

HUMPHREYS COUNTY,
TENNESSEE
BUDGET
FISCAL YEAR ENDING
JUNE 30, 2027

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HUMPHREYS COUNTY BOARD OF COMMISSIONERS**RESOLUTION****No. 20250622-1****A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF HUMPHREYS COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.**

BE IT RESOLVED, by the Board of County Commissioners of Humphreys County, Tennessee, assembled in special session on the 22nd day of June 2026, 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, 2026 and ending June 30, 2027, according to the following schedule:

GENERAL FUND - 101

51100 County Commission	\$	184,860
51210 Board of Equalization		2,000
51220 Beer Board		800
51300 County Mayor/Executive		393,241
51400 County Attorney		61,881
51500 Election Commission		298,618
51600 Register of Deeds		228,494
51710 Development		15,000
51800 County Buildings		546,711
51900 Other General Administration		1,000
52300 Property Assessor's Office		285,460
52310 Reappraisal Program		15,140
52400 County Trustee's Office		244,024
52500 County Clerk's Office		355,395
53100 Circuit Court		445,550
53300 General Sessions Court		163,415
53400 Chancery Court		299,355
53500 Juvenile Court		71,710
53600 District Attorney General		0

53700 Judicial Commissioners	51,710
54110 Sheriff's Department	2,744,208
54210 Jail	1,907,950
54310 Fire Prevention and Control	2,000
54510 Inspection and Regulation	186,731
54610 County Coroner/Medical Examiner	126,500
54900 Other Public Safety	233,105
55110 Local Health Center	77,141
55120 Rabies and Animal Control	126,984
55130 Ambulance/Emergency Medical Services	715,850
55170 Alcohol and Drug Programs	3,000
55720 Sanitation Education/Information	65,515
55900 Other Public Health and Welfare	241,575
56500 Libraries	235,891
56900 Other Social, Cultural, and Recreational	0
57100 Agricultural Extension Service	121,000
57500 Soil Conservation	150,807
58110 Tourism	142,324
58190 Other Economic and Community	162,530
58220 Airport	432,962
58300 Veterans' Services	52,398
58400 Other Charges	817,000
58500 Contributions to Other Agencies	0.00
58600 Employee Benefits	1,865,606
99100 Transfers out	0
Total General Fund	<u>\$ 14,075,441</u>
<u>SOLID WASTE FUND - 116</u>	
55754 Landfill Operation and Maintenance	\$ 1,215,634
58400 Other Charges	25,000
58600 Employee Benefits	142,343
Total Solid Waste Fund	<u>\$ 1,382,977</u>
<u>DRUG CONTROL FUND - 122</u>	
54150 Drug Enforcement	\$ 96,000
Total Drug Control Fund	<u>\$ 96,000</u>
<u>LOCAL PURPOSE TAX FUND-FIRE - 126</u>	
54310 Fire Prevention and Control	\$ 307,885
Total Local Purpose Tax Fund	<u>\$ 307,885</u>

HIGHWAY/PUBLIC WORKS FUND - 131

61000 Administration	311,217
62000 Highway & Bridge Maintenance	2,690,610
63100 Operation & Maintenance of Equipment	710,266
65000 Other Charges	242,500
66000 Employee Benefits	566,400
68000 Capital Outlay	2,393,358
82120 Principal on Debt	0
82220 Interest on Debt	0
Total Highway/Public Works Fund	<u>\$ 6,914,351</u>

GENERAL PURPOSE SCHOOL FUND - 141

<u>Instruction</u>	
71100 Regular Instruction Program	\$ 15,380,318.06
71150 Alternative Instruction Program	99,015
71200 Special Education Program	1,941,426
71300 Career and Technical Education Program	1,938,372.67
<u>Support Services</u>	
72110 Attendance	263,399
72120 Health Services	480,150
72130 Other Student Support	934,071
72210 Regular Instruction Program	1,264,013
72220 Special Education Program	376,550
72230 Career and Technical Education Program	170,865
72250 Technology	601,200
72310 Board of Education	424,129
72320 Director of Schools	357,920
72410 Office of the Principal	2,119,426
72510 Fiscal Services	272,370
72610 Operation of Plant	2,623,311
72620 Maintenance of Plant	824,980.89
72710 Transportation	1,581,370.26
<u>Operation of Non-Instructional Services</u>	
73100 Food Service	11,340
73300 Community Services	145,000
73400 Early Childhood Education	395,192.23
76100 Capital Outlay	240,000
82130 Debt Service	10,130,000
Total General Purpose School Fund	<u>\$ 42,574,419.11</u>

CENTRAL CAFETERIA FUND - 143

73100 Food Service	\$ 3,188,375
Total Central Cafeteria Fund	<u>\$ 3,188,375</u>

GENERAL DEBT SERVICE FUND - 151

82130 Principal - Education	614,689
82210 Interest - General Government	0
82230 Interest - Education	1,137,676
82310 Other Debt Service - General Government	38,000
Total General Debt Service Fund	<u>\$ 1,790,365</u>

GENERAL CAPITAL PROJECTS - 171

91110 Capital Projects-General Administration	\$ 100,000
91120 Capital Projects-Administration of Justice	\$ 8,129,403
91130 Capital Projects-Public Safety	0
91170 Capital Projects-Public Utilities	1,060,817
91190 Capital Projects-Other General Government	0
91200 Capital Projects-Highway and Street	0
Total General Capital Projects-171	<u>\$ 9,290,220</u>

OTHER CAPITAL PROJECTS - 178

91300 Capital Projects-Education	981,492
Total Other Capital Projects-178	<u>\$ 981,492</u>

OTHER CAPITAL PROJECTS-WATERSHED - 189

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

PUBLIC UTILITY-WASTEWATER - 204

55900 Other Public Health and Welfare	\$ 172,596
91140 Capital Projects-Public Health and Welfare	\$ 0.00
Total Public Utility-Wastewater	<u>\$ 172,596</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 2026-2027 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, 2027.

BE IT FURTHER RESOLVED, that the delinquent county property taxes for the year beginning July 1, 2026 and prior years and the interest and penalty thereon collected during the year ending June 30, 2027, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year beginning July 1, 2026. 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, 2027.

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, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 22nd day of June, 2026.

Motion to Adopt: _____ Second: _____

Votes: Ayes: _____ Nays: _____ Pass: _____ Absent: _____

County Executive

Attest: _____
County Clerk

HUMPHREYS COUNTY BOARD OF COMMISSIONERS**RESOLUTION****No. 20260622-2****A RESOLUTION FIXING THE TAX LEVY IN
HUMPHREYS COUNTY, TENNESSEE FOR THE YEAR
BEGINNING JULY 1, 2026.**

BE IT RESOLVED, by the Board of County Commissioners of Humphreys County, Tennessee, assembled in special session on this 22nd day of June 2026, that the combined property tax rate for Humphreys County, Tennessee for the year beginning July 1, 2026, shall be \$1.4864 outside of city limits and \$1.4321 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:

FUND

	<u>Outside City Limits Rate</u>	<u>Inside City Limits Rate</u>
General	\$ 0.5142	\$ 0.5142
Solid Waste	\$ 0.1130	\$ 0.1130
Special Purpose Tax-Fire	\$ 0.0543	-
Highway Department	\$ 0.1120	\$ 0.1120
General Purpose School	\$ 0.3744	\$ 0.3744
General Debt Service	\$ 0.1750	\$ 0.1750
General Capital Projects	\$ 0.1435	\$ 0.1435
Total	\$ 1.4864	\$ 1.4321

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 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 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 22nd day of June, 2026

Motion to Adopt: _____ **Second:** _____

Votes: Ayes: _____ **Nays:** _____ **Pass:** _____ **Absent:** _____

County Executive

Attest: _____
County Clerk

Calculating the Value of a Penny and the Tax Levy

FY 26-27

Real Property Assessment

Personal Property Assessment

Public Utility

\$817,475,925.00

\$195,055,508.00

\$42,026,209.00 includes ratio

from Real Property Assessment Totals

from Personal Property

from Assessment Roll Book in Trustee's Office

	Property Tax	Public Utility Tax	Total Property Tax
Real Property Assessment	817,475,925	42,026,209	859,502,134
Personal Property Assessment	195,055,508		
Adjustment to Real			
Adjustment to Personal			
Adjustment to Public Utility			
Occidental Pilot (From Assessor)			
Total Assessment	1,012,531,433	42,026,209	1,054,557,642
	X.0001		
Gross Value of Penny	101,253	4,203	
Variance Rate	5%		
Net Value of Penny	96,190	3,993	100,183

Total Penny

5% uncollectable

Total Penny

Fund #		Tax Rate	Property Tax	Public Utility Tax	Totals
101	County	0.5142	4,946,090	205,320	5,151,410
116	Solid Waste	0.1130	1,086,947	45,121	1,132,068
126	Fire	0.0543	402,746		402,746
131	Highway	0.1120	1,077,328	44,722	1,122,050
141	School	0.3744	3,601,354	149,498	3,750,852
151	Debt Service	0.1750	1,683,325	69,878	1,753,203
171	Capital	0.1435	1,380,327	57,300	1,437,626
Total		1.4864	14,178,116	571,838	14,749,954

Fire Penny 74,170.57

Fund	122	Drug Control Fund											
Statement of Proposed Operations							Amended Budget		Department	Commission	Current Yr		
Fiscal Year Ending June 30, 2027					Actual	Original Budget	Thru	Est & Bgt Thru	Head Requested	Approved	Actual\Enc		
Account Number					2025	2026	June 2026	June 2026					
Estimated/ Appropriated/ Actual													
Expenditures													
50000	General Government												
54000	Public Safety												
54150	Drug Enforcement												
54150-106		Deputy(ies)			37,699	0	0	0	0	0	0	0	
54150-196		In-Service Training			930	3,000	3,000	0	2,000	0	0	0	
54150-319		Confidential Drug Enforcement Payments			0	5,000	5,000	0	5,000	0	0	0	
54150-355		Travel			5,944	2,000	2,000	2,054	2,500	0	2,054		
54150-429		Instructional Supplies And Materials			6,222	7,500	9,302	9,302	7,500	0	9,302		
54150-509		Refunds			0	1,000	1,000	0	1,000	0	0	0	
54150-510		Trustee's Commission			1,264	650	650	1,277	1,000	0	1,277		
54150-716		Law Enforcement Equipment			37,493	25,000	47,980	39,051	25,000	0	39,051		
54150-718		Motor Vehicles			22,428	0	53,100	53,072	52,000	0	53,072		
Total	Drug Enforcement				111,980	44,150	122,032	104,756	96,000	0	104,756		
Total	Public Safety				111,980	44,150	122,032	104,756	96,000	0	104,756		
Total	General Government				111,980	44,150	122,032	104,756	96,000	0	104,756		
Total	Expenditures				111,980	44,150	122,032	104,756	96,000	0	104,756		
Total	Expenditures				111,980	44,150	122,032	104,756	96,000	0	104,756		
Excess of Estimated Revenue Over													
Under Estimated Expenditures					27,848	20,850	(37,032)	53,594	14,000	0	53,594		
Estimated Beg Fund Bal JULY 1					170,668	190,007	190,007	190,007	243,601	243,601	243,601		
Prior Prior Year Ending													
Encumbered Fund Balance					170,668								
Excess/Deficit													
Revenues/Expenditures					19,339								
Adjustments					0								
Prior Year Ending Fund Bal					190,007								
Adjustment					0								
Estimated End Fund JUNE 30					190,007	210,857	152,975	243,601	257,601	243,601	297,195		

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[illegible]

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	<u>Estimated Revenues</u>					
40000	LOCAL TAXES					
40100	County Property Tax					
40110	Current Property Tax	3,775,755.00	3,700,000.00	3,700,000.00	3,800,000.00	3,750,000.00
40120	Trustee's Collections - Prior Year	143,770.00	70,000.00	70,000.00	76,600.00	70,000.00
40125	Trustee Collected Bankruptcy Pmts	115.00	300.00	300.00	263.00	300.00
40130	Clerk & Master Prior Year Collect	46,488.00	80,000.00	80,000.00	50,200.00	80,000.00
40140	Interest and Penalty	14,645.00	12,000.00	12,000.00	14,300.00	12,000.00
40200	County Local Option Taxes					
40210	Local Option Sales Tax	4,388,879.00	4,300,000.00	4,300,000.00	4,500,000.00	4,300,000.00
40275	Mixed Drink Tax	22,827.00	10,000.00	10,000.00	22,700.00	10,000.00
40300	Statutory Local Taxes					
40350	Interstate Telecommunications Tax					
	TOTAL LOCAL TAXES	<u>8,392,479.00</u>	<u>8,172,300.00</u>	<u>8,172,300.00</u>	<u>8,464,063.00</u>	<u>8,222,300.00</u>
41000	LICENSES AND PERMITS					
41100	Licenses					
41110	Marriage Licenses	388.00	500.00	500.00	483.00	500.00
41500	Permits					
41590	Other Permits	134.00	200.00	200.00	133.00	200.00
	TOTAL LICENSES AND PERMITS	<u>522.00</u>	<u>700.00</u>	<u>700.00</u>	<u>616.00</u>	<u>700.00</u>
43000	SERVICES					
43380	Vending Machine Collections					
43500	Education Charges					
43511	Tuition-Regular Day Students	1,440.00	1,500.00	1,500.00	1,500.00	1,500.00
43513	Summer School Tuition					
43517	Tuition - Other					
43570	Receipts from Individual Schools	36,284.00	10,000.00	10,000.00	30,000.00	20,000.00
43990	Other Charges for Services					
43550	Copy Fees					
	TOTAL CHARGES FOR CURRENT SERVICES	<u>37,724.00</u>	<u>11,500.00</u>	<u>11,500.00</u>	<u>31,500.00</u>	<u>21,500.00</u>
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Investment Income	33,020.00				
44120	Lease/Rentals					
44145	Sale of Recycled Materials	160.00	300.00	300.00	464.00	464.00
44146	E-Rate Funding					
44170	Miscellaneous Refunds	451,741.00	45,000.00	45,000.00	800.00	5,000.00
44500	Nonrecurring Items					
44530	Sale of Equipment	7,658.00	25,000.00	25,000.00	25,000.00	25,000.00
44540	Sale of Property					
44560	Damages Recovered from Individuals	16,397.00	500.00	500.00	408.11	500.00
44570	UTRUST/GRANTS	30,000.00	15,000.00	15,000.00	22,000.00	22,000.00
44570	Cont. & Gifts EESI TVA Energy				47,374.93	0.00
44570	Cont. & Gifts Opioid Abate OPI				80,000.00	80,000.00
44570	Cont. & Gifts Casey's Cash for Classroom Grant (CAS)					25,000.00
44990	Other Local Revenue					
	TOTAL OTHER LOCAL REVENUES	<u>538,976.00</u>	<u>85,800.00</u>	<u>85,800.00</u>	<u>176,047.04</u>	<u>157,964.00</u>

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
46000	STATE OF TENNESSEE					
46175	OPEB	86,305.00				
46500	State Education Funds					
46510	Achievement TISA	19,133,695.00	19,957,078.48	19,957,078.48	19,957,078.48	20,025,702.28
46510	TISA Outcomes (OUT)	181,120.00	180,000.00	180,000.00	207,907.50	208,000.00
46511	Basic Education Program BEP					
46513	TISA On-Behalf Payments	35,201.00		35,202.00	35,202.00	35,202.00
46515	Early Childhood	378,801.00	379,503.69	380,042.21	380,042.21	395,193.23
46515	Early Childhood (SEP)	24,682.00		13,965.15	13,965.15	0.00
46530	Energy Efficient School Initiative	500,000.00				
46550	Driver Education	4,672.00	5,000.00	5,000.00	5,065.86	5,000.00
46590	Other State - CEO Supplement	1,140.00	1,000.00	1,000.00	1,000.00	1,000.00
46590	Other State Educ -Salary Equity/ACT	164,733.00	164,733.00	164,733.00	164,733.00	164,733.00
46590	Other State One-Time Teacher			452,093.60	457,749.80	0.00
46590	Summer Camps SLC		324,276.12	324,276.12	324,276.12	
46590	Summer Camps S26					324,276.12
46590	Summer Camps S27					324,276.12
46590	(Lottery for Educ)(LOT)		95,000.00	95,000.00	95,000.00	145,000.00
46590	Other State Education Jobs for America's Graduates (JAG)					100,353.00
46590	Other State Early Literacy Tutoring Grant (ELT)					24,500.00
46590	Other State Tutoring Grant (TUT)					74,600.00
46592	Internet Connect-ARRA TN Conn					
46596	Paid Parental Leave PPL	44,032.00				
46610	Career Ladder Program	45,193.00	49,000.00	49,000.00	49,000.00	44,000.00
46612	Career Ladder - Extend Contract					
46640	Vocational Equipment					
46790	Other Vocational Innovative School Models (ISM)	432,752.00	976,337.11	1,173,646.25	961,220.26	654,185.75
46851	State Revenue Sharing - T.V.A.					
46980	Other State Grants (SELL)(PSS)	796,753.00		52,015.89	52,015.89	52,015.89
46981	Safe Schools-SROs (SAF)					
46990	Other State Revenues					
	TOTAL STATE OF TENNESSEE	21,829,079.00	22,131,928.40	22,883,052.70	22,704,256.27	22,578,037.39
47000	FEDERAL GOVERNMENT					
47100	Federal Through State					
47120	Adult Education State Grant					
47143	Education of the Handicap-Severe Needs - High Cost					
47145	Special Education Preschool					
47147	Safe and Drug Free School					
47230	Disaster Relief FEMA	3,441,854.00	11,447,831.32	11,447,831.32	365,412.93	10,000,000.00
47240	Medicaid - Stellar Therapy Refund	8,805.00	27,000.00	27,000.00	6,000.00	8,000.00
47303	COVID-19 Grant #3					
47401	American Rescue ESSER/ISM					
47590	Other Federal through State	71,001.00				
47990	USDA Food and Nutrition					
	TOTAL FEDERAL GOVERNMENT	3,521,660.00	11,474,831.32	11,474,831.32	371,412.93	10,008,000.00

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
48000	OTHER GOVERNMENT AND CITIZENS GROUPS					
48100	Other Governments					
48130	Contributions	239,599.00				
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	239,599.00	0.00	0.00	0.00	0.00
	Total Estimated Revenues	<u>34,560,039.00</u>	<u>41,877,059.72</u>	<u>42,628,184.02</u>	<u>31,747,895.24</u>	<u>40,988,501.39</u>
49000	Estimated Other Sources					
49200	Note Proceeds					
49500	Other Loans Issued					
49700	Insurance Recovery	54,222.00	20,000.00	20,000.00	20,000.00	20,000.00
49700	Ins Recov AmBank/TNRMT					
49800	Operating Transfers Indirect Cost					
	Transfers In					
	Transfer out					
	Total Estimated Revenues and Other Sources	<u>34,614,261.00</u>	<u>41,897,059.72</u>	<u>42,648,184.02</u>	<u>31,767,895.24</u>	<u>41,008,501.39</u>

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	Estimated Expenditures					
71000	INSTRUCTION					
71100	Regular Instruction Program					
116	Teachers	8,814,481.00	9,400,000.00	9,449,000.00	9,438,600.00	9,852,000.00
	Teachers Summer Camp SLC	102,504.00	<u>118,728.00</u>	<u>118,728.00</u>	<u>118,728.00</u>	
	Teachers Summer Camp S26					<u>118,728.00</u>
	Teachers Summer Camp S27					<u>118,728.00</u>
117	Career Ladder Program	39,920.00	48,000.00	48,000.00	37,800.00	22,000.00
127	Career Ladder Extend Contracts	19,105.00	20,000.00		0.00	0.00
140	Salary Supplements			20,000.00	20,000.00	20,000.00
163	Educational Assistants/Aides	387,920.00	432,000.00	424,900.00	420,234.00	427,000.00
	Educ Assist Summer Camp SLC	46,560.00	<u>50,400.00</u>	<u>50,400.00</u>	<u>50,400.00</u>	
	Educ Assist Summer Camp S26					<u>50,400.00</u>
	Educ Assist Summer Camp S27					<u>50,400.00</u>
188	Bonus Payments			<u>409,548.60</u>	<u>409,548.00</u>	
189	Other Salaries & Wages	132,056.00	156,000.00	156,000.00	111,038.00	159,000.00
	Other Salaries Early Lit (ELT)					20,700.00
	Other Salaries Tutoring (TUT)					48,600.00
ISM	Other Salaries ISM	<u>45,000.00</u>	<u>52,000.00</u>		<u>0.00</u>	
195	Certified Substitute Teachers	39,300.00	65,000.00	65,000.00	45,000.00	65,000.00
198	Non-Certified Substitute Teachers	101,520.00	145,000.00	145,000.00	100,000.00	145,000.00
201	Social Security	544,502.00	585,000.00	610,265.00	595,000.00	623,000.00
	Social Sec Early Lit (ELT)					1,288.00
	Social Sec Tutoring (TUT)					3,024.00
ISM	Social Security ISM	2,566.10	<u>3,000.00</u>		<u>0.00</u>	
	Social Security Summer Camp SLC	<u>9,061.90</u>	<u>10,486.00</u>	<u>10,486.00</u>	<u>10,486.00</u>	
	Social Security Summer Camp S26					<u>10,486.00</u>
	Social Security Summer Camp S27					<u>10,486.00</u>
204	State Retirement	616,519.82	655,000.00	691,675.00	654,000.00	685,000.00
	State Retire Early Literacy (ELT)					1,863.00
	State Retire Tutoring Grant (TUT)					4,374.00
ISM	State Retirement ISM	1,935.12	<u>2,080.79</u>		<u>0.00</u>	
	State Retirement Summer Camp SLC	<u>8,722.06</u>	<u>15,222.00</u>	<u>15,222.00</u>	<u>15,222.00</u>	
	State Retirement Summer Camp S26					<u>15,222.00</u>
	State Retirement Summer Camp S27					<u>15,222.00</u>
207	Medical Insurance	1,418,857.48	1,450,000.00	1,483,000.00	1,474,000.00	1,537,000.00
	Medical Insurance ISM	<u>9,193.52</u>	<u>12,238.64</u>		<u>0.00</u>	
210	Unemployment Compensation	914.00	4,000.00	4,000.00	1,000.00	4,000.00
212	Employer Medicare	128,993.35	140,000.00	145,909.50	145,000.00	152,000.00
	Employer Medicare Early Lit (ELT)					322.00
	Empl Medicare Tutoring (TUT)					756.00
ISM	Employer Medicare ISM	600.14	<u>800.82</u>		<u>0.00</u>	
	Empl Medicare Summer Camp SLC	<u>2,161.51</u>	<u>2,453.00</u>	<u>2,453.00</u>	<u>2,453.00</u>	
	Empl Medicare Summer Camp S26					<u>2,453.00</u>
	Empl Medicare Summer Camp S27					<u>2,453.00</u>
217	Retirement-Hybrid Stabilization		30,000.00	34,075.00	29,500.00	30,150.00
	Hybrid Stabilization SLC					

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
71100	Regular Instruction Program (Cont.)					
312	Contracts W/Gov Agencies Virtual School (VIR)					300,000.00
399	(Skyward/ Coaches)StaffEZ	221,108.00	233,500.00	175,500.00	165,000.00	80,000.00
429	Instr Supp and Materials	112,927.53	182,800.00	197,800.00	197,800.00	202,000.00
	Instruct Supp Early Lit (ELT)					327.00
ISM	Instruction Supplies ISM	<u>6,192.00</u>	<u>56,717.00</u>	<u>124,717.00</u>	<u>50,000.00</u>	<u>15,000.00</u>
UCP	Inst Supp and Materials UCP	249.80	1,037.69	11,517.66	11,517.66	0.00
SLC	Instruct Suppl Summer Camp	<u>6,115.67</u>				
449	Textbooks	298,888.00	300,000.00	81,990.00	81,990.00	350,000.00
471	Software ISM	<u>745.00</u>	<u>3,500.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>
499	Supplies & Mat - Summer Camp SLC	0.00	<u>8,725.99</u>	<u>8,725.99</u>	<u>8,725.99</u>	
	Supplies & Mat - Summer Camp S26					<u>8,725.99</u>
	Supplies & Mat - Summer Camp S27					<u>8,725.99</u>
535	Fee Waivers	92,356.00	108,000.00	93,000.00	91,000.00	100,000.00
595	TISA On-Behalf Payments	32,011.00		32,011.00	32,011.00	32,011.00
599	Other Charges	7,678.00	12,000.00	12,000.00	10,000.00	12,000.00
722	Reg Instr Equip United UCP		10,479.97		0.00	0.00
ISM	Reg Instr Equip Innovative ISM	<u>23,454.00</u>	<u>104,001.00</u>	<u>104,001.00</u>	<u>0.00</u>	<u>69,873.08</u>
790	Reg Instruction Other Equipment			150,000.00	150,000.00	
	Total Regular Instruction	<u>13,274,118.00</u>	<u>14,418,170.90</u>	<u>14,879,924.75</u>	<u>14,476,053.65</u>	<u>15,380,318.06</u>
	INSTRUCTION					
71150	Alternative Instruction Program					
116	Teachers	62,916.00	66,500.00	66,500.00	66,300.00	68,500.00
163	Educational Assistants	0.00	0.00	0.00	0.00	
188	Bonus Payments			2,600.00	2,000.00	0.00
201	Social Security	3,516.00	3,800.00	3,924.00	3,840.00	3,970.00
204	State Retirement	4,002.00	3,850.00	4,030.00	3,940.00	4,100.00
207	Medical Insurance	18,477.00	19,100.00	19,500.00	19,460.00	20,240.00
210	Unemployment Compensation	0.00	75.00	75.00	50.00	75.00
212	Employer Medicare	822.00	1,050.00	1,079.00	900.00	930.00
217	Retirement - Hybrid Stabilization			20.00	0.00	
355	Travel					
499	Other Supplies and Materials	1,132.00	1,200.00	1,200.00	1,200.00	1,200.00
524	Staff Development					
	Total Alternative Instruction Program	<u>90,865.00</u>	<u>95,575.00</u>	<u>98,928.00</u>	<u>97,690.00</u>	<u>99,015.00</u>

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	INSTRUCTION					
71200	Special Education Program					
116	Teachers	940,698.00	1,052,000.00	1,065,500.00	1,047,000.00	1,104,000.00
	Teachers Summer Camp	9,792.00				
117	Career Ladder					1,500.00
128	Homebound Teachers	29,689.00	31,700.00	31,700.00	31,700.00	32,600.00
163	Educational Assistants/Aides	276,834.00	293,500.00	293,500.00	290,000.00	336,500.00
	Educational Aides SEP Sped			12,979.00	12,979.00	
	Education Assist Summer Camp	6,720.00				
171	Speech Pathologist	75,214.00	72,000.00	58,500.00	58,500.00	
189	Other Salaries and Wages					
195	Certified Substitute Teachers					
198	Non-Certified Substitute Teachers					
201	Social Security	74,127.26	82,500.00	82,500.00	77,200.00	83,100.00
	Social Security SEP			800.00	800.00	
	Social Security Summer Camp	1,023.74				
204	State Retirement	78,316.16	87,000.00	87,000.00	80,000.00	86,000.00
	State Retire Summer Camp	927.84				
207	Medical Insurance	195,466.00	202,000.00	202,000.00	205,500.00	213,500.00
210	Unemployment Compensation	0.00	500.00	500.00	200.00	500.00
212	Employer Medicare	17,873.57	20,200.00	20,200.00	18,600.00	20,000.00
	Employer Medicare SEP			186.15	186.15	
	Employer Medicare Summer Camp	239.43				
217	Retirement-Hybrid Stabilization		5,400.00	5,400.00	4,500.00	4,950.00
	Hybrid Stabil Summer Camp					
336	Maintenance & Equipment Repair					
399	Other Contracted Services	8,477.00	10,000.00	10,000.00	10,000.00	52,585.00
429	Instructional Supplies and Materials	6,433.00	3,000.00	3,000.00	3,000.00	3,000.00
499	Other Supplies and Materials	2,093.00				
595	TISA - On-behalf Payments	3,190.00		3,191.00	3,191.00	3,191.00
	Total Special Education Program	<u>1,727,114.00</u>	<u>1,859,800.00</u>	<u>1,876,956.15</u>	<u>1,843,356.15</u>	<u>1,941,426.00</u>

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Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	INSTRUCTION					
71300	Career and Technical Education					
116	Teachers	839,659.41	948,000.00	928,000.00	896,000.00	934,000.00
116	Teachers Innovative School ISM	<u>79,411.59</u>	<u>162,324.10</u>	<u>189,180.26</u>	<u>189,180.26</u>	<u>208,166.90</u>
163	Aides					
188	Bonus Payments			32,500.00	32,500.00	
189	Other Salaries & Wages	7,575.00				140,500.00
189	Other Salaries & Wages ISM	<u>16,000.00</u>	<u>30,191.36</u>	<u>40,000.00</u>	<u>26,500.00</u>	<u>20,500.00</u>
195	Certified Substitute Teachers	2,800.00	4,000.00	4,000.00	4,000.00	4,000.00
198	Non-Certified Substitute Teachers	19,170.00	20,000.00	20,000.00	15,000.00	20,000.00
201	Social Security	50,635.50	58,500.00	55,546.00	53,725.00	65,610.00
ISM	Social Security ISM	<u>5,450.50</u>	<u>16,973.60</u>	<u>13,841.60</u>	<u>12,525.00</u>	<u>19,998.34</u>
204	State Retirement	55,798.61	67,000.00	64,970.00	62,642.00	76,000.00
ISM	State Retirement ISM	<u>7,055.39</u>	<u>12,003.97</u>	<u>15,641.76</u>	<u>14,900.00</u>	<u>13,262.68</u>
207	Medical Insurance	101,373.57	106,500.00	138,500.00	106,500.00	132,000.00
ISM	Medical Insurance ISM	<u>13,851.43</u>	<u>29,625.00</u>	<u>28,546.06</u>	<u>28,547.00</u>	<u>50,612.00</u>
210	Unemployment Compensation	0.00	400.00	400.00	400.00	400.00
212	Employer Medicare	11,845.31	13,500.00	13,978.50	13,000.00	15,450.00
ISM	Employer Medicare ISM	<u>1,274.69</u>	<u>2,000.00</u>	<u>3,128.96</u>	<u>2,930.00</u>	<u>4,322.22</u>
217	Retirement-Hybrid Stabilization		5,500.00	5,830.00	5,563.00	5,800.00
ISM	Retirement Hybrid Stab ISM		<u>2,000.00</u>	<u>1,169.28</u>	<u>1,184.00</u>	<u>653.15</u>
355	Travel Innovative School ISM					
399	Other Contracted Services	<u>4,249.55</u>				
399	Other Contracted Services ISM	<u>15,722.45</u>	<u>15,000.00</u>	<u>1,000.00</u>	<u>0.00</u>	
429	Instructional Supp and Materials	34,074.82	28,800.00	32,300.00	32,300.00	28,800.00
ISM	Instruct Supp & Mat ISM	<u>17,959.18</u>	<u>42,681.31</u>	<u>16,000.00</u>	<u>16,000.00</u>	<u>25,197.50</u>
449	Textbooks	6,854.00	12,000.00	12,000.00	12,000.00	12,000.00
471	Vocation Prog Software ISM	<u>0.00</u>	<u>14,000.00</u>	<u>10,500.00</u>	<u>10,500.00</u>	<u>5,000.00</u>
524	InServ/Staff Develop ISM		<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	
599	Other Charges ISM		<u>10,000.00</u>	<u>118,442.94</u>	<u>118,000.00</u>	<u>18,377.02</u>
730	Vocational Equipment ISM	<u>74,134.00</u>	<u>140,732.29</u>	<u>183,753.40</u>	<u>183,000.00</u>	<u>137,722.86</u>
	Total Career and Technical Prog	<u>1,364,895.00</u>	<u>1,751,731.63</u>	<u>1,929,228.76</u>	<u>1,836,896.26</u>	<u>1,938,372.67</u>
	Total Instruction	<u>16,456,992.00</u>	<u>18,125,277.53</u>	<u>18,785,037.66</u>	<u>18,253,996.06</u>	<u>19,359,131.73</u>

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Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
72000	Support Services					
72110	Attendance <u>SELL</u>					
105	Attendance Supervisor EIS					<u>81,650.00</u>
105	Supervisor Summer Camp SLC	4,896.00	<u>5,508.00</u>	<u>5,508.00</u>	<u>5,508.00</u>	
188	Bonus Payments			4,600.00	4,000.00	
189	Other Salaries & Wages (SEL)	86,963.00	109,500.00	109,500.00	109,100.00	115,000.00
201	Social Security EIS					<u>5,062.00</u>
201	Social Security (SEL)	5,172.44	6,800.00	7,048.00	6,800.00	7,150.00
	Soc Security Summer Camp SLC	303.56	<u>304.00</u>	<u>304.00</u>	<u>304.00</u>	
204	State Retirement EIS					<u>5,185.00</u>
204	State Retirement (SEL)	6,931.61	8,750.00	9,110.00	9,050.00	9,750.00
	State Retire Summer Camp SLC	311.39	<u>441.00</u>	<u>441.00</u>	<u>441.00</u>	
207	Medical Insurance EIS					<u>18,948.00</u>
207	Medical (SEL)	15,116.00	15,700.00	16,100.00	15,920.00	16,600.00
212	Employer Medicare EIS					<u>1,184.00</u>
212	Employer Medicare (SEL)	1,210.01	1,650.00	1,708.00	1,588.00	1,670.00
	Emp Medicare Summer SLC	70.99	<u>71.00</u>	<u>71.00</u>	<u>71.00</u>	
217	Retirement - Hybrid Stabiliz (SEL)		1,100.00	1,100.00	1,134.00	1,200.00
217	Retirement - Hybrid Stabilization			40.00		
	Total Attendance	<u>120,975.00</u>	<u>149,824.00</u>	<u>155,530.00</u>	<u>153,916.00</u>	<u>263,399.00</u>

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Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
72000	Support Services					
72120	Health Services					
131	Medical Personnel (HS)	198,312.00	243,500.00	239,500.00	238,800.00	251,000.00
	Medical Personn Summer SLC	14,688.00	<u>4,896.00</u>	<u>4,896.00</u>	<u>4,896.00</u>	
	Medical Personn Summer S26					<u>4,896.00</u>
	Medical Personn Summer S27					<u>4,896.00</u>
188	Bonus Payments (HS)			8,000.00	8,000.00	
189	Other Sal & Wag (Sub Nurses) (HS)	3,555.00	5,000.00	8,000.00	8,000.00	6,000.00
201	Social Security (HS)	12,041.00	14,200.00	15,500.00	15,500.00	16,700.00
	Social Security Summer SLC	911.00	<u>304.00</u>	<u>304.00</u>	<u>304.00</u>	
	Social Security Summer S26					<u>304.00</u>
	Social Security Summer S27					<u>304.00</u>
204	State Retirement (HS)	14,922.00	19,500.00	20,300.00	20,300.00	21,400.00
	State Retirement Summer SLC	759.00	<u>441.00</u>	<u>441.00</u>	<u>441.00</u>	
	State Retirement Summer S26					<u>441.00</u>
	State Retirement Summer S27					<u>441.00</u>
207	Medical Insurance (HS)	20,116.50	21,000.00	24,000.00	24,000.00	25,000.00
210	Unemployment Comp (HS)	0.00	100.00	0.00	0.00	100.00
212	Employer Medicare (HS)	2,816.00	3,350.00	3,680.00	3,680.00	3,900.00
	Employer Medicare Summer SLC	213.00	<u>71.00</u>	<u>71.00</u>	<u>71.00</u>	
	Employer Medicare Summer S26					<u>71.00</u>
	Employer Medicare Summer S27					<u>71.00</u>
217	Hybrid Stabilization (HS)		2,450.00	2,630.00	2,630.00	2,800.00
217	Hybrid Stabil Summer Camp					
340	Medical and Dental (HS)	3,300.00	7,200.00	5,300.00	5,300.00	
355	Travel (HS)	0.00	1,200.00	0.00	0.00	1,200.00
399	Other Contracted Services (HS)					7,200.00
499	Other Supplies and Materials/ (HS)	3,760.00	3,600.00	3,600.00	3,600.00	3,600.00
	Other Supplies Summer SLC	<u>1,497.00</u>	<u>993.00</u>	<u>993.00</u>	<u>993.00</u>	
	Other Supplies Summer S26					<u>993.00</u>
	Other Supplies Summer S27					<u>993.00</u>
524	InService Staff Develop (HS)			1,200.00	1,200.00	
	Total Health Services S26					<u>6,705.00</u>
	Total Health Services S27					<u>6,705.00</u>
	Total Health Nurses (HS)	<u>276,890.50</u>	<u>327,805.00</u>	<u>338,415.00</u>	<u>337,715.00</u>	<u>338,900.00</u>

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Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
72000	Support Services					
72120	Coordinated School Health-CSH					
105	Supervisor- CSH	83,212.00	87,500.00	87,500.00	87,000.00	89,950.00
188	Bonus Payments - CSH			2,000.00	2,000.00	
189	Other Salaries & Wages- CSH	18,755.00	21,500.00			
201	Social Security- CSH	5,714.00	6,325.00	5,016.00	5,016.00	5,165.00
204	State Retirement- CSH	6,099.00	6,550.00	5,170.50	5,170.00	5,350.00
207	Medical Insurance- CSH	20,145.50	21,000.00	16,500.00	16,500.00	17,100.00
210	Unemployment Compensation	0.00	25.00	25.00	25.00	25.00
212	Employer Medicare- CSH	1,336.00	1,480.00	1,178.25	1,178.25	1,250.00
355	Travel- CSH	1,054.00				
499	Other Supplies- CSH	38,714.00	7,000.00	9,390.00	9,390.00	7,000.00
524	InServ/Staff Develop CSH		2,000.00	1,500.00	1,500.00	2,000.00
735	Health Equipment					
790	Other Equipment					
CSH	Total Coordinated School Health	175,029.50	153,380.00	128,279.75	127,779.25	127,840.00
	Total Health Services	<u>451,920.00</u>	<u>481,185.00</u>	<u>466,694.75</u>	<u>465,494.25</u>	<u>480,150.00</u>
72130	Other Student Support					
117	Career Ladder					5,000.00
123	Guidance Personnel	473,117.00	571,500.00	583,000.00	583,000.00	615,500.00
188	Bonus Payments			14,000.00	14,000.00	0.00
189	Other Salaries & Wages OPI					68,500.00
201	Social Security	27,331.00	34,000.00	29,718.00	29,700.00	35,747.00
204	State Retirement	31,075.00	37,000.00	36,060.00	36,000.00	38,250.00
207	Medical Insurance	85,848.00	89,000.00	106,920.00	106,900.00	112,050.00
210	Unemployment Compensation	0.00	160.00		160.00	160.00
212	Employer Medicare	6,392.00	8,000.00	8,103.00	8,100.00	9,594.00
217	Retirement-Hybrid Stabilization		1,370.00	710.00	680.00	770.00
309	Contracts W/Gov Agencies					
322	Evaluation and Testing (ACT)	9,809.00	18,000.00	12,000.00	12,000.00	18,000.00
350	Internet Connectivity	239,599.00				
355	Travel					
ISM	Travel ISM	<u>0.00</u>	<u>20,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,000.00</u>
399	Other Contracted Services					20,000.00
499	Other Supplies and Materials Summer Learning Camps					
ISM	Other Supplies & Materials ISM		<u>19,167.03</u>	<u>18,583.51</u>	<u>16,000.00</u>	<u>2,500.00</u>
	Total Other Student Support	<u>873,171.00</u>	<u>798,197.03</u>	<u>809,094.51</u>	<u>806,540.00</u>	<u>934,071.00</u>

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Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	Support Services					
72210	Regular Instruction Program					
105	Supervisor/Director	187,433.00	216,000.00	275,000.00	274,900.00	283,000.00
105	Supervisor Summer Camp S26					<u>5,508.00</u>
	Supervisor Summer Camp S27					<u>5,508.00</u>
117	Career Ladder					5,800.00
129	Librarians	395,995.00	417,000.00	417,100.00	417,100.00	429,000.00
172	Instructional Coaches	122,699.00	130,000.00	130,000.00	129,900.00	135,000.00
	Instruct Coaches Tutoring (TUT)					5,400.00
188	Bonus Payments			35,000.00	35,000.00	0.00
189	Other Salaries and Wages	74,620.00	78,700.00	78,700.00	78,655.00	0.00
189	Other Salaries and Wages Virtual School (VIR)					<u>65,500.00</u>
201	Social Security	45,373.00	50,500.00	52,794.00	52,700.00	49,538.00
	Social Sec Tutoring (TUT)					336.00
201	Social Security Virtual (VIR)					<u>4,100.00</u>
201	Soc Security Summer Camp S26					<u>304.00</u>
	Soc Security Summer Camp S27					<u>304.00</u>
204	State Retirement	50,652.00	50,500.00	53,830.00	53,358.00	50,415.00
	State Retire Tutoring (TUT)					486.00
204	State Retirement Virtual (VIR)					<u>4,150.00</u>
204	State Retire Summer Camp S26					<u>441.00</u>
	State Retire Summer Camp S27					<u>441.00</u>
207	Medical Insurance	118,512.00	124,000.00	131,800.00	131,703.00	118,052.00
207	Medical Insurance Virtual (VIR)					<u>18,500.00</u>
210	Unemployment Compensation	0.00	200.00	200.00	100.00	200.00
212	Employer Medicare	10,612.00	11,850.00	12,786.50	12,782.00	12,116.00
	Empl Medicare Tutoring (TUT)					84.00
212	Employer Medicare Virtual (VIR)					<u>950.00</u>
212	Emp Medicare Summer S26					<u>71.00</u>
	Emp Medicare Summer S27					<u>71.00</u>
217	Retirement-Hybrid Stabilization		650.00	1,020.00	750.00	715.00
355	Travel	1,758.00	4,800.00	0.00	0.00	
399	Other Contracted Services		75,400.00	16,400.00	16,000.00	0.00
432	Library Books/Media	37,015.00	42,000.00	40,700.00	38,000.00	42,000.00
499	Other Supplies Tutoring (TUT)					3,223.00
524	In Service/Staff Development	9,268.00	18,000.00	22,800.00	22,800.00	22,800.00
	Total Virtual School (VIR)					<u>93,200.00</u>
	Total Regular Instruction Program	<u>1,053,937.00</u>	<u>1,219,600.00</u>	<u>1,268,130.50</u>	<u>1,263,748.00</u>	<u>1,264,013.00</u>

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Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	Support Services					
72220	Special Education Program					
105	Supervisor/Director	75,488.00	79,100.00	79,100.00	79,033.00	81,300.00
124	Psychological Personnel	29,363.00	31,200.00	31,200.00	31,200.00	32,525.00
131	Medical Personnel	59,272.00	62,300.00	62,300.00	62,207.00	64,100.00
189	Other Salaries & Wages	34,605.00	68,100.00	68,100.00	68,100.00	0.00
201	Social Security	11,098.00	15,200.00	15,200.00	11,000.00	10,100.00
204	State Retirement	13,688.00	16,200.00	16,200.00	15,000.00	11,100.00
207	Medical Insurance	30,578.00	33,000.00	33,000.00	25,000.00	26,000.00
210	Unemployment Compensation	0.00	50.00	50.00	50.00	50.00
212	Employer Medicare	2,596.00	3,700.00	3,700.00	2,300.00	2,400.00
217	Retirement - Hybrid Stabilization		1,000.00	1,000.00	500.00	415.00
399	Other Contracted services	36,398.00	59,700.00	59,700.00	70,000.00	141,560.00
499	Other Supplies and Materials	6,979.00	7,000.00	7,000.00	7,000.00	7,000.00
	Total Special Education Program	<u>300,065.00</u>	<u>376,550.00</u>	<u>376,550.00</u>	<u>371,390.00</u>	<u>376,550.00</u>
72230	Career and Technical Education					
105	Supervisor/Director	79,193.00	83,000.00	83,000.00	82,904.00	85,250.00
117	Career Ladder					1,000.00
161	Secretary(s)	38,502.00	40,450.00	40,450.00	40,395.00	41,600.00
188	Bonus Payments			3,000.00	3,000.00	0.00
201	Social Security	6,817.00	8,250.00	8,436.00	7,349.00	7,615.00
204	State Retirement	6,692.00	8,100.00	8,170.00	6,680.00	7,000.00
207	Medical Insurance	16,780.00	17,500.00	17,700.00	17,700.00	18,400.00
210	Unemployment Compensation	0.00	50.00	50.00	50.00	50.00
212	Employer Medicare	1,594.00	2,000.00	2,043.50	1,860.00	1,950.00
217	Retirement - Hybrid Stabilization			30.00		
355	Travel	2,537.00	3,000.00	600.00	550.00	500.00
	Travel ISM		<u>2,000.00</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>
499	Other Supplies and Materials					
524	InServ/Staff Develop			2,400.00	2,400.00	2,500.00
524	InServ/Staff Develop ISM		<u>8,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>2,500.00</u>
730	Vocational Instruction Equipment					
	Total Career and Technical	<u>152,115.00</u>	<u>172,350.00</u>	<u>175,379.50</u>	<u>172,388.00</u>	<u>170,865.00</u>

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	Support Services					
72250	Education Technology					
105	Supervisor/Director	59,181.00	62,500.00	62,500.00	60,821.00	61,000.00
188	Bonus Payments			7,000.00	7,000.00	0.00
189	Other Salaries & Wages	234,840.00	249,500.00	249,500.00	239,442.00	234,000.00
201	Social Security	17,358.00	18,500.00	18,434.00	18,000.00	18,500.00
204	State Retirement	12,473.00	14,000.00	12,701.00	10,800.00	9,400.00
207	Medical Insurance	37,053.00	38,500.00	41,000.00	35,300.00	38,000.00
210	Unemployment Compensation	0.00	200.00	200.00	200.00	200.00
212	Employer Medicare	4,059.00	4,500.00	5,201.50	4,200.00	4,400.00
217	Retirement - Hybrid Stabilization			70.00		
307	Communication Verizon	0.00	1,000.00	1,500.00	1,500.00	1,300.00
308	Consultants	3,820.00	5,000.00	5,000.00	5,000.00	5,000.00
336	Maintenance & Repair Services - Equipment	1,809.00	8,400.00	400.00	4,000.00	8,400.00
350	Internet Connectivity	59,520.00	70,000.00	78,600.00	78,600.00	80,000.00
355	Travel					
399	Other Contracted Services					
435	Office Supplies					
470	Cabling	3,363.00	6,000.00	6,000.00	6,000.00	6,000.00
471	Software	46,350.00	70,000.00	71,500.00	71,500.00	70,000.00
471	Software ISM			<u>4,500.00</u>	<u>4,500.00</u>	
499	Other Supplies and Materials	12,398.00	10,000.00	8,900.00	8,900.00	10,000.00
709	Data Processing Equipment	43,776.00	18,000.00	18,000.00	18,000.00	18,000.00
736	Tech Equip Casey's Cash (CAS)					<u>25,000.00</u>
790	Technology Equipment	11,156.00	12,000.00	25,500.00	25,500.00	12,000.00
790	Technology Equipment ISM			<u>200,000.00</u>	<u>200,000.00</u>	
	Total Education Technology	<u>547,156.00</u>	<u>588,100.00</u>	<u>816,506.50</u>	<u>799,263.00</u>	<u>601,200.00</u>
72290	Other Programs					
	On Behalf Payments to OPEB	<u>86,305.00</u>				
	Support Services					
72310	Board of Education					
189	Other Salaries & Wages	18,000.00	18,000.00	18,000.00	18,000.00	25,200.00
201	Social Security	1,116.00	1,116.00	1,116.00	1,116.00	1,563.00
212	Employer Medicare	261.00	265.00	265.00	261.00	366.00
305	Audit Services	18,500.00	19,000.00	19,425.00	19,425.00	20,500.00
320	Dues and Memberships	15,773.00	16,500.00	16,500.00	16,500.00	17,250.00
331	Legal Services	24,238.00	40,000.00	40,000.00	20,000.00	25,000.00
355	Travel	5,737.00	8,500.00		0.00	0.00
510	Trustee's Commission	157,380.00	187,000.00	187,000.00	187,000.00	180,000.00
513	Workers' Compensation Insurance	118,271.00	133,000.00	132,575.00	132,575.00	145,000.00
524	In Service/Staff Development			8,500.00	8,500.00	8,500.00
599	Other Charges	318.00	750.00	750.00	750.00	750.00
	Total Board of Education	<u>359,594.00</u>	<u>424,131.00</u>	<u>424,131.00</u>	<u>404,127.00</u>	<u>424,129.00</u>

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	Support Services					
72320	Office of the Superintendent					
101	County Official/Administrative Officer	99,888.00	135,000.00	135,000.00	135,000.00	138,780.00
161	Secretary(s)	4,995.00	3,000.00	5,000.00	5,000.00	5,000.00
162	Clerical - Human Resource Mgr.	41,600.00	43,750.00	45,615.00	45,615.00	47,000.00
188	Bonus	1,500.00	1,500.00	4,500.00	4,500.00	1,500.00
189	Other Salaries & Wages CEO Supp	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
201	Social Security	8,493.00	11,500.00	11,211.00	11,211.00	11,550.00
204	State Retirement	8,515.00	10,000.00	10,570.00	10,570.00	10,900.00
207	Medical Insurance	29,025.00	30,000.00	34,700.00	34,700.00	36,000.00
210	Unemployment Compensation	0.00	40.00	40.00	40.00	40.00
212	Employer Medicare	1,986.00	2,800.00	2,843.50	2,843.50	2,950.00
217	Retirement - Hybrid Stabilization			30.00	30.00	0.00
307	Communication	20,365.00	39,600.00	14,210.00	14,210.00	29,000.00
320	Dues and Memberships	2,520.00	3,600.00	3,600.00	3,600.00	3,600.00
348	Postal Charges	13.00	5,400.00	3,400.00	3,400.00	2,400.00
355	Travel	529.00	3,360.00	0.00	0.00	0.00
399	Other Contracted Services	22,169.00	30,000.00	30,000.00	30,000.00	30,000.00
435	Office Supplies	14,629.00	19,200.00	24,200.00	24,200.00	16,000.00
524	In Service/Staff Development			3,360.00	3,360.00	3,360.00
533	TBI	2,287.00	21,000.00	21,000.00	21,000.00	6,000.00
599	Other Charges	4,324.00	6,840.00	6,840.00	6,840.00	6,840.00
701	Administration Equipment	0.00	6,000.00	6,000.00	6,000.00	6,000.00
	Health Equipment in Audit Rept					
	Total Director of Schools	<u>263,838.00</u>	<u>373,590.00</u>	<u>363,119.50</u>	<u>363,119.50</u>	<u>357,920.00</u>

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	Support Services					
72410	Office of the Principal					
104	Principals	507,135.00	555,000.00	555,000.00	548,000.00	570,000.00
	Principals Tutoring (TUT)					3,600.00
	Principals Summer Camp SLC	14,688.00	<u>14,688.00</u>	<u>14,688.00</u>	<u>14,688.00</u>	
	Principals Summer Camp S26					<u>14,688.00</u>
	Principals Summer Camp S27					<u>14,688.00</u>
117	Career Ladder					2,000.00
139	Assistant Principals	548,468.00	605,000.00	605,000.00	590,000.00	604,500.00
	Assist Principals Tutoring (TUT)					3,600.00
161	Secretary(s)	289,395.00	315,000.00	315,000.00	315,000.00	324,500.00
162	Clerical - Summer Camp SLC		<u>6,720.00</u>	<u>6,720.00</u>	<u>6,720.00</u>	
	Clerical - Summer Camp S26					<u>6,720.00</u>
	Clerical - Summer Camp S27					<u>6,720.00</u>
188	Bonus Payments			<u>40,000.00</u>	<u>38,000.00</u>	
201	Social Security	77,626.33	88,000.00	87,356.00	87,346.00	89,550.00
	Social Security Tutoring (TUT)					448.00
	Social Security Summer SLC	910.67	<u>1,387.00</u>	<u>1,387.00</u>	<u>1,387.00</u>	
	Social Security Summer S26					<u>1,387.00</u>
	Social Security Summer S27					<u>1,387.00</u>
204	State Retirement	79,856.86	90,000.00	84,420.00	82,600.00	85,100.00
	State Retirement Tutoring (TUT)					656.00
	State Retirement Summer SLC	934.14	<u>1,982.00</u>	<u>1,982.00</u>	<u>1,982.00</u>	
	State Retirement Summer S26					<u>1,982.00</u>
	State Retirement Summer S27					<u>1,982.00</u>
207	Medical Insurance	220,614.00	230,000.00	245,000.00	227,237.00	237,000.00
210	Unemployment Compensation	0.00	600.00	600.00	600.00	600.00
212	Employer Medicare	18,155.00	21,000.00	21,551.00	20,465.00	21,000.00
	Empl Medicare Tutoring (TUT)					13.00
	Employer Medicare Summer SLC	213.00	<u>320.00</u>	<u>320.00</u>	<u>320.00</u>	
	Employer Medicare Summer S26					<u>320.00</u>
	Employer Medicare Summer S27					<u>320.00</u>
217	Retirement - Hybrid Stabilization		850.00	1,230.00	840.00	865.00
435	Office Supplies	12,035.00	22,800.00	22,800.00	22,800.00	22,800.00
499	Other Supplies Materials-fees	55,386.00	97,200.00	97,200.00	97,200.00	97,200.00
599	Other Charges	500.00	5,800.00	5,800.00	5,800.00	5,800.00
	Total Office of the Principal	<u>1,825,917.00</u>	<u>2,056,347.00</u>	<u>2,106,054.00</u>	<u>2,060,985.00</u>	<u>2,119,426.00</u>

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Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	Support Services					
72510	Fiscal Services					
119	Accountants/Bookkeepers	59,184.00	61,000.00	61,000.00	60,757.00	62,800.00
161	Secretary(s)	107,874.00	114,000.00	141,000.00	141,000.00	146,000.00
188	Bonus Payments			7,000.00	7,000.00	0.00
201	Social Security	9,688.00	11,000.00	12,185.00	12,156.00	12,600.00
204	State Retirement	7,183.00	8,000.00	9,001.00	8,995.00	9,350.00
207	Medical Insurance	21,110.00	22,000.00	30,650.00	30,620.00	32,000.00
210	Unemployment Compensation	0.00	70.00		70.00	70.00
212	Employer Medicare	2,266.00	2,500.00	2,877.00	2,843.00	2,950.00
355	Travel	0.00	3,000.00	0.00	0.00	0.00
499	Other supplies & Materials	950.00	3,000.00	464.25	464.00	3,000.00
524	In Service/Staff Development	450.00	3,600.00	200.00	200.00	3,600.00
	Total Fiscal Services	<u>208,705.00</u>	<u>228,170.00</u>	<u>264,377.25</u>	<u>264,105.00</u>	<u>272,370.00</u>
72610	Operation of Plant					
105	Supervisor/Director	56,493.00	59,500.00	59,850.00	59,665.00	61,500.00
166	Custodial Personnel	618,702.45	692,000.00	692,000.00	680,000.00	692,000.00
	Custodial Person Summer SLC	1,883.55	<u>16,000.00</u>	<u>16,000.00</u>	<u>16,000.00</u>	
	Custodial Person Summer S26					<u>16,000.00</u>
	Custodial Person Summer S27					<u>16,000.00</u>
188	Bonus Payments			<u>23,650.00</u>	<u>20,500.00</u>	0.00
189	Other Salaries & Wages FEMA	80,000.00				
201	Social Security	45,387.00	53,500.00	54,926.00	47,800.00	50,000.00
	Social Security Summer SLC	117.00	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	
	Social Security Summer S26					<u>1,000.00</u>
	Social Security Summer S27					<u>1,000.00</u>
204	State Retirement	19,905.00	17,300.00	18,289.00	17,500.00	18,200.00
	State Retirement Summer SLC	0.00	<u>1,440.00</u>	<u>1,440.00</u>	<u>1,440.00</u>	
	State Retirement Summer S26					<u>1,440.00</u>
	State Retirement Summer S27					<u>1,440.00</u>
207	Medical Insurance	91,246.00	94,000.00	94,000.00	90,000.00	94,000.00
210	Unemployment Compensation	0.00	600.00	600.00	600.00	600.00
212	Employer Medicare	10,615.00	12,500.00	12,833.50	11,000.00	11,500.00
	Employer Medicare Summer SLC	27.00	<u>240.00</u>	<u>240.00</u>	<u>240.00</u>	
	Employer Medicare Summer S26					<u>240.00</u>
	Employer Medicare Summer S27					<u>240.00</u>
359	Disposal Fees	61,508.00	62,000.00	62,000.00	62,000.00	62,000.00
399	Other Contr Serv/Trane EESI	0.00	63,551.00	63,551.00	63,551.00	63,551.00
410	Custodial Supplies	51,309.00	55,000.00	55,000.00	55,000.00	55,000.00
	Custodial Supplies Summer SLC	4,798.00	<u>6,000.00</u>	<u>6,000.00</u>	<u>6,000.00</u>	
	Custodial Supplies Summer S26					<u>6,000.00</u>
	Custodial Supplies Summer S27					<u>6,000.00</u>
415	Electricity	585,099.00	600,000.00	600,000.00	769,000.00	700,000.00
434	Natural Gas	102,943.00	136,000.00	136,000.00	119,000.00	136,000.00
454	Water and Sewer	111,219.00	130,000.00	130,000.00	101,000.00	130,000.00
502	Building & Contents Insurance	403,577.00	450,000.00	496,000.00	496,000.00	496,000.00
599	Other Charges	1,536.00	3,600.00	3,600.00	3,600.00	3,600.00
	Total Operation of Plant	<u>2,246,365.00</u>	<u>2,454,231.00</u>	<u>2,526,979.50</u>	<u>2,620,896.00</u>	<u>2,623,311.00</u>

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	Support Services					
72620	Maintenance of Plant					
188	Bonus Payments			7,500.00	7,500.00	0.00
189	Other Salaries and Wages	258,842.00	299,000.00	299,000.00	280,000.00	299,500.00
201	Social Security	15,275.00	18,500.00	18,965.00	16,800.00	17,950.00
204	State Retirement	8,551.00	11,800.00	12,122.50	11,770.00	12,575.00
207	Medical Insurance	47,942.00	53,000.00	55,100.00	55,000.00	57,200.00
210	Unemployment Compensation	0.00	240.00	240.00	240.00	240.00
212	Employer Medicare	3,572.00	4,700.00	4,808.75	4,000.00	4,300.00
335	Maintenance & Repair Services - Buildings	20,918.00	48,000.00	48,000.00	48,000.00	48,000.00
	Maint & Rep Serv-Bldgs ISM	<u>0.00</u>	<u>20,300.20</u>	<u>14,000.00</u>	<u>10,000.00</u>	<u>5,000.00</u>
336	Maintenance & Repair Services - Equipment	3,919.00	24,000.00	24,000.00	24,000.00	24,000.00
347	Pest Control					
399	Other Contracted Services	80,087.00	104,000.00	104,000.00	104,000.00	104,000.00
499	Other Supplies and Materials	140,115.00	175,200.00	94,600.00	94,600.00	175,200.00
599	Other Charges	45.00	1,000.00	1,000.00	1,000.00	1,000.00
599	Other Charges Safe Schools (SAF)		57,500.00	57,500.00	57,500.00	0.00
701	Admin Equip/Safe Schools (SAF)	112,843.00				
717	Maintenance Equipment	93,303.00	24,000.00	24,000.00	24,000.00	24,000.00
790	Other Equipment PSS	123,755.00		52,015.89	52,015.89	52,015.89
	Total Maintenance of Plant	<u>909,167.00</u>	<u>841,240.20</u>	<u>816,852.14</u>	<u>790,425.89</u>	<u>824,980.89</u>

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
	Support Services					
72710	Transportation					
105	Supervisor/Director	56,927.00	60,500.00	101,000.00	100,900.00	104,000.00
142	Mechanic(s)	105,791.00	137,000.00	134,300.00	134,200.00	139,000.00
146	Bus Drivers	432,186.00	473,000.00	466,000.00	466,000.00	488,000.00
	Bus Drivers Summer Camp LCT	22,500.00	<u>32,000.00</u>	<u>32,000.00</u>	<u>32,000.00</u>	
	Bus Drivers Summer Camp S26					<u>32,000.00</u>
	Bus Drivers Summer Camp S27					<u>32,000.00</u>
162	Clerical Personnel	40,008.00	45,000.00	37,400.00	37,400.00	44,000.00
188	Bonus Payments			19,000.00	19,000.00	0.00
201	Social Security	38,242.00	44,500.00	45,802.00	45,800.00	49,600.00
	Social Security Summer LCT	1,395.00	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	
	Social Security Summer S26					<u>1,500.00</u>
	Social Security Summer S27					<u>1,500.00</u>
204	State Retirement	17,816.50	11,300.00	20,403.00	20,000.00	23,700.00
	State Retirement Summer LCT	365.50	<u>2,160.00</u>	<u>2,160.00</u>	<u>2,160.00</u>	
	State Retirement Summer S26					<u>2,160.00</u>
	State Retirement Summer S27					<u>2,160.00</u>
207	Medical Insurance	40,604.00	43,000.00	50,500.00	50,215.00	52,500.00
210	Unemployment Compensation	0.00	800.00	0.00	0.00	800.00
212	Employer Medicare	8,971.75	10,500.00	11,104.50	11,000.00	12,000.00
	Medicare Summer Camp LCT	326.25	<u>360.00</u>	<u>360.00</u>	<u>360.00</u>	
	Medicare Summer Camp S26					<u>360.00</u>
	Medicare Summer Camp S27					<u>360.00</u>
307	Communication Verizon	1,045.00	1,030.00	1,030.00	1,000.00	1,100.00
338	Main & Repair Services - Vehicles	5,690.00	9,600.00	9,600.00	9,600.00	9,600.00
	Maint & Rep Serv Summer LCT	0.00	<u>3,765.13</u>	<u>3,765.13</u>	<u>3,765.13</u>	
	Maint & Rep Serv Summer S26					<u>3,765.13</u>
	Maint & Rep Serv Summer S27					<u>3,765.13</u>
340	Medical and Dental Services	4,252.00	4,800.00	4,800.00	4,800.00	
355	Travel	1,368.00	1,500.00	0.00	0.00	0.00
399	Other Contracted Services					4,800.00
412	Diesel Fuel Summer Camp LCT	10,975.00	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	
	Diesel Fuel Summer Camp S26					<u>10,000.00</u>
	Diesel Fuel Summer Camp S27					<u>10,000.00</u>
418	Equipment and Machinery Parts	11,630.00	12,000.00	13,500.00	13,500.00	12,000.00
425	Gasoline	140,323.00	232,500.00	158,000.00	158,000.00	218,000.00
433	Lubricants	17,198.00	19,200.00	19,200.00	19,200.00	19,200.00
450	Tires and Tubes	43,713.00	45,600.00	45,600.00	45,600.00	45,600.00
453	Vehicle Parts	74,222.00	74,400.00	74,400.00	74,400.00	74,400.00
524	InService/Staff Development			1,500.00	1,500.00	1,500.00
599	Other Charges	11,846.00	12,000.00	12,000.00	12,000.00	12,000.00
729	Transportation Equipment	404,362.00	170,000.00	347,600.00	347,600.00	170,000.00
	Transportation Equipment ISM	<u>67,824.00</u>	<u>65,000.00</u>	<u>48,500.00</u>	<u>40,000.00</u>	
790	Other Equipment/TNRMT/ISM					
	Total Transportation	<u>1,559,581.00</u>	<u>1,523,015.13</u>	<u>1,671,024.63</u>	<u>1,661,500.13</u>	<u>1,581,370.26</u>
	Total Support Services	<u>10,958,811.00</u>	<u>11,686,530.36</u>	<u>12,240,423.78</u>	<u>12,197,897.77</u>	<u>12,280,345.15</u>

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
Operation of Non-Instructional Services OTBonus/ SLC						
73000						
73100	Food Service					
165	Cafeteria Personnel Summer SLC	3,364.00	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	
	Cafeteria Personnel Summer S26					<u>4,000.00</u>
	Cafeteria Personnel Summer S27					<u>4,000.00</u>
188	Bonus Payments			29,000.00	25,500.00	
201	Social Security Camp SCL	298.00	<u>250.00</u>	<u>250.00</u>	<u>250.00</u>	
	Social Security Camp S26					<u>250.00</u>
	Social Security Camp S27					<u>250.00</u>
	Social Security			1,767.00	1,550.00	
204	Retirement Camp SLC	206.00	<u>360.00</u>	<u>360.00</u>	<u>360.00</u>	
	Retirement Camp S26					<u>360.00</u>
	Retirement Camp S27					<u>360.00</u>
	Retirement			1,225.50	688.00	
212	Medicare Camp SLC	70.00	<u>60.00</u>	<u>60.00</u>	<u>60.00</u>	
	Medicare Camp S26					<u>60.00</u>
	Medicare Camp S27					<u>60.00</u>
	Medicare			413.25	369.75	
499	Other Supplies Summer SLC		<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	
	Other Supplies Summer S26					<u>1,000.00</u>
	Other Supplies Summer S27					<u>1,000.00</u>
	Total Food Service	<u>3,938.00</u>	<u>5,670.00</u>	<u>38,075.75</u>	<u>33,777.75</u>	<u>11,340.00</u>
Extended Learning LEAPS Community Services Afterschool						
73300						
105	Supervisor	19,000.00	19,000.00	19,000.00	19,000.00	25,000.00
116	Teachers	46,289.00	55,472.60	57,240.00	57,240.00	90,000.00
163	Assistants	0.00	3,911.76	1,080.00	1,080.00	2,475.77
189	Other Salaries	0.00	150.00	0.00	0.00	0.00
201	Social Security	2,870.00	4,789.70	5,077.01	5,077.01	8,087.67
204	Retirement	3,044.00	4,904.11	5,187.08	5,187.08	8,229.55
207	Medical Insurance					
210	Unemployment	0.00	20.00	100.00	100.00	150.00
212	Medicare	947.00	1,120.17	1,136.41	1,136.41	1,729.33
217	Retirement Hybrid Stabilization		200.00	202.02	202.02	327.68
355	Travel	0.00	150.00	0.00	0.00	0.00
429	Instructional Supplies	4,899.00	3,281.66	5,677.48	5,677.48	8,000.00
524	In Service/Staff Development	0.00	2,000.00	300.00	300.00	1,000.00
	Total Community Services	<u>77,049.00</u>	<u>95,000.00</u>	<u>95,000.00</u>	<u>95,000.00</u>	<u>145,000.00</u>

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
73000	Operation of Non-Instructional Services					
73400	ECE Early Childhood Education					
105	Supervisor	4,992.00	4,992.00	1,000.00	1,000.00	1,000.00
116	Teachers	224,118.00	224,118.24	237,317.00	237,317.00	242,063.34
162	Clerical	15,163.00	15,163.00	16,182.00	16,182.00	16,182.00
163	Assistants	25,950.00	25,950.55	19,378.10	19,378.10	19,765.66
188	Bonus Payments					
189	Other Salaries	2,952.00	1,000.00	2,951.93	2,951.93	2,000.00
195	Certified Substitutes	2,350.00	2,000.00	2,600.00	2,600.00	2,000.00
198	Non Certified Substitutes	5,670.00	5,000.00	5,500.00	5,500.00	4,500.00
201	Social Security	16,095.00	17,158.57	16,094.63	16,094.63	17,092.50
204	Retirement	18,082.00	18,621.69	19,125.83	19,125.83	20,229.39
207	Medical Insurance	45,953.00	51,588.88	44,647.84	44,647.84	60,000.00
210	Unemployment	0.00	0.00	100.00	100.00	100.00
212	Medicare	3,797.00	4,182.08	3,851.72	3,851.72	3,907.57
217	Retirement Hybrid		990.00	997.10	997.10	1,076.77
307	Communications	420.00	420.65	500.00	500.00	75.00
310	Contracts w/other Public Agencies	13.00	13.46	46.06	46.06	50.00
336	Maint & Repair Services - Equipment	839.00	839.00	1,000.00	1,000.00	100.00
355	Travel	300.00	300.00	250.00	250.00	50.00
399	Other Contracted					
422	Food Supplies	3,498.00	3,358.47	3,500.00	3,500.00	3,000.00
429	Instructional Supplies & Materials	5,036.00	2,328.05	5,000.00	5,000.00	2,000.00
449	Books					
499	Other materials and supplies/422					
524	Staff Development	200.00				
599	Other Charges	1,564.00	1,479.05	0.00	0.00	0.00
722	Regular Instruction Equipment	841.00				
	Total Community Services	<u>377,833.00</u>	<u>379,503.69</u>	<u>380,042.21</u>	<u>380,042.21</u>	<u>395,192.23</u>
76000	Capital Outlay					
76100	Regular Capital Outlay					
304	Architects	<u>423,796.00</u>				
399	Other Contracted Services	<u>258,497.00</u>				
399	Contracted Services ISM	8,717.00	<u>10,000.00</u>	<u>27,954.00</u>	<u>27,954.00</u>	<u>10,000.00</u>
706	Building Construction					
707	Building Improvements	733,530.00	200,000.00	272,606.07	272,606.07	200,000.00
	Building Improvements ISM	<u>0.00</u>	<u>75,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30,000.00</u>
710	Food Service Equipment					
711	Furniture and Fixtures	<u>113,488.00</u>		589,672.68	589,672.68	
715	Land	<u>663,551.00</u>				
799	Other Capital Outlay		200,000.00	285,396.78	285,396.78	
	Other Capital Outlay - ISM	<u>4,000.00</u>	<u>35,000.00</u>	<u>0.00</u>	<u>0.00</u>	
	Total Capital Outlay	<u>2,205,579.00</u>	<u>520,000.00</u>	<u>1,175,629.53</u>	<u>1,175,629.53</u>	<u>240,000.00</u>

141-General Purpose Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	Amended 2025-2026 Budget	FY26 Estimated Year End	3% 2026-2027 Estimate
8000	Debt Service					
82130	Education Debt Service					
620	Contributions (EESI) loan	9,037.00	120,000.00	120,000.00	120,000.00	120,000.00
82230	Interest on Debt					
613	Interest on (EESI) loan	748.00	10,000.00	10,000.00	10,000.00	10,000.00
82330	Other Debt Service (FEMA)					
620	Contribution to Primary Government	2,913,580.00	11,447,831.32	11,447,831.32	1,351,351.89	10,000,000.00
	Total Education Debt Service	2,923,365.00	11,577,831.32	11,577,831.32	1,481,351.89	10,130,000.00
90000	Capital Projects					
91300	Education Capital Projects					
304	Architects			200,000.00	100,000.00	
308	Consultants					
321	Engineering Services/Fees					
399	Other Contracted Services			100,000.00	0.00	
599	Other Charges					
706	Building Construction			700,000.00	0.00	
707	Building Improvements			900,000.00	292,674.56	
729	Transportation Equipment					
799	Other Capital Outlay			100,000.00		
	Total Capital Projects			2,000,000.00	392,674.56	0.00
	Total Estimated Expenditures	33,003,567.00	42,389,812.90	46,292,040.25	34,010,369.77	42,574,419.11
99000	Other Uses					
99100	Operating Transfers to Primary Government					
504	Indirect Cost Pre-K		0.00	0.00	0.00	0.00
504	Indirect Cost LEAPS		0.00	0.00	0.00	0.00
590	Transfer to School Nutrition 143			250,000.00	250,000.00	
590	Transfer to other funds Federal					
590	Transfer to other funds 177					1,607,325.44
590	Transfer to Capital Projects					
	Total Transfers	0.00	0.00	250,000.00	250,000.00	1,607,325.44
	Total Estimated Expenditures and Other Uses	33,003,567.00	42,389,812.90	46,542,040.25	34,260,369.77	44,181,744.55
	Excess of Estimated Revenues and other Sources Over					
	(Under)Estimated Expenditures and Other Uses	1,610,694.00	-492,753.18	-3,643,856.23	-2,242,474.53	-1,565,917.72
	Estimated Beginning	11,740,700.00	9,385,967.88	13,351,394.00	13,351,394.00	10,858,919.47
	Fund Balance, July 1					
	Transfers to other Funds	0.00	0.00	-250,000.00	-250,000.00	-1,607,325.44
	Estimated Ending	13,351,394.00	8,893,214.70	9,457,537.77	10,858,919.47	7,685,676.31

142 Federal Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Sub	Description	2024-2025 Audit	2025-2026 Approved Budget	2026-2027 Budget Proposal
47000		FEDERAL GOVERNMENT			
47100		Federal Through State			
47131	800	Vocational Program Improvement-Carl Perkins	50,327.00	50,327.16	47,440.96
	810	Carl Perkins-Reserve			
47141	010	ESEA Title I-Consolidated Admin	173,187.00	182,485.58	167,664.16
	100	Title I	776,129.00	717,777.21	727,163.31
	160	Title I-D	117,993.00		
47143	900	Special Ed Grants to States IDEA	760,725.00	889,124.28	698,800.00
	897	Secondary Transition Indicator	519.00		
47145	910	Special Educ Preschool Grants IDEA Pre-K	29,084.00	33,079.00	28,700.00
47148	600	Rural Education Title VI/Title V			
47401	933	American Rescue Plan Act ESSER 3.0	620,124.00		
	938	American Rescue Plan TN ALL Corps			
47402	901	American Rescue Plan Act - ARP/IDEA Part B			
47403	911	American Rescue Plan Act - ARP/IDEA Presc			
47404	702	American Rescue Plan Act Grant-Homeless	17,665.00		
47590	940	Resilient School Communities Grant			
47590	952	Early Literacy PreK Teacher Stipend			4,000.00
47590	953	Literacy Materials Implementation Grant			90,000.00
47590	960	Preschool Development Grant			7,500.00
49800		Transfers In			
		TOTAL FEDERAL GOVERNMENT	<u>2,545,753.00</u>	<u>1,872,793.23</u>	<u>1,771,268.43</u>

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Humphreys County Budget FY2026-27

Acct. #	Sub	Description	2024-2025 Audit	2025-2026 Approved Budget	2026-2027 Budget Proposal
71000		INSTRUCTION			
71100		<u>Regular Instruction Program</u>			
116	100	Teachers Title I	479,264.00	400,000.00	455,939.00
163	100	Educational Assistants/Aides Title I	54,258.00	59,090.85	55,944.93
189	100	Other Salaries & Wages Title I	12,435.00	14,983.45	1,048.32
	160	Other Salaries & Wages Title I-D	14,275.00		
195	100	Certified Substitute Teachers Title I		3,000.00	1,800.00
198	100	Non-Certified Substitutes Title I	350.00	4,263.35	609.37
201	100	Social Security Title I	30,716.00	38,832.35	28,910.00
204	100	State Retirement Title I	34,761.00	39,514.48	30,019.92
207	100	Medical Insurance Title I	122,947.00	115,838.52	117,255.04
	933	Medical Insurance ESSER 3	0.00	0.00	0.00
210	100	Unemployment Compensation Title I	0.00	50.00	150.00
212	100	Employer Medicare Title I	7,184.00	10,000.00	6,797.18
312	100	Contracts with other Private Agencies	0.00	149.19	4.00
	933	Contr w/ other Priv Agencies ESSER 3	0.00		
336	100	Maintenance & Repair Title I	3,795.00	5,000.00	4,214.65
399	100	Other Contracted Services Title I	8,974.00	8,983.11	8,302.93
429	100	Instructional Supplies and Materials Title I	15,988.00	4,447.00	8,999.81
	160	Instructional Supplies	19,079.00		
	953	Instruction Supplies Materials Grant			10,000.00
499	100	Other Supplies & Materials Title I	300.00	300.00	
599	100	Other Charges Title I	2,657.00	6,824.91	6,768.16
722	160	Regular Inst Equipment Tit ID	84,639.00		
	933	Regular Inst Equipment ESSER 3	300,602.00		
		Total Regular Instruction Program	1,192,224.00	711,277.21	736,763.31
71200		<u>Special Education Program</u>			
163	900	Educational Assistants IDEA	338,652.00	420,895.00	275,000.00
	910	Educational Assistants IDEA PreK	15,315.00	18,700.00	17,700.00
171	900	Speech Pathologist IDEA	62,279.00	69,000.00	74,000.00
	910	Speech Pathologist IDEA PreK			1,000.00
188	900	Bonus Payments IDEA Part B	3,000.00	4,000.00	
195	900	Substitute Teachers IDEA	7,200.00	2,000.00	
198	900	Non-Certified Substitutes IDEA	8,900.00	15,000.00	
201	900	Social Security IDEA	23,804.00	25,835.28	27,400.00
	910	Social Security IDEA PreK	950.00	1,110.00	1,500.00
204	900	State Retirement IDEA	11,826.00	13,000.00	13,000.00
	910	State Retirement IDEA PreK	0.00	1,145.00	210.00
207	900	Medical Insurance IDEA	64,664.00	67,893.00	74,000.00
	910	Medical Insurance IDEA PreK	0.00	1,050.00	200.00
210	900	Unemployment Compensation IDEA	0.00	175.00	100.00
	910	Unemployment Compensation/ IDEA Pre-K	0.00	10.00	10.00
212	900	Employer Medicare IDEA	5,654.00	6,123.00	6,100.00
	910	Employer Medicare IDEA PRE-K	222.00	284.00	400.00
	910	Other Contracted Services IDEA Pre-K			
429	900	Instructional Supplies and Materials IDEA	6,534.00	1,000.00	1,000.00
	910	Instructional Supp and Mater IDEA PreK	0.00	100.00	50.00
499	900	Other Supplies & Materials IDEA	2,127.00	1,000.00	1,000.00
	910	Other Supplies and Materials IDEA PreK	47.00	100.00	50.00
725	900	Special Education Equipment IDEA B		100.00	100.00
	933	Equipment ESSER 3	57,112.00		
		Total Special Education Program	608,286.00	648,520.28	492,820.00

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Humphreys County Budget FY2026-27

Acct. #	Sub	Description	2024-2025 Audit	2025-2026 Approved Budget	2026-2027 Budget Proposal
71300		<u>Vocational Education Program</u>			
163	800	Educational Assistants Perkins	8,000.00	8,000.00	
189	800	Other Salaries & Wages Carl Perkins	6,000.00	7,000.00	7,000.00
201	800	Social Security Perkins	868.00	1,050.00	434.00
204	800	State Retirement Perkins	300.00	735.00	157.77
207	800	Medical Insurance Perkins			
210	800	Unemployment Compensation Perkins			
212	800	Employer Medicare Perkins	203.00	225.00	101.49
336	800	Maint & Repair Service Equipment Perkins	0.00	708.00	708.00
355	800	Travel Perkins			
399	800	Other Contracted Services	4,000.00	4,000.00	4,000.00
429	800	Instructional Supplies and Materials Perkins	9,869.00	5,648.22	9,872.04
499	800	Other Supplies & Materials Perkins	2,341.00	4,102.27	5,717.23
599	800	Other Charges Perkins			
730	800	Vocational Instruction Equipment Perkins	2,500.00	2,500.00	8,000.00
		Total Vocational Education Program	<u>34,081.00</u>	<u>33,968.49</u>	<u>35,990.53</u>
72000		SUPPORT SERVICES			
72110		<u>Attendance</u>			
399	933	Other Contracted Services	2,350.00		
499	933	Other Supplies & Materials	1,600.00		
		Total Attendance	<u>3,950.00</u>	<u>0.00</u>	<u>0.00</u>
72130		<u>Other Student Support</u>			
146	800	Bus Drivers			
189	800	Other Salaries & Wages Perkins	1,126.00	1,126.50	
	940	Other Salaries & Wages Resilient Grant			
201	800	Social Security Perkins	70.00	69.85	
	940	Social Security Resilient Sch Grant			
204	800	State Retirement Perkins	53.00	138.68	
212	800	Employer Medicare	16.00	32.68	
	940	Employer Medicare Resilient Sch Grant			
312	940	Contracts w/private Agencies Resilient Grant			
355	800	Travel (PD) Perkins	6,000.00	6,000.00	
399	800	Other Contracted Services CTSO Perkins			
499	100	Other Supplies and Materials Title I		1,500.00	100.00
	702	Other Supplies and Materials - Homeless	17,665.00		
	940	Other Supplies and Materials - Resilient Sch			
524	800	InService/Staff Development Perkins	6,559.00	6,558.69	4,878.45
599	800	Other Charges Perkins			4,161.81
		Total Other Student Support	<u>31,489.00</u>	<u>15,426.40</u>	<u>9,140.26</u>

142 Federal Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Sub	Description	2024-2025 Audit	2025-2026 Approved Budget	2026-2027 Budget Proposal
72210		Regular Instruction Program			
105	(010	Supervisor/Director Con Admin	99,754.00	100,901.00	99,890.52
161	(010	Secretary Con Admin	25,501.00	26,501.00	35,226.05
189	(010	Other Salaries and Wages Con Admin	8,000.00	8,000.00	
201	(010	Social Security Con Admin	7,017.00	8,778.00	8,442.45
204	(010	State Retirement Con Admin	7,441.00	8,166.00	7,850.47
207	(010	Medical Insurance Con Admin	23,717.00	28,102.00	14,522.63
210	(010	Unemployment Compensation Con Admin	0.00	10.00	20.00
212	(010	Employer Medicare Con Admin	1,757.00	2,027.58	1,712.04
	938	Consultants TN ALL Corps			
355	(010	Travel Con Admin	0.00	0.00	0.00
399	951	Other Contr Early Literacy Network			
	953	Other Contracted Serv Materials Grant			80,000.00
432	932	Library Books ESSER 2			
524	(010	In Service/Staff Development Con Admin	0.00		
	100	In Service/Staff Development Title I	2,500.00	3,000.00	100.00
	160	In Service/Staff Development Title I-D	0.00		
	940	In Serv/Staff Develop Resilient Sch			
		Total Regular Instruction Program	175,687.00	185,485.58	247,764.16
72220		Special Education Program			
124	900	Psychological Personnel	29,363.00	30,568.00	32,000.00
161	900	Secretary IDEA	88,846.00	94,175.00	99,900.00
189	897	Other Sal & Wag Secondary Transition SPED	464.00		
196	900	In-Service Training			
201	897	Social Security Secondary Transition SPED	28.00		
	900	Social Security IDEA	7,006.00	7,900.00	7,800.00
204	897	State Retirement Secondary Trans SPED	20.00		
	900	State Retirement IDEA	6,170.00	5,800.00	8,200.00
207	900	Medical Insurance IDEA	11,006.00	12,800.00	12,000.00
210	900	Unemployment Compensation IDEA		50.00	50.00
212	897	Employer Medicare Second Trans SPED	7.00		
	900	Employer Medicare IDEA	1,638.00	1,850.00	1,850.00
312	900	Contacts w/private Agencies		2,000.00	
	910	Contacts w/private Agencies			
399	901	Other Contracted Services ARP/IDEA B			
	910	Other Contracted Services IDEA Preschool	5,903.00	2,000.00	
	901	Other Supplies and Materials ARP/IDEA B			
	911	Other Supp and Mat ARP/IDEA Presch			
524	900	In Service/Staff Development IDEA	2,047.00	2,000.00	2,000.00
790	901	Other Equipment ARP/IDEA B			
		Total Special Education Program	152,498.00	159,143.00	163,800.00
72230		Vocational Education Program			
105	800	Supervisor/Director Perkins	2,125.00	2,125.00	2,125.00
201	800	Social Security Perkins	132.00	131.75	131.75
204	800	State Retirement Perkins	135.00	144.71	122.61
210	800	Unemployment Perkins			
212	800	Employer Medicare Perkins	31.00	30.81	30.81
499	800	Other Supplies and Materials			
		Total Vocational Education Program	2,423.00	2,432.27	2,410.17

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Humphreys County Budget FY2026-27

Acct. #	Sub	Description	2024-2025 Audit	2025-2026 Approved Budget	2026-2027 Budget Proposal
72710		Transportation			
146	900	Bus Drivers IDEA	73,796.00	94,435.00	56,500.00
	910	Bus Drivers IDEA Preschool	6,175.00	7,475.00	6,475.00
201	900	Social Security IDEA	3,526.00	4,725.00	4,100.00
	910	Social Security IDEA Preschool	383.00	850.00	850.00
204	900	State Retirement IDEA	940.00	5,250.00	1,500.00
210	900	Unemployment Compensation IDEA		50.00	50.00
212	900	Employer Medicare IDEA	1,070.00	1,300.00	950.00
	910	Employer Medicare IDEA Preschool	90.00	255.00	255.00
338	900	Maintenance & Repair Services - Vehicles	600.00	100.00	100.00
399	100	Other Contracted Services		2,000.00	200.00
425	900	Gasoline IDEA Part B	82.00	100.00	100.00
		Total Transportation	86,662.00	116,540.00	71,080.00
73400		ECE Early Childhood Education			
189	952	Other Salaries and Wages Early Lit PreK			4,000.00
355	960	Travel Preschool Development Grant			5,560.00
429	960	Instructional Supplies & Mat Preschool Devel			500.00
499	960	Other Supplies and Mat Preschool Develop			500.00
790	960	Other Equipment Preschool Development			940.00
		Total Vocational Education Program	0.00	0.00	11,500.00
76100		Regular Capital Outlay			
707	933	Building Improvements ESSER 3	258,460.00		
		Total Regular Capital Outlay	258,460.00	0.00	0.00
		Total Estimated Expenditures	2,545,760.00	1,872,793.23	1,771,268.43
		Estimated Other Uses:			
99100		Indirect Cost			
504	100	Indirect Cost Title I			
	160	Indirect Cost Title I-D			
590		Transfer to Other Funds			
		Total Indirect Cost	0.00	0.00	0.00
		Total Estimated Expenditures and Other Uses	2,545,760.00	1,872,793.23	1,771,268.43
		Excess of Estimated Revenues and other Sources Over			
		(Under)Estimated Expenditures and Other Uses	-7.00	0.00	0.00
		Estimated Beginning Fund Balance, July 1	1,800,000.00	1,800,000.00	1,800,000.00
		Estimated Ending Fund Balance, June 30	1,799,993.00	1,800,000.00	1,800,000.00

143 School Nutrition Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	2025-2026 Estimated Actual	2026-2027 Estimate
Estimated Revenues					
43000	CHARGES FOR CURRENT SERVICES				
43500	Education Charges				
43521	Lunch Payments-Children	62,170.00	45,000.00	58,200.00	65,000.00
43522	Lunch Payments-Adults	43,188.00	85,000.00	50,000.00	85,000.00
43523	Income from Breakfast	94.00	0.00	600.00	0.00
43525	Ala Carte Sales	70,780.00	250,000.00	75,000.00	250,000.00
43990	Other Charges for Services				
43990	Other Charges for Services	1,329.00	5,000.00	1,200.00	5,000.00
	TOTAL CHARGES FOR CURRENT SERVICES	177,561.00	385,000.00	185,000.00	405,000.00
44000	OTHER LOCAL REVENUES				
44100	Recurring Items				
44110	Investment Income	29,621.00	20,000.00	25,950.00	30,000.00
44170	Miscellaneous Refunds	14,419.00	50,000.00	16,000.00	50,000.00
44570	Contributions and Gifts				
	TOTAL OTHER LOCAL REVENUES	44,040.00	70,000.00	41,950.00	80,000.00
46000	STATE OF TENNESSEE				
46500	State Education Funds				
46520	School Food Service	13,589.00	17,000.00	15,000.00	17,000.00
46980	Other State Grants	-	10,000.00	0.00	10,000.00
	TOTAL STATE OF TENNESSEE	13,589.00	27,000.00	15,000.00	27,000.00
47000	FEDERAL GOVERNMENT				
47100	Federal through State				
47111	USDA School Lunch Program	1,165,897.00	1,900,000.00	1,300,000.00	1,930,000.00
47112	USDA Commodities	460.00	0.00	0.00	0.00
47113	Breakfast	481,579.00	600,000.00	550,000.00	600,000.00
47114	USDA Other	151,165.00	200,000.00	152,000.00	200,000.00
47590	Other Federal through State	-			
47600	Direct Federal Revenue				
47990	Other Direct Federal Revenue				
49800	Transfer In from GP			250,000.00	
	TOTAL FEDERAL GOVERNMENT	1,799,101.00	2,700,000.00	2,252,000.00	2,730,000.00
	Total Estimated Revenues	2,034,291.00	3,182,000.00	2,493,950.00	3,242,000.00

143 School Nutrition Budget 2026-2027

Humphreys County Budget FY2026-27

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	2025-2026 Estimated Actual	2026-2027 Estimate
Estimated Expenditures					
OPERATION OF NON-INSTRUCTIONAL SERVICES					
73000	73100 Food Service				
105	Supervisor/Director	58,243.00	62,000.00	61,000.00	65,000.00
140	Salary Supplements				
162	Clerical Personnel	40,061.00	42,000.00	42,300.00	44,000.00
165	Cafeteria Personnel	297,861.00	300,000.00	301,600.00	312,000.00
166	Custodial Personnel	76,454.00	114,100.00	78,000.00	85,000.00
189	Other Salaries & Wages	335,949.00	320,000.00	345,000.00	342,000.00
201	Social Security	46,273.00	75,000.00	48,000.00	75,000.00
204	State Retirement	17,865.00	30,000.00	18,500.00	30,000.00
207	Medical Insurance	106,560.00	135,000.00	121,000.00	135,000.00
208	Dental Insurance	-	0.00	0.00	0.00
210	Unemployment Compensation	-	900.00	0.00	900.00
212	Employer Medicare	10,979.00	12,000.00	11,400.00	15,000.00
307	Communication	748.00	4,000.00	1,000.00	4,000.00
334	Maintenance Agreement				
336	Maintenance & Repair Services-Equipment	4,214.00	60,000.00	6,200.00	40,000.00
355	Travel	163.00	2,000.00	1,000.00	2,000.00
399	Other Contracted Services	24,365.00	40,000.00	15,000.00	40,000.00
422	Food Supplies	1,008,098.00	1,700,000.00	1,050,000.00	1,750,000.00
435	Office Supplies	7,317.00	10,000.00	6,500.00	10,000.00
499	Other Supplies and Materials	149,960.00	150,000.00	100,000.00	175,000.00
524	In Service/Staff Development	9,811.00	25,000.00	25,000.00	25,000.00
709	Data Processing Equipment	6,569.00	20,000.00	9,000.00	10,000.00
710	Food Service Equipment	30,068.00	80,000.00	2,000.00	28,475.00
	USDA - Commodities				
	Total Food Service	2,231,558.00	3,182,000.00	2,242,500.00	3,188,375.00
	COVID-19 Other Supplies and Materials				
	Total Estimated Expenditures	2,231,558.00	3,182,000.00	2,242,500.00	3,188,375.00
	Excess Of Estimated Revenues Over (under) Estimated Expenditures	(197,267.00)	0.00	251,450.00	53,625.00
	Estimated Beginning Fund Balance, July 1	347,639.00	347,638.40	150,372.00	401,822.00
	Estimated Ending Fund Balance, June 30	150,372.00	347,638.40	401,822.00	455,447.00

Educational Capital Projects Budget 2026-2027

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	2025-2026 Amended Budget	2025-2026 Year End Estimate	2026-2027 Estimated Budget
FUND 177 SCHOOL FUND EDUCATIONAL CAPITAL PROJECTS						
Other Governments and Citizens Groups						
Architect 2 mil loan - Subfund (ARC) New Waverly Schools						
	<u>Estimated Revenues</u>					
48130	Contributions	1,994,000.00	556,413.54	0.00	0.00	0.00
	Total Architect 2 mil loan	<u>1,994,000.00</u>	<u>556,413.54</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Energy Efficient Schools Initiative - Subfund (EES) Trane Loan						
	<u>Estimated Revenues</u>					
48130	Contributions	973,958.00	0.00	0.00	0.00	0.00
		<u>13,005.00</u>				
	Total EES Trane Loan	<u>986,963.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
PBA FEMA LOAN #2 SUBFUND (FE2)						
	<u>Estimated Revenues</u>					
48130	FE2 Contributions	803,013.35	2,540,788.20	2,385,253.04	245,331.07	0.00
	Revenues	<u>803,013.35</u>	<u>2,540,788.20</u>	<u>2,385,253.04</u>	<u>245,331.07</u>	<u>0.00</u>
PBA FEMA LOAN #3 SUBFUND (FE3)						
	<u>Estimated Revenues</u>					
48130	FE3 Contributions			2,139,182.07	1,475,647.00	664,353.00
	Total FEMA Loan #3 Revenues	<u>0.00</u>	<u>0.00</u>	<u>2,139,182.07</u>	<u>1,475,647.00</u>	<u>664,353.00</u>
PLAY GYM - MCEWEN SUBFUND (GYM)						
	<u>Estimated Revenues</u>					
49800	GYM Transfers In	0.00				
	(999) Transfer In	0.00				
	Total McEwen Play Gym Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
MCEWEN PROJECT SUBFUND (MCE)						
	<u>Estimated Revenues</u>					
48130	McEWEN Contributions	6,255,919.42				
	Total McEwen High School Project Revenues	<u>6,255,919.42</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Educational Capital Projects Budget 2026-2027

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	2025-2026 Amended Budget	2025-2026 Year End Estimate	2026-2027 Estimated Budget
MCEWEN PROJECT SUBFUND (MC2)						
48130	McEwen High School Contributions Loan #2	4,610,889.56	8,422,708.43	4,959,356.88	4,871,927.89	0.00
	Total McEwen High School Project Revenues (MC2)	<u>4,610,889.56</u>	<u>8,422,708.43</u>	<u>4,959,356.88</u>	<u>4,871,927.89</u>	<u>0.00</u>
REBUILDING SCHOOLS GRANT SUBFUND (REB)						
	<u>Estimated Revenues</u>					
44110	REBUILD Interest Earned	522,673.00	0.00	0.00	913,198.90	0.00
46990	Other State Revenues REBUILD	0.00	0.00	0.00	0.00	0.00
	Total Rebuilding Revenues	522,673.00	0.00	0.00	913,198.90	0.00
RENOVATIONS (REN)						
49800	Transfers In					1,607,325.44
	Renovations	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,607,325.44</u>
	<u>Total Capital Projects Revenues</u>	<u>15,173,458.33</u>	<u>11,519,910.17</u>	<u>9,483,791.99</u>	<u>7,506,104.86</u>	<u>2,271,678.44</u>
EDUCATION CAPITAL PROJECTS						
90000	Capital Projects					
Architect 2 mil loan - Subfund (ARC) New Waverly Schools						
91300	Education Capital Projects					
304	Architects	1,980,859.00	539,054.34	0.00	0.00	0.00
331	Legal Services	500.00				
613	Interest on Other Loans	12,641.00	17,359.20	0.00	0.00	0.00
	Total Architect 2 mil Loan	<u>1,994,000.00</u>	<u>556,413.54</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Energy Efficient Schools Initiative - Subfund (EES) Trane Loan						
91300	Education Capital Projects					
606	Other debt issuance	<u>6,000.00</u>				
613	Interest on other Loans	<u>7,005.00</u>				
707	Building Improvements Trane	973,958.00				
	Total EESI /Trane	<u>986,963.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Educational Capital Projects Budget 2026-2027

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	2025-2026 Amended Budget	2025-2026 Year End Estimate	2026-2027 Estimated Budget
PBA FEMA LOAN #2 SUBFUND (FE2)						
Education Capital Projects						
91300	FE2					
304	Architects					
308	Consultants					
316	Contributions					
321	Engineering Services/Fees	59,421.00	113,816.46	113,816.46	0.00	
331	Legal Services					
399	Other Contracted Services	-23,452.00	100,000.00	100,000.00	0.00	
599	Other Charges	251,657.00	275,681.16	275,681.16	242,078.84	
606	Other Debt Issuance Charges					
613	Interest on Other Loans					
706	Building Construction	353,000.00	204,230.68	204,230.68		
707	Building Improvements	67,952.00	14,192.34	14,192.34		
729	Transportation Equipment					
799	Other Capital Outlay	70,983.00	1,832,867.56	1,677,332.40	3,252.23	
	Total FEMA Loan #2 Expense	<u>779,561.00</u>	<u>2,540,788.20</u>	<u>2,385,253.04</u>	<u>245,331.07</u>	<u>0.00</u>
PBA FEMA LOAN #3 SUBFUND (FE3)						
Education Capital Projects						
91300	FE3					
304	Architects			100,000.00	100,000.00	50,000.00
308	Consultants					
316	Contributions					
321	Engineering Services/Fees			20,503.20		20,503.20
331	Legal Services					
399	Other Contracted Services					
599	Other Charges			393,031.87		293,849.80
606	Other Debt Issuance Charges					
613	Interest on Other Loans			250,000.00		250,000.00
706	Building Construction					
707	Building Improvements					
729	Transportation Equipment					
799	Other Capital Outlay			1,375,647.00	1,375,647.00	50,000.00
	Total FEMA Loan #3 Expense	<u>0.00</u>	<u>0.00</u>	<u>2,139,182.07</u>	<u>1,475,647.00</u>	<u>664,353.00</u>

Educational Capital Projects Budget 2026-2027

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	2025-2026 Amended Budget	2025-2026 Year End Estimate	2026-2027 Estimated Budget
PLAY GYM - MCEWEN SUBFUND (GYM)						
Education Capital Projects GYM						
91300						
304	Architects	0.00	123,813.00	123,813.00		123,813.00
308	Consultants		30,000.00	30,000.00		30,000.00
316	Contributions					
321	Engineering Services/Fees		30,000.00	30,000.00		30,000.00
331	Legal Services		50,000.00	50,000.00		50,000.00
399	Other Contracted Services		60,000.00	60,000.00		60,000.00
599	Other Charges		50,000.00	50,000.00		50,000.00
606	Other Debt Issuance Charges					
620	Debt Service Contribution to Primary Government					
706	Building Construction		1,848,187.00	1,866,187.00		1,866,187.00
707	Building Improvements		25,000.00	25,000.00		25,000.00
711	Furniture and Fixtures		25,000.00	25,000.00		25,000.00
729	Transportation Equipment					
799	Other Capital Outlay		35,000.00	35,000.00		35,000.00
	Total PLAY GYM MCEWEN	0.00	2,277,000.00	2,295,000.00	0.00	2,295,000.00
MCEWEN PROJECT SUBFUND (MCE)						
Capital Projects MCEWEN						
91300						
304	Architects	90,000.00	0.00	0.00	0.00	0.00
308	Consultants					
316	Contributions					
321	Engineering Services/Fees					
331	Legal Services					
399	Other Contracted Services					
599	Other Charges					
606	Other Debt Issuance Charges					
613	Interest on Other Loans	208,747.99				
620	Debt Service Contribution to Primary Government					
706	Building Construction	5,957,171.43				
707	Building Improvements					
711	Furniture and Fixtures	0.00				
715	Land					
729	Transportation Equipment					
799	Other Capital Outlay					
	Total MCEWEN PROJECT	6,255,919.42	0.00	0.00	0.00	0.00

Educational Capital Projects Budget 2026-2027

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	2025-2026 Amended Budget	2025-2026 Year End Estimate	2026-2027 Estimated Budget
MCEWEN PROJECT SUBFUND (MC2) Loan #2						
91300	Capital Projects MCEWEN					
304	Architects	30,000.00	34,434.00	14,434.00	14,434.00	
308	Consultants					
316	Contributions					
321	Engineering Services/Fees					
331	Legal Services		4,500.00	4,500.00	4,500.00	
399	Other Contracted Services					
599	Other Charges					
606	Other Debt Issuance Charges					
613	Interest on Other Loans	208,747.99	650,315.50	306,750.88	208,748.00	
620	Debt Service Contribution to Primary Government					
706	Building Construction	4,372,141.57	6,782,392.93	4,633,672.00	4,633,672.00	
707	Building Improvements					
711	Furniture and Fixtures		500,000.00			
715	Land					
729	Transportation Equipment					
799	Other Capital Outlay		451,066.00			
	Total McEwen Proj Loan 2	<u>4,610,889.56</u>	<u>8,422,708.43</u>	<u>4,959,356.88</u>	<u>4,861,354.00</u>	<u>0.00</u>
REBUILDING SCHOOLS GRANT SUBFUND (REB)						
91300	Capital Projects REBUILDING					
304	Architects		500,000.00	500,000.00		500,000.00
308	Consultants		100,000.00	100,000.00		100,000.00
316	Contributions		31,507.07	31,507.07		31,507.07
321	Engineering Services/Fees		120,000.00	120,000.00		120,000.00
331	Legal Services		10,000.00	10,000.00		10,000.00
399	Other Contracted Services		100,000.00	100,000.00		100,000.00
599	Other Charges		1,000,000.00	1,000,000.00		1,913,198.90
706	Building Construction		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
715	Land		600,000.00	600,000.00		600,000.00
729	Transportation Equipment					
799	Other Capital Outlay		2,455,525.94	2,455,525.94		2,455,525.94
	Total REBUILDING SCHOOLS	<u>0.00</u>	<u>21,487,033.01</u>	<u>21,487,033.01</u>	<u>0.00</u>	<u>22,400,231.91</u>

Educational Capital Projects Budget 2026-2027

Acct. #	Description	2024-2025 Audit	2025-2026 Approved Budget	2025-2026 Amended Budget	2025-2026 Year End Estimate	2026-2027 Estimated Budget
RENOVATIONS PROJECTS SUBFUND (REN)						
91300						
304	Architects					100,000.00
399	Other Contracted Services					100,000.00
706	Building Construction					700,000.00
707	Building Improvements					607,325.44
799	Other Capital Outlay					100,000.00
	Total Renovations Projects	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,607,325.44</u>
	Total Estimated Expenditures	<u>14,627,332.98</u>	<u>35,283,943.18</u>	<u>33,265,825.00</u>	<u>6,582,332.07</u>	<u>26,966,910.35</u>
	(Under)Estimated Expenditures and Other Uses	546,125.35	(23,764,033.01)	(23,782,033.01)	923,772.79	(24,695,231.91)
	Estimated Beginning	23,735,908.00	24,264,033.01	24,282,033.35	24,282,033.35	25,205,806.14
	Fund Balance, July 1					
	Estimated Ending	<u>24,282,033.35</u>	<u>500,000.00</u>	<u>500,000.34</u>	<u>25,205,806.14</u>	<u>510,574.23</u>

Step 4: DEBT – Recent Issuance(s)					
			Yes	No	
1. Did your entity issue debt during Fiscal Year 2026? For example, refundings, interfund loans, state or federal loan programs, notes, bonds, lease financings, etc. 2. If answered Yes, complete the schedule below. If answered No, skip the schedule below and move to Step 5 (next page).					
Budget Year Debt Service					
Date (Month / Year) of Issuance	Debt Name	Total Amount Borrowed	Upcoming Fiscal Year 2027 Principal	Upcoming Fiscal Year 2027 Interest	Upcoming Fiscal Year 2027 Total

Step 5: DEBT – Planned Issuance(s)					
			Yes	No	
1. Does your entity plan to issue debt in the upcoming budget Fiscal Year 2027 ? For example, refundings, interfund loans, state or federal loan programs, notes, bonds, lease financings, etc.					
2. If answered Yes , complete the schedule below. If answered No , skip the schedule below and move to Step 6 (next page).					
			Budget Year Debt Service		
Planned Date (Month / Year) of Issuance	Debt Name	Planned Total Borrowings	Forecasted Upcoming Fiscal Year 2027 Principal	Forecasted Upcoming Fiscal Year 2027 Interest	Forecasted Upcoming Fiscal Year 2027 Total

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Total	2026-2027 Appropriation
40110 Current Property Tax	1,115,706	1,142,945	1,096,656	1,096,656	1,118,714	5,570,677	1,118,714
4020 Trustee's Collection Prior Year	12,838	17,500	17,500	35,000	38,000	120,338	45,000
40125 Trustee's Collection Bankruptcy	195	1,000	1,000	1,000	1,000	4,195	500
40130 Circuit/Clerk Collection's Prior Year	16,783	17,000	17,500	17,000	17,000	85,283	15,000
40140 Interest & Penalty	2,495	3,500	3,500	4,000	4,000	17,495	4,500
40161 Payments in Lieu of Taxes-TVA	3,432	3,744	3,744	3,744	3,744	18,408	3,744
44110 Investment Income	0	0	0	0	0	0	0
44135 Sale of Gasoline	45,949	40,000	55,000	55,000	55,000	250,949	45,000
44145 Sale of Recycled Materials	3,064	2,500	2,500	2,500	2,500	13,064	3,000
44170 Misc Refunds	22	0	0	0	0	0	0
Total Local Revenue	1,200,484	1,228,189	1,197,400	1,214,900	1,23,958	6,080,409	1,235,458

5 Year Average \$1,216,081
Difference

1,235,458
\$19,377

Department of Education

Maintenance of Effort Test

Humphreys County (430) Public District - FY 2027 - State Funds - Rev 0 - 141 - General Purpose

Save And Go To ▶

Show Unbudgeted Accounts

Account	Account Description	Budget 2026-2027	Amended Budget 2025-2026	Original Budget 2025-2026	AFR 2025-2026	Actual vs. Budget 2025-2026	2027 Budget vs. 2026 Budget	Comment (if variance is greater than 5%)
40110	Current Property Taxes	\$3,750,000.00	\$3,700,000.00	\$3,700,000.00	\$0.00	(\$3,700,000.00)	\$50,000.00	Create Comment
40120	Trustee's Collections - Prior Year	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	(\$70,000.00)	\$0.00	Create Comment
40125	Trustee's Collection - Bankruptcy	\$300.00	\$300.00	\$300.00	\$0.00	(\$300.00)	\$0.00	Create Comment
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	(\$80,000.00)	\$0.00	Create Comment
40140	Interest & Penalty	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	(\$12,000.00)	\$0.00	Create Comment
40210	Local Option Sales Tax	\$4,300,000.00	\$4,300,000.00	\$4,300,000.00	\$0.00	(\$4,300,000.00)	\$0.00	Create Comment
40275	Mixed Drink Tax	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	Create Comment
40390	Other Statutory Local Taxes	\$0.00	\$10,000.00	\$10,000.00	\$0.00	(\$10,000.00)	(\$10,000.00)	Create Comment
	Total County Taxes	\$8,222,300.00	\$8,172,300.00	\$8,172,300.00	\$0.00	(\$8,172,300.00)	\$50,000.00	
41110	Marriage Licenses	\$500.00	\$500.00	\$500.00	\$0.00	(\$500.00)	\$0.00	Create Comment
41590	Other Permits	\$200.00	\$200.00	\$200.00	\$0.00	(\$200.00)	\$0.00	Create Comment
	Total Local Revenue per School Records	\$8,223,000.00	\$8,173,000.00	\$8,173,000.00	\$0.00	(\$8,173,000.00)	\$50,000.00	
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	
+	Total Adjusted Local Revenue	\$8,223,000.00	\$8,173,000.00	\$8,173,000.00	\$0.00	(\$8,173,000.00)	\$50,000.00	
	Local Match Adjustment	\$0.00						
	Revised Total Adjusted Local Revenue	\$8,223,000.00						
	Required Local Match	\$0.00						

Maintenance of Effort Test Met
Required Local Match Test Met

Save And Go To ▶