,306	8,500	10,085	9,000	9,000
<b>Total</b>	<b>Circuit Court</b>			<b>16,774</b>	<b>15,950</b>	<b>19,381</b>	<b>16,825</b>	<b>16,825</b>
<b>42200</b>	<b>Criminal Court</b>							
42280		DUI Treatment Fines		190	200	285	200	200
42291		Courtroom Security Fee		112	115	0	115	115
<b>Total</b>	<b>Criminal Court</b>							
<b>42300</b>	<b>General Sessions Court</b>							
42410		Fines		0	100	0	100	100
42420		Officers Costs		0	500	(965)	500	500
42330		Games And Fish Fines		126	300	506	350	350
42340		Drug Control Fines		38	0	(38)	0	0
42350		Jail Fees		446	650	688	650	650
42370		Judicial Commissioner Fees		2,050	2,000	1,797	2,000	2,000
42380		DUI Treatment Fines		3,420	2,700	2,176	2,700	2,700
42390		Data Entry Fee - Gen. Sessions		4,374	4,200	5,127	4,200	4,200
<b>Total</b>	<b>General Sessions Court</b>			<b>27,961</b>	<b>23,150</b>	<b>24,925</b>	<b>23,400</b>	<b>23,400</b>
<b>42400</b>	<b>Juvenile Court</b>							
42410		Fines		0	100	0	100	100
42420		Officers Costs		0	500	(965)	500	500
42490		Data Entry Fee - Juvenile Court		8,057	4,000	7,713	4,500	4,500
42492		Victims Assistance Assessments		16	20	0	20	20
<b>Total</b>	<b>Juvenile Court</b>			<b>8,073</b>	<b>4,620</b>	<b>6,748</b>	<b>5,120</b>	<b>5,120</b>
<b>42500</b>	<b>Chancery Court</b>							
42520		Officers Costs		3,643	3,000	3,022	3,000	3,000
42530		Data Entry Fee Chancery Court		2,946	2,000	1,690	2,000	2,000
<b>Total</b>	<b>Chancery Court</b>			<b>6,589</b>	<b>5,000</b>	<b>4,712</b>	<b>5,000</b>	<b>5,000</b>
<b>42600</b>	<b>Other Courts - In-County</b>							
42640		Drug Control Fines		5,761	4,000	5,927	4,000	4,000
<b>Total</b>	<b>Other Courts - In-County</b>			<b>5,761</b>	<b>4,000</b>	<b>5,927</b>	<b>4,000</b>	<b>4,000</b>
<b>42900</b>	<b>Other Fines,Forfeitures And Penalties</b>							
42910		Proceeds From Confiscated Property		0	0	549	0	0
42990		Other Fines, Forfeitures, And Penalties		12,683	8,000	238	8,000	8,000
<b>Total</b>	<b>Other Fines,Forfeitures And Penalties</b>			<b>12,683</b>	<b>8,000</b>	<b>787</b>	<b>8,000</b>	<b>8,000</b>
<b>Total</b>	<b>Fines, Forfeitures And Penalties</b>			<b>78,143</b>	<b>61,035</b>	<b>62,765</b>	<b>62,660</b>	<b>62,660</b>
<b>43000</b>	<b>Charges For Current Services</b>							
<b>43100</b>	<b>General Service Charges</b>							
43170		Work Release Charges For Board		0	50	490	0	0
43194		Service Charges		75	50	50	50	50
<b>Total</b>	<b>General Service Charges</b>			<b>75</b>	<b>100</b>	<b>540</b>	<b>50</b>	<b>50</b>
<b>43300</b>	<b>Fees</b>							
43350		Copy Fees		477	900	478	450	450
43366		Greenbelt Late Application Fee		150	225	200	225	225

GENERAL FUND 101			Audit	Budget	Estimated	Department	Commission
			2024	2025	2025	Request FY26	Approved
43383		Additional Fees - Titling and Registration	17,153	12,000	14,235	12,500	12,500
43392		Data Processing Fee -Register	14,246	7,500	5,820	7,500	7,500
43394		Data Entry Fee Sheriff	2,388	2,200	1,646	2,200	2,200
43395		Sexual Offender Registration Fee-Sheriff	2,400	4,000	2,850	2,500	2,500
43396		Data Processing Fee - County Clerk	2,817	4,000	1,728	2,500	2,500
43399		Vehicle Registration Reinstatement Fees	2,055	1,000	2,710	1,500	1,500
<b>Total</b>	<b>Fees</b>		<b>41,686</b>	<b>31,825</b>	<b>29,667</b>	<b>29,375</b>	<b>29,375</b>
<b>Total</b>	<b>Charges For Current Services</b>		<b>41,761</b>	<b>31,925</b>	<b>30,207</b>	<b>29,425</b>	<b>29,425</b>
<b>44000</b>	<b>Other Local Revenues</b>						
<b>44100</b>	<b>Recurring Items</b>						
44110		Investment Income	2,207,694	1,300,000	1,757,240	1,300,000	1,300,000
44120		Lease/Rentals/PPP	29,170	30,000	31,431	30,000	30,000
44135		Sale Of Gasoline	63,166	50,000	54,236	50,000	50,000
44145		Sale Of Recycled Materials	990	250	6,434	750	750
44170		Miscellaneous Refunds	(184,472)	0	44,896	0	0
<b>Total</b>	<b>Recurring Items</b>		<b>2,116,548</b>	<b>1,380,250</b>	<b>1,894,237</b>	<b>1,380,750</b>	<b>1,380,750</b>
<b>44500</b>	<b>Nonrecurring Items</b>						
44530		Sale Of Equipment	8,415	0	0	0	0
44540		Sale of Property	42,409	15,000	0	0	0
44570		Contributions & Gifts	2,550	1,000	23,088	34,000	34,000
<b>Total</b>	<b>Nonrecurring Items</b>		<b>53,374</b>	<b>16,000</b>	<b>23,088</b>	<b>34,000</b>	<b>34,000</b>
<b>Total</b>	<b>Other Local Revenues</b>		<b>2,169,922</b>	<b>1,396,250</b>	<b>1,917,325</b>	<b>1,414,750</b>	<b>1,414,750</b>
<b>45000</b>	<b>Fees Received From County Officials</b>						
<b>45500</b>	<b>Fees In Lieu Of Salary</b>						
45510		County Clerk	240,639	240,000	194,244	240,000	240,000
45520		Circuit Court Clerk	115,348	116,000	73,843	116,000	116,000
45540		General Sessions Court Clerk	76,923	73,000	78,586	75,000	75,000
45550		Clerk And Master	83,471	61,000	53,462	61,000	61,000
45580		Register	87,934	100,000	114,812	100,000	100,000
45590		Sheriff	9,079	10,000	11,977	10,000	10,000
45610		Trustee	636,273	575,000	641,394	585,000	585,000
<b>Fund 101</b>	<b>General</b>						
<b>Total</b>	<b>Fees In Lieu Of Salary</b>		<b>1,249,667</b>	<b>1,175,000</b>	<b>1,168,318</b>	<b>1,187,000</b>	<b>1,187,000</b>
<b>Total</b>	<b>Fees Received From County Officials</b>		<b>1,249,667</b>	<b>1,175,000</b>	<b>1,168,318</b>	<b>1,187,000</b>	<b>1,187,000</b>
<b>46000</b>	<b>State Of Tennessee</b>						
<b>46100</b>	<b>General Government Grants</b>						
46110		Juvenile Services Program	9,000	9,000	9,000	9,000	9,000
46120		Airport Maintenance Program	24,347	15,000	7,004	217,194	217,194
46190		Other General Government Grants	30,700	0	0	0	0
<b>Total</b>	<b>General Government Grants</b>		<b>64,047</b>	<b>24,000</b>	<b>16,004</b>	<b>226,194</b>	<b>226,194</b>
<b>46200</b>	<b>Public Safety Grants</b>						
46210		Law Enforcement Training Programs	29,194	40,000	54,200	40,000	40,000
46240		School Resource Officer Grants	450,000	450,000	450,000	450,000	450,000
46290		Other Public Safety Grants	65,331	0	58,883	65,795	65,795
<b>Total</b>	<b>Public Safety Grants</b>		<b>544,525</b>	<b>490,000</b>	<b>563,083</b>	<b>555,795</b>	<b>555,795</b>
<b>46300</b>	<b>Health And Welfare Grants</b>						

GENERAL FUND 101			Audit	Budget	Estimated	Department	Commission	
			2024	2025	2025	Request FY26	Approved	
46310		Health Department Programs	165,479	100,000	143,547	155,000	155,000	LHS Grant
46390		Other Health And Welfare Grants	7,224	600,000	161,572	0	0	
<b>Total</b>	<b>Health And Welfare Grants</b>		<b>172,703</b>	<b>700,000</b>	<b>305,119</b>	<b>155,000</b>	<b>155,000</b>	
<b>46400</b>	<b>Public Works Grants</b>							
46430		Litter Program	9,765	42,000	22,414	45,000	45,000	
46490		Other Public Works Grants	28,225	0	0	0	0	
<b>Total</b>	<b>Public Works Grants</b>		<b>37,990</b>	<b>42,000</b>	<b>22,414</b>	<b>45,000</b>	<b>45,000</b>	
<b>46800</b>	<b>Other State Revenues</b>							
46821		Resort District Sales Tax	543,058	510,000	463,975	525,000	525,000	
46830		Beer Tax	18,498	25,000	17,752	18,500	18,500	
46835		Vehicle Certificate Of Title Fees	18,007	20,000	14,709	20,000	20,000	
46840		Alcoholic Beverage Tax	78,015	78,000	76,170	78,000	78,000	
46845		Opioid Settlement Funds - TN Abatement Co	90,194	0	71,792	160,447	160,447	TN Opioid Abatement Council
46851		State Revenue Sharing -T.V.A.	1,803,974	1,795,000	2,066,445	1,795,000	1,795,000	
46852		State Revenue Sharing -Telecomm	28,305	33,000	23,488	33,000	33,000	
46855		State Shared Sports Gaming Privilege Tax	20,878	20,000	24,571	20,000	20,000	
46890		Prisoner Transportation	441	500	1,036	600	600	
46915		Contracted Prisoner Board	397,290	285,000	367,811	300,000	300,000	
46960		Registrar's Salary Supplement	11,373	17,000	15,599	17,000	17,000	
46980		Other State Grants	310,485	130,000	32,796	110,000	110,000	Broadband Grant,Tourism ARP Grant
46990		Other State Revenues	7,339	3,500	4,805	3,500	3,500	
<b>Total</b>	<b>Other State Revenues</b>		<b>3,327,857</b>	<b>2,917,000</b>	<b>3,180,949</b>	<b>3,081,047</b>	<b>3,081,047</b>	
<b>Total</b>	<b>State Of Tennessee</b>		<b>4,147,122</b>	<b>4,173,000</b>	<b>4,087,569</b>	<b>4,063,036</b>	<b>4,063,036</b>	
<b>47000</b>	<b>Federal Government</b>							
<b>47100</b>	<b>Federal Through State</b>							
47230		Disaster Relief	20,835	0	0	0	0	
47235		Homeland Security Grants	34,779	40,849	21,169	39,033	39,033	
47590		Other Federal Through State	173,950	0	28,929	27,483	27,483	EMA Performance Grant
<b>Total</b>	<b>Federal Through State</b>		<b>229,564</b>	<b>40,849</b>	<b>50,098</b>	<b>66,516</b>	<b>66,516</b>	
<b>47600</b>	<b>Direct Federal Revenue</b>							
47990		Other Direct Federal Revenue	12,636	3,000	1,600	3,000	3,000	
<b>Total</b>	<b>Direct Federal Revenue</b>		<b>12,636</b>	<b>3,000</b>	<b>1,600</b>	<b>3,000</b>	<b>3,000</b>	
<b>Total</b>	<b>Federal Government</b>		<b>242,200</b>	<b>43,849</b>	<b>51,698</b>	<b>69,516</b>	<b>69,516</b>	
<b>48000</b>	<b>Other Governments And Citizens Groups</b>							
<b>48100</b>	<b>Other Governments</b>							
48130		Contributions	17000	17000	0	17000	17000	
<b>Total</b>	<b>Other Governments</b>		<b>17000</b>	<b>17000</b>	<b>0</b>	<b>17000</b>	<b>17000</b>	
<b>48900</b>	<b>Other</b>							
48990		Other	127,824	7,500	61,741	10,000	10,000	
48991		Opioid Settlement Funds - Past Remediation	54,660	54,660	33,151	115,797	115,797	BrownGreer Settlement Funds
<b>Total</b>	<b>Other</b>		<b>182,484</b>	<b>62,160</b>	<b>94,892</b>	<b>125,797</b>	<b>125,797</b>	
<b>Total</b>	<b>Other Governments And Citizens Groups</b>		<b>199,484</b>	<b>79,160</b>	<b>94,892</b>	<b>142,797</b>	<b>142,797</b>	
<b>Total</b>	<b>Revenues</b>		<b>14,135,510</b>	<b>13,915,657</b>	<b>14,814,793</b>	<b>13,681,567</b>	<b>13,681,567</b>	
<b>49000</b>	<b>Other Sources (Non-Revenue)</b>							
49700		Insurance Recovery	495,401	0	81,991	0	0	

GENERAL FUND 101			Audit	Budget	Estimated	Department	Commission
			2024	2025	2025	Request FY26	Approved
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>495,401</b>	<b>0</b>	<b>81,991</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>495,401</b>	<b>0</b>	<b>81,991</b>	<b>0</b>	<b>0</b>
<b>Total Revenues &amp; Other Sources (Non-Revenue)</b>			<b>14,630,911</b>	<b>13,915,657</b>	<b>14,896,784</b>	<b>13,681,567</b>	<b>13,681,567</b>
<b>Fund 101</b>	<b>General</b>						
<b>Statement of Proposed Operations</b>							
<b>Fiscal Year Ending June 30, 2026</b>							
<b>Account Number</b>							
<b>Estimated/Appropriated/Actual</b>							
<b>Expenditures</b>							
<b>Account Number</b>							
<b>50000</b>	<b>General Government</b>		<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>
<b>51000</b>	<b>General Administration</b>		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>
<b>51100</b>	<b>County Commission</b>						
51100-191	Board And Committee Members Fees		46,650	56,784	44,928	59,056	59,056
51100-305	Audit Services		8,166	10,000	8,356	10,000	10,000
51100-312	Contracts With Private Agencies		11,766	35,000	4,147	20,000	20,000
51100-317	Data Processing Services		736	1,000	629	1,000	1,000
51100-320	Dues And Memberships		9,410	9,805	10,042	41,200	41,200
51100-540	Tax Relief Program		13,695	15,000	13,729	15,000	15,000
51100-599	Other Charges		5,315	8,000	6,551	8,000	8,000
<b>Total</b>	<b>County Commission</b>		<b>95,738</b>	<b>135,589</b>	<b>88,382</b>	<b>154,256</b>	<b>154,256</b>
<b>51210</b>	<b>Board Of Equalization</b>						
51210-191	Board And Committee Members Fees		800	2,000	0	2,000	2,000
<b>Total</b>	<b>Board Of Equalization</b>		<b>800</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>51220</b>	<b>Beer Board</b>						
51220-191	Board And Committee Members Fees		375	800	150	800	800
<b>Total</b>	<b>Beer Board</b>		<b>375</b>	<b>800</b>	<b>150</b>	<b>800</b>	<b>800</b>
<b>51300</b>	<b>County Mayor/Executive</b>						
51300-101	County Official/Administrative Officer		103,649	105,396	101,275	108,697	108,697
51300-161	Secretary(s)		168,614	181,293	151,065	181,293	181,293
51300-189	Other Salaries & Wages		0	5,000	0	5,000	5,000
51300-307	Communication		5,028	6,500	2,361	6,500	6,500
51300-320	Dues And Memberships		410	4,000	0	4,000	4,000
51300-330	Lease/SBITA Payments		3,003	4,500	2,525	4,500	4,500
51300-334	Maintenace Agreements		31,667	32,000	31,931	33,800	33,800
51300-348	Postal Charges		2,176	3,000	2,537	3,500	3,500
51300-355	Travel		2,414	10,000	1,420	10,000	10,000
51300-414	Duplicating Supplies		777	2,000	65	2,000	2,000
51300-425	Gasoline		1,287	1,500	1,101	1,500	1,500
51300-435	Office Supplies		2,694	3,000	2,360	3,000	3,000
51300-499	Other Supplies And Materials		711	1,000	390	1,500	1,500
51300-599	Other Charges		0	0	0	1,000	1,000
51300-709	Data Processing Equipment		8,390	3,000	3,345	6,000	6,000
<b>Total</b>	<b>County Mayor/Executive</b>		<b>330,820</b>	<b>362,189</b>	<b>300,375</b>	<b>372,290</b>	<b>372,290</b>
<b>51400</b>	<b>County Attorney</b>						
51400-331	Legal Services		67,212	59,501	54,543	61,881	61,881

MCHRA

2 new computer setups

GENERAL FUND 101			Audit	Budget	Estimated	Department	Commission
			2024	2025	2025	Request FY26	Approved
<b>Total</b>	<b>County Attorney</b>		<b>67,212</b>	<b>59,501</b>	<b>54,543</b>	<b>61,881</b>	<b>61,881</b>
<b>51500</b>	<b>Election Commission</b>						
51500-101	County Official/Administrative Officer		78,038	82,127	78,945	84,699	84,699
51500-161	Secretary(s)		77,522	80,729	77,504	83,959	83,959
51500-187	Overtime Pay		1,598	9,840	5,921	0	0
51500-189	Other Salaries & Wages		1,500	4,160	5,200	0	0
51500-192	Election Commission		2,450	3,250	1,500	3,600	3,600
51500-193	Election Workers		8,660	20,760	22,294	0	0
51500-307	Communication		2,466	3,500	1,961	3,500	3,500
51500-317	Data Processing Services		10,175	17,596	16,796	11,660	11,660
51500-320	Dues And Memberships		0	400	0	400	400
51500-330	Lease/SBITA Payments		2,352	2,280	2,400	2,400	2,400
51500-336	Maintenance And Repair Services-Equipment		0	2,000	1,953	2,000	2,000
51500-348	Postal Charges		2,345	6,000	5,633	6,000	6,000
51500-349	Printing, Stationery And Forms		16,181	18,000	15,036	16,000	16,000
51500-435	Office Supplies		116,371	3,500	622	4,000	4,000
51500-709	Data Processing Equipment		670	2,000	1,382	8,000	8,000
51500-719	Office Equipment		0	2,000	1,999	10,000	10,000
<b>Total</b>	<b>Election Commission</b>		<b>320,328</b>	<b>258,142</b>	<b>239,146</b>	<b>236,218</b>	<b>236,218</b>
<b>51600</b>	<b>Register Of Deeds</b>						
51600-101	County Official/Administrative Officer		86,708	91,252	87,718	94,110	94,110
51600-161	Secretary(s)		83,256	90,290	81,717	93,897	93,897
51600-184	Educational Incentive - Official/Admin Officer		1,242	1,500	1,323	1,500	1,500
51600-307	Communication		2,021	2,600	1,707	2,600	2,600
51600-320	Dues And Memberships		903	1,200	958	2,000	2,000
51600-330	Lease/SBITA Payments		2,000	2,500	2,173	3,000	3,000
51600-348	Postal Charges		136	500	0	500	500
51600-399	Other Contracted Services		6,036	11,561	7,137	12,000	12,000
51600-414	Duplicating Supplies		210	1,500	96	1,500	1,500
51600-435	Office Supplies		475	900	423	900	900
51600-599	Other Charges		62	800	331	800	800
<b>Total</b>	<b>Register Of Deeds</b>		<b>183,049</b>	<b>204,603</b>	<b>183,583</b>	<b>212,807</b>	<b>212,807</b>
<b>51710</b>	<b>Development</b>						
51710-310	Contracts With Other Public Agencies		11,620	14,300	14,297	15,000	15,000
<b>Total</b>	<b>Development</b>		<b>11,620</b>	<b>14,300</b>	<b>14,297</b>	<b>15,000</b>	<b>15,000</b>
<b>51800</b>	<b>Maintenance</b>						
51800-166	Custodial Personnel		76,897	83,200	107,542	140,000	140,000
51800-307	Communication		324	1,500	0	1,500	1,500
51800-334	Maintenance Agreements		8,618	25,000	1,775	15,000	15,000
51800-335	Maintenance And Repair Services-Buildings		458,616	100,000	38,524	100,000	100,000
51800-338	Maintenance And Repair Services-Vehicles		2,276	7,500	2,484	7,500	7,500
51800-347	Pest Control		658	1,200	944	1,200	1,200
51800-410	Custodial Supplies		4,021	7,500	3,759	7,500	7,500
51800-415	Electricity		113,598	135,000	116,577	135,000	135,000
51800-425	Gasoline		1,710	3,000	3,434	5,000	5,000
51800-434	Natural Gas		20,689	24,000	25,020	25,000	25,000

<b>GENERAL FUND 101</b>			<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>
			<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>
51800-454	Water And Sewer		45,188	50,000	48,440	55,000	55,000
51800-707	Building Improvements		15,210	30,000	1,500	30,000	30,000
51800-707-BRC	Building Improvements Broadband Ready C			0	61,955	96,780	96,780
51800-711	Furniture And Fixtures		465	2,500	0	2,500	2,500
<b>Total</b>	<b>Maintenance</b>		<b>748,270</b>	<b>470,400</b>	<b>411,954</b>	<b>621,980</b>	<b>621,980</b>
<b>51900</b>	<b>Other General Administration</b>						
51900-307	Communication		0	500	0	250	250
51900-435	Office Supplies		0	500	0	500	500
51900-599	Other Charges		148	500	0	250	250
<b>Total</b>	<b>Other General Administration</b>		<b>148</b>	<b>1,500</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>Total</b>	<b>General Administration</b>		<b>1,758,360</b>	<b>1,509,024</b>	<b>1,292,430</b>	<b>1,678,232</b>	<b>1,678,232</b>
<b>52000</b>	<b>Finance</b>						
<b>52300</b>	<b>Property Assessor's Office</b>						
52300-101	County Official/Administrative Officer		86,708	91,252	87,718	94,110	94,110
52300-161	Secretary(s)		123,921	170,124	124,197	176,929	176,929
52300-307	Communication		479	2,700	0	2,700	2,700
52300-317	Data Processing Services		4,472	4,600	4,496	4,600	4,600
52300-320	Dues And Memberships		2,471	2,500	2,478	2,500	2,500
52300-330	Lease/SBITA Payments		2,243	3,800	5,050	5,100	5,100
52300-348	Postal Charges		798	1,200	803	1,200	1,200
52300-399	Other Contracted Services		22,840	19,500	13,760	22,900	22,900
52300-435	Office Supplies		799	2,300	5,424	2,300	2,300
52300-599	Other Charges		398	900	877	900	900
<b>Total</b>	<b>Property Assessor's Office</b>		<b>245,129</b>	<b>298,876</b>	<b>244,803</b>	<b>313,239</b>	<b>313,239</b>
<b>52310</b>	<b>Reappraisal Program</b>						
52310-317	Data Processing Services		2,338	2,500	2,344	2,500	2,500
52310-348	Postal Charges		693	800	0	800	800
52310-425	Gasoline		679	1,200	633	1,500	1,500
52310-599	Other Charges		0	500	0	500	500
52310-718	Motor Vehicles		137	1,000	456	1,200	1,200
<b>Total</b>	<b>Reappraisal Program</b>		<b>3,847</b>	<b>6,000</b>	<b>3,433</b>	<b>6,500</b>	<b>6,500</b>
<b>52400</b>	<b>Trustee</b>						
52400-101	County Official/Administrative Officer		86,708	91,252	87,718	94,110	94,110
52400-161	Secretary(s)		86,699	90,290	86,679	93,902	93,902
52400-184	Educational Incentive - Official/Admin Officer			0	331	1,400	1,400
52400-307	Communication		1,891	2,000	1,597	2,000	2,000
52400-317	Data Processing Services		6,742	7,500	6,299	7,500	7,500
52400-320	Dues And Memberships		988	1,000	833	1,000	1,000
52400-330	Lease/SBITA Payments		1,224	1,225	1,287	1,400	1,400
52400-332	Legal Notices, Recording And Court Costs		308	400	0	400	400
52400-334	Maintenance Agreements		12,162	12,200	11,252	13,500	13,500
52400-348	Postal Charges		4,825	5,000	4,772	5,500	5,500
52400-349	Printing, Stationery And Forms		0	800	616	800	800
52400-435	Office Supplies		2,452	3,000	2,443	3,000	3,000
52400-709	Data Processing Equipment		2,219	10,000	12,293	5,000	5,000

GENERAL FUND 101			Audit	Budget	Estimated	Department	Commission
			2024	2025	2025	Request FY26	Approved
<b>Total</b>	<b>Trustee</b>		<b>206,218</b>	<b>224,667</b>	<b>216,120</b>	<b>229,512</b>	<b>229,512</b>
<b>52500</b>	<b>County Clerk's Office</b>						
52500-101	County Official/Administrative Officer		86,708	91,252	87,718	94,110	94,110
52500-106	Deputy(ies)		164,216	171,009	164,180	177,850	177,850
52500-307	Communication		2,424	2,500	2,053	2,500	2,500
52500-320	Dues And Memberships		788	800	833	900	900
52500-330	Lease/SBITA Payments		2,298	2,600	2,119	2,600	2,600
52500-334	Maintenance Agreements		17,350	19,000	18,603	20,000	20,000
52500-348	Postal Charges		9,280	13,000	12,491	15,000	15,000
52500-435	Office Supplies		3,979	10,000	6,735	10,000	10,000
52500-709	Data Processing Equipment		1,784	7,000	2,678	8,000	8,000
<b>Total</b>	<b>County Clerk's Office</b>		<b>288,827</b>	<b>317,161</b>	<b>297,410</b>	<b>330,960</b>	<b>330,960</b>
<b>Total</b>	<b>Finance</b>		<b>744,021</b>	<b>846,704</b>	<b>761,766</b>	<b>880,211</b>	<b>880,211</b>
<b>53000</b>	<b>Administration Of Justice</b>						
<b>53100</b>	<b>Circuit Court</b>						
53100-101	County Official/Administrative Officer		86,708	91,252	87,718	94,110	94,110
53100-161	Secretary(s)		216,502	231,550	222,052	240,810	240,810
53100-194	Jury And Witness Expense		5,933	20,000	3,920	20,000	20,000
53100-307	Communication		1,554	4,000	1,697	4,000	4,000
53100-320	Dues And Memberships		983	1,100	1,040	1,100	1,100
53100-330	Lease/SBITA Payments		2,724	4,000	2,497	4,000	4,000
53100-334	Maintenance Agreements		18,275	20,000	20,646	23,000	23,000
53100-348	Postal Charges		3,146	5,500	5,513	5,500	5,500
53100-349	Printing, Stationery And Forms		507	3,300	2,369	3,300	3,300
53100-435	Office Supplies		2,341	6,000	3,117	6,000	6,000
53100-531	Access Fees		0	10,000	0	10,000	10,000
53100-709	Data Processing Equipment		5,020	7,500	544	7,500	7,500
53100-711	Furniture And Fixtures		70	4,000	278	4,000	4,000
<b>Total</b>	<b>Circuit Court</b>		<b>343,763</b>	<b>408,202</b>	<b>351,391</b>	<b>423,320</b>	<b>423,320</b>
<b>53300</b>	<b>General Sessions Court</b>						
53300-102	Judge(s)		101,354	105,509	96,716	108,569	108,569
53300-161	Secretary(s)		16,710	20,181	19,123	20,988	20,988
53300-189	Other Salaries & Wages		15,600	15,600	14,300	15,600	15,600
53300-355	Travel		1,271	1,500	670	1,500	1,500
53300-599	Other Charges		1,276	1,500	1,451	1,500	1,500
<b>Total</b>	<b>General Sessions Court</b>		<b>136,211</b>	<b>144,290</b>	<b>132,260</b>	<b>148,157</b>	<b>148,157</b>
<b>53400</b>	<b>Chancery Court</b>						
53400-101	County Official/Administrative Officer		86,708	91,252	87,718	94,110	94,110
53400-161	Secretary(s)		86,699	132,200	120,189	137,500	137,500
53400-307	Communication		1,891	2,100	2,130	2,000	2,000
53400-320	Dues And Memberships		1,213	900	908	1,000	1,000
53400-330	Lease/SBITA Payments		3,200	3,500	2,820	3,500	3,500
53400-334	Maintenance Agreements		15,196	15,780	15,776	17,000	17,000
53400-348	Postal Charges		3,983	5,500	4,431	5,000	5,000
53400-349	Printing, Stationery And Forms		4,020	5,500	4,984	5,000	5,000
53400-411	Data Processing Supplies		2,266	4,000	3,165	4,000	4,000

GENERAL FUND 101			Audit	Budget	Estimated	Department	Commission
			2024	2025	2025	Request FY26	Approved
53400-435	Office Supplies		2,302	4,500	4,595	4,500	4,500
53400-599	Other Charges		32	250	117	250	250
53400-709	Data Processing Equipment		2,396	3,500	3,316	4,000	4,000
53400-719	Office Equipment		0	2,500	1,705	4,000	4,000
<b>Total</b>	<b>Chancery Court</b>		<b>209,906</b>	<b>271,482</b>	<b>251,854</b>	<b>281,860</b>	<b>281,860</b>
<b>53500</b>	<b>Juvenile Court</b>						
53500-112	Youth Service Officer(s)		42,843	44,618	42,835	46,403	46,403
53500-196	In-Service Training		2,508	1,500	0	1,500	1,500
53500-307	Communication		1,757	2,500	1,488	2,500	2,500
53500-355	Travel		1,681	3,000	1,274	3,000	3,000
53500-399	Other Contracted Services		875	7,000	0	7,000	7,000
53500-429	Instructional Supplies And Materials		0	750	0	750	750
53500-435	Office Supplies		723	2,500	1,658	2,500	2,500
53500-599	Other Charges		1,467	750	464	750	750
53500-709	Data Processing Equipment		0	2,250	0	2,250	2,250
<b>Total</b>	<b>Juvenile Court</b>		<b>51,854</b>	<b>64,868</b>	<b>47,719</b>	<b>66,653</b>	<b>66,653</b>
<b>53600</b>	<b>District Attorney General</b>						
53600-108	Investigator(s)		6,000	6,000	6,000	6,000	6,000
<b>Total</b>	<b>District Attorney General</b>		<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>53700</b>	<b>Judicial Commissioners</b>						
53700-189	Other Salaries & Wages		42,942	43,000	41,506	44,720	44,720
<b>Total</b>	<b>Judicial Commissioners</b>		<b>42,942</b>	<b>43,000</b>	<b>41,506</b>	<b>44,720</b>	<b>44,720</b>
<b>Total</b>	<b>Administration Of Justice</b>		<b>790,676</b>	<b>937,842</b>	<b>830,730</b>	<b>970,710</b>	<b>970,710</b>
<b>54000</b>	<b>Public Safety</b>						
<b>54110</b>	<b>Sheriff's Department</b>						
54110-101	County Official/Administrative Officer		95,362	100,377	96,507	103,521	103,521
54110-106	Deputy(ies)		978,010	1,047,420	962,381	1,110,265	1,110,265
54110-119	Accountants/Bookkeepers		125,737	92,560	89,685	96,262	96,262
54110-140	Salary Supplements		20,000	68,800	72,000	25,000	25,000
54110-140-RRG	Salary Supplements RECRUITING & RETENT		5,000	0	12,000	0	0
54110-170	School Resource Officer		258,712	319,280	291,007	341,405	341,405
54110-187	Overtime Pay		90,189	75,000	71,621	80,000	80,000
54110-187-MHT	Overtime Pay MHT - HCSO MENTAL HEALTH		0	0	1,025	0	0
54110-187-THSO	Overtime Pay THSO		5,360	0	17,630	0	0
54110-189	Other Salaries & Wages		171,508	178,880	170,871	228,833	228,833
54110-307	Communication		14,010	20,000	35,094	22,000	22,000
54110-317	Data Processing Services		3,769	5,000	1,480	5,500	5,500
54110-320	Dues And Memberships		1,500	1,700	1,607	2,700	2,700
54110-334	Maintenance Agreements		4,951	7,000	5,285	10,000	10,000
54110-338	Maintenance And Repair Services-Vehicles		94,727	60,000	46,057	57,500	57,500
54110-348	Postal Charges		2,537	2,500	953	2,500	2,500
54110-355	Travel		5,755	8,000	4,150	8,000	8,000
54110-425	Gasoline		162,673	140,000	118,409	140,000	140,000
54110-435	Office Supplies		4,083	5,000	1,691	5,000	5,000
54110-451	Uniforms		15,468	15,000	15,140	23,500	23,500
54110-524	In Service/Staff Development		12,821	7,500	3,161	8,000	8,000



GENERAL FUND 101			Audit	Budget	Estimated	Department	Commission
			2024	2025	2025	Request FY26	Approved
<b>Total</b>	<b>Inspection And Regulation</b>		<b>291,516</b>	<b>321,340</b>	<b>297,821</b>	<b>366,788</b>	<b>366,788</b>
<b>54610</b>	<b>County Coroner/Medical Examiner</b>						
54610-101	County Official/Administrative Officer		20,000	25,000	20,000	25,000	25,000
54610-341	Pauper Burials		2,430	15,000	0	15,000	15,000
54610-594	Specialized Medical Treatment		49,900	60,000	40,000	60,000	60,000
54610-599	Other Charges		6,694	6,500	3,960	6,500	6,500
<b>Total</b>	<b>County Coroner/Medical Examiner</b>		<b>79,024</b>	<b>106,500</b>	<b>63,960</b>	<b>106,500</b>	<b>106,500</b>
<b>54900</b>	<b>Other Public Safety</b>						
54900-148	Dispatchers/Radio Operators		215,915	221,560	221,560	195,247	195,247
54900-708	Communication Equipment		0	0	0	32,000	32,000
<b>Total</b>	<b>Other Public Safety</b>		<b>215,915</b>	<b>221,560</b>	<b>221,560</b>	<b>227,247</b>	<b>227,247</b>
<b>Total</b>	<b>Public Safety</b>		<b>4,367,136</b>	<b>4,579,057</b>	<b>4,441,903</b>	<b>4,869,277</b>	<b>4,869,277</b>
<b>55000</b>	<b>Public Health And Welfare</b>						
<b>55110</b>	<b>Local Health Center</b>						
55110-307	Communication		6,707	4,500	2,479	4,500	4,500
55110-309	Contracts With Government Agencies		0	59,566	59,566	59,566	59,566
55110-312	Contracts With Private Agencies		0	500	0	500	500
55110-435	Office Supplies		0	1,000	453	1,000	1,000
55110-499	Other Supplies And Materials		1,340	59,566	293	500	500
55110-499-HDF	Other Supplies And Materials Health Departm		0	0	0	59,566	59,566
55110-599	Other Charges		1,107	0	0	0	0
55110-707	Building Improvements		58	450,000	0	0	0
55110-707-HDI	Building Improvements HDI - HEALTH DEPT.		8,564	0	414,187	152,127	152,127
55110-799	Other Capital Outlay		0	10,575	132	10,575	10,575
<b>Total</b>	<b>Local Health Center</b>		<b>17,776</b>	<b>585,707</b>	<b>477,110</b>	<b>288,334</b>	<b>288,334</b>
<b>55120</b>	<b>Rabies And Animal Control</b>						
55120-316	Contributions		108,475	117,500	117,500	123,285	123,285
<b>Total</b>	<b>Rabies And Animal Control</b>		<b>108,475</b>	<b>117,500</b>	<b>117,500</b>	<b>123,285</b>	<b>123,285</b>
<b>55130</b>	<b>Ambulance/Emergency Medical Services</b>						
55130-312	Contracts With Private Agencies		637,083	695,000	752,917	695,000	695,000
<b>Total</b>	<b>Ambulance/Emergency Medical Services</b>		<b>637,083</b>	<b>695,000</b>	<b>752,917</b>	<b>695,000</b>	<b>695,000</b>
<b>55170</b>	<b>Alcohol And Drug Programs</b>						
55170-309	Contracts With Government Agencies		2,348	3,000	3,650	3,000	3,000
<b>Total</b>	<b>Alcohol And Drug Programs</b>		<b>2,348</b>	<b>3,000</b>	<b>3,650</b>	<b>3,000</b>	<b>3,000</b>
<b>55720</b>	<b>Sanitation Education/Information</b>						
55720-105	Supervisor/Director		35,612	39,000	37,327	41,000	41,000
55720-307	Communication		770	1,500	0	1,500	1,500
55720-348	Postal Charges		0	50	0	500	500
55720-355	Travel		0	1,500	0	1,500	1,500
55720-399	Other Contracted Services		194	250	6,442	0	0
55720-425	Gasoline		0	4,500	0	5,000	5,000
55720-429	Instructional Supplies And Materials		1,731	10,000	9,131	10,000	10,000
55720-599	Other Charges		5,997	0	31	1,000	1,000
<b>Total</b>	<b>Sanitation Education/Information</b>		<b>44,304</b>	<b>56,800</b>	<b>52,931</b>	<b>60,500</b>	<b>60,500</b>
<b>55900</b>	<b>Other Public Health And Welfare</b>						
55900-189	Other Salaries & Wages		105,900	206,520	117,973	213,940	213,940



GENERAL FUND 101				Audit	Budget	Estimated	Department	Commission
				2024	2025	2025	Request FY26	Approved
<b>Total</b>	<b>Soil Conservation</b>			<b>123,807</b>	<b>132,878</b>	<b>126,232</b>	<b>138,426</b>	<b>138,426</b>
<b>Total</b>	<b>Agriculture &amp; Natural Resources</b>			<b>238,967</b>	<b>253,508</b>	<b>243,961</b>	<b>258,426</b>	<b>258,426</b>
<b>58000 Other General Government</b>								
<b>58110</b>	<b>Tourism</b>							
58110-302	Advertising			15,275	33,000	66,712	63,750	63,750
58110-307	Communication				500	62	1,000	1,000
58110-316	Contributions			25,000	53,300	53,300	26,000	26,000
58110-320	Dues And Memberships			3,911	4,100	375	4,100	4,100
58110-348	Postal Charges				1,000	0	2,000	2,000
58110-355	Travel			2,125	5,000	2,211	5,000	5,000
58110-399	Other Contracted Services			71,800	12,200	21,744	4,800	4,800
58110-435	Office Supplies				1,000	1,106	2,500	2,500
58110-599	Other Charges			1,779	4,000	5,972	15,000	15,000
<b>Total</b>	<b>Tourism</b>			<b>119,890</b>	<b>114,100</b>	<b>151,482</b>	<b>124,150</b>	<b>124,150</b>
<b>58190</b>	<b>Other Economic And Community</b>							
58190-161	Secretary(s)			0		0	80,000	80,000
58190-320	Dues And Memberships			0		0	650	650
58190-355	Travel			0		0	3,135	3,135
58190-435	Office Supplies			0		0	2,180	2,180
58190-499	Other Supplies And Materials			0		0	500	500
<b>Total</b>	<b>Other Economic And Community Development</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>86,465</b>	<b>86,465</b>
<b>58220</b>	<b>Airport</b>							
58220-105	Supervisor/Director			41,372	43,070	41,349	44,362	44,362
58220-169	Part-Time Personnel			0	2,500	0	0	0
58220-307	Communication			1,481	4,000	1,251	2,500	2,500
58220-334	Maintenance Agreements			0	6,000	11,431	0	0
58220-334-ALP	Maintenance Agreements Airport Layout Plan			0	0	0	228,625	228,625
58220-335	Maintenance And Repair Services-Buildings			2,546	33,000	3,791	33,000	33,000
58220-335-AMG	Maintenance And Repair Services-Buildings A			20,329	0	7,467	0	0
58220-425	Gasoline			53,719	90,000	44,806	60,000	60,000
58220-435	Office Supplies			0	600	177	500	500
58220-452	Utilities			10,107	15,000	13,484	15,000	15,000
58220-599	Other Charges			3,415	12,000	2,865	12,000	12,000
58220-702	Airport Improvement			0	10,000	0	5,000	5,000
<b>Total</b>	<b>Airport</b>			<b>132,969</b>	<b>216,170</b>	<b>126,621</b>	<b>400,987</b>	<b>400,987</b>
<b>58300</b>	<b>Veteran's Services</b>							
58300-105	Supervisor/Director			28,492	29,736	28,548	30,926	30,926
58300-169	Part-Time Personnel			7,890	7,280	7,777	7,571	7,571
58300-307	Communication			1,481	2,000	1,251	2,000	2,000
58300-338	Maintenance And Repair Services-Vehicles			1,943	2,500	285	2,500	2,500
58300-348	Postal Charges			68	200	69	200	200
58300-425	Gasoline			1,421	1,800	1,797	2,000	2,000
58300-435	Office Supplies			370	2,000	1,131	2,500	2,500
58300-599	Other Charges			887	1,500	816	1,500	1,500
<b>Total</b>	<b>Veteran's Services</b>			<b>42,552</b>	<b>47,016</b>	<b>41,674</b>	<b>49,197</b>	<b>49,197</b>
<b>58400</b>	<b>Other Charges</b>							

GENERAL FUND 101			Audit	Budget	Estimated	Department	Commission
			2024	2025	2025	Request FY26	Approved
58400-506	Liability Insurance		215,795	267,000	263,312	290,000	290,000
58400-510	Trustee's Commission		301,391	240,000	299,162	300,000	300,000
58400-513	Workman's Compensation Insurance		117,348	131,500	119,342	135,000	135,000
<b>Total</b>	<b>Other Charges</b>		<b>634,534</b>	<b>638,500</b>	<b>681,816</b>	<b>725,000</b>	<b>725,000</b>
<b>58500</b>	<b>Contributions To Other Agencies</b>						
58500-316	Contributions		57,350	66,200	46,200	0	0
<b>Total</b>	<b>Contributions To Other Agencies</b>		<b>57,350</b>	<b>66,200</b>	<b>46,200</b>	<b>0</b>	<b>0</b>
<b>58600</b>	<b>Employee Benefits</b>						
58600-201	Social Security		327,253	356,542	337,938	383,200	383,200
58600-204	State Retirement		196,612	250,155	201,243	265,750	265,750
58600-207	Medical Insurance		1,040,000	996,925	1,002,301	1,152,647	1,152,647
58600-210	Unemployment Compensation		7,155	35,000	5,140	20,000	20,000
58600-212	Employer Medicare		76,535	83,385	79,034	83,800	83,800
58600-303	Ambulance Services		8,580	10,000	10,640	10,800	10,800
<b>Total</b>	<b>Employee Benefits</b>		<b>1,656,135</b>	<b>1,732,007</b>	<b>1,636,296</b>	<b>1,916,197</b>	<b>1,916,197</b>
<b>Total</b>	<b>Other General Government</b>		<b>2,643,430</b>	<b>2,813,993</b>	<b>2,684,089</b>	<b>3,301,996</b>	<b>3,301,996</b>
<b>Total</b>	<b>General Government</b>		<b>11,641,173</b>	<b>12,874,568</b>	<b>12,014,390</b>	<b>13,580,924</b>	<b>13,580,924</b>
<b>Total</b>	<b>Expenditures</b>		<b>11,641,173</b>	<b>12,874,568</b>	<b>12,014,390</b>	<b>13,580,924</b>	<b>13,580,924</b>
<b>99000</b>	<b>Other Uses</b>						
<b>99100</b>	<b>Transfers Out</b>						
99100-590	Transfers To Other Funds		14,000	0	0	0	0
<b>Total</b>	<b>Transfers Out</b>		<b>14,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>Other Uses</b>		<b>14,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>Other Uses</b>		<b>14,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>Expenditures &amp; Other Uses</b>		<b>11,655,173</b>	<b>12,874,568</b>	<b>12,014,390</b>	<b>13,580,924</b>	<b>13,580,924</b>
<b>Excess of Estimated Revenue Over</b>							
	<b>Under Estimated Expenditures</b>		<b>2,975,738</b>	<b>1,041,089</b>	<b>2,882,394</b>	<b>100,643</b>	<b>100,643</b>
<b>Estimated Beg Fund Bal JULY 1</b>			<b>17,607,842</b>	<b>21,355,003</b>	<b>21,355,003</b>	<b>24,237,397</b>	<b>24,237,397</b>
<b>Prior Prior Year Ending</b>							
<b>Encumbered Fund Balance</b>			17,607,842				
<b>Excess/Deficit</b>							
<b>Revenues/Expenditures</b>			3,747,161				
<b>Adjustments</b>			0				
<b>Prior Year Ending Fund Bal</b>			21,355,003				
<b>Adjustment</b>			0				
<b>Estimated End Fund JUNE 30</b>			<b>21,355,003</b>	<b>22,396,092</b>	<b>24,237,397</b>	<b>24,338,040</b>	<b>24,338,040</b>

Fund 116		Solid Waste/Sanitation							
Statement of Proposed Operations									
Fiscal Year Ending June 30, 2026				<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>	
<b>Account Number</b>				<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>	
<b>Estimated / Appropriated / Actual</b>									
Revenues									
<b>40000</b>	<b>Local Taxes</b>								
<b>40100</b>	<b>County Property Taxes</b>								
40110		Current Property Tax		1,111,164	1,082,172	1,173,087	1,079,980	1,079,980	
40120		Trustee's Collections - Prior Year		65,553	20,000	29,802	20,000	20,000	
40125		Trustee's Collections - Bankruptcy		26	50	14	50	50	
40130		Cir Clk/Clk & Master Collections-Pr Yr		20,564	15,000	8,047	15,000	15,000	
40140		Interest And Penalty		3,191	4,000	2,735	3,000	3,000	
<b>Total</b>	<b>County Property Taxes</b>			<b>1,200,498</b>	<b>1,121,222</b>	<b>1,213,685</b>	<b>1,118,030</b>	<b>1,118,030</b>	
<b>40600</b>	<b>City/School District Property Taxes</b>								
40620		Prior Year's Property Tax		0	3,500	7,693	3,500	3,500	
40630		Interest And Penalty		0	500	1,043	500	500	
<b>Total</b>	<b>City/School District Property Taxes</b>			<b>0</b>	<b>4,000</b>	<b>8,736</b>	<b>4,000</b>	<b>4,000</b>	
<b>Total</b>	<b>Local Taxes</b>			<b>1,200,498</b>	<b>1,125,222</b>	<b>1,222,421</b>	<b>1,122,030</b>	<b>1,122,030</b>	
<b>43000</b>	<b>Charges For Current Services</b>								
<b>43100</b>	<b>General Service Charges</b>								
43110		Tipping Fees		29,567	28,000	18,218	28,000	28,000	
<b>Total</b>	<b>General Service Charges</b>			<b>29,567</b>	<b>28,000</b>	<b>18,218</b>	<b>28,000</b>	<b>28,000</b>	
<b>Total</b>	<b>Charges For Current Services</b>			<b>29,567</b>	<b>28,000</b>	<b>18,218</b>	<b>28,000</b>	<b>28,000</b>	
<b>44000</b>	<b>Other Local Revenues</b>								
<b>44100</b>	<b>Recurring Items</b>								
44145		Sale Of Recycled Materials		18,255	13,000	13,077	13,000	13,000	
44170		Miscellaneous Refunds		0	400	4,673	400	400	
<b>Total</b>	<b>Recurring Items</b>			<b>18,255</b>	<b>13,400</b>	<b>17,750</b>	<b>13,400</b>	<b>13,400</b>	
<b>44500</b>	<b>Nonrecurring Items</b>								
44530		Sale Of Equipment		585	0	0	0	0	
<b>Total</b>	<b>Nonrecurring Items</b>			<b>585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Other Local Revenues</b>			<b>18,840</b>	<b>13,400</b>	<b>17,750</b>	<b>13,400</b>	<b>13,400</b>	
<b>46000</b>	<b>State Of Tennessee</b>								
<b>46800</b>	<b>Other State Revenues</b>								
46980		Other State Grants		0	0	13,055	0	0	
46990		Other State Revenues		13,511	0	0	0	0	
<b>Total</b>	<b>Other State Revenues</b>			<b>13,511</b>	<b>0</b>	<b>13,055</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>State Of Tennessee</b>			<b>13,511</b>	<b>0</b>	<b>13,055</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Revenues</b>			<b>1,262,416</b>	<b>1,166,622</b>	<b>1,271,444</b>	<b>1,163,430</b>	<b>1,163,430</b>	
<b>Total</b>	<b>Revenues</b>			<b>1,262,416</b>	<b>1,166,622</b>	<b>1,271,444</b>	<b>1,163,430</b>	<b>1,163,430</b>	

Fund 116		Solid Waste/Sanitation							
Statement of Proposed Operations									
Fiscal Year Ending June 30, 2026				<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>	
<b>Account Number</b>				<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>	
<b>Estimated/Appropriated/Actual</b>									
Expenditures									
<b>50000 General Government</b>									
<b>55000 Public Health And Welfare</b>									
<b>55754 Landfill Operation And Maintenance</b>									
55754-105	Supervisor/Director			57,047	59,418	57,045	61,800	61,800	
55754-147	Truck Drivers			0		0	161,000	161,000	
55754-149	Laborers			367,780	454,447	354,312	30,250	30,250	
55754-169	Part-Time Personnel			0		0	308,000	308,000	
55754-187	Overtime Pay			0		0	25,000	25,000	
55754-307	Communication			2,927	6,000	3,553	6,000	6,000	
55754-330	Lease/SBITA Payments			6,089	6,000	9,000	12,000	12,000	
55754-336	Maintenance And Repair Services-Equipment			16,103	50,000	39,015	50,000	50,000	
55754-359	Disposal Fees			229,432	300,000	237,777	275,000	275,000	
55754-412	Diesel Fuel			33,229	50,000	26,427	40,000	40,000	
55754-420	Fertilizer, Lime, Chemicals And Seed			3,439	4,000	3,391	4,000	4,000	
55754-435	Office Supplies			354	1,000	849	1,000	1,000	
55754-450	Tires And Tubes			5,347	12,077	8,663	10,000	10,000	
55754-499	Other Supplies And Materials			7,528	7,500	36,422	10,000	10,000	
55754-523	Landfill Closure/Postclosure Care Costs (Prop			13,778	25,000	20,082	25,000	25,000	
55754-599	Other Charges			1,837	10,000	1,792	2,500	2,500	
55754-718	Motor Vehicles			0	0	235,202	300,000	300,000	Truck Purchase
<b>Total</b>	<b>Landfill Operation And Maintenance</b>			<b>744,890</b>	<b>985,442</b>	<b>1,033,530</b>	<b>1,321,550</b>	<b>1,321,550</b>	
<b>Total</b>	<b>Public Health And Welfare</b>			<b>744,890</b>	<b>985,442</b>	<b>1,033,530</b>	<b>1,321,550</b>	<b>1,321,550</b>	
<b>58000 Other General Government</b>									
<b>58400 Other Charges</b>									
58400-510	Trustee's Commission			24,149	20,000	24,647	25,000	25,000	
<b>Total</b>	<b>Other Charges</b>			<b>24,149</b>	<b>20,000</b>	<b>24,647</b>	<b>25,000</b>	<b>25,000</b>	
<b>58600 Employee Benefits</b>									
58600-201	Social Security			26,339	32,166	25,504	34,300	34,300	
58600-204	State Retirement			9,354	22,568	9,425	9,800	9,800	
58600-206	Life Insurance			0	550	0	550	550	
58600-207	Medical Insurance			43,267	55,251	55,251	63,540	63,540	
58600-212	Employer Medicare			6,160	7,523	5,965	8,053	8,053	
<b>Total</b>	<b>Employee Benefits</b>			<b>85,120</b>	<b>118,058</b>	<b>96,145</b>	<b>116,243</b>	<b>116,243</b>	
<b>Total</b>	<b>Other General Government</b>			<b>109,269</b>	<b>138,058</b>	<b>120,792</b>	<b>141,243</b>	<b>141,243</b>	
<b>Total</b>	<b>General Government</b>			<b>854,159</b>	<b>1,123,500</b>	<b>1,154,322</b>	<b>1,462,793</b>	<b>1,462,793</b>	
<b>Total</b>	<b>Expenditures</b>			<b>854,159</b>	<b>1,123,500</b>	<b>1,154,322</b>	<b>1,462,793</b>	<b>1,462,793</b>	
<b>Total</b>	<b>Expenditures</b>			<b>854,159</b>	<b>1,123,500</b>	<b>1,154,322</b>	<b>1,462,793</b>	<b>1,462,793</b>	
<b>Excess of Estimated Revenue Over</b>									
<b>Under Estimated Expenditures</b>				<b>408,257</b>	<b>43,122</b>	<b>117,122</b>	<b>(299,363)</b>	<b>(299,363)</b>	
<b>Estimated Beg Fund Bal JULY 1</b>				<b>3,413,493</b>	<b>3,780,318</b>	<b>3,780,318</b>	<b>3,897,440</b>	<b>3,897,440</b>	



Fund 122		Drug Control Fund							
Statement of Proposed Operations									
Fiscal Year Ending June 30, 2026									
Account Number			Audit	Budget	Estimated	Department	Commission		
Estimated / Appropriated / Actual			2024	2025	2025	Request FY26	Approved		
Revenues									
<b>42000</b>		<b>Fines, Forfeitures And Penalties</b>							
<b>42300</b>		<b>General Sessions Court</b>							
42340		Drug Control Fines	39,779	40,000	46,620	40,000	40,000		
<b>Total</b>	<b>General Sessions Court</b>		<b>39,779</b>	<b>40,000</b>	<b>46,620</b>	<b>40,000</b>	<b>40,000</b>		
<b>42600</b>		<b>Other Courts - In-County</b>							
42640		Drug Control Fines	238	25,000	0	0	0		
<b>Total</b>	<b>Other Courts - In-County</b>		<b>238</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>42900</b>		<b>Other Fines,Forfeitures And Penalties</b>							
42910		Proceeds From Confiscated Property	23,974	40,000	133,471	25,000	25,000		
<b>Total</b>	<b>Other Fines,Forfeitures And Penalties</b>		<b>23,974</b>	<b>40,000</b>	<b>133,471</b>	<b>25,000</b>	<b>25,000</b>		
<b>Total</b>	<b>Fines, Forfeitures And Penalties</b>		<b>63,991</b>	<b>105,000</b>	<b>180,091</b>	<b>65,000</b>	<b>65,000</b>		
<b>44000</b>		<b>Other Local Revenues</b>							
<b>44100</b>		<b>Recurring Items</b>							
44170		Miscellaneous Refunds	2,305	0	0	0	0		
<b>Total</b>	<b>Recurring Items</b>		<b>2,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>44500</b>		<b>Nonrecurring Items</b>							
44540		Sale Of Property	50,864	0	0	0	0		
44570		Contributions & Gifts	4,250	0	7,000	0	0		
<b>Total</b>	<b>Nonrecurring Items</b>		<b>55,114</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>		
<b>Total</b>	<b>Other Local Revenues</b>		<b>57,419</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>		
<b>48000</b>		<b>Other Governments And Citizens Groups</b>							
<b>48900</b>		<b>Other</b>							
48990		Other	0	0	500	0	0		
<b>Total</b>	<b>Other</b>		<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>		
<b>Total</b>	<b>Other Governments And Citizens Groups</b>		<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>		
<b>Total</b>	<b>Revenues</b>		<b>121,410</b>	<b>105,000</b>	<b>187,591</b>	<b>65,000</b>	<b>65,000</b>		
<b>49000</b>		<b>Other Sources (Non-Revenue)</b>							
49700		Insurance Recovery	41,629	0	5,428	0	0		
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>41,629</b>	<b>0</b>	<b>5,428</b>	<b>0</b>	<b>0</b>		
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>41,629</b>	<b>0</b>	<b>5,428</b>	<b>0</b>	<b>0</b>		
<b>Total</b>	<b>Total Revenues &amp; Other Sources (Non-Revenue)</b>		<b>163,039</b>	<b>105,000</b>	<b>193,019</b>	<b>65,000</b>	<b>65,000</b>		

<b>Fund</b> 122	Drug Control Fund						
Statement of Proposed Operations							
Fiscal Year Ending June 30, 2026							
<b>Account Number</b>							
<b>Estimated/Appropriated/Actual</b>							
Expenditures							
<b>50000</b>	<b>General Government</b>		<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>
<b>54000</b>	<b>Public Safety</b>		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>
<b>54150</b>	<b>Drug Enforcement</b>						
54150-106	Deputy(ies)		52,443	54,080	37,699	0	0
54150-140	Salary Supplements		0	800	0	0	0
54150-187	Overtime Pay		0	3,500	0	0	0
54150-196	In-Service Training		250	1,000	250	3,000	3,000
54150-307	Communication		0	1,000	0	0	0
54150-319	Confidential Drug Enforcement Payments		0	5,000	0	5,000	5,000
54150-355	Travel		892	0	5,925	2,000	2,000
54150-357	Veterinary Services		0	3,000	0	0	0
54150-401	Animal Food And Supplies		0	3,500	0	0	0
54150-429	Instructional Supplies And Materials		2,285	7,500	6,222	7,500	7,500
54150-509	Refunds		0	1,000	0	1,000	1,000
54150-510	Trustee's Commission		624	1,250	1,928	650	650
54150-716	Law Enforcement Equipment		37,288	10,000	37,457	25,000	25,000
54150-718	Motor Vehicles		194,521	0	22,428	0	0
<b>Total</b>	<b>Drug Enforcement</b>		<b>288,303</b>	<b>91,630</b>	<b>111,909</b>	<b>44,150</b>	<b>44,150</b>
<b>Total</b>	<b>Public Safety</b>		<b>288,303</b>	<b>91,630</b>	<b>111,909</b>	<b>44,150</b>	<b>44,150</b>
<b>58000</b>	<b>Other General Government</b>						
<b>58600</b>	<b>Employee Benefits</b>						
58600-201	Social Security		3,252	3,711	2,337	0	0
58600-204	State Retirement		2,255	2,728	1,621	0	0
58600-206	Life Insurance		0	263	0	0	0
58600-207	Medical Insurance		10,751	11,525	11,525	0	0
58600-212	Employer Medicare		760	868	547	0	0
<b>Total</b>	<b>Employee Benefits</b>		<b>17,018</b>	<b>19,095</b>	<b>16,030</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>Other General Government</b>		<b>17,018</b>	<b>19,095</b>	<b>16,030</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>General Government</b>		<b>305,321</b>	<b>110,725</b>	<b>127,939</b>	<b>44,150</b>	<b>44,150</b>
<b>Total</b>	<b>Expenditures</b>		<b>305,321</b>	<b>110,725</b>	<b>127,939</b>	<b>44,150</b>	<b>44,150</b>
<b>Total</b>	<b>Expenditures</b>		<b>305,321</b>	<b>110,725</b>	<b>127,939</b>	<b>44,150</b>	<b>44,150</b>
<b>Excess of Estimated Revenue Over</b>							
	<b>Under Estimated Expenditures</b>		<b>(142,282)</b>	<b>(5,725)</b>	<b>65,080</b>	<b>20,850</b>	<b>20,850</b>
<b>Estimated Beg Fund Bal JULY 1</b>			<b>312,950</b>	<b>140,292</b>	<b>140,292</b>	<b>205,372</b>	<b>205,372</b>
<b>Prior Prior Year Ending</b>							
<b>Encumbered Fund Balance</b>			312,950				
<b>Excess/Deficit</b>							



Fund 126		County Fire Department Fund							
Statement of Proposed Operations									
Fiscal Year Ending June 30, 2026									
Account Number			Audit 2024	Budget 2025	Estimated 2025	Department Request FY26	Commission Approved		
Estimated / Appropriated / Actual									
Revenues									
<b>40000</b>		<b>Local Taxes</b>							
<b>40100</b>		<b>County Property Taxes</b>							
40110		Current Property Tax	0	340,146	371,372	388,528	388,528		
40120		Trustee's Collections - Prior Year	0	4,500	12,615	5,500	5,500		
40125		Trustee's Collections - Bankruptcy	0	5	5	5	5		
40130		Cir Clk/Clk & Master Collections-Pr Yr	0	4,000	2,318	2,500	2,500		
40140		Interest And Penalty	0	750	1,042	750	750		
<b>Total</b>		<b>County Property Taxes</b>	<b>0</b>	<b>349,401</b>	<b>387,352</b>	<b>397,283</b>	<b>397,283</b>		
<b>Total</b>		<b>Local Taxes</b>	<b>0</b>	<b>349,401</b>	<b>387,352</b>	<b>397,283</b>	<b>397,283</b>		
<b>44000</b>		<b>Other Local Revenues</b>							
<b>44100</b>		<b>Recurring Items</b>							
44170		Miscellaneous Refunds	0	0	4,534	0	0		
<b>Total</b>		<b>Recurring Items</b>	<b>0</b>	<b>0</b>	<b>4,534</b>	<b>0</b>	<b>0</b>		
<b>44500</b>		<b>Nonrecurring Items</b>							
44570		Contributions & Gifts	0	0	2,000	0	0		
<b>Total</b>		<b>Nonrecurring Items</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>		
<b>Total</b>		<b>Other Local Revenues</b>	<b>0</b>	<b>0</b>	<b>6,534</b>	<b>0</b>	<b>0</b>		
<b>46000</b>		<b>State Of Tennessee</b>							
<b>46800</b>		<b>Other State Revenues</b>							
46980		Other State Grants	0	0	42,000	0	0		
<b>Total</b>		<b>Other State Revenues</b>	<b>0</b>	<b>0</b>	<b>42,000</b>	<b>0</b>	<b>0</b>		
<b>Total</b>		<b>State Of Tennessee</b>	<b>0</b>	<b>0</b>	<b>42,000</b>	<b>0</b>	<b>0</b>		
<b>Total</b>		<b>Revenues</b>	<b>0</b>	<b>349,401</b>	<b>435,886</b>	<b>397,283</b>	<b>397,283</b>		
<b>Total</b>		<b>Revenues</b>	<b>0</b>	<b>349,401</b>	<b>435,886</b>	<b>397,283</b>	<b>397,283</b>		

<b>Fund</b> 126	County Fire Department Fund						
Statement of Proposed Operations							
Fiscal Year Ending June 30, 2026							
<b>Account Number</b>							
Estimated/Appropriated/Actual							
Expenditures							
<b>50000</b>	<b>General Government</b>		<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>
<b>54000</b>	<b>Public Safety</b>		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>
<b>54310</b>	<b>Fire Prevention And Control</b>						
54310-143	Equipment Operators		0	27,127	21,220	60,000	60,000
54310-196	In-Service Training		0	4,000	390	4,000	4,000
54310-307	Communication		0	4,500	7,218	6,500	6,500
54310-320	Dues And Memberships		0	500	100	500	500
54310-335	Maintenance And Repair Services-Buildings		0	13,500	706	13,500	13,500
54310-336	Maintenance And Repair Services-Equipment		0	3,000	5,593	9,000	9,000
54310-338	Maintenance And Repair Services-Vehicles		0	20,000	9,082	17,000	17,000
54310-348	Postal Charges		0		0	1,000	1,000
54310-399	Other Contracted Services		0	12,401	19,356	15,000	15,000
54310-412	Diesel Fuel		0	12,482	10,673	10,000	10,000
54310-415	Electricity		0	4,000	2,050	4,200	4,200
54310-425	Gasoline		0	2,000	28	2,000	2,000
54310-434	Natural Gas		0	5,500	4,024	5,500	5,500
54310-435	Office Supplies		0	1,605	800	1,500	1,500
54310-450	Tires And Tubes		0	4,500	820	4,500	4,500
54310-451	Uniforms		0	2,000	850	2,000	2,000
54310-454	Water And Sewer		0	1,441	839	1,400	1,400
54310-506	Liability Insurance		0	44,500	37,420	40,000	40,000
54310-510	Trustee's Commission		0	10,830	7,759	8,500	8,500
54310-599	Other Charges		0	5,628	5,139	6,000	6,000
54310-706	Building Construction		0	11,000	9,250	20,000	20,000
54310-718	Motor Vehicles		0	400,000	394,893	58,000	58,000
54310-790	Other Equipment		0	1,500	111	2,000	2,000
<b>Total</b>	<b>Fire Prevention And Control</b>		<b>0</b>	<b>592,014</b>	<b>538,321</b>	<b>292,100</b>	<b>292,100</b>
<b>Total</b>	<b>Public Safety</b>		<b>0</b>	<b>592,014</b>	<b>538,321</b>	<b>292,100</b>	<b>292,100</b>
<b>Total</b>	<b>General Government</b>		<b>0</b>	<b>592,014</b>	<b>538,321</b>	<b>292,100</b>	<b>292,100</b>
<b>Total</b>	<b>Expenditures</b>		<b>0</b>	<b>592,014</b>	<b>538,321</b>	<b>292,100</b>	<b>292,100</b>
<b>Total</b>	<b>Expenditures</b>		<b>0</b>	<b>592,014</b>	<b>538,321</b>	<b>292,100</b>	<b>292,100</b>
<b>Excess of Estimated Revenue Over</b>							
	<b>Under Estimated Expenditures</b>		<b>0</b>	<b>(242,613)</b>	<b>(102,435)</b>	<b>105,183</b>	<b>105,183</b>
<b>Estimated Beg Fund Bal JULY 1</b>			<b>957,367</b>	<b>1,072,810</b>	<b>1,072,810</b>	<b>970,375</b>	<b>970,375</b>
<b>Prior Prior Year Ending</b>							
<b>Encumbered Fund Balance</b>				957,367			
<b>Excess/Deficit</b>							
<b>Revenues/Expenditures</b>				115,443			
<b>Adjustments</b>				0			

COUNTY FIRE DEPARTMENT FUND 126																
											<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>	
											<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>	
<b>Prior Year Ending Fund Bal</b>											1,072,810					
<b>Adjustment</b>												0				
<b>Estimated End Fund JUNE 30</b>											<b>1,072,810</b>	<b>830,197</b>	<b>970,375</b>	<b>1,075,558</b>	<b>970,375</b>	

										Page Number: 1
Fund	131	Highway/Public Works			Amended Budget		Budget	Commission	Current Yr	
Statement of Proposed Operations			Actual	Original Budget	Thru	Est & Bgt Thru	Budget	Commission	Current Yr	
Fiscal Year Ending June 30, 2026			2024	2025	June 2026	June 2026	Committee	Approved	Actual\Enc	
Account Number										
Estimated/Appropriated/Actual										
Revenues										
<b>40000</b>	<b>Local Taxes</b>									
<b>40100</b>	<b>County Property Taxes</b>									
40110		Current Property Tax	801,981	1,096,656	1,096,656	1,215,103	1,118,714	1,118,714	1,215,103	
40120		Trustee's Collections - Prior Year	69,369	35,000	35,000	30,909	38,000	38,000	30,909	
40125		Trustee's Collections - Bankruptcy	31	1,000	1,000	15	1,000	1,000	15	
40130		Cir Clk/Clk & Master Collections-Pr Yr	30,022	17,000	17,000	8,010	17,000	17,000	8,010	
40140		Interest And Penalty	2,352	4,000	4,000	2,838	4,000	4,000	2,838	
40161		Payments In Lieu Of Taxes - T. V. A.	4,368	3,744	3,744	3,120	3,744	3,744	3,120	
<b>Total</b>	<b>County Property Taxes</b>		<b>908,123</b>	<b>1,157,400</b>	<b>1,157,400</b>	<b>1,259,995</b>	<b>1,182,458</b>	<b>1,182,458</b>	<b>1,259,995</b>	
<b>40600</b>	<b>City/School District Property Taxes</b>									
40610		Current Property Tax	350,658	0	0	0	0	0	0	
40620		Prior Year's Property Tax	5,910	0	0	7,961	0	0	7,961	
40630		Interest And Penalty	1,173	0	0	1,081	0	0	1,081	
<b>Total</b>	<b>City/School District Property Taxes</b>		<b>357,741</b>	<b>0</b>	<b>0</b>	<b>9,042</b>	<b>0</b>	<b>0</b>	<b>9,042</b>	
<b>Total</b>	<b>Local Taxes</b>		<b>1,265,864</b>	<b>1,157,400</b>	<b>1,157,400</b>	<b>1,269,037</b>	<b>1,182,458</b>	<b>1,182,458</b>	<b>1,269,037</b>	
<b>44000</b>	<b>Other Local Revenues</b>									
<b>44100</b>	<b>Recurring Items</b>									
44110		Interest Earned	0	0	0	1	0	0	1	
44135		Sale Of Gasoline	38,718	55,000	55,000	28,344	55,000	55,000	28,344	
44145		Sale Of Recycled Materials	1,710	2,500	2,500	1,522	2,500	2,500	1,522	
44170		Miscellaneous Refunds	117,994	0	0	(35,338)	0	0	(35,338)	
<b>Total</b>	<b>Recurring Items</b>		<b>158,422</b>	<b>57,500</b>	<b>57,500</b>	<b>(5,471)</b>	<b>57,500</b>	<b>57,500</b>	<b>(5,471)</b>	
<b>44500</b>	<b>Nonrecurring Items</b>									
44530		Sale Of Equipment	52,641	0	0	0	0	0	0	
<b>Total</b>	<b>Nonrecurring Items</b>		<b>52,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Other Local Revenues</b>		<b>211,063</b>	<b>57,500</b>	<b>57,500</b>	<b>(5,471)</b>	<b>57,500</b>	<b>57,500</b>	<b>(5,471)</b>	
<b>46000</b>	<b>State Of Tennessee</b>									
<b>46400</b>	<b>Public Works Grants</b>									
46410		Bridge Program	0	852,600	852,600	0	1,009,106	1,009,106	0	
Page Number: 2										
Fund	131	Highway/Public Works			Amended Budget		Budget	Commission	Current Yr	
Statement of Proposed Operations			Actual	Original Budget	Thru	Est & Bgt Thru	Budget	Commission	Current Yr	
Fiscal Year Ending June 30, 2026			2024	2025	June 2026	June 2026	Committee	Approved	Actual\Enc	
Account Number										
46420		State Aid Program	950,317	980,000	980,000	854,391	686,000	686,000	854,391	
<b>Total</b>	<b>Public Works Grants</b>		<b>950,317</b>	<b>1,832,600</b>	<b>1,832,600</b>	<b>854,391</b>	<b>1,695,106</b>	<b>1,695,106</b>	<b>854,391</b>	
<b>46800</b>	<b>Other State Revenues</b>									
46920		Gasoline And Motor Fuel Tax	2,758,742	2,575,000	2,575,000	2,142,043	2,575,000	2,575,000	2,142,043	
46925		Hybrid/Electric Vehicle Registration Fee	12,630	24,000	24,000	25,274	28,000	28,000	25,274	
46930		Petroleum Special Tax	14,680	14,000	14,000	10,485	14,000	14,000	10,485	
<b>Total</b>	<b>Other State Revenues</b>		<b>2,786,052</b>	<b>2,613,000</b>	<b>2,613,000</b>	<b>2,177,802</b>	<b>2,617,000</b>	<b>2,617,000</b>	<b>2,177,802</b>	

<b>Total</b>	<b>State Of Tennessee</b>					<b>3,736,369</b>	<b>4,445,600</b>	<b>4,445,600</b>	<b>3,032,193</b>	<b>4,312,106</b>	<b>4,312,106</b>	<b>3,032,193</b>
<b>47000</b>	<b>Federal Government</b>											
<b>47100</b>	<b>Federal Through State</b>											
47230	Disaster Relief					4,960,692	4,200,000	4,200,000	1,660,027	1,058,796	1,058,796	1,660,027
<b>Total</b>	<b>Federal Through State</b>					<b>4,960,692</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>1,660,027</b>	<b>1,058,796</b>	<b>1,058,796</b>	<b>1,660,027</b>
<b>Total</b>	<b>Federal Government</b>					<b>4,960,692</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>1,660,027</b>	<b>1,058,796</b>	<b>1,058,796</b>	<b>1,660,027</b>
<b>Total</b>	<b>Revenues</b>					<b>10,173,988</b>	<b>9,860,500</b>	<b>9,860,500</b>	<b>5,955,786</b>	<b>6,610,860</b>	<b>6,610,860</b>	<b>5,955,786</b>
<b>49000</b>	<b>Other Sources (Non-Revenue)</b>											
49500	Other Loan Proceeds					4,185,023	3,455,652	3,455,652	1,349,903	0	0	1,349,903
49700	Insurance Recovery					40,840	0	0	0	0	0	0
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>					<b>4,225,863</b>	<b>3,455,652</b>	<b>3,455,652</b>	<b>1,349,903</b>	<b>0</b>	<b>0</b>	<b>1,349,903</b>
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>					<b>4,225,863</b>	<b>3,455,652</b>	<b>3,455,652</b>	<b>1,349,903</b>	<b>0</b>	<b>0</b>	<b>1,349,903</b>
<b>Total</b>	<b>Revenues &amp; Other Sources (Non-Revenue)</b>					<b>14,399,851</b>	<b>13,316,152</b>	<b>13,316,152</b>	<b>7,305,689</b>	<b>6,610,860</b>	<b>6,610,860</b>	<b>7,305,689</b>
												Page Number: 3
<b>Fund</b>	<b>131</b>	<b>Highway/Public Works</b>										
Statement of Proposed Operations								<b>Amended Budget</b>		<b>Budget</b>	<b>Commission</b>	<b>Current Yr</b>
Fiscal Year Ending June 30, 2026						<b>Actual</b>	<b>Original Budget</b>	<b>Thru</b>	<b>Est &amp; Bgt Thru</b>	<b>Committee</b>	<b>Approved</b>	<b>Actual \ Enc</b>
<b>Account Number</b>						<b>2024</b>	<b>2025</b>	<b>June 2026</b>	<b>June 2026</b>			
<b>Estimated / Appropriated / Actual</b>												
Expenditures												
<b>82120</b>	<b>Principal on Debt</b>											
82120-612	Principal On Other Loans					4,314,536	3,339,573	4,114,573	4,111,736	0	0	4,111,736
<b>Total</b>	<b>Principal on Debt</b>					<b>4,314,536</b>	<b>3,339,573</b>	<b>4,114,573</b>	<b>4,111,736</b>	<b>0</b>	<b>0</b>	<b>4,111,736</b>
<b>82220</b>	<b>Interest on Debt</b>											
82220-613	Interest On Other Loans					70,148	343,167	343,167	60,959	0	0	60,959
<b>Total</b>	<b>Interest on Debt</b>					<b>70,148</b>	<b>343,167</b>	<b>343,167</b>	<b>60,959</b>	<b>0</b>	<b>0</b>	<b>60,959</b>
<b>Total</b>						<b>4,384,684</b>	<b>3,682,740</b>	<b>4,457,740</b>	<b>4,172,695</b>	<b>0</b>	<b>0</b>	<b>4,172,695</b>
<b>Total</b>						<b>4,384,684</b>	<b>3,682,740</b>	<b>4,457,740</b>	<b>4,172,695</b>	<b>0</b>	<b>0</b>	<b>4,172,695</b>
<b>60000</b>	<b>Highways</b>											
<b>60100</b>	<b>Highways</b>											
<b>61000</b>	<b>Administration</b>											
61000-101	County Official/Administrative Officer					95,388	100,377	100,377	92,012	103,521	103,521	92,012
61000-119	Accountants/Bookkeepers					64,983	96,543	96,543	61,666	104,504	104,504	61,666
61000-302	Advertising					459	500	500	99	500	500	99
61000-305	Audit Services					1,700	2,000	2,000	1,700	300	300	1,700
61000-307	Communication					2,920	3,500	3,500	2,250	3,500	3,500	2,250
61000-317	Data Processing Services					17,158	15,000	15,000	14,122	15,500	15,500	14,122
61000-320	Dues And Memberships					3,337	3,800	3,800	3,337	3,800	3,800	3,337
61000-337	Maintenance And Repair Services-Office E					0	500	500	150	500	500	150
61000-347	Pest Control					156	200	200	160	200	200	160
61000-348	Postal Charges					294	500	500	491	500	500	491
61000-355	Travel					0	1,000	1,000	0	1,000	1,000	0
61000-410	Custodial Supplies					492	1,000	1,000	727	1,000	1,000	727
61000-415	Electricity					3,965	7,500	7,500	4,009	7,500	7,500	4,009
61000-434	Natural Gas					2,602	2,600	2,600	2,347	2,600	2,600	2,347
												Page Number: 4
<b>Fund</b>	<b>131</b>	<b>Highway/Public Works</b>										

Statement of Proposed Operations						Amended Budget		Budget	Commission	Current Yr
Fiscal Year Ending June 30, 2026				Actual	Original Budget	Thru	Est & Bgt Thru	Committee	Approved	Actual \ Enc
Account Number				2024	2025	June 2026	June 2026			
61000-435	Office Supplies			4,000	3,000	3,000	2,735	3,000	3,000	2,735
61000-454	Water And Sewer			844	1,600	1,600	765	1,000	1,000	765
61000-599	Other Charges			323	500	500	264	500	500	264
<b>Total</b>	<b>Administration</b>			<b>198,621</b>	<b>240,120</b>	<b>240,120</b>	<b>186,834</b>	<b>249,425</b>	<b>249,425</b>	<b>186,834</b>
<b>62000</b>	<b>Highway And Bridge Maintenance</b>									
62000-141	Foremen			127,680	243,433	243,433	175,985	262,516	262,516	175,985
62000-143	Equipment Operators			256,189	432,600	432,600	346,045	850,680	850,680	346,045
62000-147	Truck Drivers			292,528	432,600	432,600	333,940	519,860	519,860	333,940
62000-149	Laborers			304,623	432,600	432,600	234,438	0	0	234,438
62000-399	Other Contracted Services			0	12,000	12,000	0	12,000	12,000	0
62000-403	Asphalt-Cold Mix			326,493	800,000	800,000	178,758	700,000	700,000	178,758
62000-408	Concrete			0	15,000	15,000	0	15,000	15,000	0
62000-409	Crushed Stone			292,844	300,000	300,000	322,680	300,000	300,000	322,680
62000-426	General Construction Materials			0	2,500	2,500	0	2,500	2,500	0
62000-440	Pipe-Metal			56,182	65,000	65,000	19,500	50,000	50,000	19,500
62000-443	Road Signs			5,862	8,000	8,000	7,705	8,000	8,000	7,705
62000-455	Wood Products			730	20,000	20,000	11,469	15,000	15,000	11,469
62000-499	Other Supplies And Materials			563	2,500	2,500	1,399	2,500	2,500	1,399
<b>Total</b>	<b>Highway And Bridge Maintenance</b>			<b>1,663,694</b>	<b>2,766,233</b>	<b>2,766,233</b>	<b>1,631,919</b>	<b>2,738,056</b>	<b>2,738,056</b>	<b>1,631,919</b>
<b>63100</b>	<b>Operation And Maintenance Of</b>									
63100-142	Mechanic(s)			152,449	183,063	183,063	159,604	199,024	199,024	159,604
63100-412	Diesel Fuel			195,469	200,000	200,000	148,463	225,000	225,000	148,463
63100-418	Equipment And Machinery Parts			153,315	200,000	194,000	135,939	200,000	200,000	135,939
63100-424	Garage Supplies			9,670	12,000	12,000	15,570	15,000	15,000	15,570
63100-425	Gasoline			64,050	65,000	65,000	33,771	65,000	65,000	33,771
63100-433	Lubricants			15,441	12,000	18,000	17,760	18,000	18,000	17,760
63100-450	Tires And Tubes			54,329	65,000	65,000	68,495	65,000	65,000	68,495
<b>Fund</b>	<b>131</b>	<b>Highway/Public Works</b>								
										<b>Page Number: 5</b>
Statement of Proposed Operations						Amended Budget		Budget	Commission	Current Yr
Fiscal Year Ending June 30, 2026				Actual	Original Budget	Thru	Est & Bgt Thru	Committee	Approved	Actual \ Enc
Account Number				2024	2025	June 2026	June 2026			
63100-499	Other Supplies And Materials			13,230	15,000	15,000	14,015	17,000	17,000	14,015
<b>Total</b>	<b>Operation And Maintenance Of Equipment</b>			<b>657,953</b>	<b>752,063</b>	<b>752,063</b>	<b>593,617</b>	<b>804,024</b>	<b>804,024</b>	<b>593,617</b>
<b>65000</b>	<b>Other Charges</b>									
65000-340	Medical And Dental Services			2,435	2,500	2,500	1,497	2,500	2,500	1,497
65000-506	Liability Insurance			71,156	73,000	89,500	88,816	90,000	90,000	88,816
65000-510	Trustee's Commission			50,712	55,000	55,000	49,434	55,000	55,000	49,434
65000-513	Workman's Compensation Insurance			42,179	66,000	49,500	49,387	53,000	53,000	49,387
<b>Total</b>	<b>Other Charges</b>			<b>166,482</b>	<b>196,500</b>	<b>196,500</b>	<b>189,134</b>	<b>200,500</b>	<b>200,500</b>	<b>189,134</b>
<b>66000</b>	<b>Employee Benefits</b>									
66000-201	Social Security			79,263	97,000	97,000	86,313	97,000	97,000	86,313
66000-204	State Retirement			47,997	67,000	67,000	56,170	67,000	67,000	56,170
66000-207	Medical Insurance			300,000	375,000	375,000	348,173	375,000	375,000	348,173
66000-210	Unemployment Compensation			1,083	2,000	2,000	750	2,000	2,000	750
66000-212	Employer Medicare			18,537	23,000	23,000	20,186	24,000	24,000	20,186

66000-299		Other Fringe Benefits		(2)	400	400	0	400	400	400	0
<b>Total</b>		<b>Employee Benefits</b>		<b>446,878</b>	<b>564,400</b>	<b>564,400</b>	<b>511,592</b>	<b>565,400</b>	<b>565,400</b>	<b>565,400</b>	<b>511,592</b>
<b>68000</b>		<b>Capital Outlay</b>									
68000-321		Engineering Services		0	120,000	120,000	0	159,700	159,700	159,700	0
68000-705		Bridge Construction		4,186,423	3,803,000	3,028,000	1,055,381	870,000	870,000	870,000	1,055,381
68000-707		Building Improvements		13,690	20,000	12,500	0	150,000	150,000	150,000	0
68000-718		Motor Vehicles		873,326	450,000	450,000	345,620	0	0	0	345,620
68000-719		Office Equipment		634	2,000	9,500	8,234	2,000	2,000	2,000	8,234
68000-726		State Aid Projects		920,778	1,000,000	1,000,000	812,415	700,000	700,000	700,000	812,415
68000-790		Other Equipment		104,965	300,000	300,000	291,911	0	0	0	291,911
<b>Total</b>		<b>Capital Outlay</b>		<b>6,099,816</b>	<b>5,695,000</b>	<b>4,920,000</b>	<b>2,513,561</b>	<b>1,881,700</b>	<b>1,881,700</b>	<b>1,881,700</b>	<b>2,513,561</b>
											<b>Page Number: 6</b>
<b>Fund</b>	131	Highway/Public Works									
Statement of Proposed Operations						<b>Amended Budget</b>		<b>Budget</b>	<b>Commission</b>	<b>Current Yr</b>	
Fiscal Year Ending June 30, 2026				<b>Actual</b>	<b>Original Budget</b>	<b>Thru</b>	<b>Est &amp; Bgt Thru</b>	<b>Committee</b>	<b>Approved</b>	<b>Actual\Enc</b>	
<b>Account Number</b>				<b>2024</b>	<b>2025</b>	<b>June 2026</b>	<b>June 2026</b>				
<b>Total</b>	<b>Highways</b>			9,233,444	10,214,316	9,439,316	5,626,657	6,439,105	6,439,105	5,626,657	
<b>Total</b>	<b>Highways</b>			9,233,444	10,214,316	9,439,316	5,626,657	6,439,105	6,439,105	5,626,657	
<b>Total</b>	<b>Expenditures</b>			9,233,444	10,214,316	9,439,316	5,626,657	6,439,105	6,439,105	5,626,657	
<b>Total</b>	<b>Expenditures</b>			13,618,128	13,897,056	13,897,056	9,799,352	6,439,105	6,439,105	9,799,352	
											<b>Page Number: 7</b>
<b>Fund</b>	131	Highway/Public Works									
Statement of Proposed Operations						<b>Amended Budget</b>		<b>Budget</b>	<b>Commission</b>	<b>Current Yr</b>	
Fiscal Year Ending June 30, 2026				<b>Actual</b>	<b>Original Budget</b>	<b>Thru</b>	<b>Est &amp; Bgt Thru</b>	<b>Committee</b>	<b>Approved</b>	<b>Actual\Enc</b>	
<b>Account Number</b>				<b>2024</b>	<b>2025</b>	<b>June 2026</b>	<b>June 2026</b>				
<b>Excess of Estimated Revenue Over</b>											
		<b>Under Estimated Expenditures</b>		781,723	(580,904)	(580,904)	(2,493,663)	171,755	171,755	(2,493,663)	
<b>Estimated Beg Fund Bal JULY 1</b>				6,012,797	6,794,520	6,794,520	6,794,520	4,300,857	4,300,857	4,300,857	
<b>Prior Prior Year Ending</b>											
<b>Encumbered Fund Balance</b>				6,012,797							
<b>Excess/Deficit</b>											
<b>Revenues/Expenditures</b>				781,723							
<b>Adjustments</b>				0							
<b>Prior Year Ending Fund Bal</b>				6,794,520							
<b>Adjustment</b>				0							
<b>Estimated End Fund JUNE 30</b>				6,794,520	6,213,616	6,213,616	4,300,857	4,472,612	4,300,857	1,807,194	

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>Estimated Revenues</b>					
40000	<b>LOCAL TAXES</b>					
40100	<b>County Property Tax</b>					
40110	Current Property Tax	3,954,367.00	4,070,952.00	4,273,891.00	3,370,952.00	3,700,000.00
40120	Trustee's Collections - Prior Year	61,549.00	70,000.00	290,036.00	70,000.00	70,000.00
40125	Trustee Collected Bankruptcy Pmts	144.00	300.00	116.00	300.00	300.00
40130	Clerk & Master Prior Year Collect	48,570.00	80,000.00	90,736.00	80,000.00	80,000.00
40140	Interest and Penalty	12,696.00	12,000.00	13,473.00	12,000.00	12,000.00
40200	<b>County Local Option Taxes</b>					
40210	Local Option Sales Tax	3,842,676.00	3,300,000.00	4,327,248.00	4,000,000.00	4,300,000.00
40275	Mixed Drink Tax	6,559.00	10,000.00	21,229.00	10,000.00	10,000.00
40300	<b>Statutory Local Taxes</b>					
40350	Interstate Telecommunications Tax					
40163	Payment in lieu of Taxes					
	<b>TOTAL LOCAL TAXES</b>	<b><u>7,926,561.00</u></b>	<b><u>7,543,252.00</u></b>	<b><u>9,016,729.00</u></b>	<b><u>7,543,252.00</u></b>	<b><u>8,172,300.00</u></b>
41000	<b>LICENSES AND PERMITS</b>					
41100	<b>Licenses</b>					
41110	Marriage Licenses	429.00	500.00	399.00	500.00	500.00
41500	<b>Permits</b>					
41590	Other Permits	196.00	200.00	166.00	200.00	200.00
	<b>TOTAL LICENSES AND PERMITS</b>	<b><u>625.00</u></b>	<b><u>700.00</u></b>	<b><u>565.00</u></b>	<b><u>700.00</u></b>	<b><u>700.00</u></b>
43000	<b>CHARGES FOR CURRENT SERVICES</b>					
43380	Vending Machine Collections					
	Total Fees					

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Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
43500	<b>Education Charges</b>					
43511	Tuition-Regular Day Students	3,642.00	1,500.00	2,868.00	1,500.00	1,500.00
43513	Summer School Tuition					
43517	Tuition - Other					
43570	Receipts from Individual Schools	27,932.00	20,000.00	32,569.00	20,000.00	10,000.00
43990	<b>Other Charges for Services</b>					
43550	Copy Fees					
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b><u>31,574.00</u></b>	<b><u>21,500.00</u></b>	<b><u>35,437.00</u></b>	<b><u>21,500.00</u></b>	<b><u>11,500.00</u></b>
44000	<b>OTHER LOCAL REVENUES</b>					
44100	<b>Recurring Items</b>					
44110	Investment Income	10,344.00		10,283.00		
44120	Lease/Rentals					
44130	Sale of Materials and Supplies					
44145	Sale of Recycled Materials	468.00	300.00	217.00	300.00	300.00
44146	E-Rate Funding					
44170	Miscellaneous Refunds	61,450.00	45,000.00	4,130.00	45,000.00	45,000.00
44500	<b>Nonrecurring Items</b>					
44530	Sale of Equipment	13,280.00	25,000.00	16,605.00	25,000.00	25,000.00
44540	Sale of Property					
44560	Damages Recovered from Individuals	1,573.00	500.00	22,899.00	500.00	500.00
44570	Contributions & Gifts /UTRUST/GRANTS	22,868.00	15,000.00	12,236.00	15,000.00	15,000.00
44570	Cont & Gifts VBS Pre-K					
44570	United Cerebral Palsy Grant (UCP)					
44990	Other Local Revenue	256.00		<u>444.00</u>		
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b><u>110,239.00</u></b>	<b><u>85,800.00</u></b>	<b><u>66,814.00</u></b>	<b><u>85,800.00</u></b>	<b><u>85,800.00</u></b>

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Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
<b>46000</b>	<b>STATE OF TENNESSEE</b>					
46175	OPEB	<u>64,101.00</u>		<u>72,118.00</u>		
46500	State Education Funds					
46510	TN Investment in Student Achievement TISA		18,683,202.00	18,664,788.00	19,195,261.46	19,957,078.48
46510	TISA Outcomes (OUT)			185,906.00	180,000.00	180,000.00
46511	Basic Education Program BEP	15,655,440.00				
46513	TISA On-Behalf Payments			51,012.00		
46515	Other State Education Funds- Pre-K- Early Childhood	372,328.00	372,327.51	372,538.00	372,538.19	379,503.69
46515	Early Childhood (SEP)			35,581.00		
46530	Energy Efficient School Initiative					
46550	Driver Education	4,292.00	5,000.00	4,864.00	5,000.00	5,000.00
46590	Other State - CEO Supplement	685,062.00		12,641.00		1,000.00
46590	Other State Educ -Salary Equity/ACT/WBL/YRBS - Ag Grant		164,733.00	165,033.00	164,733.00	164,733.00
46590	Other State Summer Camps			36,585.00		<u>324,276.12</u>
46590	Other State Educ -LEAPS Grant (Lottery for Educ)(LOT)		78,586.84	68,296.00	95,000.00	95,000.00
46591	Other State Education Funds-CSH	100,000.00				
46592	Internet Connect-ARRA TN Conn					
46610	Career Ladder Program	59,719.00	70,000.00	49,153.00	60,000.00	49,000.00
46612	Career Ladder - Extend Contract					
46640	Vocational Equipment					
46790	Other Vocational Innovative School Models (ISM)		<u>397,184.56</u>	<u>821,339.00</u>	<u>1,684,331.08</u>	<u>976,337.11</u>
46851	State Revenue Sharing - T.V.A.					
46980	Other State Grants (SELL)(PSS)	660,955.00		29,366.00		
46981	Safe Schools-SROs (SAF)	63,414.00		23,983.00		
46990	Other State Revenues			<u>38,839.00</u>		
	<b>TOTAL STATE OF TENNESSEE</b>	<u>17,665,311.00</u>	<u>19,771,033.91</u>	<u>20,632,042.00</u>	<u>21,756,863.73</u>	<u>22,131,928.40</u>

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Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
47000	<b>FEDERAL GOVERNMENT</b>					
47100	<b>Federal Through State</b>					
47120	Adult Education State Grant					
47143	Education of the Handicap-Severe Needs - High Cost					
47145	Special Education Preschool					
47147	Safe and Drug Free School					
47230	Disaster Relief FEMA	9,147,098.00	14,361,411.75	279,495.00	14,361,411.75	11,447,831.32
47240	Medicaid - Stellar Therapy Refund	10,301.00	27,000.00	11,386.00	27,000.00	27,000.00
47303	COVID-19 Grant #3					
47401	American Rescue ESSER/ISM			260,822.00		
47590	Other Federal through State	60,855.00		2,887.00		
47990	USDA Food and Nutrition					
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b><u>9,218,254.00</u></b>	<b><u>14,388,411.75</u></b>	<b><u>554,590.00</u></b>	<b><u>14,388,411.75</u></b>	<b><u>11,474,831.32</u></b>
48000	<b>OTHER GOVERNMENT AND CITIZENS GROUPS</b>					
48100	<b>Other Governments</b>					
48130	Contributions	140,206.00		397,113.00		
	<b>TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS</b>	<b><u>140,206.00</u></b>	<b><u>0.00</u></b>	<b><u>397,113.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
	<b>Total Estimated Revenues</b>	<b><u>35,092,770.00</u></b>	<b><u>41,810,697.66</u></b>	<b><u>30,703,290.00</u></b>	<b><u>43,796,527.48</u></b>	<b><u>41,877,059.72</u></b>
49000	<b>Estimated Other Sources</b>					
49200	Note Proceeds					
49500	Other Loans Issued					
49700	Insurance Recovery	939,144.00	20,000.00	47,919.00	20,000.00	20,000.00
49700	Ins Recov AmBank/TNRMT			548,459.00		
49800	Operating Transfers Indirect Cost	1,138,627.00		5,061.00		
	Transfers In					
	Transfer out					
	<b>Total Estimated Revenues and Other Sources</b>	<b><u>37,170,541.00</u></b>	<b><u>41,830,697.66</u></b>	<b><u>31,304,729.00</u></b>	<b><u>43,816,527.48</u></b>	<b><u>41,897,059.72</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>Estimated Expenditures</b>					
71000	<b>INSTRUCTION</b>					
71100	<b>Regular Instruction Program</b>					
116	Teachers	7,742,836.00	8,950,000.00	8,731,703.00	9,048,000.00	9,400,000.00
	Teachers Summer Camp					<u>118,728.00</u>
117	Career Ladder Program	51,775.00	60,000.00	47,000.00	52,000.00	48,000.00
127	Career Ladder Extend Contracts	15,336.00	20,000.00	17,108.00	20,000.00	20,000.00
163	Educational Assistants	406,587.00	383,000.00	431,142.00	393,000.00	432,000.00
	Educ Assist Summer Camp					<u>50,400.00</u>
189	Other Salaries & Wages	55,554.00	185,000.00	136,266.00	140,600.00	156,000.00
ISM	Other Salaries ISM				<u>112,250.00</u>	<u>52,000.00</u>
195	Certified Substitute Teachers	2,998.00	65,000.00	21,650.00	65,000.00	65,000.00
198	Non-Certified Substitute Teachers	87,997.00	140,000.00	148,105.00	140,000.00	145,000.00
201	Social Security	496,998.00	582,000.00	536,657.00	533,500.00	585,000.00
ISM	Social Security ISM					<u>3,000.00</u>
	Social Security Summer Camp				<u>7,031.45</u>	<u>10,486.00</u>
204	State Retirement	674,096.00	782,500.00	626,277.00	639,850.00	655,000.00
ISM	State Retirement ISM					<u>2,080.79</u>
	State Retirement Summer Camp				<u>12,479.98</u>	<u>15,222.00</u>
207	Medical Insurance	1,286,958.00	1,351,000.00	1,368,582.00	1,422,230.00	1,450,000.00
	Medical Insurance ISM				<u>22,238.64</u>	<u>12,238.64</u>
210	Unemployment Compensation	1,200.00	4,000.00	916.00	4,000.00	4,000.00
212	Employer Medicare	113,365.00	137,000.00	129,478.00	133,000.00	140,000.00
ISM	Employer Medicare ISM					<u>800.82</u>
	Employer Medicare Summer Camp				<u>1,644.45</u>	<u>2,453.00</u>
217	Retirement-Hybrid Stabilization		34,000.00	0.00	34,000.00	30,000.00
399	(Skyward/Coaches)StaffEZ	14,714.00	67,000.00	211,581.00	121,600.00	233,500.00
429	Instr Supp and Materials	65,038.00	144,000.00	67,775.00	144,000.00	182,800.00
ISM	Instruction Supplies ISM				<u>56,717.00</u>	<u>56,717.00</u>
UCP	Inst Supp and Materials UCP		1,287.49		1,287.49	1,037.69
449	Textbooks	416,282.00	300,000.00	104,377.00	300,000.00	300,000.00

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Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
<b>Regular Instruction Program</b>						
71100	(Cont.)					
471	Software ISM				<u>5,000.00</u>	<u>3,500.00</u>
499	Camp	13,209.00	13,209.25	1,320.00	0.00	<u>8,725.99</u>
535	Fee Waivers	78,235.00	108,000.00	92,098.00	108,000.00	108,000.00
595	TISA On-Behalf Payments			33,725.00		
599	Other Charges	5,270.00	12,000.00	5,429.00	12,000.00	12,000.00
722	Reg Instr Equip United UCP	67,246.00	10,479.97	1,108.00	10,479.97	10,479.97
ISM	Reg Instr Equip Innovative <b>ISM</b>		<u>45,000.00</u>		<u>104,001.00</u>	<u>104,001.00</u>
790	Other Equip(Tit I FLD Recov)	12,315.00				
	<b>Total Regular Instruction</b>	<b><u>11,608,009.00</u></b>	<b><u>13,394,476.71</u></b>	<b><u>12,712,297.00</u></b>	<b><u>13,643,909.98</u></b>	<b><u>14,418,170.90</u></b>
	<b>INSTRUCTION</b>					
<b>Alternative Instruction Program</b>						
71150						
116	Teachers	54,860.00	60,500.00	61,831.00	62,950.00	66,500.00
163	Educational Assistants		19,500.00	0.00	0.00	0.00
201	Social Security	3,050.00	5,000.00	3,467.00	4,000.00	3,800.00
204	State Retirement	4,767.00	6,600.00	4,211.00	4,050.00	3,850.00
207	Medical Insurance	16,704.00	24,200.00	17,533.00	18,135.00	19,100.00
210	Unemployment Compensation	14.00	75.00	0.00	75.00	75.00
212	Employer Medicare	713.00	1,200.00	811.00	1,000.00	1,050.00
355	Travel					
499	Other Supplies and Materials		1,200.00	1,450.00	1,200.00	1,200.00
524	Staff Development					
	<b>Total Alternative Instruction Program</b>	<b><u>80,108.00</u></b>	<b><u>118,275.00</u></b>	<b><u>89,303.00</u></b>	<b><u>91,410.00</u></b>	<b><u>95,575.00</u></b>

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Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>INSTRUCTION</b>					
71200	<b>Special Education Program</b>					
116	Teachers	860,200.00	940,000.00	941,214.00	943,000.00	1,052,000.00
128	Homebound Teachers	6,250.00	29,000.00	28,558.00	29,900.00	31,700.00
163	Educational Assistants	217,388.00	266,000.00	302,046.00	280,700.00	293,500.00
171	Speech Pathologist	45,616.00	49,600.00	39,460.00	132,900.00	72,000.00
189	Other Salaries and Wages					
195	Certified Substitute Teachers					
198	Non-Certified Substitute Teachers					
201	Social Security	61,644.00	74,600.00	73,861.00	85,000.00	82,500.00
204	State Retirement	77,936.00	92,300.00	79,042.00	82,000.00	87,000.00
207	Medical Insurance	184,718.00	191,000.00	191,422.00	193,000.00	202,000.00
210	Unemployment Compensation	206.00	500.00	0.00	500.00	500.00
212	Employer Medicare	15,340.00	18,300.00	17,935.00	20,200.00	20,200.00
217	Retirement-Hybrid Stabilization		5,000.00		4,500.00	5,400.00
336	Maintenance & Equipment Repair					
399	Other Contracted Services	6,958.00	10,000.00	11,240.00	10,000.00	10,000.00
429	Instructional Supplies and Materials	844.00	3,000.00	2,030.00	3,000.00	3,000.00
499	Other Supplies and Materials					
595	TISA - On-behalf Payments			17,287.00		
	<b>Total Special Education Program</b>	<b><u>1,477,100.00</u></b>	<b><u>1,679,300.00</u></b>	<b><u>1,704,095.00</u></b>	<b><u>1,784,700.00</u></b>	<b><u>1,859,800.00</u></b>

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Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>INSTRUCTION</b>					
71300	<b>Career and Technical Education</b>					
116	Teachers	691,603.00	795,000.00	923,183.00	855,500.00	948,000.00
116	Teachers Innovative School <b>ISM</b>		<u>165,670.10</u>		<u>197,274.37</u>	<u>162,324.10</u>
163	Aides					
189	Other Salaries & Wages <b>ISM</b>	5,705.00	<u>19,128.80</u>	<u>20,793.00</u>	<u>32,000.00</u>	<u>30,191.36</u>
195	Certified Substitute Teachers		500.00	3,800.00	500.00	4,000.00
198	Non-Certified Substitute Teachers	11,241.00	14,000.00	19,080.00	14,000.00	20,000.00
201	Social Security	40,912.00	47,000.00	56,114.00	52,285.00	58,500.00
ISM	Social Security <b>ISM</b>		<u>12,540.74</u>		<u>14,754.59</u>	<u>16,973.60</u>
204	State Retirement	54,548.00	65,000.00	64,478.00	60,000.00	67,000.00
ISM	State Retirement <b>ISM</b>		<u>16,383.69</u>		<u>19,834.95</u>	<u>12,003.97</u>
207	Medical Insurance	85,827.00	100,000.00	116,614.00	100,000.00	106,500.00
ISM	Medical Insurance <b>ISM</b>		<u>46,647.00</u>		<u>36,295.78</u>	<u>29,625.00</u>
210	Unemployment Compensation	99.00	400.00	0.00	400.00	400.00
212	Employer Medicare	9,569.00	11,000.00	13,125.00	12,750.00	13,500.00
ISM	Employer Medicare <b>ISM</b>		<u>3,314.23</u>		<u>5,498.85</u>	<u>2,000.00</u>
217	Retirement-Hybrid Stabilization		6,000.00		6,000.00	5,500.00
ISM	Retirement Hybrid Stab <b>ISM</b>				<u>1,543.60</u>	<u>2,000.00</u>
355	Travel Innovative School <b>ISM</b>		<u>10,000.00</u>	<u>0.00</u>		
399	Other Contracted Services <b>ISM</b>		<u>1,000.00</u>		<u>1,000.00</u>	<u>15,000.00</u>
429	Instructional Supp and Materials	21,864.00	28,800.00	51,247.00	28,800.00	28,800.00
ISM	Instruct Supp & Mat <b>ISM</b>		<u>19,500.00</u>		<u>11,239.99</u>	<u>42,681.31</u>
449	Textbooks	8,000.00	12,000.00	11,124.00	12,000.00	12,000.00
471	Vocation Prog Software <b>ISM</b>	4,500.00	<u>50,000.00</u>		<u>14,000.00</u>	<u>14,000.00</u>
524	InServ/Staff Develop <b>ISM</b>		<u>8,000.00</u>		<u>4,000.00</u>	<u>10,000.00</u>
599	Other Charges <b>ISM</b>				<u>351,982.74</u>	<u>10,000.00</u>
730	Vocational Equipment <b>ISM</b>	225,409.00		268,955.00	<u>315,976.83</u>	<u>140,732.29</u>
	<b>Total Career and Technical Prog</b>	<u>1,159,277.00</u>	<u>1,431,884.56</u>	<u>1,548,513.00</u>	<u>2,147,636.70</u>	<u>1,751,731.63</u>
	<b>Total Instruction</b>	<u>14,324,494.00</u>	<u>16,623,936.27</u>	<u>16,054,208.00</u>	<u>17,667,656.68</u>	<u>18,125,277.53</u>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
<b>72000</b>	<b>Support Services</b>					
<b>72110</b>	<b>Attendance <u>SELL</u></b>					
105	Supervisor/Director/Summer Camp			4,896.00		<u>5,508.00</u>
162	Clerical					
189	Other Salaries & Wages (SEL)	33,937.00	46,384.00	3,000.00	102,700.00	109,500.00
201	Social Security (SEL)	2,066.00	2,876.00	490.00	6,771.00	6,800.00
	Social Security Summer Camp					<u>304.00</u>
204	State Retirement (SEL)	2,671.00	3,160.00	572.00	4,751.00	8,750.00
	State Retirement Summer Camp					<u>441.00</u>
207	Medical (SEL)	4,644.00	6,500.00	-	14,900.00	15,700.00
212	Employer Medicare (SEL)	483.00	675.00	114.00	1,585.00	1,650.00
	Empl Medicare Summer Camp					<u>71.00</u>
217	Retirement - Hybrid Stabiliz (SEL)		550.00			1,100.00
	<b>Total Attendance</b>	<u>43,801.00</u>	<u>60,145.00</u>	<u>9,072.00</u>	<u>130,707.00</u>	<u>149,824.00</u>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
<b>72000</b>	<b>Support Services</b>					
72120	<b>Health Services</b>					
131	Medical Personnel (HS)	172,319.00	187,500.00	188,894.00	190,500.00	243,500.00
	Medical Personn Summer Camp					<u>4,896.00</u>
189	Other Sal & Wag (Sub Nurses) (HS)	3,323.00	3,000.00	11,565.00	3,000.00	5,000.00
201	Social Security (HS)	10,775.00	12,000.00	12,104.00	12,500.00	14,200.00
	Social Security Summer Camp					<u>304.00</u>
204	State Retirement (HS)	14,254.00	15,000.00	14,257.00	13,000.00	19,500.00
	State Retirement Summer Camp					<u>441.00</u>
207	Medical Insurance (HS)	13,941.00	10,000.00	12,847.00	15,000.00	21,000.00
210	Unemployment Comp (HS)	43.00	100.00	0.00	100.00	100.00
212	Employer Medicare (HS)	2,520.00	2,775.00	2,831.00	2,800.00	3,350.00
	Employer Medicare Summer Camp					<u>71.00</u>
217	Retirement-Hybrid Stabilization (HS)		1,500.00		1,500.00	2,450.00
340	Med and Dental Serv/599 Other (HS)	3,349.00	7,200.00	2,922.00	7,200.00	7,200.00
355	Travel (HS)		1,200.00	0.00	1,200.00	1,200.00
499	Other Supplies and Materials/ (HS)	2,979.00	3,600.12	3,739.00	3,600.00	3,600.00
	Other Supplies Summer Camp					<u>993.00</u>
	<b>Total Health Services (HS)</b>	<b><u>223,503.00</u></b>	<b><u>243,875.12</u></b>	<b><u>249,159.00</u></b>	<b><u>250,400.00</u></b>	<b><u>327,805.00</u></b>

**141-General Purpose Budget 2025-2026**

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
<b>72000</b>	<b>Support Services</b>					
72120	<b>Coordinated School Health-CSH</b>					
105	Supervisor-CSH	72,399.00	80,050.00	81,534.00	83,250.00	87,500.00
189	Other Salaries & Wages-CSH	15,959.00	17,900.00	17,954.00	18,775.00	21,500.00
201	Social Security-CSH	4,943.00	6,100.00	5,619.00	6,325.00	6,325.00
204	State Retirement-CSH	6,877.00	7,000.00	6,325.00	6,500.00	6,550.00
207	Medical Insurance-CSH	14,012.00	15,000.00	17,840.00	19,900.00	21,000.00
210	Unemployment Compensation	7.00	25.00	0.00	25.00	25.00
212	Employer Medicare-CSH	1,156.00	1,450.00	1,314.00	1,480.00	1,480.00
307	Communication-CSH					
348	Postal Charges-CSH					
349	Printing, Stationary & Forms-CSH					
355	Travel-CSH	1,040.00	2,000.00	1,432.00	2,000.00	
499	Other Supplies-CSH	9,349.00	7,000.00	6,297.00	7,000.00	7,000.00
524	InServ/Staff Develop CSH					2,000.00
735	Health Equipment					
790	Other Equipment					
<b>CSH</b>	<b>Total Coordinated School Health</b>	<b>125,742.00</b>	<b>136,525.00</b>	<b>138,315.00</b>	<b>145,255.00</b>	<b>153,380.00</b>
	<b>Total Health Services</b>	<b><u>349,245.00</u></b>	<b><u>380,400.12</u></b>	<b><u>387,474.00</u></b>	<b><u>395,655.00</u></b>	<b><u>481,185.00</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>Support Services</b>					
72130	<b>Other Student Support</b>					
123	Guidance Personnel	356,823.00	458,000.00	410,823.00	474,000.00	571,500.00
170	School Resource Officer SRO	181,493.00	202,000.00	0.00		
189	Other Salaries & Wages -					
201	Social Security	20,477.00	26,900.00	23,907.00	30,000.00	34,000.00
204	State Retirement	30,794.00	40,000.00	27,998.00	32,000.00	37,000.00
207	Medical Insurance	76,717.00	80,000.00	70,904.00	70,000.00	89,000.00
210	Unemployment Compensation	64.00	160.00	0.00	160.00	160.00
212	Employer Medicare	4,822.00	6,650.00	5,591.00	7,000.00	8,000.00
217	Retirement-Hybrid Stabilization		2,500.00		2,500.00	1,370.00
309	Contracts W/Gov Agencies					
322	Evaluation and Testing (ACT)	17,077.00	18,000.00	0.00	18,000.00	18,000.00
350	Internet Connectivity			397,113.00		
355	Travel			<u>8,893.00</u>		
ISM	Travel ISM				<u>6,106.58</u>	<u>20,000.00</u>
499	Other Supplies and Materials Summer Learning Camps	8,925.00		6,000.00		
ISM	Other Supplies & Materials ISM					<u>19,167.03</u>
	<b>Total Other Student Support</b>	<b><u>697,192.00</u></b>	<b><u>834,210.00</u></b>	<b><u>951,229.00</u></b>	<b><u>639,766.58</u></b>	<b><u>798,197.03</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>Support Services</b>					
72210	<b>Regular Instruction Program</b>					
105	Supervisor/Director	168,054.00	182,000.00	185,645.00	187,500.00	216,000.00
129	Librarians	282,390.00	385,000.00	388,449.00	397,000.00	417,000.00
172	Instructional Coaches				122,750.00	130,000.00
189	Other Salaries and Wages	64,767.00	71,400.00	72,886.00	74,700.00	78,700.00
201	Social Security	30,317.00	40,850.00	37,661.00	48,500.00	50,500.00
204	State Retirement	44,772.00	56,700.00	44,059.00	50,000.00	50,500.00
207	Medical Insurance	68,792.00	77,000.00	93,809.00	98,554.00	124,000.00
210	Unemployment Compensation	64.00	200.00	0.00	200.00	200.00
212	Employer Medicare	7,090.00	9,600.00	8,808.00	11,500.00	11,850.00
217	Retirement-Hybrid Stabilization					650.00
355	Travel	2,375.00	4,800.00	1,918.00	4,800.00	4,800.00
399	Other Contracted Services					75,400.00
432	Library Books/Media	30,875.00	42,000.00	36,595.00	42,000.00	42,000.00
524	In Service/Staff Development	3,856.00	18,000.00	12,515.00	18,000.00	18,000.00
	<b>Total Regular Instruction Program</b>	<b><u>703,352.00</u></b>	<b><u>887,550.00</u></b>	<b><u>882,345.00</u></b>	<b><u>1,055,504.00</u></b>	<b><u>1,219,600.00</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>Support Services</b>					
72220	<b>Special Education Program</b>					
105	Supervisor/Director	66,711.00	72,260.00	74,262.00	75,500.00	79,100.00
124	Psychological Personnel			29,397.00	29,500.00	31,200.00
131	Medical Personnel	52,217.00	57,020.00	58,514.00	59,300.00	62,300.00
189	Other Salaries & Wages				64,100.00	68,100.00
201	Social Security	7,054.00	8,200.00	9,118.00	14,200.00	15,200.00
204	State Retirement	10,058.00	12,000.00	11,379.00	15,000.00	16,200.00
207	Medical Insurance	9,969.00	12,500.00	21,303.00	30,000.00	33,000.00
210	Unemployment Compensation	21.00	50.00	0.00	50.00	50.00
212	Employer Medicare	1,650.00	2,250.00	2,132.00	3,500.00	3,700.00
217	Retirement - Hybrid Stabilization					1,000.00
399	Other Contracted services	24,510.00	59,700.00	36,365.00	59,700.00	59,700.00
499	Other Supplies and Materials	6,738.00	7,000.00	4,267.00	7,000.00	7,000.00
	<b>Total Special Education Program</b>	<b><u>178,928.00</u></b>	<b><u>230,980.00</u></b>	<b><u>246,737.00</u></b>	<b><u>357,850.00</u></b>	<b><u>376,550.00</u></b>
72230	<b>Career and Technical Education</b>					
105	Supervisor/Director	69,945.00	76,350.00	77,839.00	79,200.00	83,000.00
161	Secretary(s)	35,662.00	38,500.00	37,990.00	37,900.00	40,450.00
189	Other Salaries & Wages					0.00
201	Social Security	6,079.00	7,200.00	6,692.00	7,300.00	8,250.00
204	State Retirement	7,630.00	8,500.00	6,934.00	7,000.00	8,100.00
207	Medical Insurance	15,246.00	15,750.00	15,942.00	16,600.00	17,500.00
210	Unemployment Compensation		50.00	0.00	50.00	50.00
212	Employer Medicare	1,422.00	1,700.00	1,565.00	1,700.00	2,000.00
336	Maint & Repair Serv - Equip					
355	Travel	2,591.00	3,000.00	2,935.00	3,000.00	3,000.00
	Travel ISM					<u>2,000.00</u>
499	Other Supplies and Materials	3,150.00		8,164.00		
524	InServ/Staff Devel ISM					<u>8,000.00</u>
599	Other Charges					
730	Vocational Instruction Equipment	68,870.00		14,804.00		
	<b>Total Career and Technical</b>	<b><u>210,595.00</u></b>	<b><u>151,050.00</u></b>	<b><u>172,865.00</u></b>	<b><u>152,750.00</u></b>	<b><u>172,350.00</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>Support Services</b>					
72250	<b>Education Technology</b>					
105	Supervisor/Director	52,173.00	57,000.00	58,351.00	59,200.00	62,500.00
189	Other Salaries & Wages	204,681.00	229,000.00	231,984.00	236,250.00	249,500.00
201	Social Security	14,998.00	18,000.00	17,157.00	18,500.00	18,500.00
204	State Retirement	10,891.00	14,000.00	11,516.00	14,000.00	14,000.00
207	Medical Insurance	35,110.00	60,000.00	31,172.00	32,800.00	38,500.00
210	Unemployment Compensation	50.00	200.00	0.00	200.00	200.00
212	Employer Medicare	3,508.00	4,500.00	4,012.00	4,500.00	4,500.00
307	Communication Verizon		1,000.00	184.00	1,000.00	1,000.00
308	Consultants	6,820.00	5,000.00	3,820.00	5,000.00	5,000.00
336	Maintenance & Repair Services - Equipment	6,405.00	8,400.00	7,984.00	8,400.00	8,400.00
350	Internet Connectivity	47,122.00	65,000.00	54,408.00	65,000.00	70,000.00
355	Travel			350.00		
399	Other Contracted Services					
435	Office Supplies					
470	Cabling	9,999.00	6,000.00	2,408.00	6,000.00	6,000.00
471	Software	9,646.00	16,800.00	31,547.00	20,000.00	70,000.00
499	Other Supplies and Materials	17,385.00	34,000.00	17,264.00	30,800.00	10,000.00
709	Data Processing Equipment	42,455.00	48,000.00	47,222.00	48,000.00	18,000.00
790	Technology Equipment	11,010.00	12,000.00	10,951.00	12,000.00	12,000.00
	<b>Total Education Technology</b>	<b><u>472,253.00</u></b>	<b><u>578,900.00</u></b>	<b><u>530,330.00</u></b>	<b><u>561,650.00</u></b>	<b><u>588,100.00</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
72290	<b>Other Programs</b>					
	On Behalf Payments to OPEB	<u>64,101.00</u>		<u>72,118.00</u>		
	<b>Support Services</b>					
72310	<b>Board of Education</b>					
189	Other Salaries & Wages	13,800.00	18,000.00	18,000.00	18,000.00	18,000.00
201	Social Security	837.00	1,116.00	1,116.00	1,116.00	1,116.00
212	Employer Medicare	200.00	265.00	261.00	265.00	265.00
305	Audit Services	17,000.00	18,500.00	18,000.00	19,000.00	19,000.00
320	Dues and Memberships	14,021.00	15,000.00	16,151.00	16,500.00	16,500.00
331	Legal Services	5,455.00	10,000.00	30,361.00	10,000.00	40,000.00
355	Travel	8,247.00	8,500.00	6,427.00	8,500.00	8,500.00
510	Trustee's Commission	152,876.00	187,000.00	169,137.00	187,000.00	187,000.00
513	Workers' Compensation Insurance	110,246.00	135,000.00	105,982.00	146,000.00	133,000.00
599	Other Charges		750.00	60.00	750.00	750.00
	<b>Total Board of Education</b>	<u>322,682.00</u>	<u>394,131.00</u>	<u>365,495.00</u>	<u>407,131.00</u>	<u>424,131.00</u>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>Support Services</b>					
72320	<b>Office of the Superintendent</b>					
101	County Official/Administrative Officer	106,750.00	116,481.00	117,980.00	121,141.00	135,000.00
161	Secretary(s)	2,500.00	2,500.00	5,000.00	3,000.00	3,000.00
162	Clerical - Human Resource Mgr.	36,447.00	39,700.00	41,062.00	41,625.00	43,750.00
188	Bonus		1,500.00	0.00	1,500.00	1,500.00
189	Other Salaries & Wages CEO Supp			1,200.00		1,000.00
201	Social Security	8,988.00	9,900.00	9,910.00	10,200.00	11,500.00
204	State Retirement	11,058.00	13,500.00	10,097.00	9,800.00	10,000.00
207	Medical Insurance	13,305.00	15,000.00	32,876.00	40,800.00	30,000.00
210	Unemployment Compensation	14.00	40.00	0.00	40.00	40.00
212	Employer Medicare	2,102.00	2,350.00	2,318.00	2,500.00	2,800.00
307	Communication	19,588.00	39,600.00	24,479.00	39,600.00	39,600.00
320	Dues and Memberships	2,486.00	3,600.00	2,451.00	3,600.00	3,600.00
348	Postal Charges	49.00	5,400.00	3,454.00	5,400.00	5,400.00
355	Travel	3,630.00	3,360.00	1,187.00	3,360.00	3,360.00
399	Other Contracted Services	12,284.00	24,000.00	14,063.00	24,000.00	30,000.00
435	Office Supplies	10,639.00	19,200.00	15,424.00	19,200.00	19,200.00
533	Criminal Investigation of Applicants - TBI	2,503.00	6,000.00	1,952.00	6,000.00	21,000.00
599	Other Charges	14,876.00	6,840.00	5,656.00	6,840.00	6,840.00
701	Administration Equipment	1,010.00	6,000.00	270.00	6,000.00	6,000.00
	Health Equipment in Audit Rept					
	<b>Total Director of Schools</b>	<b><u>248,229.00</u></b>	<b><u>314,971.00</u></b>	<b><u>289,379.00</u></b>	<b><u>344,606.00</u></b>	<b><u>373,590.00</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>Support Services</b>					
72410	<b>Office of the Principal</b>					
104	Principals	461,889.00	493,500.00	509,787.00	508,000.00	555,000.00
	Principals Summer Camp					<u>14,688.00</u>
139	Assistant Principals	488,196.00	537,000.00	543,120.00	554,000.00	605,000.00
161	Secretary(s)	258,831.00	279,000.00	292,060.00	290,000.00	315,000.00
162	Clerical - Summer Camp			6,195.00		<u>6,720.00</u>
201	Social Security	69,766.00	79,000.00	78,082.00	84,000.00	88,000.00
	Social Security Summer Camp					<u>1,387.00</u>
204	State Retirement	87,853.00	101,000.00	81,047.00	80,200.00	90,000.00
	State Retirement Summer Camp					<u>1,982.00</u>
207	Medical Insurance	202,433.00	208,550.00	219,438.00	228,000.00	230,000.00
210	Unemployment Compensation	185.00	600.00	0.00	600.00	600.00
212	Employer Medicare	16,316.00	19,000.00	18,261.00	19,500.00	21,000.00
	Employer Medicare Summer Camp					<u>320.00</u>
217	Retirement - Hybrid Stabilization					850.00
435	Office Supplies	8,330.00	22,800.00	12,000.00	22,800.00	22,800.00
499	Other Supplies Materials-fees	48,660.00	97,200.00	40,955.00	97,200.00	97,200.00
599	Other Charges	38,572.00	5,800.00	10,799.00	5,800.00	5,800.00
	<b>Total Office of the Principal</b>	<b><u>1,681,031.00</u></b>	<b><u>1,843,450.00</u></b>	<b><u>1,811,744.00</u></b>	<b><u>1,890,100.00</u></b>	<b><u>2,056,347.00</u></b>
72510	<b>Fiscal Services</b>					
119	Accountants/Bookkeepers	50,484.00	56,600.00	57,816.00	57,750.00	61,000.00
161	Secretary(s)	109,476.00	104,000.00	107,773.00	106,000.00	114,000.00
189	Other Salaries & Wages	2,250.00				
201	Social Security	8,586.00	12,000.00	9,712.00	11,000.00	11,000.00
204	State Retirement	6,224.00	7,200.00	7,120.00	7,500.00	8,000.00
207	Medical Insurance	12,703.00	17,500.00	15,575.00	17,800.00	22,000.00
210	Unemployment Compensation	21.00	70.00	0.00	70.00	70.00
212	Employer Medicare	2,243.00	2,700.00	2,272.00	2,500.00	2,500.00
355	Travel	935.00	3,000.00	307.00	3,000.00	3,000.00
499	Other supplies & Materials	553.00	3,000.00	571.00	3,000.00	3,000.00
524	In Service/Staff Development		3,600.00	0.00	3,600.00	3,600.00
	<b>Total Fiscal Services</b>	<b><u>193,475.00</u></b>	<b><u>209,670.00</u></b>	<b><u>201,146.00</u></b>	<b><u>212,220.00</u></b>	<b><u>228,170.00</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>Support Services</b>					
72610	<b>Operation of Plant</b>					
105	Supervisor/Director	46,003.00	56,000.00	55,663.00	56,500.00	59,500.00
166	Custodial Personnel	487,792.00	635,000.00	626,726.00	655,500.00	692,000.00
	Custodial Person Summer Camp					<u>16,000.00</u>
189	Other Salaries & Wages FEMA					
201	Social Security	32,862.00	45,000.00	40,851.00	45,000.00	53,500.00
	Social Security Summer Camp					<u>1,000.00</u>
204	State Retirement	11,588.00	25,000.00	14,684.00	20,000.00	17,300.00
	State Retirement Summer Camp					<u>1,440.00</u>
207	Medical Insurance	68,213.00	73,000.00	65,781.00	69,500.00	94,000.00
210	Unemployment Compensation	85.00	600.00	0.00	600.00	600.00
212	Employer Medicare	7,403.00	10,200.00	9,554.00	10,500.00	12,500.00
	Employer Medicare Summer Camp					<u>240.00</u>
359	Disposal Fees	46,455.00	50,000.00	61,895.00	62,000.00	62,000.00
399	Other Contr Serv/Trane EESI				23,551.00	63,551.00
410	Custodial Supplies	50,621.00	60,000.00	69,178.00	50,000.00	55,000.00
	Custodial Supplies Summer Camp					<u>6,000.00</u>
415	Electricity	521,413.00	650,000.00	541,282.00	650,000.00	600,000.00
434	Natural Gas	96,269.00	186,000.00	87,604.00	186,000.00	136,000.00
454	Water and Sewer	107,299.00	124,800.00	112,147.00	130,000.00	130,000.00
502	Building & Contents Insurance	255,708.00	331,000.00	328,416.00	382,000.00	450,000.00
599	Other Charges	5,744.00	3,600.00	1,824.00	3,600.00	3,600.00
	<b>Total Operation of Plant</b>	<b><u>1,737,455.00</u></b>	<b><u>2,250,200.00</u></b>	<b><u>2,015,605.00</u></b>	<b><u>2,344,751.00</u></b>	<b><u>2,454,231.00</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>Support Services</b>					
72620	<b>Maintenance of Plant</b>					
189	Other Salaries and Wages	285,620.00	338,000.00	269,824.00	284,000.00	299,000.00
201	Social Security	15,555.00	21,000.00	14,604.00	18,000.00	18,500.00
204	State Retirement	11,522.00	16,000.00	8,233.00	13,000.00	11,800.00
207	Medical Insurance	46,573.00	50,000.00	37,693.00	40,000.00	53,000.00
210	Unemployment Compensation	57.00	240.00	0.00	240.00	240.00
212	Employer Medicare	3,921.00	5,000.00	3,771.00	5,000.00	4,700.00
335	Maintenance & Repair Services - Buildings	28,693.00	48,000.00	59,220.00	48,000.00	48,000.00
	Maint & Rep Serv-Bldgs <b>ISM</b>				<u>20,300.20</u>	<u>20,300.20</u>
336	Maintenance & Repair Services - Equipment	9,260.00	24,000.00	37,408.00	24,000.00	24,000.00
347	Pest Control					
399	Other Contracted Services	66,854.00	84,000.00	109,197.00	104,000.00	104,000.00
499	Other Supplies and Materials	93,224.00	175,200.00	124,278.00	175,200.00	175,200.00
599	Other Charges		840.00	268.00	1,000.00	1,000.00
599	Other Charges Safe Schools (SAF)					57,500.00
701	Admin Equip/Safe Schools (SAF)	26,489.00		29,394.00	57,500.00	
717	Maintenance Equipment	5,069.00	24,000.00	18,730.00	24,000.00	24,000.00
790	Other Equipment			29,366.00		
	<b>Total Maintenance of Plant</b>	<b><u>592,837.00</u></b>	<b><u>786,280.00</u></b>	<b><u>741,986.00</u></b>	<b><u>814,240.20</u></b>	<b><u>841,240.20</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
	<b>Support Services</b>					
72710	<b>Transportation</b>					
105	Supervisor/Director	54,505.00	55,000.00	54,764.00	57,150.00	60,500.00
142	Mechanic(s)	87,487.00	125,000.00	101,547.00	120,200.00	137,000.00
146	Bus Drivers	382,398.00	421,000.00	423,912.00	440,800.00	473,000.00
	Bus Drivers Summer Camp					<u>32,000.00</u>
162	Clerical Personnel	36,467.00	40,600.00	40,828.00	42,250.00	45,000.00
201	Social Security	33,281.00	40,000.00	37,300.00	40,000.00	44,500.00
	Social Security Summer Camp					<u>1,500.00</u>
204	State Retirement	16,342.00	20,500.00	17,934.00	18,000.00	11,300.00
	State Retirement Summer Camp					<u>2,160.00</u>
207	Medical Insurance	46,500.00	57,000.00	45,645.00	50,000.00	43,000.00
210	Unemployment Compensation	199.00	800.00	0.00	800.00	800.00
212	Employer Medicare	7,868.00	10,000.00	8,741.00	10,000.00	10,500.00
	Medicare Summer Camp					<u>360.00</u>
307	Communication Verizon		1,030.00	2,732.00	1,030.00	1,030.00
338	Main & Repair Services - Vehicles	4,750.00	9,600.00	15,992.00	9,600.00	9,600.00
	Maint & Rep Serv Summer Camp					<u>3,765.13</u>
340	Medical and Dental Services	3,983.00	4,800.00	5,512.00	4,800.00	4,800.00
355	Travel	3,892.00	1,500.00	2,870.00	1,500.00	1,500.00
412	Diesel Fuel Summer Camp Camp			10,000.00		<u>10,000.00</u>
418	Equipment and Machinery Parts	5,710.00	12,000.00	10,090.00	12,000.00	12,000.00
425	Gasoline	226,295.00	232,521.17	182,961.00	232,500.00	232,500.00
433	Lubricants	12,800.00	19,200.00	13,259.00	19,200.00	19,200.00
450	Tires and Tubes	29,638.00	45,600.00	46,527.00	45,600.00	45,600.00
453	Vehicle Parts	46,490.00	74,400.00	73,979.00	74,400.00	74,400.00
599	Other Charges	7,142.00	12,000.00	11,984.00	12,000.00	12,000.00
729	Transportation Equipment	1,645,291.00	290,000.00	409,319.00	290,000.00	170,000.00
	Transportation Equipment ISM				<u>164,690.60</u>	<u>65,000.00</u>
790	Other Equipment/TNRMT/ISM	<u>45,306.00</u>				
	<b>Total Transportation</b>	<b><u>2,696,344.00</u></b>	<b><u>1,472,551.17</u></b>	<b><u>1,515,896.00</u></b>	<b><u>1,646,520.60</u></b>	<b><u>1,523,015.13</u></b>
	<b>Total Support Services</b>	<b><u>10,191,520.00</u></b>	<b><u>10,394,488.29</u></b>	<b><u>10,193,421.00</u></b>	<b><u>10,953,451.38</u></b>	<b><u>11,686,530.36</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
<b>Operation of Non-Instructional Services</b>						
73000	<b>Services</b>					
73100	<b>Food Service</b>					
165	Cafeteria Personnel Summer Camp	7,312.00		4,375.00		<u>4,000.00</u>
201	Social Security Camp	453.00		271.00		<u>250.00</u>
204	Retirement Camp	231.00		102.00		<u>360.00</u>
212	Medicare Camp	106.00		63.00		<u>60.00</u>
499	Other Supplies Summer Camp					<u>1,000.00</u>
	<b>Total Food Service</b>	<u>8,102.00</u>	<u>0.00</u>	<u>4,811.00</u>	<u>0.00</u>	<u>5,670.00</u>
<b>Operation of Non-Instructional Services</b>						
73000	<b>Services</b>					
<b>Extended Learning LEAPS Community Services Afterschool</b>						
73300	<b>Community Services Afterschool</b>					
105	Supervisor	15,700.00	15,700.00	19,000.00	19,000.00	19,000.00
116	Teachers	30,070.00	42,734.00	38,429.00	52,320.00	55,472.60
163	Assistants		4,153.05	0.00	5,683.15	3,911.76
189	Other Salaries		250.00	0.00	250.00	150.00
201	Social Security	2,562.00	3,895.92	2,383.00	4,789.70	4,789.70
204	Retirement	3,945.00	6,192.75	2,176.00	4,904.11	4,904.11
207	Medical Insurance	1,451.00	1,526.80	0.00	0.00	0.00
208	Dental Insurance		20.00	0.00		
210	Unemployment	7.00	20.00	0.00	20.00	20.00
212	Medicare	657.00	911.15	833.00	1,120.17	1,120.17
217	Retirement Hybrid Stabilization				200.00	200.00
355	Travel		250.00	0.00	250.00	150.00
429	Instructional Supplies	3,186.00	1,933.17	4,439.00	4,462.87	3,281.66
524	In Service/Staff Development		1,000.00	1,030.00	2,000.00	2,000.00
	<b>Total Community Services</b>	<u>57,578.00</u>	<u>78,586.84</u>	<u>68,290.00</u>	<u>95,000.00</u>	<u>95,000.00</u>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
<b>73000</b>	<b>Services</b>					
73400	ECE Early Childhood Education					
105	Supervisor	4,000.00	4,000.00	4,800.00	4,800.00	4,992.00
116	Teachers	212,366.00	212,329.00	228,927.00	228,927.00	224,118.24
162	Clerical					15,163.00
163	Assistants	31,611.00	35,025.90	27,364.00	21,042.08	25,950.55
188	Bonus Payments					
189	Other Salaries	4,770.00	4,000.00	0.00	3,932.27	1,000.00
195	Certified Substitutes	532.00		3,200.00	1,532.50	2,000.00
198	Non Certified Substitutes	5,692.00	7,000.00	9,975.00	10,867.41	5,000.00
201	Social Security	14,369.00	16,592.79	15,203.00	16,847.50	17,158.57
204	Retirement	20,162.00	21,094.00	17,500.00	17,568.06	18,621.69
207	Medical Insurance	56,332.00	58,233.60	52,359.00	55,642.34	51,588.88
210	Unemployment	36.00	30.43	0.00	195.00	0.00
212	Medicare	3,366.00	4,000.00	3,595.00	4,000.00	4,182.08
217	Retirement Hybrid		2,500.00		500.00	990.00
307	Communications	387.00	560.00	410.00	500.00	420.65
310	Contracts w/other Public Agencies		500.00	144.00	200.00	13.46
336	Maint & Repair Services - Equipment	170.00	1,000.00	1,334.00	1,334.00	839.00
355	Travel					300.00
399	Other Contracted					
422	Food Supplies					3,358.47
429	Instructional Supplies & Materials	18,209.00	3,861.88	4,945.00	3,239.73	2,328.05
449	Books					
499	Other materials and supplies/422					
524	Staff Development		300.00	176.00		
599	Other Charges	325.00	1,299.91	2,110.00	1,410.30	1,479.05
	<b>Total Community Services</b>	<b>372,327.00</b>	<b>372,327.51</b>	<b>372,042.00</b>	<b>372,538.19</b>	<b>379,503.69</b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
<b>76000</b>	<b>Capital Outlay</b>					
76100	Regular Capital Outlay					
304	Architects			420,000.00		
399	Contracted Services ISM	846,349.00		548,459.00		<u>10,000.00</u>
706	Building Construction					
707	Building Improvements		200,000.00	61,724.00	200,000.00	200,000.00
	Building Improvements ISM				<u>75,000.00</u>	<u>75,000.00</u>
710	Food Service Equipment					
711	Furniture and Fixtures					
715	Land					
726	State Aid Projects/EESI Grant					
791	Other Construction					
799	Other Capital Outlay	8,396.00		398,531.00		200,000.00
	Other Capital Outlay - ISM				<u>91,469.48</u>	<u>35,000.00</u>
	<b>Total Capital Outlay</b>	<b><u>854,745.00</u></b>	<b><u>200,000.00</u></b>	<b><u>1,428,714.00</u></b>	<b><u>366,469.48</u></b>	<b><u>520,000.00</u></b>
<b>8000</b>	<b>Debt Service</b>					
82130	Education Debt Service					
620	Contributions (EESI) loan					120,000.00
82230	Interest on Debt					
613	Interest on (EESI) loan					10,000.00
82330	Other Debt Service (FEMA)					
620	Contribution to Primary Government	9,049,554.00	14,361,411.75		14,361,411.75	11,447,831.32
	Total Education Debt Service	<b>9,049,554.00</b>	<b>14,361,411.75</b>	<b>0.00</b>	<b>14,361,411.75</b>	<b>11,577,831.32</b>
	<b>Total Estimated Expenditures</b>	<b><u>34,858,320.00</u></b>	<b><u>42,030,750.66</u></b>	<b><u>28,121,486.00</u></b>	<b><u>43,816,527.48</u></b>	<b><u>42,389,812.90</u></b>

141-General Purpose Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved	2023-2024 Actual	2024-2025 Approved	5% 2025-2026 Estimate
99000	Other Uses					
99100	Operating Transfers to Primary Government					
504	Indirect Cost Pre-K					0.00
504	Indirect Cost LEAPS					0.00
590	Transfer to other funds Federal	1,500,000.00				
	Transfer to other funds 177	500,000.00				
590	Transfer to Capital Projects	2,400,000.00				
	Total Transfers	<u>4,400,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>Total Estimated Expenditures and Other Uses</b>	<b><u>39,258,320.00</u></b>	<b><u>42,030,750.66</u></b>	<b><u>28,121,486.00</u></b>	<b><u>43,816,527.48</u></b>	<b><u>42,389,812.90</u></b>
	Excess of Estimated Revenues and other Sources Over					
	(Under)Estimated Expenditures and Other Uses	-2,087,779.00	-200,053.00	3,183,243.00	0.00	-492,753.18
	Estimated Beginning	10,646,236.00	9,350,453.01	8,557,457.00	8,558,457.00	9,385,967.88
	Fund Balance, July 1					
	<b>Estimated Ending</b>	<b><u>8,558,457.00</u></b>	<b><u>9,150,400.01</u></b>	<b><u>11,740,700.00</u></b>	<b><u>8,558,457.00</u></b>	<b><u>8,893,214.70</u></b>

**142 Federal Budget 2025-2026**

Acct. #	Sub	Description	2022-2023 Actuals	2023-2024 Approved	2023-2024 Actuals	2024-2025 Approved	2025-2026 Estimate
47000		<b>FEDERAL GOVERNMENT</b>					
47100		<b>Federal Through State</b>					
47131	800	Vocational Program Improvement-Carl Perkins	59,094.00	50,676.82	51,277.83	51,279.09	50,327.16
	810	Carl Perkins-Reserve					
47141	010	<b>ESEA Title I-Consolidated Admin</b>	1,011,437.00	175,110.46	181,366.35	192,024.68	182,485.58
	100	Title I		869,809.77	766,235.65	853,744.55	717,777.21
	160	Title I-D		151,064.44	108,432.26	169,735.47	
47143	900	Special Ed Grants to States IDEA	664,920.00	843,796.99	700,965.00	875,219.54	889,124.28
47145	910	Special Educ Preschool Grants IDEA Pre-K	25,092.00	31,405.26	28,048.29	34,051.17	33,079.00
47148	600	Rural Education Title VI/Title V	62.00				
47307	932	COVID-19 Grant B ESSER 2.0	2,214,225.00	1,226,222.71	676,222.71		
47309	950	COVID-19 Grant D Literacy Training Stipend	9,000.00		1,000.00		
	951	COVID-19 Grant D Early Literacy Network	60,000.00				
47401	933	American Rescue Plan Act ESSER 3.0	2,081,320.00	3,188,792.14	1,906,843.90	1,234,138.37	
	938	American Rescue Plan TN ALL Corps	35,623.00		71,446.54		
47402	901	American Rescue Plan Act - ARP/IDEA Part B	7,482.00		0.80		
47403	911	American Rescue Plan Act - ARP/IDEA Presc	7,828.00		98.12		
47404	702	American Rescue Plan Act Grant-Homeless		24,916.96	558.00	17,089.46	
47590	940	Resilient School Communities Grant	65,705.00		120,138.04		
49800		Transfers In	1,500,000.00				
		<b>TOTAL FEDERAL GOVERNMENT</b>	<b>7,741,788.00</b>	<b>6,561,795.55</b>	<b>4,612,633.49</b>	<b>3,427,282.33</b>	<b>1,872,793.23</b>

Acct. #	Sub	Description	2022-2023 Actuals	2023-2024 Approved	2023-2024 Actuals	2024-2025 Approved	2025-2026 Estimate
71000		<b>INSTRUCTION</b>					
71100		<b>Regular Instruction Program</b>					
116	100	Teachers <b>Title I</b>	530,809.00	451,722.00	464,567.04	432,314.40	400,000.00
	933	Teachers ESSER 3		295,750.00	89,353.12	61,250.92	
	938	Teachers TN ALL Corps			62,400.00		
163	100	Educational Assistants/Aides <b>Title I</b>	88,089.00	102,686.97	47,655.18	62,030.95	59,090.85
189	100	Other Salaries & Wages <b>Title I</b>	126,254.00	54,491.65	25,854.04	36,700.00	14,983.45
	160	Other Salaries & Wages Title I-D		110,975.83	87,998.59	106,657.20	
	950	Other Salaries Literacy Teacher Stipend			1,000.00		
195	100	Certified Substitute Teachers <b>Title I</b>					3,000.00
	940	Certified Subs - Resilient Grant			200.00		
198	100	Non-Certified Substitutes <b>Title I</b>	1,126.00	3,000.00	0.00	3,000.00	4,263.35
	940	Non-Cert Subs Resilient Sch Grant			1,050.00		
201	100	Social Security <b>Title I</b>	38,748.00	42,960.56	29,360.68	52,960.56	38,832.35
	933	Social Security ESSER 3		18,367.20	5,484.10	3,811.27	
	938	Social Security TN ALL Corps			3,789.71		
	940	Social Security Resilient Sch Grant			65.10		
204	100	State Retirement <b>Title I</b>	49,827.00	58,381.10	35,286.24	63,381.10	39,514.48
	933	State Retirement ESSER 3		26,113.46	6,700.26	5,566.22	
	938	State Retirement TN ALL Corps			4,352.04		
	940	State Retirement Resilient Sch Grant			3.01		
207	100	Medical Insurance <b>Title I</b>	98,065.00	94,092.00	118,492.73	109,340.83	115,838.52
	933	Medical Insurance ESSER 3		31,000.00		0.00	0.00
210	100	Unemployment Compensation <b>Title I</b>	99.00	120.00		120.00	50.00
212	100	Employer Medicare <b>Title I</b>	9,064.00	13,000.00	7,073.00	13,093.14	10,000.00
	933	Employer Medicare ESSER 3		4,319.82	1,295.59	938.12	
	938	Employer Medicare TN ALL Corps			904.79		
	940	Employer Medicare Resilient Sch Grant			18.13		
312	100	Contracts with other Private Agencies	55.00	1,257.72	165.00	1,257.72	149.19
	933	Contr w/ other Priv Agencies ESSER 3		48,630.33		0.00	
336	100	Maintenance & Repair <b>Title I</b>	4,097.00	5,348.68	4,043.00	5,348.68	5,000.00
399	100	Other Contracted Services <b>Title I</b>	12,933.00	17,474.95	11,876.26	15,368.24	8,983.11
429	100	Instructional Supplies and Materials <b>Title I</b>	210,352.00	3,271.58	12,496.28	28,819.51	4,447.00
	160	Instructional Supplies		22,892.22	10,502.68	52,278.64	
	933	Inst Supp and Mat ESSER 3		295,200.00	87,502.60	77,280.90	
449	933	Textbooks ESSER 3	19,303.00	411,840.00	78,790.45	742.00	
471	933	Software ESSER 3	187,994.00	11,961.40		25,000.00	
499	100	Other Supplies & Materials <b>Title I</b>					300.00
599	100	Other Charges <b>Title I</b>	756.00	7,502.56	3,329.78	7,409.42	6,824.91
	160	Regular Instruction Equipment Title I-D		11,196.39	9,930.99		
	933	Regular Inst Equipment ESSER 3	850,450.00	24,000.00	130,630.45		
		<b>Total Regular Instruction Program</b>	<b>2,228,021.00</b>	<b>2,167,556.42</b>	<b>1,342,170.84</b>	<b>1,164,669.82</b>	<b>711,277.21</b>

Acct. #	Sub	Description	2022-2023 Actuals	2023-2024 Approved	2023-2024 Actuals	2024-2025 Approved	2025-2026 Estimate
71200		<b>Special Education Program</b>					
163	900	Educational Assistants <b>IDEA</b>	334,722.00	351,500.00	294,941.13	375,204.79	420,895.00
	910	Educational Assistants <b>IDEA PreK</b>		13,793.00	15,477.12	15,000.00	18,700.00
171	900	Speech Pathologist <b>IDEA</b>	77,667.00	54,277.00	62,084.08	59,584.00	69,000.00
	933	Speech Pathologist ESSER 3		69,922.36	65,436.00	21,812.00	
188	900	Bonus Payments <b>IDEA</b> Part B			2,300.00		4,000.00
188	901	Bonus Payments ARP/ <b>IDEA</b> B	4,500.00				
195	900	Substitute Teachers <b>IDEA</b>	335.00	2,800.00	8,900.00	5,000.00	2,000.00
198	900	Non-Certified Substitutes <b>IDEA</b>	7,917.00	3,000.00	14,800.00	20,000.00	15,000.00
201	900	Social Security <b>IDEA</b>	24,614.00	26,000.00	22,047.61	25,000.00	25,835.28
	910	Social Security <b>IDEA PreK</b>		805.20	886.74	950.00	1,110.00
	933	Social Security ESSER 3		4,405.06	3,798.35	1,523.63	
204	900	State Retirement <b>IDEA</b>	14,701.00	16,000.00	10,710.38	13,500.00	13,000.00
	910	State Retirement <b>IDEA PreK</b>		800.00	665.43	900.00	1,145.00
	933	State Retirement ESSER 3		6,359.20	4,456.08	2,663.32	
207	900	Medical Insurance <b>IDEA</b>	64,381.00	72,000.00	46,735.56	58,000.00	67,893.00
	910	Medical Insurance <b>IDEA PreK</b>		7,000.00	6,660.56	7,000.00	1,050.00
	933	Medical Insurance ESSER 3		27,045.02	10,149.84	3,431.05	
210	900	Unemployment Compensation <b>IDEA</b>	149.00	149.10		149.10	175.00
	910	Unemployment Compensation/ <b>IDEA Pre-K</b>		20.00		20.00	10.00
212	900	Employer Medicare <b>IDEA</b>	5,761.00	6,000.00	5,372.20	6,000.00	6,123.00
	910	Employer Medicare <b>IDEA PRE-K</b>		190.00	207.36	225.00	284.00
	933	Employer Medicare ESSER 3		1,073.77	888.33	356.34	
312	900	Contracts w/Priv Agencies <b>IDEA</b> Part B	1,100.00	27,451.15			
	910	Other Contracted Services <b>IDEA Pre-K</b>	1,850.00	2,000.00			
429	900	Instructional Supplies and Materials <b>IDEA</b>	13,989.00	25,748.74	9,604.00	20,000.00	1,000.00
	910	Instructional Supp and Mater <b>IDEA PreK</b>		900.00	35.98	2,900.00	100.00
499	900	Other Supplies & Materials <b>IDEA</b>	5,393.00	23,569.58	2,814.14	25,742.29	1,000.00
	901	Other Supplies & Mat ARP/ <b>IDEA</b> Part B			0.80		
	910	Other Supplies and Materials <b>IDEA PreK</b>		818.06	511.10	3,644.43	100.00
725	900	Special Education Equipment <b>IDEA</b> B	27,241.00	36,775.32	1,461.83	30,000.00	100.00
		<b>Total Special Education Program</b>	<b>584,320.00</b>	<b>780,402.56</b>	<b>590,944.62</b>	<b>698,605.95</b>	<b>648,520.28</b>

Acct. #	Sub	Description	2022-2023 Actuals	2023-2024 Approved	2023-2024 Actuals	2024-2025 Approved	2025-2026 Estimate
71300		<b>Vocational Education Program</b>					
163	800	Educational Assistants Perkins		8,000.00	6,945.84	8,000.00	8,000.00
189	800	Other Salaries & Wages Carl Perkins	3,500.00	4,000.00	4,000.00	7,000.00	7,000.00
201	800	Social Security Perkins	217.00	916.00	678.64	1,050.00	1,050.00
204	800	State Retirement Perkins	57.00	420.00	146.40	735.00	735.00
207	800	Medical Insurance Perkins					
210	800	Unemployment Compensation Perkins					
212	800	Employer Medicare Perkins	51.00	218.00	158.71	225.00	225.00
336	800	Maint & Repair Service Equipment Perkins				708.00	708.00
355	800	Travel Perkins					
399	800	Other Contracted Services	5,000.00	4,000.00	4,000.00	4,000.00	4,000.00
429	800	Instructional Supplies and Materials Perkins	25,110.00	14,635.96	17,812.24	8,033.85	5,648.22
499	800	Other Supplies & Materials Perkins	3,500.00	3,500.00	3,500.00	4,102.27	4,102.27
599	800	Other Charges Perkins					
730	800	Vocational Instruction Equipment Perkins	5,749.00	1,119.00	1,119.00	2,500.00	2,500.00
		<b>Total Vocational Education Program</b>	<b>43,184.00</b>	<b>36,808.96</b>	<b>38,360.83</b>	<b>36,354.12</b>	<b>33,968.49</b>
72000		<b>SUPPORT SERVICES</b>					
72110		<b>Attendance</b>					
189	933	Other Salaries & Wages ESSER 3	46,156.00	96,500.00	50,313.12	26,607.92	
201	933	Social Security ESSER 3	2,815.00	6,000.00	3,055.60	1,601.28	
204	933	State Retirement ESSER 3	3,632.00	8,500.00	3,999.84	2,133.44	
207	933	Medical Insurance ESSER 3	6,858.00	20,000.00	7,170.48	3,878.68	
212	933	Employer Medicare ESSER 3	658.00	1,400.00	714.62	380.86	
399	933	Other Contracted Services			3,000.00	3,000.00	
499	933	Other Supplies & Materials			1,710.46	5,389.54	
		<b>Total Attendance</b>	<b>60,119.00</b>	<b>132,400.00</b>	<b>69,964.12</b>	<b>42,991.72</b>	<b>0.00</b>
72120		<b>Health Services</b>					
499	702	Other Supplies & Materials (Homeless)	3,780.00	11,000.00			
		<b>Total Health Services</b>	<b>3,780.00</b>	<b>11,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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Acct. #	Sub	Description	2022-2023 Actuals	2023-2024 Approved	2023-2024 Actuals	2024-2025 Approved	2025-2026 Estimate
72130		<b>Other Student Support</b>					
123	933	Guidance Personnel ESSER 3	53,780.00	50,220.32	56,948.88	18,982.98	
146	800	Bus Drivers					
189	800	Other Salaries & Wages Perkins	2,253.00	2,253.00	2,253.00	1,126.50	1,126.50
	940	Other Salaries & Wages Resilient Grant	2,000.00		47,215.92		
201	800	Social Security Perkins		139.70	139.69	69.85	69.85
	933	Social Security ESSER 3	3,558.00	3,206.04	3,147.98	1,430.41	
	940	Social Security Resilient Sch Grant			2,809.96		
204	800	State Retirement Perkins		138.68	109.94	138.68	138.68
	933	State Retirement ESSER 3	4,520.00	4,777.51	4,527.36	1,885.06	
	940	State Retirement Resilient Sch Grant			3,753.84		
207	933	Medical Insurance ESSER 3	14,252.00	16,747.60	14,865.60	5,025.40	
	940	Medical Ins. Resilient Sch Grant			7,170.48		
212	800	Employer Medicare		32.68	32.71	32.68	32.68
	933	Employer Medicare ESSER 3	832.00	779.68	736.22	334.53	
	940	Employer Medicare Resilient Sch Grant			657.17		
312	940	Contracts w/private Agencies Resilient Grant	15,920.00		43,780.00		
355	800	Travel (PD) Perkins	7,840.00	4,831.58	4,831.58	6,000.00	6,000.00
399	800	Other Contracted Services CTSO Perkins					
499	100	Other Supplies and Materials Title I		7,500.00		3,500.00	1,500.00
	702	Other Supplies and Materials - Homeless		3,000.00	558.00	17,089.46	
	940	Other Supplies and Materials - Resilient Sch	16,658.00		6,925.57		
524	800	InService/Staff Development Perkins	3,042.00	4,000.00	3,117.85	5,124.99	6,558.69
599	800	Other Charges Perkins					
		<b>Total Other Student Support</b>	<b>124,655.00</b>	<b>97,626.79</b>	<b>203,581.75</b>	<b>60,740.54</b>	<b>15,426.40</b>

Acct. #	Sub	Description	2022-2023 Actuals	2023-2024 Approved	2023-2024 Actuals	2024-2025 Approved	2025-2026 Estimate
72210		<b>Regular Instruction Program</b>					
105	(010)	Supervisor/Director <b>Con Admin</b>	87,159.00	85,289.00	96,031.92	96,032.00	100,901.00
161	(010)	Secretary <b>Con Admin</b>	34,757.00	34,757.00	39,104.00	39,104.00	26,501.00
189	(010)	Other Salaries and Wages <b>Con Admin</b>	11,300.00	8,000.00			8,000.00
	933	Other Salaries and Wages ESSER 3		64,000.00	112,618.90	39,185.82	
201	(010)	Social Security <b>Con Admin</b>	8,053.00	9,267.39	7,428.33	9,267.39	8,778.00
	933	Social Security ESSER 3		4,000.00	6,513.07	3,027.78	
204	(010)	State Retirement <b>Con Admin</b>	10,435.00	13,374.46	8,221.23	13,374.46	8,166.00
	933	State Retirement ESSER 3		5,600.00	8,276.88	4,465.74	
207	(010)	Medical Insurance <b>Con Admin</b>	20,132.00	21,223.23	28,110.50	26,626.10	28,102.00
	933	Medical Insurance ESSER 3		16,100.00	19,111.92	9,645.40	
210	(010)	Unemployment Compensation <b>Con Admin</b>	14.00	41.00		41.00	10.00
212	(010)	Employer Medicare <b>Con Admin</b>	1,885.00	2,158.38	1,737.27	4,463.03	2,027.58
	933	Employer Medicare ESSER 3		950.00	1,523.23	708.10	
	938	Consultants TN ALL Corps	7,050.00				
355	(010)	Travel <b>Con Admin</b>	509.00	500.00	319.10	500.00	0.00
399	951	Other Contr Early Literacy Network	60,000.00				
432	932	Library Books ESSER 2	199,998.00	100,001.71			
499	702	Other Supplies & Materials (Homeless)	4,181.00	5,916.96			
524	(010)	In Service/Staff Development <b>Con Admin</b>		500.00	414.00	2,616.70	
	100	In Service/Staff Development <b>Title I</b>				10,000.00	3,000.00
	160	In Service/Staff Development <b>Title I-D</b>	3,532.00	6,000.00	986.49	6,000.00	
	940	In Serv/Staff Develop Resilient Sch			6,493.21		
		<b>Total Regular Instruction Program</b>	<b><u>449,005.00</u></b>	<b><u>377,679.13</u></b>	<b><u>336,890.05</u></b>	<b><u>265,057.52</u></b>	<b><u>185,485.58</u></b>

Acct. #	Sub	Description	2022-2023 Actuals	2023-2024 Approved	2023-2024 Actuals	2024-2025 Approved	2025-2026 Estimate
72220		<b>Special Education Program</b>					
124	900	Psychological Personnel	24,660.00	25,000.00	27,897.00	27,897.00	30,568.00
161	900	Secretary <b>IDEA</b>	58,006.00	59,200.00	88,690.82	85,270.78	94,175.00
	933	Other Salaries & Wages ESSER 3	45,748.00	35,989.50	56,423.04	20,215.84	
196	900	In-Service Training		8,000.00		1,980.02	
201	900	Social Security <b>IDEA</b>	7,706.00	7,488.61	6,913.81	8,000.00	7,900.00
	933	Social Security ESSER 3		2,448.46	3,106.97	1,190.80	
204	900	State Retirement <b>IDEA</b>		5,000.00	5,552.40	5,000.00	5,800.00
	933	State Retirement ESSER 3	7,624.00	4,912.17	4,485.66	1,589.34	
207	900	Medical Insurance <b>IDEA</b>		3,500.00	10,455.12	10,500.00	12,800.00
	933	Medical Insurance ESSER 3	15,336.00	18,661.40	14,865.60	5,025.40	
210	900	Unemployment Compensation <b>IDEA</b>	21.00	32.65		50.00	50.00
212	900	Employer Medicare <b>IDEA</b>	1,802.00	1,708.12	1,616.95	1,650.00	1,850.00
	933	Employer Medicare ESSER 3		569.45	726.63	278.50	
312	900	Contacts w/private Agencies			1,404.25	10,000.00	2,000.00
	910	Contacts w/private Agencies	742.00	5,079.00			
399	901	Other Contracted Services ARP/ <b>IDEA</b> B	345.00				
	910	Other Contracted Services <b>IDEA</b> Preschool			3,604.00	3,411.74	2,000.00
	901	Other Supplies and Materials ARP/ <b>IDEA</b> B	5,000.00				
	911	Other Supp and Mat ARP/ <b>IDEA</b> Presch			98.12		
524	900	In Service/Staff Development <b>IDEA</b>	2,510.00	11,500.00	1,840.72	8,000.00	2,000.00
790	901	Other Equipment ARP/ <b>IDEA</b> B	5,549.00				
		<b>Total Special Education Program</b>	<b>175,049.00</b>	<b>189,089.36</b>	<b>227,681.09</b>	<b>190,059.42</b>	<b>159,143.00</b>
72230		<b>Vocational Education Program</b>					
105	800	Supervisor/Director <b>Perkins</b>	2,125.00	2,125.00	2,125.00	2,125.00	2,125.00
201	800	Social Security <b>Perkins</b>	132.00	131.75	131.75	131.75	131.75
204	800	State Retirement <b>Perkins</b>	185.00	184.66	144.71	144.71	144.71
210	800	Unemployment <b>Perkins</b>					
212	800	Employer Medicare <b>Perkins</b>	31.00	30.81	30.81	30.81	30.81
499	800	Other Supplies and Materials					
		<b>Total Vocational Education Program</b>	<b>2,473.00</b>	<b>2,472.22</b>	<b>2,432.27</b>	<b>2,432.27</b>	<b>2,432.27</b>
72250		<b>Education Technology</b>					
189	933	Other Salaries & Wag ESSER 3	4,424.00	6,616.00	3,068.32	6,931.68	
201	933	Social Security ESSER 3	274.00	440.19	190.24	459.76	
204	933	State Retirement ESSER 3	384.00	605.93	35.96	864.04	
212	933	Employer Medicare ESSER 3	64.00	100.93	44.48	105.52	
307	933	Communication ESSER 3	4,988.00	112.50	4,987.50	112.50	
471	933	Software ESSER 3	4,936.00	5,063.80	8,974.10	10,000.00	
499	933	Other Supplies & Materials ESSER 3	110,596.00	48,897.35	26,888.99	5,569.01	
		<b>Total Education Technology</b>	<b>125,666.00</b>	<b>61,836.70</b>	<b>44,189.59</b>	<b>24,042.51</b>	<b>0.00</b>

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Acct. #	Sub	Description	2022-2023 Actuals	2023-2024 Approved	2023-2024 Actuals	2024-2025 Approved	2025-2026 Estimate
72410		<b>Office of the Principal</b>					
104	933	Principals ESSER 3	3,800.00	8,000.00	4,000.00	4,000.00	
201	933	Social Security ESSER 3	236.00	500.00	248.00	248.00	
204	933	State Retirement ESSER 3	330.00	700.00	272.40	344.40	
212	933	Employer Medicare ESSER 3	55.00	120.00	58.00	58.00	
		<b>Total Office of the Principal</b>	<b><u>4,421.00</u></b>	<b><u>9,320.00</u></b>	<b><u>4,578.40</u></b>	<b><u>4,650.40</u></b>	<b><u>0.00</u></b>
72510		<b>Fiscal Services</b>					
		<b>Total Fiscal Services</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
72610		<b>Operation of Plant</b>					
336	933	Maint & Repair Serv ESSER 3		8,500.00	34,228.58	33,860.14	
499	933	Other Supplies and Mat ESSER 3		3,200.00			
720	933	Plant Operation Equipment	222,000.00	128,590.00	62,288.00	20,502.00	
		<b>Total Operation of Plant</b>	<b><u>222,000.00</u></b>	<b><u>140,290.00</u></b>	<b><u>96,516.58</u></b>	<b><u>54,362.14</u></b>	<b><u>0.00</u></b>
72620		<b>Maintenance of Plant</b>					
499	933	Other Supplies & Materials	2,821.00	22,178.92	1,281.10	1,314.79	
		<b>Total Maintenance of Plant</b>	<b><u>2,821.00</u></b>	<b><u>22,178.92</u></b>	<b><u>1,281.10</u></b>	<b><u>1,314.79</u></b>	<b><u>0.00</u></b>
72710		<b>Transportation</b>					
146	900	Bus Drivers IDEA	64,886.00	66,655.16	69,608.20	69,750.00	94,435.00
	910	Bus Drivers IDEA Preschool					7,475.00
201	900	Social Security IDEA	3,085.00	4,650.00	3,279.29	4,650.00	4,725.00
	910	Social Security IDEA Preschool					850.00
204	900	State Retirement IDEA	1,007.00	3,000.00	718.71	1,500.00	5,250.00
210	900	Unemployment Compensation IDEA	21.00	43.53		43.53	50.00
212	900	Employer Medicare IDEA	941.00	1,364.01	1,009.34	1,364.01	1,300.00
	910	Employer Medicare IDEA Preschool					255.00
338	900	Maintenance & Repair Services - Vehicles	1,000.00	900.00	526.24	900.00	100.00
399	100	Other Contracted Services		7,000.00		4,000.00	2,000.00
412	702	Diesel Fuel (Homeless)		5,000.00			
425	900	Gasoline IDEA Part B		484.02		484.02	100.00
	901	Gasoline ARP/IDEA Part B	1,000.00				
729	933	Transportation Equipment ESSER 3	259,120.00	260,000.00			
		<b>Total Transportation</b>	<b><u>331,060.00</u></b>	<b><u>349,096.72</u></b>	<b><u>75,141.78</u></b>	<b><u>82,691.56</u></b>	<b><u>116,540.00</u></b>

Acct. #	Sub	Description	2022-2023 Actuals	2023-2024 Approved	2023-2024 Actuals	2024-2025 Approved	2025-2026 Estimate
76100		<b>Regular Capital Outlay</b>					
707	932	Building Improvements ESSER 2		1,126,221.00	676,221.00		
	933	Building Improvements ESSER 3	747,040.00	924,216.00	897,951.00	775,233.00	
715		Land					
		<b>Total Regular Capital Outlay</b>	<b><u>747,040.00</u></b>	<b><u>2,050,437.00</u></b>	<b><u>1,574,172.00</u></b>	<b><u>775,233.00</u></b>	<b><u>0.00</u></b>
		<b>Total Estimated Expenditures</b>	<b><u>5,103,614.00</u></b>	<b><u>6,428,194.78</u></b>	<b><u>4,607,905.02</u></b>	<b><u>3,403,205.76</u></b>	<b><u>1,872,793.23</u></b>
		Estimated Other Uses:					
99100		Indirect Cost					
504	100	Indirect Cost Title I			5,059.60	5,100.00	
	160	Indirect Cost Title I-D				4,799.63	
	932	Indirect Cost ESSER 2			2.00		
	933	Indirect Cost ESSER 3		133,600.77		14,176.94	
590		Transfer to Other Funds	1,138,627.00				
		<b>Total Indirect Cost</b>	<b><u>1,138,627.00</u></b>	<b><u>133,600.77</u></b>	<b><u>5,061.60</u></b>	<b><u>24,076.57</u></b>	<b><u>0.00</u></b>
		<b>Total Estimated Expenditures and Other Uses</b>	<b><u>6,242,241.00</u></b>	<b><u>6,561,795.55</u></b>	<b><u>4,612,966.62</u></b>	<b><u>3,427,282.33</u></b>	<b><u>1,872,793.23</u></b>
		Excess of Estimated Revenues and other Sources Over					
		<b>(Under)Estimated Expenditures and Other Uses</b>	<b>1,499,547.00</b>	<b>0.00</b>	<b>-333.13</b>	<b>0.00</b>	<b>0.00</b>
		<b>Estimated Beginning Fund Balance, July 1</b>	<b><u>300,786.00</u></b>	<b><u>300,786.00</u></b>	<b><u>1,800,333.13</u></b>	<b><u>1,800,333.00</u></b>	<b><u>1,800,000.00</u></b>
		<b>Estimated Ending Fund Balance, June 30</b>	<b><u>1,800,333.00</u></b>	<b><u>300,786.00</u></b>	<b><u>1,800,000.00</u></b>	<b><u>1,800,333.00</u></b>	<b><u>1,800,000.00</u></b>

Acct. #	Description	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Approved Budget	2025-2026 Estimate
<b>Estimated Revenues</b>					
<b>43000 CHARGES FOR CURRENT SERVICES</b>					
<b>43500 Education Charges</b>					
43521	Lunch Payments-Children	409,849	233,898	0	45,000.00
43522	Lunch Payments-Adults	33,347	51,097	85,000	85,000.00
43523	Income from Breakfast	21,454	10,858	0	0.00
43525	Ala Carte Sales	58,511	52,344	350,000	250,000.00
<b>43990 Other Charges for Services</b>					
43990	Other Charges for Services	350	1,559	5,000	5,000.00
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>		<b>523,511</b>	<b>349,756</b>	<b>440,000</b>	<b>385,000.00</b>
<b>44000 OTHER LOCAL REVENUES</b>					
<b>44100 Recurring Items</b>					
44110	Investment Income	16,175	32,460	16,000	20,000.00
44170	Miscellaneous Refunds	47,463	24,218	50,000	50,000.00
44570	Contributions and Gifts				
<b>TOTAL OTHER LOCAL REVENUES</b>		<b>63,638</b>	<b>56,678</b>	<b>66,000</b>	<b>70,000.00</b>
<b>46000 STATE OF TENNESSEE</b>					
<b>46500 State Education Funds</b>					
46520	School Food Service	12,823	12,843	17,000	17,000.00
46980	Other State Grants		74,974	80,000	10,000.00
<b>TOTAL STATE OF TENNESSEE</b>		<b>12,823</b>	<b>87,817</b>	<b>97,000</b>	<b>27,000.00</b>
<b>47000 FEDERAL GOVERNMENT</b>					
<b>47100 Federal through State</b>					
47111	USDA School Lunch Program	814,848	989,538	1,900,000	1,900,000.00
47112	USDA Commodities	33,980	922		0.00
47113	Breakfast	282,863	407,045	657,000	600,000.00
47114	USDA Other	190,282	217,143	200,000	200,000.00
47590	Other Federal through State		-	70,000	
<b>47600 Direct Federal Revenue</b>					
47990	Other Direct Federal Revenue				
<b>TOTAL FEDERAL GOVERNMENT</b>		<b>1,321,973</b>	<b>1,614,648</b>	<b>2,827,000</b>	<b>2,700,000.00</b>
Total Estimated Revenues		<b>1,921,945</b>	<b>2,108,900</b>	<b>3,430,000</b>	<b>3,182,000.00</b>

Acct. #	Description	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Approved Budget	2025-2026 Estimate
<b>Estimated Expenditures</b>					
<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>					
73000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>				
73100	<b>Food Service</b>				
105	Supervisor/Director	51,552	57,330	60,000	62,000.00
140	Salary Supplements				
162	Clerical Personnel	35,137	39,606	41,000	42,000.00
165	Cafeteria Personnel	254,275	337,427	350,000	300,000.00
166	Custodial Personnel	41,225	46,399	146,000	114,100.00
189	Other Salaries & Wages	317,180	331,257	405,000	320,000.00
201	Social Security	40,472	46,869	75,000	75,000.00
204	State Retirement	14,707	16,855	45,000	30,000.00
207	Medical Insurance	88,259	98,727	130,400	135,000.00
208	Dental Insurance		-	700	0.00
210	Unemployment Compensation	128	-	900	900.00
212	Employer Medicare	9,567	11,100	10,000	12,000.00
307	Communication	817	5,376	4,000	4,000.00
334	Maintenance Agreement				
336	Maintenance & Repair Services-Equipment	13,758	2,821	50,000	60,000.00
355	Travel	1,133	1,123	2,000	2,000.00
399	Other Contracted Services	31,464	27,816	50,000	40,000.00
422	Food Supplies	830,610	986,535	1,700,000	1,700,000.00
435	Office Supplies	3,707	9,656	10,000	10,000.00
499	Other Supplies and Materials	90,456	94,653	200,000	150,000.00
524	In Service/Staff Development	10,991	14,081	30,000	25,000.00
709	Data Processing Equipment	26,360	5,422	30,000	20,000.00
710	Food Service Equipment	27,692	130,405	90,000	80,000.00
	USDA - Commodities	33,980			
	Total Food Service	<b>1,923,470</b>	<b>2,263,460</b>	<b>3,430,000</b>	<b>3,182,000.00</b>
	COVID-19 Other Supplies and Materials				
	Total Estimated Expenditures	<b>1,923,470</b>	<b>2,263,460</b>	<b>3,430,000</b>	<b>3,182,000.00</b>
	Excess Of Estimated Revenues Over (under) Estimated Expenditures	<b>-1,525</b>	<b>(154,561)</b>	<b>0</b>	<b>0.00</b>
	Estimated Beginning Fund Balance, July 1	<b>503,724</b>	<b>502,199</b>	<b>502,199</b>	<b>347,638.40</b>
	<b>Estimated Ending Fund Balance, June 30</b>	<b>502,199</b>	<b>347,639</b>	<b>502,199</b>	<b>347,638.40</b>

Fund	151	General Debt Service						
Statement of Proposed Operations								
Fiscal Year Ending June 30, 2026			<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>	
<b>Account Number</b>			<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>	
<b>Estimated / Appropriated / Actual</b>								
Revenues								
<b>40000</b>	<b>Local Taxes</b>							
<b>40100</b>	<b>County Property Taxes</b>							
40110		Current Property Tax	1,509,820	1,470,292	1,593,715	1,467,315	1,467,315	
40120		Trustee's Collections - Prior Year	106,524	22,000	39,889	22,000	22,000	
40125		Trustee's Collections - Bankruptcy	43	231	20	25	25	
40130		Cir Clk/Clk & Master Collections-Pr Yr	33,184	10,000	10,506	10,000	10,000	
40140		Interest And Penalty	4,876	98	3,674	500	500	
<b>Total</b>	<b>County Property Taxes</b>		<b>1,654,447</b>	<b>1,502,621</b>	<b>1,647,804</b>	<b>1,499,840</b>	<b>1,499,840</b>	
<b>40600</b>	<b>City/School District Property Taxes</b>							
40620		Prior Year's Property Tax	0	0	11,106	0	0	
40630		Interest And Penalty	0	0	1,467	0	0	
<b>Total</b>	<b>City/School District Property Taxes</b>		<b>0</b>	<b>0</b>	<b>12,573</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Local Taxes</b>		<b>1,654,447</b>	<b>1,502,621</b>	<b>1,660,377</b>	<b>1,499,840</b>	<b>1,499,840</b>	
<b>44000</b>	<b>Other Local Revenues</b>							
<b>44100</b>	<b>Recurring Items</b>							
44110		Investment Income	400,000	400,000	400,000	400,000	400,000	
<b>Total</b>	<b>Recurring Items</b>		<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	
<b>Total</b>	<b>Other Local Revenues</b>		<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	
<b>48000</b>	<b>Other Governments And Citizens Groups</b>							
<b>48100</b>	<b>Other Governments</b>							
48130		Contributions	0	0	3,108,558	117,420	117,420	
<b>Total</b>	<b>Other Governments</b>		<b>0</b>	<b>0</b>	<b>3,108,558</b>	<b>117,420</b>	<b>117,420</b>	
<b>Total</b>	<b>Other Governments And Citizens Groups</b>		<b>0</b>	<b>0</b>	<b>3,108,558</b>	<b>117,420</b>	<b>117,420</b>	
<b>Total</b>	<b>Revenues</b>		<b>2,054,447</b>	<b>1,902,621</b>	<b>5,168,935</b>	<b>2,017,260</b>	<b>2,017,260</b>	
<b>49000</b>	<b>Other Sources (Non-Revenue)</b>							
49500		Other Loan Proceeds	0	0	4,923,945	0	0	
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>0</b>	<b>0</b>	<b>4,923,945</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>0</b>	<b>0</b>	<b>4,923,945</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Revenues &amp; Other Sources (Non-Revenue)</b>		<b>2,054,447</b>	<b>1,902,621</b>	<b>10,092,880</b>	<b>2,017,260</b>	<b>2,017,260</b>	

Fund 151		General Debt Service							
Statement of Proposed Operations									
Fiscal Year Ending June 30, 2026				Audit	Budget	Estimated	Department	Commission	
Account Number				2024	2025	2025	Request FY26	Approved	
Estimated/Appropriated/Actual									
Expenditures									
80000	Debt Service								
82100	Principal On Debt								
82110	General Government								
82110-602	Principal On Notes			1,269,663	0	0	0	0	
<b>Total</b>	<b>General Government</b>			<b>1,269,663</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
82130	Education								
82130-612	Principal On Other Loans			8,947,930	0	8,031,756	1,641,308	1,641,308	
<b>Total</b>	<b>Education</b>			<b>8,947,930</b>	<b>0</b>	<b>8,031,756</b>	<b>1,641,308</b>	<b>1,641,308</b>	
<b>Total</b>	<b>Principal On Debt</b>			<b>10,217,593</b>	<b>0</b>	<b>8,031,756</b>	<b>1,641,308</b>	<b>1,641,308</b>	
82200	Interest On Debt								
82210	General Government								
82210-604	Interest On Notes			5,828	0	0	0	0	
<b>Total</b>	<b>General Government</b>			<b>5,828</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
82230	Education								
82230-613	Interest On Other Loans			0	0	748	0	0	
<b>Total</b>	<b>Education</b>			<b>0</b>	<b>0</b>	<b>748</b>	<b>0</b>	<b>0</b>	
82310	General Government								
82310-510	Trustee's Commission			36,036	0	37,240	38,000	38,000	
<b>Total</b>	<b>General Government</b>			<b>36,036</b>	<b>0</b>	<b>37,240</b>	<b>38,000</b>	<b>38,000</b>	
<b>Total</b>	<b>Interest On Debt</b>			<b>41,864</b>	<b>0</b>	<b>37,988</b>	<b>38,000</b>	<b>38,000</b>	
<b>Total</b>	<b>Debt Service</b>			<b>10,259,457</b>	<b>0</b>	<b>8,069,744</b>	<b>1,679,308</b>	<b>1,679,308</b>	
<b>Total</b>	<b>Expenditures</b>			<b>10,259,457</b>	<b>0</b>	<b>8,069,744</b>	<b>1,679,308</b>	<b>1,679,308</b>	
<b>Total</b>	<b>Expenditures</b>			<b>10,259,457</b>	<b>0</b>	<b>8,069,744</b>	<b>1,679,308</b>	<b>1,679,308</b>	
<b>Excess of Estimated Revenue Over</b>									
<b>Under Estimated Expenditures</b>				<b>(8,205,010)</b>	<b>1,902,621</b>	<b>2,023,136</b>	<b>337,952</b>	<b>337,952</b>	
<b>Estimated Beg Fund Bal JULY 1</b>				<b>16,374,377</b>	<b>9,367,338</b>	<b>9,367,338</b>	<b>11,390,474</b>	<b>11,390,474</b>	
<b>Prior Prior Year Ending</b>									
<b>Encumbered Fund Balance</b>				16,374,377					
<b>Excess/Deficit</b>									
<b>Revenues/Expenditures</b>				(7,007,039)					
<b>Adjustments</b>				0					
<b>Prior Year Ending Fund Bal</b>				9,367,338					
<b>Adjustment</b>				0					
<b>Estimated End Fund JUNE 30</b>				<b>9,367,338</b>	<b>11,269,959</b>	<b>11,390,474</b>	<b>11,728,426</b>	<b>11,390,474</b>	

Fund	171	General Capital Projects						
Statement of Proposed Operations								
Fiscal Year Ending June 30, 2026			Audit	Budget	Estimated	Department	Commission	
Account Number			2024	2025	2025	Request FY26	Approved	
Estimated / Appropriated / Actual								
Revenues								
<b>40000</b>	<b>Local Taxes</b>							
<b>40100</b>	<b>County Property Taxes</b>							
40110		Current Property Tax	793,213	1,472,436	1,587,160	1,460,480	1,460,480	
40120		Trustee's Collections - Prior Year	57,359	18,986	21,313	19,000	19,000	
40125		Trustee's Collections - Bankruptcy	23	31	11	30	30	
40130		Cir Clk/Clk & Master Collections-Pr Yr	17,853	12,955	5,520	12,955	12,955	
40140		Interest And Penalty	2,604	3,337	2,720	2,500	2,500	
<b>Total</b>	<b>County Property Taxes</b>		<b>871,052</b>	<b>1,507,745</b>	<b>1,616,724</b>	<b>1,494,965</b>	<b>1,494,965</b>	
<b>40600</b>	<b>City/School District Property Taxes</b>							
40620		Prior Year's Property Tax	0	0	5,482	0	0	
40630		Interest And Penalty	0	0	745	0	0	
<b>Total</b>	<b>City/School District Property Taxes</b>		<b>0</b>	<b>0</b>	<b>6,227</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Local Taxes</b>		<b>871,052</b>	<b>1,507,745</b>	<b>1,622,951</b>	<b>1,494,965</b>	<b>1,494,965</b>	
<b>44000</b>	<b>Other Local Revenues</b>							
<b>44100</b>	<b>Recurring Items</b>							
44120		Lease/Rentals/PPP	19,188	17,000	17,460	17,000	17,000	
44170		Miscellaneous Refunds	0	0	49	0	0	
<b>Total</b>	<b>Recurring Items</b>		<b>19,188</b>	<b>17,000</b>	<b>17,509</b>	<b>17,000</b>	<b>17,000</b>	
<b>44500</b>	<b>Nonrecurring Items</b>							
44540		Sale Of Property	0	0	471,189	0	0	
<b>Total</b>	<b>Nonrecurring Items</b>		<b>0</b>	<b>0</b>	<b>471,189</b>	<b>0</b>	<b>0</b>	
<b>44900</b>	<b>Other Local Revenues</b>							
44990		Other Local Revenues	0	0	155,146	0	0	
<b>Total</b>	<b>Other Local Revenues</b>		<b>0</b>	<b>0</b>	<b>155,146</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Other Local Revenues</b>		<b>19,188</b>	<b>17,000</b>	<b>643,844</b>	<b>17,000</b>	<b>17,000</b>	
<b>46000</b>	<b>State Of Tennessee</b>							
<b>46100</b>	<b>General Government Grants</b>							
46120		Airport Maintenance Program	0	565,589	547,912	0	0	
46190		Other General Government Grants	0	0	390,539	0	0	CDBG
<b>Total</b>	<b>General Government Grants</b>		<b>0</b>	<b>565,589</b>	<b>938,451</b>	<b>0</b>	<b>0</b>	Victory Lane
<b>46800</b>	<b>Other State Revenues</b>							
46980		Other State Grants	0	325,000	94,594	226,703	226,703	
46980-	-HMPG	Other State Grants - Hazard Mitigation Grant	0	466,155	0	476,156	476,156	
<b>Total</b>	<b>Other State Revenues</b>		<b>0</b>	<b>791,155</b>	<b>94,594</b>	<b>702,859</b>	<b>702,859</b>	
<b>Total</b>	<b>State Of Tennessee</b>		<b>0</b>	<b>1,356,744</b>	<b>1,033,045</b>	<b>702,859</b>	<b>702,859</b>	
<b>47000</b>	<b>Federal Government</b>							
<b>47100</b>	<b>Federal Through State</b>							
47180		Community Development	48,045	0	0	0	0	
<b>Total</b>	<b>Federal Through State</b>		<b>48,045</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Federal Government</b>		<b>48,045</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>48000</b>	<b>Other Governments And Citizens Groups</b>							
<b>48100</b>	<b>Other Governments</b>							
48130		Contributions	0	68,080	0	0	0	

GENERAL CAPITAL PROJECTS 171							
			<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>
			<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>
<b>Total</b>	<b>Other Governments</b>		<b>0</b>	<b>68,080</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>Other Governments And Citizens Groups</b>		<b>0</b>	<b>68,080</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>Revenues</b>		<b>938,285</b>	<b>2,949,569</b>	<b>3,299,840</b>	<b>2,214,824</b>	<b>2,214,824</b>
<b>49000</b>	<b>Other Sources (Non-Revenue)</b>						
49200	Note Proceeds		9,314	0	0	0	0
49800	Transfers In		14,000	0	0	0	0
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>23,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>23,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>Revenues &amp; Other Sources (Non-Revenue)</b>		<b>961,599</b>	<b>2,949,569</b>	<b>3,299,840</b>	<b>2,214,824</b>	<b>2,214,824</b>

Fund 171		General Capital Projects							
Statement of Proposed Operations									
Fiscal Year Ending June 30, 2026				Audit	Budget	Estimated	Department	Commission	
Account Number				2024	2025	2025	Request FY26	Approved	
<b>Estimated/Appropriated/Actual</b>									
Expenditures									
<b>90000 Capital Projects</b>									
<b>90100 Capital Projects</b>									
<b>91110 General Administration Projects</b>									
91110-304	Architects			6,304	145,550	7,214	50,000	50,000	
91110-308	Consultants			16,356	0	0	0	0	
91110-321	Engineering Services			0	100,000	29,260	50,000	50,000	
91110-510	Trustee's Commission			17,477	16,000	38,158	0	0	Jail
91110-799	Other Capital Outlay			199,365	390,000	186,388	0	0	
<b>Total</b>	<b>General Administration Projects</b>			<b>239,502</b>	<b>651,550</b>	<b>261,020</b>	<b>100,000</b>	<b>100,000</b>	
<b>91120 Administration Of Justice Projects</b>									
91120-304	Architects			0	400,000	308,000	1,200,000	1,200,000	
91120-321	Engineering Services			39,880	100,000	24,906	50,000	50,000	Fire Hall
91120-706	Building Construction			80,239	1,419,760	126,190	8,750,000	8,750,000	
<b>Total</b>	<b>Administration Of Justice Projects</b>			<b>120,119</b>	<b>1,919,760</b>	<b>459,096</b>	<b>10,000,000</b>	<b>10,000,000</b>	
<b>91130 Public Safety Projects</b>									
91130-312	Contracts With Private Agencies			188,170	0	0	0	0	
91130-706	Building Construction			28,286	500,000	1,428	90,000	90,000	
91130-708	Communication Equipment			426,184	75,000	155,146	0	0	
<b>Total</b>	<b>Public Safety Projects</b>			<b>642,640</b>	<b>575,000</b>	<b>156,574</b>	<b>90,000</b>	<b>90,000</b>	
<b>91170 Public Utility Projects</b>									
91170-308	Consultants			0	50,000	650	50,000	50,000	
91170-321	Engineering Services			1,500	0	0	0	0	
91170-321-CDBG	Engineering Services CDBG - Community Dev			0	0	0	117,480	117,480	
91170-715	Land			0	75,000	40,168	0	0	
91170-791	Other Construction			12,171	600,000	294,662	0	0	
<b>Total</b>	<b>Public Utility Projects</b>			<b>13,671</b>	<b>725,000</b>	<b>335,480</b>	<b>167,480</b>	<b>167,480</b>	Victory Lane
<b>91190 Other General Government Projects</b>									
91190-715	Land			40,402	500,000	3,100	886,277	886,277	
91190-715-HMGP	Land Hazard Mitigation Grant Program			0	466,155	12,372	466,155	466,155	
<b>Total</b>	<b>Other General Government Projects</b>			<b>40,402</b>	<b>966,155</b>	<b>15,472</b>	<b>1,352,432</b>	<b>1,352,432</b>	
<b>91200 Highway &amp; Street Capital Projects</b>									
91200-705	Bridge Construction			179	0	97	0	0	
91200-718	Motor Vehicles			83,515	100,000	0	0	0	
<b>Total</b>	<b>Highway &amp; Street Capital Projects</b>			<b>83,694</b>	<b>100,000</b>	<b>97</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Capital Projects</b>			<b>1,140,028</b>	<b>4,937,465</b>	<b>1,227,739</b>	<b>11,709,912</b>	<b>11,709,912</b>	
<b>Total</b>	<b>Capital Projects</b>			<b>1,140,028</b>	<b>4,937,465</b>	<b>1,227,739</b>	<b>11,709,912</b>	<b>11,709,912</b>	
<b>Total</b>	<b>Expenditures</b>			<b>1,140,028</b>	<b>4,937,465</b>	<b>1,227,739</b>	<b>11,709,912</b>	<b>11,709,912</b>	
<b>Total</b>	<b>Expenditures</b>			<b>1,140,028</b>	<b>4,937,465</b>	<b>1,227,739</b>	<b>11,709,912</b>	<b>11,709,912</b>	
<b>Excess of Estimated Revenue Over</b>									
<b>Under Estimated Expenditures</b>				<b>(178,429)</b>	<b>(1,987,896)</b>	<b>2,072,101</b>	<b>(9,495,088)</b>	<b>(9,495,088)</b>	
<b>Estimated Beg Fund Bal JULY 1</b>				<b>5,314,348</b>	<b>3,850,908</b>	<b>3,850,908</b>	<b>5,923,009</b>	<b>5,923,009</b>	

GENERAL CAPITAL PROJECTS 171																
										<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>		
										<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>		
<b>Prior Year Ending</b>																
<b>Encumbered Fund Balance</b>										5,314,348						
<b>Excess/Deficit</b>																
<b>Revenues/Expenditures</b>										(1,463,440)						
<b>Adjustments</b>										0						
<b>Prior Year Ending Fund Bal</b>										3,850,908						
<b>Adjustment</b>										0						
<b>Estimated End Fund JUNE 30</b>										<b>3,850,908</b>	<b>1,863,012</b>	<b>5,923,009</b>	<b>(3,572,079)</b>	<b>5,923,009</b>		

## 177 School Fund Educational Capital Projects Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Audit Actuals	2024-2025 Approved Budget	2024-2025 Amended Budget	2024-2025 YTD 4/9/25	2025-2026 Estimate
<b>FUND 177 SCHOOL FUND EDUCATIONAL CAPITAL PROJECTS</b>								
<b>Other Governments and Citizens Groups</b>								
<b>Architect 2 mil loan - Subfund (ARC) New Waverly Schools</b>								
	<u>Estimated Revenues</u>							
48130	Contributions		0.00			1,994,000.00	1,437,586.46	556,413.54
	<b>Total Architect 2 mil loan (ARC)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>-</u></b>	<b><u>0.00</u></b>	<b><u>1,994,000.00</u></b>	<b><u>1,437,586.46</u></b>	<b><u>556,413.54</u></b>
<b>Energy Efficient Schools Initiative - Subfund (EES) Trane Loan</b>								
	<u>Estimated Revenues</u>							
48130	Contributions		0.00	824,983.00	1,471,038.00	973,958.00	973,958.00	0.00
	<b>Total EES Trane Loan</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>824,983.00</u></b>	<b><u>1,471,038.00</u></b>	<b><u>973,958.00</u></b>	<b><u>973,958.00</u></b>	<b><u>0.00</u></b>
<b>FEMA REIMBURSEMENT LOAN SUBFUND (FEM)</b>								
	<u>Estimated Revenues</u>							
48130	Contributions	12,076,279.52	3,207,146.50	1,506,948.02	0.00	0.00	0.00	0.00
	<b>Total Fema Revenues</b>	<b><u>12,076,279.52</u></b>	<b><u>3,207,146.50</u></b>	<b><u>1,506,948.02</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
<b>PBA FEMA LOAN #2 SUBFUND (FE2)</b>								
	<u>Estimated Revenues</u>							
48130	FE2 Contributions	37,500.00	4,449,000.00	1,261,474.41	3,187,525.59	3,187,525.59	646,737.39	2,540,788.20
	<b>Total FEMA Loan #2 Revenues</b>	<b><u>37,500.00</u></b>	<b><u>4,449,000.00</u></b>	<b><u>1,261,474.41</u></b>	<b><u>3,187,525.59</u></b>	<b><u>3,187,525.59</u></b>	<b><u>646,737.39</u></b>	<b><u>2,540,788.20</u></b>

## 177 School Fund Educational Capital Projects Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Audit Actuals	2024-2025 Approved Budget	2024-2025 Amended Budget	2024-2025 YTD 4/9/25	2025-2026 Estimate
<b>PLAY GYM - MCEWEN SUBFUND (GYM)</b>								
	<u>Estimated Revenues</u>							
49800	GYM Transfers In	2,400,000.00	0.00	-	0.00	0.00	0.00	0.00
	(999) Transfer In	<u>500,000.00</u>			0.00	0.00	0.00	0.00
	<b>Total McEwen Play Gym Revenues</b>	<u><b>2,900,000.00</b></u>	<u><b>0.00</b></u>	<u><b>-</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>
<b>MCEWEN PROJECT SUBFUND (MCE)</b>								
	<u>Estimated Revenues</u>							
48130	McEWEN Contributions	1,677,859.06	21,924,705.44	14,192,790.69	10,939,941.25	7,071,235.25	6,255,919.42	
	<b>Total McEwen High School Project Revenues</b>	<u><b>1,677,859.06</b></u>	<u><b>21,924,705.44</b></u>	<u><b>14,192,790.69</b></u>	<u><b>10,939,941.25</b></u>	<u><b>7,071,235.25</b></u>	<u><b>6,255,919.42</b></u>	<u><b>0.00</b></u>
<b>MCEWEN PROJECT SUBFUND (MC2)</b>								
48130	McEwen High School Contributions Loan #2				9,076,000.00	9,076,000.00	653,291.57	8,422,708.43
	<b>Total McEwen High School Project Revenues (MC2)</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>-</b></u>	<u><b>9,076,000.00</b></u>	<u><b>9,076,000.00</b></u>	<u><b>653,291.57</b></u>	<u><b>8,422,708.43</b></u>
<b>REBUILDING SCHOOLS GRANT SUBFUND (REB)</b>								
	<u>Estimated Revenues</u>							
44110	REBUILD Interest Earned	31,507.07		932,852.86			522,673.08	0.00
46990	Other State Revenues REBUILD	20,000,000.00	0.00	-	0.00	0.00	0.00	0.00
	<b>Total Rebuilding Revenues</b>	<u><b>20,031,507.07</b></u>	<u><b>0.00</b></u>	<u><b>932,852.86</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>522,673.08</b></u>	<u><b>0.00</b></u>
	<b>Total Capital Projects Revenues</b>	<u><b>36,723,145.65</b></u>	<u><b>29,580,851.94</b></u>	<u><b>18,719,048.98</b></u>	<u><b>24,674,504.84</b></u>	<u><b>22,302,718.84</b></u>	<u><b>10,490,165.92</b></u>	<u><b>11,519,910.17</b></u>

Educational Capital Projects Budget 2025-2026

Acct. #	Description	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Actual	Approved Budget	Audit Actuals	Approved Budget	Amended Budget	YTD 4/9/25	Estimate
<b>EDUCATION CAPITAL PROJECTS</b>								
90000	Capital Projects							
<b>Architect 2 mil loan - Subfund (ARC) New Waverly Schools</b>								
91300	Education Capital Projects							
304	Architects					1,963,500.00	1,424,445.66	539,054.34
331	Legal Services					500.00	500.00	
613	Interest on Other Loans					30,000.00	12,640.80	17,359.20
	<b>Total Architect 2 mil Loan</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>-</u></b>	<b><u>0.00</u></b>	<b><u>1,994,000.00</u></b>	<b><u>1,437,586.46</u></b>	<b><u>556,413.54</u></b>
<b>Energy Efficient Schools Initiative - Subfund (EES) Trane Loan</b>								
91300	Education Capital Projects							
707	Building Improvements Trane			824,983.00	1,471,038.00	973,958.00	973,958.00	
	<b>Total EESI /Trane</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>824,983.00</u></b>	<b><u>1,471,038.00</u></b>	<b><u>973,958.00</u></b>	<b><u>973,958.00</u></b>	<b><u>0.00</u></b>

Educational Capital Projects Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Audit Actuals	2024-2025 Approved Budget	2024-2025 Amended Budget	2024-2025 YTD 4/9/25	2025-2026 Estimate
<b>FEMA REIMBURSEMENT LOAN SUBFUND (FEM)</b>								
<b>Education Capital Projects</b>								
91300	<b>FEMA</b>							
304	Architects	393,510.00						
308	Consultants	32,640.00	71,500.00	-	0.00	0.00	0.00	0.00
316	Contributions		970.79	-	0.00	0.00	0.00	0.00
321	Engineering Services/Fees	15,000.00	87,418.48	-	0.00	0.00	0.00	0.00
331	Legal Services							
399	Other Contracted Services		100,000.00	-	0.00	0.00	0.00	0.00
599	Other Charges	169,968.02	704,655.59	131,136.70	0.00	0.00	0.00	0.00
606	Other Debt Issuance Charges (came off the top)							
706	Building Construction							
707	Building Improvements	10,835,060.00	1,742,601.64	1,375,811.32	0.00	0.00	0.00	0.00
715	Land							
729	Transportation Equipment		500,000.00	-	0.00	0.00	0.00	0.00
794	Other Construction	630,101.50						
799	Other Capital Outlay							
	<b>Total FEMA</b>	<b><u>12,076,279.52</u></b>	<b><u>3,207,146.50</u></b>	<b><u>1,506,948.02</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

**Educational Capital Projects Budget 2025-2026**

Acct. #	Description	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Actual	Approved Budget	Audit Actuals	Approved Budget	Amended Budget	YTD 4/9/25	Estimate
<b>PBA FEMA LOAN #2 SUBFUND (FE2)</b>								
91300	<b>Education Capital Projects FE2</b>							
304	Architects							
308	Consultants							
316	Contributions							
321	Engineering Services/Fees		250,000.00	100,327.00	173,124.69	173,124.69	59,308.23	113,816.46
331	Legal Services							
399	Other Contracted Services		100,000.00	-	100,000.00	100,000.00	0.00	100,000.00
599	Other Charges		500,000.00	95,636.00	404,364.58	404,364.58	128,683.42	275,681.16
606	Other Debt Issuance Charges							
606	Other Debt Issuance Charges							
613	Interest on Other Loans							
706	Building Construction		355,000.00	-	557,230.68	557,230.68	353,000.00	204,230.68
707	Building Improvements			892,463.68	82,144.00	82,144.00	67,951.66	14,192.34
715	Land							
729	Transportation Equipment							
799	Other Capital Outlay		3,281,500.00	234,000.00	1,870,661.64	1,870,661.64	37,794.08	1,832,867.56
	<b>Total FEMA Loan #2 Expense</b>	<b><u>0.00</u></b>	<b><u>4,486,500.00</u></b>	<b><u>1,322,426.68</u></b>	<b><u>3,187,525.59</u></b>	<b><u>3,187,525.59</u></b>	<b><u>646,737.39</u></b>	<b><u>2,540,788.20</u></b>

**Educational Capital Projects Budget 2025-2026**

Acct. #	Description	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Actual	Approved Budget	Audit Actuals	Approved Budget	Amended Budget	YTD 4/9/25	Estimate
<b>PLAY GYM - MCEWEN SUBFUND (GYM)</b>								
91300	<b>Education Capital Projects GYM</b>							
304	Architects	10,000.00	30,000.00	95,000.00	141,813.00	141,813.00	18,000.00	123,813.00
308	Consultants		30,000.00		30,000.00	30,000.00		30,000.00
316	Contributions							
321	Engineering Services/Fees		30,000.00		30,000.00	30,000.00		30,000.00
331	Legal Services		50,000.00		50,000.00	50,000.00		50,000.00
399	Other Contracted Services		60,000.00		60,000.00	60,000.00		60,000.00
599	Other Charges		50,000.00		50,000.00	50,000.00		50,000.00
606	Other Debt Issuance Charges							
620	Debt Service Contribution to Primary Government							
706	Building Construction		2,000,000.00	-	1,848,187.00	1,848,187.00		1,848,187.00
707	Building Improvements		25,000.00	-	25,000.00	25,000.00		25,000.00
711	Furniture and Fixtures		25,000.00	-	25,000.00	25,000.00		25,000.00
729	Transportation Equipment							
799	Other Capital Outlay		100,000.00		70,000.00	35,000.00		35,000.00
	<b>Total PLAY GYM MCEWEN</b>	<b><u>10,000.00</u></b>	<b><u>2,400,000.00</u></b>	<b><u>95,000.00</u></b>	<b><u>2,330,000.00</u></b>	<b><u>2,295,000.00</u></b>	<b><u>18,000.00</u></b>	<b><u>2,277,000.00</u></b>

**Educational Capital Projects Budget 2025-2026**

Acct. #	Description	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Actual	Approved Budget	Audit Actuals	Approved Budget	Amended Budget	YTD 4/9/25	Estimate
<b>MCEWEN PROJECT SUBFUND (MCE)</b>								
91300	<b>Capital Projects MCEWEN</b>							
304	Architects	428,616.00	260,642.00	120,000.00	157,642.00	90,000.00	90,000.00	0.00
308	Consultants	3,500.00	9,000.00					
316	Contributions							
321	Engineering Services/Fees	15,952.50	75,000.00					
331	Legal Services		20,000.00	27,000.00		4,500.00		
399	Other Contracted Services	1,000.00	30,000.00					
599	Other Charges		70,000.00	1,000.00				
606	Other Debt Issuance Charges							
613	Interest on Other Loans	23,772.56	75,000.00	297,243.69	280,756.31	1,019,563.82	208,747.99	
620	Debt Service Contribution to Primary Government							
706	Building Construction	1,205,018.00	21,184,873.00	13,747,547.00	10,301,352.50	5,957,171.43	5,957,171.43	
707	Building Improvements							
711	Furniture and Fixtures		100,000.00		200,190.44		0.00	
715	Land							
729	Transportation Equipment							
799	Other Capital Outlay		100,190.44					
	<b>Total MCEWEN PROJECT</b>	<b><u>1,677,859.06</u></b>	<b><u>21,924,705.44</u></b>	<b><u>14,192,790.69</u></b>	<b><u>10,939,941.25</u></b>	<b><u>7,071,235.25</u></b>	<b><u>6,255,919.42</u></b>	<b><u>0.00</u></b>

Educational Capital Projects Budget 2025-2026

Acct. #	Description	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Audit Actuals	2024-2025 Approved Budget	2024-2025 Amended Budget	2024-2025 YTD 4/9/25	2025-2026 Estimate
<b>MCEWEN PROJECT SUBFUND (MC2) Loan #2</b>								
91300	<b>Capital Projects MCEWEN</b>							
304	Architects					44,434.00	10,000.00	34,434.00
308	Consultants							
316	Contributions							
321	Engineering Services/Fees							
331	Legal Services					4,500.00		4,500.00
399	Other Contracted Services							
599	Other Charges							
606	Other Debt Issuance Charges							
613	Interest on Other Loans				650,315.50	650,315.50		650,315.50
620	Debt Service Contribution to Primary Government							
706	Building Construction				7,425,684.50	7,425,684.50	643,291.57	6,782,392.93
707	Building Improvements							
711	Furniture and Fixtures				500,000.00	500,000.00		500,000.00
715	Land							
729	Transportation Equipment							
799	Other Capital Outlay				500,000.00	451,066.00		451,066.00
	<b>Total McEwen Proj Loan 2</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>-</u></b>	<b><u>9,076,000.00</u></b>	<b><u>9,076,000.00</u></b>	<b><u>653,291.57</u></b>	<b><u>8,422,708.43</u></b>

**Educational Capital Projects Budget 2025-2026**

Acct. #	Description	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Audit Actuals	2024-2025 Approved Budget	2024-2025 Amended Budget	2024-2025 YTD 4/9/25	2025-2026 Estimate
<b>REUILDING SCHOOLS GRANT SUBFUND (REB)</b>								
91300	<b>Capital Projects REBUILDING</b>							
304	Architects		500,000.00		500,000.00	500,000.00		500,000.00
308	Consultants		100,000.00		100,000.00	100,000.00		100,000.00
316	Contributions		31,507.07		31,507.07	31,507.07		31,507.07
321	Engineering Services/Fees		120,000.00		120,000.00	120,000.00		120,000.00
331	Legal Services		10,000.00		10,000.00	10,000.00		10,000.00
399	Other Contracted Services		100,000.00		100,000.00	100,000.00		100,000.00
599	Other Charges		1,000,000.00		1,000,000.00	1,000,000.00		1,000,000.00
706	Building Construction		14,570,000.00		14,570,000.00	14,570,000.00		14,570,000.00
711	Furniture and Fixtures		2,000,000.00		2,000,000.00	2,000,000.00		2,000,000.00
715	Land		600,000.00		600,000.00	600,000.00		600,000.00
729	Transportation Equipment							
799	Other Capital Outlay		1,000,000.00		1,000,000.00	1,000,000.00		2,455,525.94
	<b>Total REBUILDING SCHOOLS</b>	<b><u>0.00</u></b>	<b><u>20,031,507.07</u></b>	<b><u>-</u></b>	<b><u>20,031,507.07</u></b>	<b><u>20,031,507.07</u></b>	<b><u>0.00</u></b>	<b><u>21,487,033.01</u></b>
	<b>Total Estimated Expenditures</b>	<b><u>13,764,138.58</u></b>	<b><u>52,049,859.01</u></b>	<b><u>17,942,148.39</u></b>	<b><u>47,036,011.91</u></b>	<b><u>44,629,225.91</u></b>	<b><u>9,985,492.84</u></b>	<b><u>35,283,943.18</u></b>
	(Under)Estimated Expenditures and Other Uses	22,959,007.07	-22,469,007.07	776,900.59	(22,361,507.07)	(22,326,507.07)	504,673.08	(23,764,033)
	<b>Estimated Beginning</b>		22,469,007.07	22,959,007.07	23,794,359.93	23,735,907.66	23,735,907.66	24,264,033.01
	<b>Fund Balance, July 1</b>							
	<b>Estimated Ending</b>	<b><u>22,959,007.07</u></b>	<b><u>0.00</u></b>	<b><u>23,735,907.66</u></b>	<b><u>1,432,852.86</u></b>	<b><u>1,409,400.59</u></b>	<b><u>24,240,580.74</u></b>	<b><u>500,000.00</u></b>

<b>Fund</b> 178	School Project for Flood (County)							
Statement of Proposed Operations								
Fiscal Year Ending June 30, 2026			<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>	
<b>Account Number</b>			<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>	
<b>Estimated / Appropriated / Actual</b>								
Revenues								
<b>44000</b>	<b>Other Local Revenues</b>							
<b>44100</b>	<b>Recurring Items</b>							
44110		Investment Income	0	0	367,741	0	0	
<b>Total</b>	<b>Recurring Items</b>		<b>0</b>	<b>0</b>	<b>367,741</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Other Local Revenues</b>		<b>0</b>	<b>0</b>	<b>367,741</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>Revenues</b>		<b>0</b>	<b>0</b>	<b>367,741</b>	<b>0</b>	<b>0</b>	
<b>49000</b>	<b>Other Sources (Non-Revenue)</b>							
49200		Note Proceeds	0	0	6,260,419	0	0	
49500		Other Loan Proceeds	0	24,674,505	3,385,334	6,510,008	6,510,008	
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>0</b>	<b>24,674,505</b>	<b>9,645,753</b>	<b>6,510,008</b>	<b>6,510,008</b>	
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>0</b>	<b>24,674,505</b>	<b>9,645,753</b>	<b>6,510,008</b>	<b>6,510,008</b>	
<b>Total</b>	<b>Revenues &amp; Other Sources (Non-Revenue)</b>		<b>0</b>	<b>24,674,505</b>	<b>10,013,494</b>	<b>6,510,008</b>	<b>6,510,008</b>	

<b>Fund</b> 178	School Project for Flood (County)						
Statement of Proposed Operations							
Fiscal Year Ending June 30, 2026			<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>
<b>Account Number</b>			<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>
<b>Estimated/Appropriated/Actual</b>							
Expenditures							
<b>90000 Capital Projects</b>							
<b>90100 Capital Projects</b>							
<b>91300 Education Capital Projects</b>							
91300-316	Contributions		0	24,674,505	11,870,205	6,510,008	6,510,008
91300-510	Trustee's Commission		0	0	4,078	3,500	3,500
91300-706	Building Construction		0	0	2,000,000	0	0
<b>Total</b>	<b>Education Capital Projects</b>		<b>0</b>	<b>24,674,505</b>	<b>13,874,283</b>	<b>6,513,508</b>	<b>6,513,508</b>
<b>Total</b>	<b>Capital Projects</b>		<b>0</b>	<b>24,674,505</b>	<b>13,874,283</b>	<b>6,513,508</b>	<b>6,513,508</b>
<b>Total</b>	<b>Capital Projects</b>		<b>0</b>	<b>24,674,505</b>	<b>13,874,283</b>	<b>6,513,508</b>	<b>6,513,508</b>
<b>Total</b>	<b>Expenditures</b>		<b>0</b>	<b>24,674,505</b>	<b>13,874,283</b>	<b>6,513,508</b>	<b>6,513,508</b>
<b>Total</b>	<b>Expenditures</b>		<b>0</b>	<b>24,674,505</b>	<b>13,874,283</b>	<b>6,513,508</b>	<b>6,513,508</b>
<b>Excess of Estimated Revenue Over</b>							
	<b>Under Estimated Expenditures</b>		<b>0</b>	<b>0</b>	<b>(3,860,789)</b>	<b>(3,500)</b>	<b>(3,500)</b>
<b>Estimated Beg Fund Bal JULY 1</b>			<b>0</b>	<b>9,518,047</b>	<b>9,518,047</b>	<b>5,657,258</b>	<b>5,657,258</b>
<b>Prior Prior Year Ending</b>							
<b>Encumbered Fund Balance</b>			0				
<b>Excess/Deficit</b>							
<b>Revenues/Expenditures</b>				9,518,047			
<b>Adjustments</b>				0			
<b>Prior Year Ending Fund Bal</b>				9,518,047			
<b>Adjustment</b>				0			
<b>Estimated End Fund JUNE 30</b>			<b>9,518,047</b>	<b>9,518,047</b>	<b>5,657,258</b>	<b>5,653,758</b>	<b>5,657,258</b>

<b>Fund</b> 189	Other Capital Projects						
Statement of Proposed Operations							
Fiscal Year Ending June 30, 2026			<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>
<b>Account Number</b>			<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>
<b>Estimated / Appropriated / Actual</b>							
Revenues							
<b>49000</b>	<b>Other Sources (Non-Revenue)</b>						
49800	Transfers In		0	20,000	0	20,000	20,000
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>
<b>Total</b>	<b>Other Sources (Non-Revenue)</b>		<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>

<b>Fund</b> 189	Other Capital Projects															
Statement of Proposed Operations																
Fiscal Year Ending June 30, 2026																
<b>Account Number</b>																
<b>Estimated/Appropriated/Actual</b>																
Expenditures																
<b>90000 Capital Projects</b>																
<b>90100 Capital Projects</b>																
<b>91160 Agriculture &amp; Natural Resources Projects</b>																
91160-599	Other Charges										5,625	20,000	5,925	20,000	20,000	
<b>Total</b>	<b>Agriculture &amp; Natural Resources Projects</b>										<b>5,625</b>	<b>20,000</b>	<b>5,925</b>	<b>20,000</b>	<b>20,000</b>	
<b>Total</b>	<b>Capital Projects</b>										<b>5,625</b>	<b>20,000</b>	<b>5,925</b>	<b>20,000</b>	<b>20,000</b>	
<b>Total</b>	<b>Capital Projects</b>										<b>5,625</b>	<b>20,000</b>	<b>5,925</b>	<b>20,000</b>	<b>20,000</b>	
<b>Total</b>	<b>Expenditures</b>										<b>5,625</b>	<b>20,000</b>	<b>5,925</b>	<b>20,000</b>	<b>20,000</b>	
<b>Total</b>	<b>Expenditures</b>										<b>5,625</b>	<b>20,000</b>	<b>5,925</b>	<b>20,000</b>	<b>20,000</b>	
<b>Excess of Estimated Revenue Over</b>																
<b>Under Estimated Expenditures</b>												<b>(5,625)</b>	<b>0</b>	<b>(5,925)</b>	<b>0</b>	<b>0</b>
<b>Estimated Beg Fund Bal JULY 1</b>												<b>28,787</b>	<b>23,162</b>	<b>23,162</b>	<b>17,237</b>	<b>17,237</b>
<b>Prior Prior Year Ending</b>																
<b>Encumbered Fund Balance</b>												28,787				
<b>Excess/Deficit</b>																
<b>Revenues/Expenditures</b>												(5,625)				
<b>Adjustments</b>												0				
<b>Prior Year Ending Fund Bal</b>												23,162				
<b>Adjustment</b>												0				
<b>Estimated End Fund JUNE 30</b>												<b>23,162</b>	<b>23,162</b>	<b>17,237</b>	<b>17,237</b>	<b>17,237</b>

<b>Fund</b>	204	Buffalo Waste Water						
Statement of Proposed Operations								
Fiscal Year Ending June 30, 2026								
<b>Account Number</b>			<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>	
			<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>	
<b>Estimated / Appropriated / Actual</b>								
Revenues								
<b>43000</b>	<b>Charges For Current Services</b>							
<b>43100</b>	<b>General Service Charges</b>							
43115		Water Treatment Charges	226,491	240,000	248,027	240,000	240,000	
<b>Total</b>	<b>General Service Charges</b>		<b>226,491</b>	<b>240,000</b>	<b>248,027</b>	<b>240,000</b>	<b>240,000</b>	
<b>Total</b>	<b>Charges For Current Services</b>		<b>226,491</b>	<b>240,000</b>	<b>248,027</b>	<b>240,000</b>	<b>240,000</b>	
<b>Total</b>	<b>Revenues</b>		<b>226,491</b>	<b>240,000</b>	<b>248,027</b>	<b>240,000</b>	<b>240,000</b>	
	<b>Total Revenues</b>		<b>226,491</b>	<b>240,000</b>	<b>248,027</b>	<b>240,000</b>	<b>240,000</b>	

<b>Fund</b> 204	Buffalo Waste Water						
Statement of Proposed Operations							
Fiscal Year Ending June 30, 2026		<b>Audit</b>	<b>Budget</b>	<b>Estimated</b>	<b>Department</b>	<b>Commission</b>	
<b>Account Number</b>		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>Request FY26</b>	<b>Approved</b>	
<b>Estimated/Appropriated/Actual</b>							
Expenditures							
<b>50000</b> General Government							
<b>55000</b> Public Health And Welfare							
<b>55900</b> Other Public Health And Welfare							
55900-307	Communication	929	750	847	900	900	
55900-312	Contracts With Private Agencies	75,236	79,500	75,000	81,885	81,885	
55900-320	Dues And Memberships	250	500	933	500	500	
55900-336	Maintenance And Repair Services-Equipment	50,444	85,000	49,264	85,000	85,000	
55900-361	Permits	1,730	2,250	1,730	2,318	2,318	
55900-415	Electricity	21,780	22,500	20,245	23,625	23,625	
55900-435	Office Supplies	376	500	60	500	500	
55900-454	Water And Sewer	1,659	1,750	1,580	1,803	1,803	
55900-514	Depreciation	16,061	16,061	0	16,065	16,065	
<b>Total</b>	<b>Other Public Health And Welfare</b>	<b>168,465</b>	<b>208,811</b>	<b>149,659</b>	<b>212,596</b>	<b>212,596</b>	
<b>Total</b>	<b>Public Health And Welfare</b>	<b>168,465</b>	<b>208,811</b>	<b>149,659</b>	<b>212,596</b>	<b>212,596</b>	
<b>Total</b>	<b>General Government</b>	<b>168,465</b>	<b>208,811</b>	<b>149,659</b>	<b>212,596</b>	<b>212,596</b>	
<b>Total</b>	<b>Expenditures</b>	<b>168,465</b>	<b>208,811</b>	<b>149,659</b>	<b>212,596</b>	<b>212,596</b>	
<b>Total</b>	<b>Expenditures</b>	<b>168,465</b>	<b>208,811</b>	<b>149,659</b>	<b>212,596</b>	<b>212,596</b>	
<b>Excess of Estimated Revenue Over</b>							
	<b>Under Estimated Expenditures</b>	<b>58,026</b>	<b>31,189</b>	<b>98,368</b>	<b>27,404</b>	<b>27,404</b>	
<b>Estimated Beg Fund Bal JULY 1</b>		<b>1,008,911</b>	<b>1,061,445</b>	<b>1,061,445</b>	<b>1,159,813</b>	<b>1,159,813</b>	
<b>Prior Prior Year Ending</b>							
<b>Encumbered Fund Balance</b>			1,008,911				
<b>Excess/Deficit</b>							
<b>Revenues/Expenditures</b>			52,534				
<b>Adjustments</b>			0				
<b>Prior Year Ending Fund Bal</b>			1,061,445				
<b>Adjustment</b>							
			0				
<b>Estimated End Fund JUNE 30</b>		<b>1,061,445</b>	<b>1,092,634</b>	<b>1,159,813</b>	<b>1,187,217</b>	<b>1,159,813</b>	





	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Total	2025-2026 Appropriation
40110 Current Property Tax	1,141,231	1,115,7065,593,194	1,142,945	1,096,656	1,096,656	5,593,194	1,118,714
4020 Trustee's Collection Prior Year	26,186	12,838	17,500	17,500	35,000	109,024	38,000
40125 Trustee's Collection Bankruptcy	55	195	1,000	1,000	1,000	3,250.00	1,000
40130 Circuit/Clerk Collection's Prior Year	17,030	16,783	17,000	17,500	17,000	85,313	17,000
40140 Interest & Penalty	4,524	2,495	3,500	3,500	4,000	18,019	4,000
40161 Payments in Lieu of Taxes-TVA	4,056	3,432	3,744	3,744	3,744	18,720	3,744
44110 Investment Income	1	0	0	0	0	1	0
44135 Sale of Gasoline	29,079	45,949	40,000	55,000	55,000	225,028	55,000
44145 Sale of Recycled Materials	1,671	3,064	2,500	2,500	2,500	12,235	2,500

<b>44170 Misc Refunds</b>	<b>2,986</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,008</b>	<b>0</b>
<b>Total Local Revenue</b>	<b>1,226,819</b>	<b>1,200,484</b>	<b>1,228,189</b>	<b>1,197,400</b>	<b>1,214,900</b>	<b>6,067,792</b>	<b>1,239,958</b>

**5 Year Average \$1,213,558**

**1,239,958**

**Difference**

**\$26,400**

## Maintenance of Effort Test

Humphreys County (430) Public District - FY 2026 - State Funds - Rev 0 - 141 - General Purpose

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Show Unbudgeted Accounts

Account	Account Description	Budget 2025-2026	Amended Budget 2024-2025	Original Budget 2024-2025	AFR 2024-2025	Actual vs. Budget 2024-2025	2026 Budget vs. 2025 Budget	Comment (if varian
40110	Current Property Taxes	\$3,700,000.00	\$3,370,952.00	\$3,370,952.00	\$0.00	(\$3,370,952.00)	\$329,048.00	<a href="#">Create Comment</a>
40120	Trustee's Collections - Prior Year	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	(\$70,000.00)	\$0.00	<a href="#">Create Comment</a>
40125	Trustee's Collection - Bankruptcy	\$300.00	\$300.00	\$300.00	\$0.00	(\$300.00)	\$0.00	<a href="#">Create Comment</a>
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	(\$80,000.00)	\$0.00	<a href="#">Create Comment</a>
40140	Interest & Penalty	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	(\$12,000.00)	\$0.00	<a href="#">Create Comment</a>
40210	Local Option Sales Tax	\$4,300,000.00	\$4,000,000.00	\$4,000,000.00	\$0.00	(\$4,000,000.00)	\$300,000.00	<a href="#">Create Comment</a>
40275	Mixed Drink Tax	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	(\$10,000.00)	\$0.00	<a href="#">Create Comment</a>
	<b>Total County Taxes</b>	<b>\$8,172,300.00</b>	<b>\$7,543,252.00</b>	<b>\$7,543,252.00</b>	<b>\$0.00</b>	<b>(\$7,543,252.00)</b>	<b>\$629,048.00</b>	
41110	Marriage Licenses	\$500.00	\$500.00	\$500.00	\$0.00	(\$500.00)	\$0.00	<a href="#">Create Comment</a>
41590	Other Permits	\$200.00	\$200.00	\$200.00	\$0.00	(\$200.00)	\$0.00	<a href="#">Create Comment</a>
	<b>Total Local Revenue per School Records</b>	<b>\$8,173,000.00</b>	<b>\$7,543,952.00</b>	<b>\$7,543,952.00</b>	<b>\$0.00</b>	<b>(\$7,543,952.00)</b>	<b>\$629,048.00</b>	
Capital Outlay	(Less) Local revenue increases for Capital Outlay	\$0.00	\$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	\$0.00	
+	<b>Total Adjusted Local Revenue</b>	<b>\$8,173,000.00</b>	<b>\$7,543,952.00</b>	<b>\$7,543,952.00</b>	<b>\$0.00</b>	<b>(\$7,543,952.00)</b>	<b>\$629,048.00</b>	
	Local Match Adjustment	\$0.00						
	<b>Revised Total Adjusted Local Revenue</b>	<b>\$8,173,000.00</b>						
	Required Local Match	\$0.00						

Maintenance of Effort Test Met  
 Required Local Match Test Met

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