

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:

| <u>GENERAL FUND</u>                |    |         |
|------------------------------------|----|---------|
| 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            | <u>\$ 6,439,105</u> |

### **GENERAL PURPOSE SCHOOL FUND**

|                                                       |                      |
|-------------------------------------------------------|----------------------|
| <b><u>Instruction</u></b>                             |                      |
| 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            |
| <b><u>Support Services</u></b>                        |                      |
| 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            |
| <b><u>Operation of Non-Instructional Services</u></b> |                      |
| 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                     | <u>\$ 42,389,813</u> |

**CENTRAL CAFETERIA FUND**

|                              |                     |
|------------------------------|---------------------|
| 73100 Food Service           | \$ 3,182,000        |
| Total Central Cafeteria Fund | <u>\$ 3,182,000</u> |

**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               | <u>\$ 1,679,308</u> |

**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               | <u>\$ 11,709,912</u> |

**OTHER CAPITAL PROJECTS-178**

|                                  |                     |
|----------------------------------|---------------------|
| 91300 Capital Projects-Education | 6,513,508           |
| Total Other Capital Projects-178 | <u>\$ 6,513,508</u> |

**OTHER CAPITAL PROJECTS-WATERSHED**

|                                                          |                  |
|----------------------------------------------------------|------------------|
| 91160 Capital Projects-Agriculture and Natural Resources | \$ 20,000        |
| Total Other Capital Projects-Watershed                   | <u>\$ 20,000</u> |

**PUBLIC UTILITY-WASTEWATER**

|                                                  |                   |
|--------------------------------------------------|-------------------|
| 55900 Other Public Health and Welfare            | \$ 212,596        |
| 91140 Capital Projects-Public Health and Welfare | \$ 0.00           |
| Total Public Utility-Wastewater                  | <u>\$ 212,596</u> |

**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 Pagula  
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:

| <b><u>FUND</u></b>         | <b><u>Outside City</u></b><br><b><u>Limits Rate</u></b> | <b><u>Inside City</u></b><br><b><u>Limits</u></b><br><b><u>Rate</u></b> |
|----------------------------|---------------------------------------------------------|-------------------------------------------------------------------------|
| 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

Personal Property Assessment

Public Utility

|                                |                  |                                               |
|--------------------------------|------------------|-----------------------------------------------|
|                                | \$619,877,810.00 | from real Property Assessment Totals          |
|                                | \$138,518,188.00 | from Personal Property                        |
| \$41,063,203.00 includes ratio | \$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) |              |                    |                   |                  |
| Total Assessment                 | 758,395,998  | 41,063,203         | 799,459,201       |                  |
|                                  | X.0001       |                    |                   |                  |
| Goss Value of Penny              | 75,840       | 4,106              | 79,945            | Total Penny      |
| Variance Rate                    | 5%           |                    |                   | 5% uncollectable |
|                                  |              |                    |                   |                  |
| Net Value of Penny               | 72,048       | 3,900              | 75,948            | 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 | add \$20,444 to equal the difference in inside and outside penny given to Fire |
| 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   | Outside Only Penny Value 55,504                                                |
| 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 |                                                                                |
|        |              |          |                |                    |                |                                                                                |
|        |              |          |                |                    |                |                                                                                |
| Total  |              | 1.8399   | 13,140,304     | 690,261            | 13,851,009     |                                                                                |
|        |              |          |                |                    |                |                                                                                |
|        |              |          |                |                    |                |                                                                                |
|        |              |          |                |                    |                |                                                                                |





























|                                          |                                            |                                        |                  |                  |                  |                     |                   |  |
|------------------------------------------|--------------------------------------------|----------------------------------------|------------------|------------------|------------------|---------------------|-------------------|--|
| <b>Fund</b>                              | 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         |                                               |                        |           |           |           |              |            |                |
| Account Number                           |                                               |                        | Audit     | Budget    | Estimated | Department   | Commission |                |
|                                          |                                               |                        | 2024      | 2025      | 2025      | Request FY26 | Approved   |                |
|                                          |                                               |                        |           |           |           |              |            |                |
| Estimated/Appropriated/Actual            |                                               |                        |           |           |           |              |            |                |
| Expenditures                             |                                               |                        |           |           |           |              |            |                |
| 50000 General Government                 |                                               |                        |           |           |           |              |            |                |
| 55000 Public Health And Welfare          |                                               |                        |           |           |           |              |            |                |
| 55754 Landfill Operation And Maintenance |                                               |                        |           |           |           |              |            |                |
| 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 |
| Total                                    | Landfill Operation And Maintenance            |                        | 744,890   | 985,442   | 1,033,530 | 1,321,550    | 1,321,550  |                |
|                                          |                                               |                        |           |           |           |              |            |                |
| Total                                    | Public Health And Welfare                     |                        | 744,890   | 985,442   | 1,033,530 | 1,321,550    | 1,321,550  |                |
| 58000 Other General Government           |                                               |                        |           |           |           |              |            |                |
| 58400 Other Charges                      |                                               |                        |           |           |           |              |            |                |
| 58400-510                                | Trustee's Commission                          |                        | 24,149    | 20,000    | 24,647    | 25,000       | 25,000     |                |
| Total                                    | Other Charges                                 |                        | 24,149    | 20,000    | 24,647    | 25,000       | 25,000     |                |
| 58600 Employee Benefits                  |                                               |                        |           |           |           |              |            |                |
| 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      |                |
| Total                                    | Employee Benefits                             |                        | 85,120    | 118,058   | 96,145    | 116,243      | 116,243    |                |
| Total                                    | Other General Government                      |                        | 109,269   | 138,058   | 120,792   | 141,243      | 141,243    |                |
| Total                                    | General Government                            |                        | 854,159   | 1,123,500 | 1,154,322 | 1,462,793    | 1,462,793  |                |
| Total                                    | Expenditures                                  |                        | 854,159   | 1,123,500 | 1,154,322 | 1,462,793    | 1,462,793  |                |
| Total                                    | Expenditures                                  |                        | 854,159   | 1,123,500 | 1,154,322 | 1,462,793    | 1,462,793  |                |
| Excess of Estimated Revenue Over         |                                               |                        |           |           |           |              |            |                |
| Under Estimated Expenditures             |                                               |                        | 408,257   | 43,122    | 117,122   | (299,363)    | (299,363)  |                |
| Estimated Beg Fund Bal JULY 1            |                                               |                        | 3,413,493 | 3,780,318 | 3,780,318 | 3,897,440    | 3,897,440  |                |
|                                          |                                               |                        |           |           |           |              |            |                |



|                                          |                                                   |                                    |  |                |                |                  |                     |                   |  |
|------------------------------------------|---------------------------------------------------|------------------------------------|--|----------------|----------------|------------------|---------------------|-------------------|--|
| <b>Fund</b>                              | 122                                               | Drug Control Fund                  |  |                |                |                  |                     |                   |  |
| 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>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>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>     |  |

|                                   |                                        |                   |  |           |         |           |              |            |  |
|-----------------------------------|----------------------------------------|-------------------|--|-----------|---------|-----------|--------------|------------|--|
| Fund                              | 122                                    | Drug Control Fund |  |           |         |           |              |            |  |
| Statement of Proposed Operations  |                                        |                   |  |           |         |           |              |            |  |
| Fiscal Year Ending June 30, 2026  |                                        |                   |  |           |         |           |              |            |  |
| Account Number                    |                                        |                   |  |           |         |           |              |            |  |
|                                   |                                        |                   |  |           |         |           |              |            |  |
| Estimated / Appropriated / Actual |                                        |                   |  |           |         |           |              |            |  |
| Expenditures                      |                                        |                   |  |           |         |           |              |            |  |
| 50000                             | General Government                     |                   |  | Audit     | Budget  | Estimated | Department   | Commission |  |
| 54000                             | Public Safety                          |                   |  | 2024      | 2025    | 2025      | Request FY26 | Approved   |  |
| 54150                             | Drug Enforcement                       |                   |  |           |         |           |              |            |  |
| 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          |  |
| Total                             | Drug Enforcement                       |                   |  | 288,303   | 91,630  | 111,909   | 44,150       | 44,150     |  |
| Total                             | Public Safety                          |                   |  | 288,303   | 91,630  | 111,909   | 44,150       | 44,150     |  |
| 58000                             | Other General Government               |                   |  |           |         |           |              |            |  |
| 58600                             | Employee Benefits                      |                   |  |           |         |           |              |            |  |
| 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          |  |
| Total                             | Employee Benefits                      |                   |  | 17,018    | 19,095  | 16,030    | 0            | 0          |  |
| Total                             | Other General Government               |                   |  | 17,018    | 19,095  | 16,030    | 0            | 0          |  |
| Total                             | General Government                     |                   |  | 305,321   | 110,725 | 127,939   | 44,150       | 44,150     |  |
| Total                             | Expenditures                           |                   |  | 305,321   | 110,725 | 127,939   | 44,150       | 44,150     |  |
| Total                             | Expenditures                           |                   |  | 305,321   | 110,725 | 127,939   | 44,150       | 44,150     |  |
| Excess of Estimated Revenue Over  |                                        |                   |  |           |         |           |              |            |  |
|                                   | Under Estimated Expenditures           |                   |  | (142,282) | (5,725) | 65,080    | 20,850       | 20,850     |  |
| Estimated Beg Fund Bal JULY 1     |                                        |                   |  | 312,950   | 140,292 | 140,292   | 205,372      | 205,372    |  |
|                                   |                                        |                   |  |           |         |           |              |            |  |
|                                   |                                        |                   |  |           |         |           |              |            |  |
| Prior Prior Year Ending           |                                        |                   |  |           |         |           |              |            |  |
| Encumbered Fund Balance           |                                        |                   |  | 312,950   |         |           |              |            |  |
| Excess/Deficit                    |                                        |                   |  |           |         |           |              |            |  |



|                                  |                       |                                        |  |  |  |       |         |           |              |            |  |
|----------------------------------|-----------------------|----------------------------------------|--|--|--|-------|---------|-----------|--------------|------------|--|
| Fund                             | 126                   | County Fire Department Fund            |  |  |  |       |         |           |              |            |  |
| 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                         |                       |                                        |  |  |  |       |         |           |              |            |  |
| 40000                            | Local Taxes           |                                        |  |  |  |       |         |           |              |            |  |
| 40100                            | County Property Taxes |                                        |  |  |  |       |         |           |              |            |  |
| 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        |  |
| Total                            | County Property Taxes |                                        |  |  |  | 0     | 349,401 | 387,352   | 397,283      | 397,283    |  |
| Total                            | Local Taxes           |                                        |  |  |  | 0     | 349,401 | 387,352   | 397,283      | 397,283    |  |
| 44000                            | Other Local Revenues  |                                        |  |  |  |       |         |           |              |            |  |
| 44100                            | Recurring Items       |                                        |  |  |  |       |         |           |              |            |  |
| 44170                            |                       | Miscellaneous Refunds                  |  |  |  | 0     | 0       | 4,534     | 0            | 0          |  |
| Total                            | Recurring Items       |                                        |  |  |  | 0     | 0       | 4,534     | 0            | 0          |  |
| 44500                            | Nonrecurring Items    |                                        |  |  |  |       |         |           |              |            |  |
| 44570                            |                       | Contributions & Gifts                  |  |  |  | 0     | 0       | 2,000     | 0            | 0          |  |
| Total                            | Nonrecurring Items    |                                        |  |  |  | 0     | 0       | 2,000     | 0            | 0          |  |
| Total                            | Other Local Revenues  |                                        |  |  |  | 0     | 0       | 6,534     | 0            | 0          |  |
| 46000                            | State Of Tennessee    |                                        |  |  |  |       |         |           |              |            |  |
| 46800                            | Other State Revenues  |                                        |  |  |  |       |         |           |              |            |  |
| 46980                            |                       | Other State Grants                     |  |  |  | 0     | 0       | 42,000    | 0            | 0          |  |
| Total                            | Other State Revenues  |                                        |  |  |  | 0     | 0       | 42,000    | 0            | 0          |  |
| Total                            | State Of Tennessee    |                                        |  |  |  | 0     | 0       | 42,000    | 0            | 0          |  |
| Total                            | Revenues              |                                        |  |  |  | 0     | 349,401 | 435,886   | 397,283      | 397,283    |  |
| Total                            | Revenues              |                                        |  |  |  | 0     | 349,401 | 435,886   | 397,283      | 397,283    |  |



|                                 |  |  |  |  |  |  |  |  |  |                                   |                  |                |                  |                     |                   |  |
|---------------------------------|--|--|--|--|--|--|--|--|--|-----------------------------------|------------------|----------------|------------------|---------------------|-------------------|--|
| 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                     |  |  |           |                 |                |                |           |                |            |
| 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      |           |                |            |
| Estimated/Appropriated/Actual    |                                     |                                          |  |  |           |                 |                |                |           |                |            |
| Revenues                         |                                     |                                          |  |  |           |                 |                |                |           |                |            |
| 40000                            | Local Taxes                         |                                          |  |  |           |                 |                |                |           |                |            |
| 40100                            | County Property Taxes               |                                          |  |  |           |                 |                |                |           |                |            |
| 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      |
| Total                            | County Property Taxes               |                                          |  |  | 908,123   | 1,157,400       | 1,157,400      | 1,259,995      | 1,182,458 | 1,182,458      | 1,259,995  |
| 40600                            | City/School District Property Taxes |                                          |  |  |           |                 |                |                |           |                |            |
| 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      |
| Total                            | City/School District Property Taxes |                                          |  |  | 357,741   | 0               | 0              | 9,042          | 0         | 0              | 9,042      |
| Total                            | Local Taxes                         |                                          |  |  | 1,265,864 | 1,157,400       | 1,157,400      | 1,269,037      | 1,182,458 | 1,182,458      | 1,269,037  |
| 44000                            | Other Local Revenues                |                                          |  |  |           |                 |                |                |           |                |            |
| 44100                            | Recurring Items                     |                                          |  |  |           |                 |                |                |           |                |            |
| 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)   |
| Total                            | Recurring Items                     |                                          |  |  | 158,422   | 57,500          | 57,500         | (5,471)        | 57,500    | 57,500         | (5,471)    |
| 44500                            | Nonrecurring Items                  |                                          |  |  |           |                 |                |                |           |                |            |
| 44530                            |                                     | Sale Of Equipment                        |  |  | 52,641    | 0               | 0              | 0              | 0         | 0              | 0          |
| Total                            | Nonrecurring Items                  |                                          |  |  | 52,641    | 0               | 0              | 0              | 0         | 0              | 0          |
| Total                            | Other Local Revenues                |                                          |  |  | 211,063   | 57,500          | 57,500         | (5,471)        | 57,500    | 57,500         | (5,471)    |
| 46000                            | State Of Tennessee                  |                                          |  |  |           |                 |                |                |           |                |            |
| 46400                            | Public Works Grants                 |                                          |  |  |           |                 |                |                |           |                |            |
| 46410                            |                                     | Bridge Program                           |  |  | 0         | 852,600         | 852,600        | 0              | 1,009,106 | 1,009,106      | 0          |
| Page Number: 2                   |                                     |                                          |  |  |           |                 |                |                |           |                |            |
| Fund                             | 131                                 | Highway/Public Works                     |  |  |           |                 |                |                |           |                |            |
| 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      |           |                |            |
| 46420                            |                                     | State Aid Program                        |  |  | 950,317   | 980,000         | 980,000        | 854,391        | 686,000   | 686,000        | 854,391    |
| Total                            | Public Works Grants                 |                                          |  |  | 950,317   | 1,832,600       | 1,832,600      | 854,391        | 1,695,106 | 1,695,106      | 854,391    |
| 46800                            | Other State Revenues                |                                          |  |  |           |                 |                |                |           |                |            |
| 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     |
| Total                            | Other State Revenues                |                                          |  |  | 2,786,052 | 2,613,000       | 2,613,000      | 2,177,802      | 2,617,000 | 2,617,000      | 2,177,802  |

|                                          |                                                   |                                          |  |  |  |  |                       |                        |                   |                           |                   |                   |                     |
|------------------------------------------|---------------------------------------------------|------------------------------------------|--|--|--|--|-----------------------|------------------------|-------------------|---------------------------|-------------------|-------------------|---------------------|
| <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 |                                               |                             |  |  |  |  |  |                  |                  | Thru             | Est & Bgt Thru   | Committee        | Approved         | Actual\Enc       |
| Account Number                   |                                               |                             |  |  |  |  |  |                  |                  | 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           |
| Page Number: 5                   |                                               |                             |  |  |  |  |  |                  |                  |                  |                  |                  |                  |                  |
| <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 |                                               |                             |  |  |  |  |  |                  |                  | Thru             | Est & Bgt Thru   | Committee        | Approved         | Actual\Enc       |
| Account Number                   |                                               |                             |  |  |  |  |  |                  |                  | 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          | 0           |
| Total                            | Employee Benefits            |                       |  |  | 446,878    | 564,400         | 564,400        | 511,592        | 565,400   | 565,400      | 511,592     |
|                                  |                              |                       |  |  |            |                 |                |                |           |              |             |
| 68000                            | Capital Outlay               |                       |  |  |            |                 |                |                |           |              |             |
| 68000-321                        |                              | Engineering Services  |  |  | 0          | 120,000         | 120,000        | 0              | 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      | 1,055,381   |
| 68000-707                        |                              | Building Improvements |  |  | 13,690     | 20,000          | 12,500         | 0              | 150,000   | 150,000      | 0           |
| 68000-718                        |                              | Motor Vehicles        |  |  | 873,326    | 450,000         | 450,000        | 345,620        | 0         | 0            | 345,620     |
| 68000-719                        |                              | Office Equipment      |  |  | 634        | 2,000           | 9,500          | 8,234          | 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      | 812,415     |
| 68000-790                        |                              | Other Equipment       |  |  | 104,965    | 300,000         | 300,000        | 291,911        | 0         | 0            | 291,911     |
| Total                            | Capital Outlay               |                       |  |  | 6,099,816  | 5,695,000       | 4,920,000      | 2,513,561      | 1,881,700 | 1,881,700    | 2,513,561   |
|                                  |                              |                       |  |  |            |                 |                |                |           | Page Number: | 6           |
| Fund                             | 131                          | Highway/Public Works  |  |  |            |                 |                |                |           |              |             |
| 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      |           |              |             |
| Total                            | Highways                     |                       |  |  | 9,233,444  | 10,214,316      | 9,439,316      | 5,626,657      | 6,439,105 | 6,439,105    | 5,626,657   |
| Total                            | Highways                     |                       |  |  | 9,233,444  | 10,214,316      | 9,439,316      | 5,626,657      | 6,439,105 | 6,439,105    | 5,626,657   |
| Total                            | Expenditures                 |                       |  |  | 9,233,444  | 10,214,316      | 9,439,316      | 5,626,657      | 6,439,105 | 6,439,105    | 5,626,657   |
| Total                            | Expenditures                 |                       |  |  | 13,618,128 | 13,897,056      | 13,897,056     | 9,799,352      | 6,439,105 | 6,439,105    | 9,799,352   |
|                                  |                              |                       |  |  |            |                 |                |                |           | Page Number: | 7           |
| Fund                             | 131                          | Highway/Public Works  |  |  |            |                 |                |                |           |              |             |
| 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      |           |              |             |
|                                  |                              |                       |  |  |            |                 |                |                |           |              |             |
| Excess of Estimated Revenue Over |                              |                       |  |  |            |                 |                |                |           |              |             |
|                                  | Under Estimated Expenditures |                       |  |  | 781,723    | (580,904)       | (580,904)      | (2,493,663)    | 171,755   | 171,755      | (2,493,663) |
| Estimated Beg Fund Bal JULY 1    |                              |                       |  |  | 6,012,797  | 6,794,520       | 6,794,520      | 6,794,520      | 4,300,857 | 4,300,857    | 4,300,857   |
|                                  |                              |                       |  |  |            |                 |                |                |           |              |             |
|                                  |                              |                       |  |  |            |                 |                |                |           |              |             |
| Prior Prior Year Ending          |                              |                       |  |  |            |                 |                |                |           |              |             |
| Encumbered Fund Balance          |                              |                       |  |  | 6,012,797  |                 |                |                |           |              |             |
| Excess/Deficit                   |                              |                       |  |  |            |                 |                |                |           |              |             |
| Revenues/Expenditures            |                              |                       |  |  | 781,723    |                 |                |                |           |              |             |
| Adjustments                      |                              |                       |  |  | 0          |                 |                |                |           |              |             |
| Prior Year Ending Fund Bal       |                              |                       |  |  | 6,794,520  |                 |                |                |           |              |             |
|                                  |                              |                       |  |  |            |                 |                |                |           |              |             |
| Adjustment                       |                              |                       |  |  | 0          |                 |                |                |           |              |             |
| Estimated End Fund JUNE 30       |                              |                       |  |  | 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<br>Actual        | 2023-2024<br>Approved      | 2023-2024<br>Actual        | 2024-2025<br>Approved      | 5%<br>2025-2026<br>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         |                            |                            |                            |                            |                             |
|         | <b>Total Fees</b>                   |                            |                            |                            |                            |                             |

| Acct. # | Description                               | 2022-2023<br>Actual      | 2023-2024<br>Approved   | 2023-2024<br>Actual     | 2024-2025<br>Approved   | 5%<br>2025-2026<br>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>     |

| Acct. # | Description                                             | 2022-2023<br>Actual  | 2023-2024<br>Approved | 2023-2024<br>Actual  | 2024-2025<br>Approved | 5%<br>2025-2026<br>Estimate |
|---------|---------------------------------------------------------|----------------------|-----------------------|----------------------|-----------------------|-----------------------------|
| 46000   | STATE OF TENNESSEE                                      |                      |                       |                      |                       |                             |
| 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>     |                       |                             |
|         | TOTAL STATE OF TENNESSEE                                | <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>        |

| Acct. # | Description                                            | 2022-2023<br>Actual  | 2023-2024<br>Approved | 2023-2024<br>Actual  | 2024-2025<br>Approved | 5%<br>2025-2026<br>Estimate |
|---------|--------------------------------------------------------|----------------------|-----------------------|----------------------|-----------------------|-----------------------------|
| 47000   | <b>FEDERAL GOVERNMENT</b>                              |                      |                       |                      |                       |                             |
| 47100   | <b>Federal Through State</b>                           |                      |                       |                      |                       |                             |
| 47120   | Adult Education State Grant                            |                      |                       |                      |                       |                             |
| 47143   | Education of the Handicap-Severe<br>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>9,218,254.00</b>  | <b>14,388,411.75</b>  | <b>554,590.00</b>    | <b>14,388,411.75</b>  | <b>11,474,831.32</b>        |
| 48000   | <b>OTHER GOVERNMENT AND<br/>CITIZENS GROUPS</b>        |                      |                       |                      |                       |                             |
| 48100   | <b>Other Governments</b>                               |                      |                       |                      |                       |                             |
| 48130   | Contributions                                          | 140,206.00           |                       | 397,113.00           |                       |                             |
|         | <b>TOTAL OTHER GOVERNMENTS<br/>AND CITIZENS GROUPS</b> | <b>140,206.00</b>    | <b>0.00</b>           | <b>397,113.00</b>    | <b>0.00</b>           | <b>0.00</b>                 |
|         | <b>Total Estimated Revenues</b>                        | <b>35,092,770.00</b> | <b>41,810,697.66</b>  | <b>30,703,290.00</b> | <b>43,796,527.48</b>  | <b>41,877,059.72</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<br/>Other Sources</b>  | <b>37,170,541.00</b> | <b>41,830,697.66</b>  | <b>31,304,729.00</b> | <b>43,816,527.48</b>  | <b>41,897,059.72</b>        |

## 141-General Purpose Budget 2025-2026

| Acct. # | Description                          | 2022-2023<br>Actual | 2023-2024<br>Approved | 2023-2024<br>Actual | 2024-2025<br>Approved | 5%<br>2025-2026<br>Estimate |
|---------|--------------------------------------|---------------------|-----------------------|---------------------|-----------------------|-----------------------------|
|         | <b><u>Estimated Expenditures</u></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                  |

| Acct. #                            | Description                                  | 2022-2023<br>Actual  | 2023-2024<br>Approved | 2023-2024<br>Actual  | 2024-2025<br>Approved | 5%<br>2025-2026<br>Estimate |
|------------------------------------|----------------------------------------------|----------------------|-----------------------|----------------------|-----------------------|-----------------------------|
| <b>Regular Instruction Program</b> |                                              |                      |                       |                      |                       |                             |
| 71100                              | (Cont.)                                      |                      |                       |                      |                       |                             |
| 471                                | Software <b>ISM</b>                          |                      |                       |                      | <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>             | <u>11,608,009.00</u> | <u>13,394,476.71</u>  | <u>12,712,297.00</u> | <u>13,643,909.98</u>  | <u>14,418,170.90</u>        |
|                                    | <b>INSTRUCTION</b>                           |                      |                       |                      |                       |                             |
| 71150                              | <b>Alternative Instruction Program</b>       |                      |                       |                      |                       |                             |
| 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> | <u>80,108.00</u>     | <u>118,275.00</u>     | <u>89,303.00</u>     | <u>91,410.00</u>      | <u>95,575.00</u>            |

| Acct. # | Description                            | 2022-2023<br>Actual        | 2023-2024<br>Approved      | 2023-2024<br>Actual        | 2024-2025<br>Approved      | 5%<br>2025-2026<br>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>  |

| Acct. # | Description                            | 2022-2023<br>Actual  | 2023-2024<br>Approved | 2023-2024<br>Actual  | 2024-2025<br>Approved | 5%<br>2025-2026<br>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>        |

| Acct. # | Description                        | 2022-2023<br>Actual | 2023-2024<br>Approved | 2023-2024<br>Actual | 2024-2025<br>Approved | 5%<br>2025-2026<br>Estimate |
|---------|------------------------------------|---------------------|-----------------------|---------------------|-----------------------|-----------------------------|
| 72000   | Support Services                   |                     |                       |                     |                       |                             |
| 72110   | Attendance <u>SELL</u>             |                     |                       |                     |                       |                             |
| 105     | Supervisor/Director/Summer Camp    |                     |                       | 4,896.00            |                       | 5,508.00                    |
| 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        |                     |                       |                     |                       | 304.00                      |
| 204     | State Retirement (SEL)             | 2,671.00            | 3,160.00              | 572.00              | 4,751.00              | 8,750.00                    |
|         | State Retirement Summer Camp       |                     |                       |                     |                       | 441.00                      |
| 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          |                     |                       |                     |                       | 71.00                       |
| 217     | Retirement - Hybrid Stabiliz (SEL) |                     | 550.00                |                     |                       | 1,100.00                    |
|         | <b>Total Attendance</b>            | <b>43,801.00</b>    | <b>60,145.00</b>      | <b>9,072.00</b>     | <b>130,707.00</b>     | <b>149,824.00</b>           |

| Acct. # | Description                          | 2022-2023<br>Actual      | 2023-2024<br>Approved    | 2023-2024<br>Actual      | 2024-2025<br>Approved    | 5%<br>2025-2026<br>Estimate |
|---------|--------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| 72000   | Support Services                     |                          |                          |                          |                          |                             |
| 72120   | Health Services                      |                          |                          |                          |                          |                             |
| 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>    |

| Acct. # | Description                      | 2022-2023<br>Actual | 2023-2024<br>Approved | 2023-2024<br>Actual | 2024-2025<br>Approved | 5%<br>2025-2026<br>Estimate |
|---------|----------------------------------|---------------------|-----------------------|---------------------|-----------------------|-----------------------------|
| 72000   | Support Services                 |                     |                       |                     |                       |                             |
| 72120   | Coordinated School Health-CSH    |                     |                       |                     |                       |                             |
| 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                  |                     |                       |                     |                       |                             |
| CSH     | Total Coordinated School Health  | 125,742.00          | 136,525.00            | 138,315.00          | 145,255.00            | 153,380.00                  |
|         | Total Health Services            | <u>349,245.00</u>   | <u>380,400.12</u>     | <u>387,474.00</u>   | <u>395,655.00</u>     | <u>481,185.00</u>           |

| Acct. # | Description                                           | 2022-2023<br>Actual      | 2023-2024<br>Approved    | 2023-2024<br>Actual      | 2024-2025<br>Approved    | 5%<br>2025-2026<br>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<br>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<br>Actual      | 2023-2024<br>Approved    | 2023-2024<br>Actual      | 2024-2025<br>Approved      | 5%<br>2025-2026<br>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>  |
|         |                                          |                          |                          |                          |                            |                             |

| Acct. # | Description                            | 2022-2023<br>Actual      | 2023-2024<br>Approved    | 2023-2024<br>Actual      | 2024-2025<br>Approved    | 5%<br>2025-2026<br>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                    |
|         | <b>Travel ISM</b>                      |                          |                          |                          |                          | <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>    |

| Acct. # | Description                                  | 2022-2023<br>Actual      | 2023-2024<br>Approved    | 2023-2024<br>Actual      | 2024-2025<br>Approved    | 5%<br>2025-2026<br>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 -<br>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>    |
|         |                                              |                          |                          |                          |                          |                             |

|         |                                 | 2022-2023         | 2023-2024         | 2023-2024         | 2024-2025         | 5%<br>2025-2026   |
|---------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Acct. # | Description                     | Actual            | Approved          | Actual            | Approved          | Estimate          |
| 72290   | Other Programs                  |                   |                   |                   |                   |                   |
|         | On Behalf Payments to OPEB      | <u>64,101.00</u>  |                   | <u>72,118.00</u>  |                   |                   |
|         |                                 |                   |                   |                   |                   |                   |
|         | Support Services                |                   |                   |                   |                   |                   |
| 72310   | Board of Education              |                   |                   |                   |                   |                   |
| 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> |

| Acct. # | Description                                | 2022-2023<br>Actual      | 2023-2024<br>Approved    | 2023-2024<br>Actual      | 2024-2025<br>Approved    | 5%<br>2025-2026<br>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>    |

| Acct. # | Description                          | 2022-2023<br>Actual        | 2023-2024<br>Approved      | 2023-2024<br>Actual        | 2024-2025<br>Approved      | 5%<br>2025-2026<br>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>    |

| Acct. # | Description                     | 2022-2023<br>Actual | 2023-2024<br>Approved | 2023-2024<br>Actual | 2024-2025<br>Approved | 5%<br>2025-2026<br>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> | <u>1,737,455.00</u> | <u>2,250,200.00</u>   | <u>2,015,605.00</u> | <u>2,344,751.00</u>   | <u>2,454,231.00</u>         |

| Acct. # | Description                                  | 2022-2023<br>Actual      | 2023-2024<br>Approved    | 2023-2024<br>Actual      | 2024-2025<br>Approved    | 5%<br>2025-2026<br>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 -<br>Buildings | 28,693.00                | 48,000.00                | 59,220.00                | 48,000.00                | 48,000.00                   |
|         | Maint & Rep Serv-Bldgs ISM                   |                          |                          |                          | <u>20,300.20</u>         | <u>20,300.20</u>            |
| 336     | Maintenance & Repair Services -<br>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>    |
|         |                                              |                          |                          |                          |                          |                             |

| Acct. # | Description                       | 2022-2023<br>Actual  | 2023-2024<br>Approved | 2023-2024<br>Actual  | 2024-2025<br>Approved | 5%<br>2025-2026<br>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           |                      |                       | 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>       | <u>2,696,344.00</u>  | <u>1,472,551.17</u>   | <u>1,515,896.00</u>  | <u>1,646,520.60</u>   | <u>1,523,015.13</u>         |
|         | <b>Total Support Services</b>     | <u>10,191,520.00</u> | <u>10,394,488.29</u>  | <u>10,193,421.00</u> | <u>10,953,451.38</u>  | <u>11,686,530.36</u>        |

| Acct. # | Description                                            | 2022-2023<br>Actual     | 2023-2024<br>Approved   | 2023-2024<br>Actual     | 2024-2025<br>Approved   | 5%<br>2025-2026<br>Estimate |
|---------|--------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|
| 73000   | Operation of Non-Instructional Services                |                         |                         |                         |                         |                             |
| 73100   | Food Service                                           |                         |                         |                         |                         |                             |
| 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>                              | <b><u>8,102.00</u></b>  | <b><u>0.00</u></b>      | <b><u>4,811.00</u></b>  | <b><u>0.00</u></b>      | <b><u>5,670.00</u></b>      |
|         |                                                        |                         |                         |                         |                         |                             |
| 73000   | Operation of Non-Instructional Services                |                         |                         |                         |                         |                             |
| 73300   | Extended Learning LEAPS Community Services Afterschool |                         |                         |                         |                         |                             |
| 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>                        | <b><u>57,578.00</u></b> | <b><u>78,586.84</u></b> | <b><u>68,290.00</u></b> | <b><u>95,000.00</u></b> | <b><u>95,000.00</u></b>     |

| Acct. # | Description                         | 2022-2023<br>Actual | 2023-2024<br>Approved | 2023-2024<br>Actual | 2024-2025<br>Approved | 5%<br>2025-2026<br>Estimate |
|---------|-------------------------------------|---------------------|-----------------------|---------------------|-----------------------|-----------------------------|
| 73000   | Services                            |                     |                       |                     |                       |                             |
| 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>           |

| Acct. #      | Description                         | 2022-2023<br>Actual         | 2023-2024<br>Approved       | 2023-2024<br>Actual         | 2024-2025<br>Approved       | 5%<br>2025-2026<br>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 <b>ISM</b>    |                             |                             |                             | <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 - <b>ISM</b>   |                             |                             |                             | <u>91,469.48</u>            | <u>35,000.00</u>            |
|              | <b>Total Capital Outlay</b>         | <u>854,745.00</u>           | <u>200,000.00</u>           | <u>1,428,714.00</u>         | <u>366,469.48</u>           | <u>520,000.00</u>           |
|              |                                     |                             |                             |                             |                             |                             |
| <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               |
|              |                                     |                             |                             |                             |                             |                             |
|              | <b>Total Education Debt Service</b> | <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> | <u><b>34,858,320.00</b></u> | <u><b>42,030,750.66</b></u> | <u><b>28,121,486.00</b></u> | <u><b>43,816,527.48</b></u> | <u><b>42,389,812.90</b></u> |
|              |                                     |                             |                             |                             |                             |                             |

| Acct. # | Description                                         | 2022-2023<br>Actual  | 2023-2024<br>Approved | 2023-2024<br>Actual  | 2024-2025<br>Approved | 5%<br>2025-2026<br>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>                 |
|         |                                                     |                      |                       |                      |                       |                             |
|         | Total Estimated Expenditures and Other Uses         | <u>39,258,320.00</u> | <u>42,030,750.66</u>  | <u>28,121,486.00</u> | <u>43,816,527.48</u>  | <u>42,389,812.90</u>        |
|         | 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                                |                      |                       |                      |                       |                             |
|         |                                                     |                      |                       |                      |                       |                             |
|         | Estimated Ending                                    | <u>8,558,457.00</u>  | <u>9,150,400.01</u>   | <u>11,740,700.00</u> | <u>8,558,457.00</u>   | <u>8,893,214.70</u>         |
|         |                                                     |                      |                       |                      |                       |                             |
|         |                                                     |                      |                       |                      |                       |                             |
|         |                                                     |                      |                       |                      |                       |                             |

| Acct. # | Sub | Description                                 | 2022-2023<br>Actuals | 2023-2024<br>Approved | 2023-2024<br>Actuals | 2024-2025<br>Approved | 2025-2026<br>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 | ESEA Title I-Consolidated Admin             | 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<br>Actuals | 2023-2024<br>Approved | 2023-2024<br>Actuals | 2024-2025<br>Approved | 2025-2026<br>Estimate |
|---------|------------|-----------------------------------------------------|----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| 71000   |            | <b>INSTRUCTION</b>                                  |                      |                       |                      |                       |                       |
| 71100   |            | <b><u>Regular Instruction Program</u></b>           |                      |                       |                      |                       |                       |
| 116     | <b>100</b> | Teachers <b>Title I</b>                             | 530,809.00           | 451,722.00            | 464,567.04           | 432,314.40            | 400,000.00            |
|         | <b>933</b> | Teachers ESSER 3                                    |                      | 295,750.00            | 89,353.12            | 61,250.92             |                       |
|         | <b>938</b> | Teachers TN ALL Corps                               |                      |                       | 62,400.00            |                       |                       |
| 163     | <b>100</b> | Educational Assistants/Aides <b>Title I</b>         | 88,089.00            | 102,686.97            | 47,655.18            | 62,030.95             | 59,090.85             |
| 189     | <b>100</b> | Other Salaries & Wages <b>Title I</b>               | 126,254.00           | 54,491.65             | 25,854.04            | 36,700.00             | 14,983.45             |
|         | <b>160</b> | Other Salaries & Wages Title I-D                    |                      | 110,975.83            | 87,998.59            | 106,657.20            |                       |
|         | <b>950</b> | Other Salaries Literacy Teacher Stipend             |                      |                       | 1,000.00             |                       |                       |
| 195     | <b>100</b> | Certified Substitute Teachers <b>Title I</b>        |                      |                       |                      |                       | 3,000.00              |
|         | <b>940</b> | Certified Subs - Resilient Grant                    |                      |                       | 200.00               |                       |                       |
| 198     | <b>100</b> | Non-Certified Substitutes <b>Title I</b>            | 1,126.00             | 3,000.00              | 0.00                 | 3,000.00              | 4,263.35              |
|         | <b>940</b> | Non-Cert Subs Resilient Sch Grant                   |                      |                       | 1,050.00             |                       |                       |
| 201     | <b>100</b> | Social Security <b>Title I</b>                      | 38,748.00            | 42,960.56             | 29,360.68            | 52,960.56             | 38,832.35             |
|         | <b>933</b> | Social Security ESSER 3                             |                      | 18,367.20             | 5,484.10             | 3,811.27              |                       |
|         | <b>938</b> | Social Security TN ALL Corps                        |                      |                       | 3,789.71             |                       |                       |
|         | <b>940</b> | Social Security Resilient Sch Grant                 |                      |                       | 65.10                |                       |                       |
| 204     | <b>100</b> | State Retirement <b>Title I</b>                     | 49,827.00            | 58,381.10             | 35,286.24            | 63,381.10             | 39,514.48             |
|         | <b>933</b> | State Retirement ESSER 3                            |                      | 26,113.46             | 6,700.26             | 5,566.22              |                       |
|         | <b>938</b> | State Retirement TN ALL Corps                       |                      |                       | 4,352.04             |                       |                       |
|         | <b>940</b> | State Retirement Resilient Sch Grant                |                      |                       | 3.01                 |                       |                       |
| 207     | <b>100</b> | Medical Insurance <b>Title I</b>                    | 98,065.00            | 94,092.00             | 118,492.73           | 109,340.83            | 115,838.52            |
|         | <b>933</b> | Medical Insurance ESSER 3                           |                      | 31,000.00             |                      | 0.00                  | 0.00                  |
| 210     | <b>100</b> | Unemployment Compensation <b>Title I</b>            | 99.00                | 120.00                |                      | 120.00                | 50.00                 |
| 212     | <b>100</b> | Employer Medicare <b>Title I</b>                    | 9,064.00             | 13,000.00             | 7,073.00             | 13,093.14             | 10,000.00             |
|         | <b>933</b> | Employer Medicare ESSER 3                           |                      | 4,319.82              | 1,295.59             | 938.12                |                       |
|         | <b>938</b> | Employer Medicare TN ALL Corps                      |                      |                       | 904.79               |                       |                       |
|         | <b>940</b> | Employer Medicare Resilient Sch Grant               |                      |                       | 18.13                |                       |                       |
| 312     | <b>100</b> | Contracts with other Private Agencies               | 55.00                | 1,257.72              | 165.00               | 1,257.72              | 149.19                |
|         | <b>933</b> | Contr w/ other Priv Agencies ESSER 3                |                      | 48,630.33             |                      | 0.00                  |                       |
| 336     | <b>100</b> | Maintenance & Repair <b>Title I</b>                 | 4,097.00             | 5,348.68              | 4,043.00             | 5,348.68              | 5,000.00              |
| 399     | <b>100</b> | Other Contracted Services <b>Title I</b>            | 12,933.00            | 17,474.95             | 11,876.26            | 15,368.24             | 8,983.11              |
| 429     | <b>100</b> | Instructional Supplies and Materials <b>Title I</b> | 210,352.00           | 3,271.58              | 12,496.28            | 28,819.51             | 4,447.00              |
|         | <b>160</b> | Instructional Supplies                              |                      | 22,892.22             | 10,502.68            | 52,278.64             |                       |
|         | <b>933</b> | Inst Supp and Mat ESSER 3                           |                      | 295,200.00            | 87,502.60            | 77,280.90             |                       |
| 449     | <b>933</b> | Textbooks ESSER 3                                   | 19,303.00            | 411,840.00            | 78,790.45            | 742.00                |                       |
| 471     | <b>933</b> | Software ESSER 3                                    | 187,994.00           | 11,961.40             |                      | 25,000.00             |                       |
| 499     | <b>100</b> | Other Supplies & Materials <b>Title I</b>           |                      |                       |                      |                       | 300.00                |
| 599     | <b>100</b> | Other Charges <b>Title I</b>                        | 756.00               | 7,502.56              | 3,329.78             | 7,409.42              | 6,824.91              |
|         | <b>160</b> | Regular Instruction Equipment Title I-D             |                      | 11,196.39             | 9,930.99             |                       |                       |
|         | <b>933</b> | 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<br>Actuals | 2023-2024<br>Approved | 2023-2024<br>Actuals | 2024-2025<br>Approved | 2025-2026<br>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 IDEA Part B                       |                      |                       | 2,300.00             |                       | 4,000.00              |
| 188     | 901 | Bonus Payments ARP/IDEA 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 IDEA 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/IDEA 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 IDEA 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<br>Actuals    | 2023-2024<br>Approved    | 2023-2024<br>Actuals    | 2024-2025<br>Approved   | 2025-2026<br>Estimate   |
|---------|-----|-----------------------------------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| 71300   |     | <b><u>Vocational Education Program</u></b>          |                         |                          |                         |                         |                         |
| 163     | 800 | Educational Assistants <b>Perkins</b>               |                         | 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 <b>Perkins</b>                      | 217.00                  | 916.00                   | 678.64                  | 1,050.00                | 1,050.00                |
| 204     | 800 | State Retirement <b>Perkins</b>                     | 57.00                   | 420.00                   | 146.40                  | 735.00                  | 735.00                  |
| 207     | 800 | Medical Insurance <b>Perkins</b>                    |                         |                          |                         |                         |                         |
| 210     | 800 | Unemployment Compensation <b>Perkins</b>            |                         |                          |                         |                         |                         |
| 212     | 800 | Employer Medicare <b>Perkins</b>                    | 51.00                   | 218.00                   | 158.71                  | 225.00                  | 225.00                  |
| 336     | 800 | Maint & Repair Service Equipment <b>Perkins</b>     |                         |                          |                         | 708.00                  | 708.00                  |
| 355     | 800 | Travel <b>Perkins</b>                               |                         |                          |                         |                         |                         |
| 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 <b>Perkins</b> | 25,110.00               | 14,635.96                | 17,812.24               | 8,033.85                | 5,648.22                |
| 499     | 800 | Other Supplies & Materials <b>Perkins</b>           | 3,500.00                | 3,500.00                 | 3,500.00                | 4,102.27                | 4,102.27                |
| 599     | 800 | Other Charges <b>Perkins</b>                        |                         |                          |                         |                         |                         |
| 730     | 800 | Vocational Instruction Equipment <b>Perkins</b>     | 5,749.00                | 1,119.00                 | 1,119.00                | 2,500.00                | 2,500.00                |
|         |     | <b>Total Vocational Education Program</b>           | <b><u>43,184.00</u></b> | <b><u>36,808.96</u></b>  | <b><u>38,360.83</u></b> | <b><u>36,354.12</u></b> | <b><u>33,968.49</u></b> |
| 72000   |     | <b>SUPPORT SERVICES</b>                             |                         |                          |                         |                         |                         |
| 72110   |     | <b><u>Attendance</u></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><u>60,119.00</u></b> | <b><u>132,400.00</u></b> | <b><u>69,964.12</u></b> | <b><u>42,991.72</u></b> | <b><u>0.00</u></b>      |
| 72120   |     | <b><u>Health Services</u></b>                       |                         |                          |                         |                         |                         |
| 499     | 702 | <b>Other Supplies &amp; Materials (Homeless)</b>    | 3,780.00                | 11,000.00                |                         |                         |                         |
|         |     | <b>Total Health Services</b>                        | <b><u>3,780.00</u></b>  | <b><u>11,000.00</u></b>  | <b><u>0.00</u></b>      | <b><u>0.00</u></b>      | <b><u>0.00</u></b>      |

| Acct. # | Sub | Description                                  | 2022-2023<br>Actuals | 2023-2024<br>Approved | 2023-2024<br>Actuals | 2024-2025<br>Approved | 2025-2026<br>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<br>Actuals     | 2023-2024<br>Approved    | 2023-2024<br>Actuals     | 2024-2025<br>Approved    | 2025-2026<br>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<br>Actuals     | 2023-2024<br>Approved    | 2023-2024<br>Actuals     | 2024-2025<br>Approved    | 2025-2026<br>Estimate    |
|---------|-----|--------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 72220   |     | <b><u>Special Education Program</u></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/IDEA B       | 345.00                   |                          |                          |                          |                          |
|         | 910 | Other Contracted Services IDEA Preschool   |                          |                          | 3,604.00                 | 3,411.74                 | 2,000.00                 |
|         | 901 | Other Supplies and Materials ARP/IDEA B    | 5,000.00                 |                          |                          |                          |                          |
|         | 911 | Other Supp and Mat ARP/IDEA 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/IDEA B                 | 5,549.00                 |                          |                          |                          |                          |
|         |     | <b>Total Special Education Program</b>     | <b><u>175,049.00</u></b> | <b><u>189,089.36</u></b> | <b><u>227,681.09</u></b> | <b><u>190,059.42</u></b> | <b><u>159,143.00</u></b> |
| 72230   |     | <b><u>Vocational Education Program</u></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><u>2,473.00</u></b>   | <b><u>2,472.22</u></b>   | <b><u>2,432.27</u></b>   | <b><u>2,432.27</u></b>   | <b><u>2,432.27</u></b>   |
| 72250   |     | <b><u>Education Technology</u></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><u>125,666.00</u></b> | <b><u>61,836.70</u></b>  | <b><u>44,189.59</u></b>  | <b><u>24,042.51</u></b>  | <b><u>0.00</u></b>       |

| Acct. # | Sub | Description                              | 2022-2023<br>Actuals     | 2023-2024<br>Approved    | 2023-2024<br>Actuals    | 2024-2025<br>Approved   | 2025-2026<br>Estimate    |
|---------|-----|------------------------------------------|--------------------------|--------------------------|-------------------------|-------------------------|--------------------------|
| 72410   |     | <b><u>Office of the Principal</u></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><u>Fiscal Services</u></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><u>Operation of Plant</u></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><u>Maintenance of Plant</u></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><u>Transportation</u></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<br>Actuals       | 2023-2024<br>Approved      | 2023-2024<br>Actuals       | 2024-2025<br>Approved      | 2025-2026<br>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   |     | <b>Indirect Cost</b>                                |                            |                            |                            |                            |                            |
| 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<br>Actuals | 2023-2024<br>Actuals | 2024-2025<br>Approved<br>Budget | 2025-2026<br>Estimate |
|---------------------------|-------------------------------------------|----------------------|----------------------|---------------------------------|-----------------------|
| <b>Estimated Revenues</b> |                                           |                      |                      |                                 |                       |
| 43000                     | <b>CHARGES FOR CURRENT SERVICES</b>       |                      |                      |                                 |                       |
| 43500                     | <b>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            |
| 43990                     | <b>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>     |
| 44000                     | <b>OTHER LOCAL REVENUES</b>               |                      |                      |                                 |                       |
| 44100                     | <b>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>      |
| 46000                     | <b>STATE OF TENNESSEE</b>                 |                      |                      |                                 |                       |
| 46500                     | <b>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>      |
| 47000                     | <b>FEDERAL GOVERNMENT</b>                 |                      |                      |                                 |                       |
| 47100                     | <b>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                          |                       |
| 47600                     | <b>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>   |
|                           | <b>Total Estimated Revenues</b>           | <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<br>Actuals | 2023-2024<br>Actuals | 2024-2025<br>Approved<br>Budget | 2025-2026<br>Estimate |
|------------------------------------------------|---------------------------------------------------------------------|----------------------|----------------------|---------------------------------|-----------------------|
| <b>Estimated Expenditures</b>                  |                                                                     |                      |                      |                                 |                       |
| <b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b> |                                                                     |                      |                      |                                 |                       |
| 73000                                          | <b>Food Service</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                                                  | 1,923,470            | 2,263,460            | 3,430,000                       | 3,182,000.00          |
|                                                | COVID-19 Other Supplies and Materials                               |                      |                      |                                 |                       |
|                                                | Total Estimated Expenditures                                        | 1,923,470            | 2,263,460            | 3,430,000                       | 3,182,000.00          |
|                                                | Excess Of Estimated Revenues Over<br>(under) Estimated Expenditures | -1,525               | (154,561)            | 0                               | 0.00                  |
|                                                | Estimated Beginning Fund Balance, July 1                            | 503,724              | 502,199              | 502,199                         | 347,638.40            |
|                                                | <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 |                                        |                                        |  |  |  | Audit     | Budget    | Estimated  | Department   | Commission |  |
| Account Number                   |                                        |                                        |  |  |  | 2024      | 2025      | 2025       | Request FY26 | Approved   |  |
| Estimated/Appropriated/Actual    |                                        |                                        |  |  |  |           |           |            |              |            |  |
| Revenues                         |                                        |                                        |  |  |  |           |           |            |              |            |  |
| 40000                            | Local Taxes                            |                                        |  |  |  |           |           |            |              |            |  |
| 40100                            | County Property Taxes                  |                                        |  |  |  |           |           |            |              |            |  |
| 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        |  |
| Total                            | County Property Taxes                  |                                        |  |  |  | 1,654,447 | 1,502,621 | 1,647,804  | 1,499,840    | 1,499,840  |  |
| 40600                            | City/School District Property Taxes    |                                        |  |  |  |           |           |            |              |            |  |
| 40620                            |                                        | Prior Year's Property Tax              |  |  |  | 0         | 0         | 11,106     | 0            | 0          |  |
| 40630                            |                                        | Interest And Penalty                   |  |  |  | 0         | 0         | 1,467      | 0            | 0          |  |
| Total                            | City/School District Property Taxes    |                                        |  |  |  | 0         | 0         | 12,573     | 0            | 0          |  |
| Total                            | Local Taxes                            |                                        |  |  |  | 1,654,447 | 1,502,621 | 1,660,377  | 1,499,840    | 1,499,840  |  |
| 44000                            | Other Local Revenues                   |                                        |  |  |  |           |           |            |              |            |  |
| 44100                            | Recurring Items                        |                                        |  |  |  |           |           |            |              |            |  |
| 44110                            |                                        | Investment Income                      |  |  |  | 400,000   | 400,000   | 400,000    | 400,000      | 400,000    |  |
| Total                            | Recurring Items                        |                                        |  |  |  | 400,000   | 400,000   | 400,000    | 400,000      | 400,000    |  |
| Total                            | Other Local Revenues                   |                                        |  |  |  | 400,000   | 400,000   | 400,000    | 400,000      | 400,000    |  |
| 48000                            | Other Governments And Citizens Groups  |                                        |  |  |  |           |           |            |              |            |  |
| 48100                            | Other Governments                      |                                        |  |  |  |           |           |            |              |            |  |
| 48130                            |                                        | Contributions                          |  |  |  | 0         | 0         | 3,108,558  | 117,420      | 117,420    |  |
| Total                            | Other Governments                      |                                        |  |  |  | 0         | 0         | 3,108,558  | 117,420      | 117,420    |  |
| Total                            | Other Governments And Citizens Groups  |                                        |  |  |  | 0         | 0         | 3,108,558  | 117,420      | 117,420    |  |
| Total                            | Revenues                               |                                        |  |  |  | 2,054,447 | 1,902,621 | 5,168,935  | 2,017,260    | 2,017,260  |  |
| 49000                            | Other Sources (Non-Revenue)            |                                        |  |  |  |           |           |            |              |            |  |
| 49500                            |                                        | Other Loan Proceeds                    |  |  |  | 0         | 0         | 4,923,945  | 0            | 0          |  |
| Total                            | Other Sources (Non-Revenue)            |                                        |  |  |  | 0         | 0         | 4,923,945  | 0            | 0          |  |
| Total                            | Other Sources (Non-Revenue)            |                                        |  |  |  | 0         | 0         | 4,923,945  | 0            | 0          |  |
| Total                            | Revenues & Other Sources (Non-Revenue) |                                        |  |  |  | 2,054,447 | 1,902,621 | 10,092,880 | 2,017,260    | 2,017,260  |  |
|                                  |                                        |                                        |  |  |  |           |           |            |              |            |  |

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

|                                          |                                              |                                              |                |                  |                  |                     |                   |              |
|------------------------------------------|----------------------------------------------|----------------------------------------------|----------------|------------------|------------------|---------------------|-------------------|--------------|
| <b>Fund</b>                              | 171                                          | General 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>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                        |                                                   |  |  |  |  |  |  |  |  |  | 9,314          | 0                | 0                | 0                   | 0                 |  |  |
| 49800                        |                                                   |  |  |  |  |  |  |  |  |  | 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>  |  |  |

|                                                    |                                              |                          |                  |                    |                  |                     |                    |              |
|----------------------------------------------------|----------------------------------------------|--------------------------|------------------|--------------------|------------------|---------------------|--------------------|--------------|
| <b>Fund</b>                                        | 171                                          | General 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>               |                                              |                          |                  |                    |                  |                     |                    |              |
| 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>   |              |
|                                                    |                                              |                          |                  |                    |                  |                     |                    |              |



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

| Acct. #                                                               | Description                             | 2022-2023<br>Actual         | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Audit Actuals | 2024-2025<br>Approved Budget | 2024-2025<br>Amended Budget | 2024-2025<br>YTD 4/9/25    | 2025-2026<br>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<br>Actual         | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Audit Actuals  | 2024-2025<br>Approved Budget | 2024-2025<br>Amended Budget | 2024-2025<br>YTD 4/9/25     | 2025-2026<br>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<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Audit Actuals | 2024-2025<br>Approved Budget | 2024-2025<br>Amended Budget | 2024-2025<br>YTD 4/9/25    | 2025-2026<br>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<br>Actual         | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Audit Actuals | 2024-2025<br>Approved Budget | 2024-2025<br>Amended Budget | 2024-2025<br>YTD 4/9/25 | 2025-2026<br>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<br>(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                  |
| 791                                          | 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<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Audit Actuals | 2024-2025<br>Approved Budget | 2024-2025<br>Amended Budget | 2024-2025<br>YTD 4/9/25  | 2025-2026<br>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<br>Actual     | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Audit Actuals | 2024-2025<br>Approved Budget | 2024-2025<br>Amended Budget | 2024-2025<br>YTD 4/9/25 | 2025-2026<br>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<br>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<br>Actual        | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Audit Actuals  | 2024-2025<br>Approved Budget | 2024-2025<br>Amended Budget | 2024-2025<br>YTD 4/9/25    | 2025-2026<br>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<br>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>    |

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

| Acct. #                                     | Description                                        | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Audit Actuals | 2024-2025<br>Approved Budget | 2024-2025<br>Amended Budget | 2024-2025<br>YTD 4/9/25  | 2025-2026<br>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<br>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<br>Actual         | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Audit Actuals  | 2024-2025<br>Approved Budget | 2024-2025<br>Amended Budget | 2024-2025<br>YTD 4/9/25     | 2025-2026<br>Estimate       |
|-----------------------------------------------|-------------------------------------------------|-----------------------------|---------------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>REBUILDING 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<br>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>    |

|                                   |                             |                                        |  |                     |  |   |            |            |            |              |            |  |
|-----------------------------------|-----------------------------|----------------------------------------|--|---------------------|--|---|------------|------------|------------|--------------|------------|--|
| Fund                              | 178                         | School Project for Flood (County)      |  |                     |  |   |            |            |            |              |            |  |
| 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                          |                             |                                        |  |                     |  |   |            |            |            |              |            |  |
| 44000 Other Local Revenues        |                             |                                        |  |                     |  |   |            |            |            |              |            |  |
| 44100 Recurring Items             |                             |                                        |  |                     |  |   |            |            |            |              |            |  |
| 44110                             |                             |                                        |  | Investment Income   |  | 0 | 0          | 367,741    | 0          | 0            |            |  |
| Total                             | Recurring Items             |                                        |  |                     |  | 0 | 0          | 367,741    | 0          | 0            |            |  |
| Total                             | Other Local Revenues        |                                        |  |                     |  | 0 | 0          | 367,741    | 0          | 0            |            |  |
| Total                             | Revenues                    |                                        |  |                     |  | 0 | 0          | 367,741    | 0          | 0            |            |  |
| 49000 Other Sources (Non-Revenue) |                             |                                        |  |                     |  |   |            |            |            |              |            |  |
| 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    |            |  |
| Total                             | Other Sources (Non-Revenue) |                                        |  |                     |  | 0 | 24,674,505 | 9,645,753  | 6,510,008  | 6,510,008    |            |  |
| Total                             | Other Sources (Non-Revenue) |                                        |  |                     |  | 0 | 24,674,505 | 9,645,753  | 6,510,008  | 6,510,008    |            |  |
|                                   | Total                       | Revenues & Other Sources (Non-Revenue) |  |                     |  |   | 0          | 24,674,505 | 10,013,494 | 6,510,008    | 6,510,008  |  |
|                                   |                             |                                        |  |                     |  |   |            |            |            |              |            |  |

|                                   |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
|-----------------------------------|-----|-----------------------------------|--|--|--|--|--|--|--|--|--|-----------|------------|-------------|--------------|------------|--|--|
| Fund                              | 178 | School Project for Flood (County) |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| Statement of Proposed Operations  |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| Fiscal Year Ending June 30, 2026  |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| Account Number                    |     |                                   |  |  |  |  |  |  |  |  |  | Audit     | Budget     | Estimated   | Department   | Commission |  |  |
|                                   |     |                                   |  |  |  |  |  |  |  |  |  | 2024      | 2025       | 2025        | Request FY26 | Approved   |  |  |
|                                   |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| Estimated / Appropriated / Actual |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| Expenditures                      |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| 90000 Capital Projects            |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| 90100 Capital Projects            |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| 91300 Education Capital Projects  |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| 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          |  |  |
| Total Education Capital Projects  |     |                                   |  |  |  |  |  |  |  |  |  | 0         | 24,674,505 | 13,874,283  | 6,513,508    | 6,513,508  |  |  |
|                                   |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| Total Capital Projects            |     |                                   |  |  |  |  |  |  |  |  |  | 0         | 24,674,505 | 13,874,283  | 6,513,508    | 6,513,508  |  |  |
| Total Capital Projects            |     |                                   |  |  |  |  |  |  |  |  |  | 0         | 24,674,505 | 13,874,283  | 6,513,508    | 6,513,508  |  |  |
| Total Expenditures                |     |                                   |  |  |  |  |  |  |  |  |  | 0         | 24,674,505 | 13,874,283  | 6,513,508    | 6,513,508  |  |  |
| Total Expenditures                |     |                                   |  |  |  |  |  |  |  |  |  | 0         | 24,674,505 | 13,874,283  | 6,513,508    | 6,513,508  |  |  |
| Excess of Estimated Revenue Over  |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| Under Estimated Expenditures      |     |                                   |  |  |  |  |  |  |  |  |  | 0         | 0          | (3,860,789) | (3,500)      | (3,500)    |  |  |
| Estimated Beg Fund Bal JULY 1     |     |                                   |  |  |  |  |  |  |  |  |  | 0         | 9,518,047  | 9,518,047   | 5,657,258    | 5,657,258  |  |  |
|                                   |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
|                                   |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
|                                   |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| Prior Prior Year Ending           |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| Encumbered Fund Balance           |     |                                   |  |  |  |  |  |  |  |  |  | 0         |            |             |              |            |  |  |
| Excess/Deficit                    |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| Revenues/Expenditures             |     |                                   |  |  |  |  |  |  |  |  |  | 9,518,047 |            |             |              |            |  |  |
| Adjustments                       |     |                                   |  |  |  |  |  |  |  |  |  | 0         |            |             |              |            |  |  |
| Prior Year Ending Fund Bal        |     |                                   |  |  |  |  |  |  |  |  |  | 9,518,047 |            |             |              |            |  |  |
|                                   |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |
| Adjustment                        |     |                                   |  |  |  |  |  |  |  |  |  | 0         |            |             |              |            |  |  |
| Estimated End Fund JUNE 30        |     |                                   |  |  |  |  |  |  |  |  |  | 9,518,047 | 9,518,047  | 5,657,258   | 5,653,758    | 5,657,258  |  |  |
|                                   |     |                                   |  |  |  |  |  |  |  |  |  |           |            |             |              |            |  |  |

|                                   |                             |                        |              |  |  |   |        |        |           |              |            |  |
|-----------------------------------|-----------------------------|------------------------|--------------|--|--|---|--------|--------|-----------|--------------|------------|--|
| Fund                              | 189                         | Other 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                          |                             |                        |              |  |  |   |        |        |           |              |            |  |
| 49000                             | Other Sources (Non-Revenue) |                        |              |  |  |   |        |        |           |              |            |  |
| 49800                             |                             |                        | Transfers In |  |  | 0 | 20,000 | 0      | 20,000    | 20,000       |            |  |
| Total                             | Other Sources (Non-Revenue) |                        |              |  |  | 0 | 20,000 | 0      | 20,000    | 20,000       |            |  |
| Total                             | Other Sources (Non-Revenue) |                        |              |  |  | 0 | 20,000 | 0      | 20,000    | 20,000       |            |  |
| Total                             | Other Sources (Non-Revenue) |                        |              |  |  | 0 | 20,000 | 0      | 20,000    | 20,000       |            |  |
|                                   |                             |                        |              |  |  |   |        |        |           |              |            |  |

|                                                |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
|------------------------------------------------|-----|------------------------|--|--|--|--|--|--|--|--|--|---------|--------|-----------|--------------|------------|--|--|
| Fund                                           | 189 | Other Capital Projects |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| Statement of Proposed Operations               |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| Fiscal Year Ending June 30, 2026               |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| Account Number                                 |     |                        |  |  |  |  |  |  |  |  |  | Audit   | Budget | Estimated | Department   | Commission |  |  |
|                                                |     |                        |  |  |  |  |  |  |  |  |  | 2024    | 2025   | 2025      | Request FY26 | Approved   |  |  |
|                                                |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| Estimated/Appropriated/Actual                  |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| Expenditures                                   |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| 90000 Capital Projects                         |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| 90100 Capital Projects                         |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| 91160 Agriculture & Natural Resources Projects |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| 91160-599 Other Charges                        |     |                        |  |  |  |  |  |  |  |  |  | 5,625   | 20,000 | 5,925     | 20,000       | 20,000     |  |  |
| Total Agriculture & Natural Resources Projects |     |                        |  |  |  |  |  |  |  |  |  | 5,625   | 20,000 | 5,925     | 20,000       | 20,000     |  |  |
|                                                |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| Total Capital Projects                         |     |                        |  |  |  |  |  |  |  |  |  | 5,625   | 20,000 | 5,925     | 20,000       | 20,000     |  |  |
| Total Capital Projects                         |     |                        |  |  |  |  |  |  |  |  |  | 5,625   | 20,000 | 5,925     | 20,000       | 20,000     |  |  |
| Total Expenditures                             |     |                        |  |  |  |  |  |  |  |  |  | 5,625   | 20,000 | 5,925     | 20,000       | 20,000     |  |  |
| Total Expenditures                             |     |                        |  |  |  |  |  |  |  |  |  | 5,625   | 20,000 | 5,925     | 20,000       | 20,000     |  |  |
| Excess of Estimated Revenue Over               |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| Under Estimated Expenditures                   |     |                        |  |  |  |  |  |  |  |  |  | (5,625) | 0      | (5,925)   | 0            | 0          |  |  |
| Estimated Beg Fund Bal JULY 1                  |     |                        |  |  |  |  |  |  |  |  |  | 28,787  | 23,162 | 23,162    | 17,237       | 17,237     |  |  |
|                                                |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
|                                                |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
|                                                |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| Prior Prior Year Ending                        |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| Encumbered Fund Balance                        |     |                        |  |  |  |  |  |  |  |  |  | 28,787  |        |           |              |            |  |  |
| Excess/Deficit                                 |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| Revenues/Expenditures                          |     |                        |  |  |  |  |  |  |  |  |  | (5,625) |        |           |              |            |  |  |
| Adjustments                                    |     |                        |  |  |  |  |  |  |  |  |  | 0       |        |           |              |            |  |  |
| Prior Year Ending Fund Bal                     |     |                        |  |  |  |  |  |  |  |  |  | 23,162  |        |           |              |            |  |  |
|                                                |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |
| Adjustment                                     |     |                        |  |  |  |  |  |  |  |  |  | 0       |        |           |              |            |  |  |
| Estimated End Fund JUNE 30                     |     |                        |  |  |  |  |  |  |  |  |  | 23,162  | 23,162 | 17,237    | 17,237       | 17,237     |  |  |
|                                                |     |                        |  |  |  |  |  |  |  |  |  |         |        |           |              |            |  |  |

|                                          |                                     |                         |                |                |                  |                     |                   |  |  |
|------------------------------------------|-------------------------------------|-------------------------|----------------|----------------|------------------|---------------------|-------------------|--|--|
| <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> |                                     |                         |                |                |                  |                     |                   |  |  |
| 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</b>                        | <b>Revenues</b>         | <b>226,491</b> | <b>240,000</b> | <b>248,027</b>   | <b>240,000</b>      | <b>240,000</b>    |  |  |
|                                          |                                     |                         |                |                |                  |                     |                   |  |  |

|                                  |                                           |                     |           |           |           |              |            |  |
|----------------------------------|-------------------------------------------|---------------------|-----------|-----------|-----------|--------------|------------|--|
| Fund                             | 204                                       | Buffalo Waste Water |           |           |           |              |            |  |
| 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                     |                                           |                     |           |           |           |              |            |  |
| 50000                            | General Government                        |                     |           |           |           |              |            |  |
| 55000                            | Public Health And Welfare                 |                     |           |           |           |              |            |  |
| 55900                            | 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     |  |
| Total                            | Other Public Health And Welfare           |                     | 168,465   | 208,811   | 149,659   | 212,596      | 212,596    |  |
|                                  |                                           |                     |           |           |           |              |            |  |
| Total                            | Public Health And Welfare                 |                     | 168,465   | 208,811   | 149,659   | 212,596      | 212,596    |  |
| Total                            | General Government                        |                     | 168,465   | 208,811   | 149,659   | 212,596      | 212,596    |  |
| Total                            | Expenditures                              |                     | 168,465   | 208,811   | 149,659   | 212,596      | 212,596    |  |
| Total                            | Expenditures                              |                     | 168,465   | 208,811   | 149,659   | 212,596      | 212,596    |  |
| Excess of Estimated Revenue Over |                                           |                     |           |           |           |              |            |  |
|                                  | Under Estimated Expenditures              |                     | 58,026    | 31,189    | 98,368    | 27,404       | 27,404     |  |
| Estimated Beg Fund Bal JULY 1    |                                           |                     | 1,008,911 | 1,061,445 | 1,061,445 | 1,159,813    | 1,159,813  |  |
|                                  |                                           |                     |           |           |           |              |            |  |
|                                  |                                           |                     |           |           |           |              |            |  |
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|                                  |                                           |                     |           |           |           |              |            |  |
|                                  |                                           |                     |           |           |           |              |            |  |
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|                                  |                                           |                     |           |           |           |              |            |  |
|                                  |                                           |                     |           |           |           |              |            |  |
|                                  |                                           |                     |           |           |           |              |            |  |
|                                  |                                           |                     |           |           |           |              |            |  |
|                                  |                                           |                     |           |           |           |              |            |  |

*A few common funds have been provided as an example. Please add or remove funds as necessary to match your governmental (non-utility) funds.*

*A few common funds have been provided as an example. Please add or remove funds as necessary to match your enterprise (utility) funds.*

[illegible]

## Debt Schedule A

### Identify New or Planned Debt

[illegible]

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

|                                     |                  |                  |                  |                  |                  |                  |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>44170</b><br><b>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

Save And Go To 

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                |                          |                           |               |                             |                             |                                |
|                                                                                  | Revised Total Adjusted Local Revenue              | \$8,173,000.00        |                          |                           |               |                             |                             |                                |
|                                                                                  | Required Local Match                              | \$0.00                |                          |                           |               |                             |                             |                                |

Maintenance of Effort Test Met

Required Local Match Test Met

Save And Go To 