



**The Budget Appropriation Resolution and Tax Levy of  
Coffee County, Tennessee  
For the Fiscal Year Ending June 30, 2025**

**Approved by the Coffee County Commission on June 25, 2024**

**Coffee County, Tennessee**  
**2025 Fiscal Budget**  
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2025 Fiscal Budget  
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**Coffee County, Tennessee**  
**Statement of Estimated Operations**  
**For the Fiscal Year Ending June 30, 2025**

<b>Funds</b>	<b>Estimated Fund Balance July 1, 2024</b>	<b>Estimated Revenues and Other Sources</b>	<b>Recommended Expenditures &amp; Other Uses</b>	<b>Estimated Fund Balance June 30, 2025</b>
<b>General Fund</b>	\$11,936,148	\$26,571,335	\$28,871,177	\$9,636,306
<b>Ambulance Service Fund</b>	\$2,397,647	\$3,214,991	\$3,605,017	\$2,007,621
<b>Drug Control Fund</b>	\$527,972	\$85,000	\$352,300	\$260,672
<b>Highway/Public Works Fund</b>	\$2,458,553	\$4,001,366	\$4,858,947	\$1,600,972
<b><u>School Purposes:</u></b>				
Coffee County Rural Schools Portion = 0.58442	\$14,590,064	\$51,161,586	\$52,137,180	\$13,614,470
<b>Central Cafeteria Fund</b>	\$2,018,635	\$2,999,000	\$3,865,500	\$1,152,135
<b>General Debt Service Fund</b>	\$7,897,784	\$2,995,801	\$1,469,000	\$9,424,585
<b>Capital Projects Fund</b>	\$13,318,107	\$9,078,377	\$14,076,259	\$8,320,225
<b>Solid Waste/Sanitation Fund</b>	\$1,226,529	\$2,109,666	\$2,324,524	\$1,011,671
<b><u>Rural Debt Service Fund</u></b>				
Manchester City High School .0520 Rural County .0850				
<b>Total Rural Debt Service Fund</b>	\$7,763,791	\$5,254,168	\$4,676,402	\$8,341,557
<b>Industrial Park - Special Tax Total:</b>	\$1,588,172	\$230,558	\$195,000	\$1,623,730
<b>Total Estimated Operations</b>	<b>\$65,723,402</b>	<b>\$107,701,848</b>	<b>\$116,431,306</b>	<b>\$56,993,944</b>

**Coffee County, Tennessee**

**Statement of Estimated Revenue From Current Property Taxes  
For the Fiscal Year Ending June 30, 2025**

**Estimated Assessed Valuation**

	Real and Personal	Public Utilities	Sub-Total	Less Tax Freeze	Total
Manchester	\$ 356,664,879	\$ 6,541,273	\$ 363,206,152	\$ (4,029,275)	\$ 359,176,877
Tullahoma	539,228,200	6,843,652	546,071,852	(7,930,200)	538,141,652
Coffee County Industrial Park	107,980,313	1,263,100	109,243,413	-	109,243,413
Rural	648,363,037	31,689,808	680,052,845	(13,719,000)	666,333,845
<b>Total</b>	<b>\$ 1,652,236,429</b>	<b>\$ 46,337,833</b>	<b>\$ 1,698,574,262</b>	<b>\$ (25,678,475)</b>	<b>\$ 1,672,895,787</b>

**Estimated Revenue From Current Property Taxes**

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency 4.0%	Estimated Collection of Unfrozen Taxes	Revenue Per Added Penny	Total Frozen Taxes	Reserved for Delinquency 4.0%	Estimated Collection of All Taxes	Revenue Per Penny
<b>Uniform Property Tax</b>									
Ambulance Service	\$ 0.0425	\$ 710,981	\$ (28,439)	\$ 682,542		\$ 9,595	\$ (384)	\$ 691,753	
General Debt Service	0.0450	752,803	(30,112)	722,691		10,159	(406)	732,444	
General Purposes	0.7793	13,036,877	(521,475)	12,515,402		175,939	(7,038)	12,684,303	
School Purposes	1.1890	19,890,731	(795,629)	19,095,102		268,436	(10,737)	19,352,801	
<b>Total Uniform Property Tax</b>	<b>\$ 2.0558</b>	<b>34,391,392</b>	<b>(1,375,655)</b>	<b>\$ 33,015,737</b>	<b>\$ 160,598</b>	<b>464,129</b>	<b>(18,565)</b>	<b>\$ 33,461,301</b>	<b>\$ 162,765</b>
<b>Manchester Property Tax</b>									
Education Debt Service	0.0520	590,072	(23,603)	566,469		11,740	(470)	577,739	
<b>Total Manchester Property Tax</b>	<b>\$ 2.1078</b>	<b>34,981,464</b>	<b>(1,399,258)</b>	<b>\$ 33,582,206</b>	<b>\$ 108,936</b>	<b>475,869</b>	<b>(19,035)</b>	<b>\$ 34,039,040</b>	<b>\$ 111,104</b>
<b>Rural Property Tax</b>									
Rural Debt Service	0.0850	659,241	(26,370)	632,871		19,190	(768)	651,293	
Solid Waste/Sanitation	0.1382	1,071,848	(42,874)	1,028,974		31,201	(1,248)	1,058,927	
<b>Total Rural Property Tax</b>	<b>\$ 2.3310</b>	<b>36,712,553</b>	<b>(1,468,502)</b>	<b>\$ 35,244,051</b>	<b>\$ 74,455</b>	<b>526,260</b>	<b>(21,051)</b>	<b>\$ 35,749,260</b>	<b>\$ 76,623</b>
<b>Coffee County Industrial Park Property Tax</b>									
Special Purpose Tax	0.2187	238,915	(9,557)	229,358	\$ 10,487	-	-	229,358	\$ 10,487
<b>Total Industrial Park Property Tax</b>	<b>\$ 2.5497</b>	<b>\$ 238,915</b>	<b>\$ (9,557)</b>	<b>\$ 229,358</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 229,358</b>	

**Estimated ADA Allocation**

	Percentage	Estimated Tax Collection	Revenue Per Penny
Coffee County Schools	49.1522%	\$ 9,512,327	\$ 80,004
Tullahoma City Schools	34.7590%	\$ 6,726,840	\$ 56,575
Manchester City Schools	16.0888%	\$ 3,113,633	\$ 26,187
<b>Total</b>	<b>100.0000%</b>	<b>\$ 19,352,801</b>	<b>\$ 162,766</b>

**GENERAL FUND  
FUND 101  
STATEMENT OF ESTIMATED REVENUE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023		2024		2025	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget	
<b>LOCAL TAXES</b>						
40110	Current Property Tax	\$ 12,226,898	\$ 12,494,321	\$ 12,494,321	\$ 12,698,463	\$ 12,684,303
40111	Current Property Tax-TIF	77,367	110,000	110,000	89,376	90,000
40120	Trustee's Collections - Prior Year	272,741	265,000	265,000	128,794	200,000
40125	Trustee's Collections - Bankruptcy	591	550	550	790	700
40130	Circuit/Clerk and Master Collections	55,796	50,000	50,000	54,960	55,000
40140	Interest and Penalty	89,541	85,000	85,000	61,001	65,000
40161	Payments In Lieu of Taxes - T.V.A.	685	675	675	690	700
40162	PILOTs - Local Utilities	17,214	17,500	17,500	19,391	19,500
40163	Tax Abatements	164,474	154,198	154,198	164,326	155,000
40210	Local Option Sales Tax	585,671	632,907	632,907	643,417	640,000
40220	Hotel/Motel Tax	571,759	600,000	600,000	575,635	575,000
40250	Litigation Tax - General Tax	138,026	154,000	154,000	168,355	154,000
40260	Litigation Tax - General Session Judge	74,649	81,000	81,000	96,057	95,000
40268	Litigation Tax-Courtroom Security	49,330	53,100	53,100	62,710	55,000
40270	Business Tax	1,484,662	1,450,000	1,450,000	1,522,302	1,500,000
40320	Bank Excise Tax	288,380	290,000	290,000	339,018	340,000
<b>TOTAL LOCAL TAXES</b>		<b>\$ 16,097,785</b>	<b>\$ 16,438,251</b>	<b>\$ 16,438,251</b>	<b>\$ 16,625,285</b>	<b>\$ 16,629,203</b>
<b>LICENSES &amp; PERMITS</b>						
41140	Cable TV Franchise	\$ 194,945	\$ 200,000	\$ 200,000	\$ 184,054	\$ 187,000
41520	Building Permits	200,600	180,000	180,000	186,648	200,000
41540	Plumbing Permits	27,575	30,000	30,000	26,475	27,500
41590.MHP	Mobile Home Permits	4,400	5,500	5,500	6,900	6,500
41590.PRF	Plan Review Fees	21,927	6,900	21,900	21,823	26,728
41590.SPP	Swimming Pool Permits	3,000	3,500	3,500	1,850	2,600
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>\$ 452,448</b>	<b>\$ 425,900</b>	<b>\$ 440,900</b>	<b>\$ 427,750</b>	<b>\$ 450,328</b>
<b>FINES, FORFEITURES, &amp; PENALTIES</b>						
<b>Circuit Court</b>						
42110	Fines	\$ 7,793	\$ 13,500	\$ 13,500	\$ 4,251	\$ 7,800
42120	Officers Costs	7,776	8,000	8,000	10,729	10,000
42140	Drug Control Fines	14,335	14,000	14,000	10,905	12,338
42142	Veteran's Treatment Court Fees	9,736	9,700	9,700	7,826	8,637
42170	Judicial Commissioner Fees	95	125	125	34	56
42180	DUI Treatment Fines	17,899	16,760	16,760	17,598	17,600
42190	Data Entry Fee	24,130	26,150	26,150	29,995	26,000
42191	Courtroom Security	287	475	475	498	400
<b>General Sessions Court</b>						
42310	Fines	\$ 62,474	\$ 61,500	\$ 61,500	\$ 59,925	\$ 54,655
42320	Officers Costs	70,164	70,000	70,000	75,332	70,250
42330	Game and Fish Fines	178	250	250	41	189
42350	Jail Fees	22,881	25,000	25,000	21,404	20,806
42370	Judicial Commissioner Fees	14,652	15,000	15,000	18,114	16,339
42380	DUI Treatment Fines	81	175	175	62	81
42391	Courtroom Security	1,009	875	875	1,824	1,439
42392	Victims Assistance Assessments	36,650	42,575	42,575	34,123	34,100
<b>Juvenile Court</b>						
42410	Fines	\$ 1,477	\$ 1,225	\$ 1,225	\$ 1,492	\$ 1,600
42420	Officers Costs	8,135	8,250	8,250	5,172	7,400
42470	Judicial Commissioner Fees	452	450	450	285	240
<b>Chancery Court</b>						
42520	Officers Costs	\$ 2,095	\$ 2,000	\$ 2,000	\$ 1,945	\$ 2,000
42530	Data Entry Fee	5,743	6,025	6,025	5,340	5,860
42591	Courtroom Security Fee	5,604	6,200	6,200	5,716	5,700
<b>Other Courts - In- County</b>						
42640	Drug Control Fines	\$ 4,959	\$ 4,100	\$ 4,100	\$ 4,557	\$ 6,000
42990	Other Fines, Forfeitures, and Penalties	31,198	36,750	36,750	38,458	38,500
<b>TOTAL FINES, FORFEITURES, &amp; PENALTIES</b>		<b>\$ 349,801</b>	<b>\$ 369,085</b>	<b>\$ 369,085</b>	<b>\$ 355,624</b>	<b>\$ 347,990</b>

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>CHARGES FOR CURRENT SERVICES</b>						
43115	Water Treatment Charges (Maintenance)	\$ 14,677	\$ 20,000	\$ 20,000	\$ 22,024	\$ 22,500
43120	Patient Charges-Jail	29,545	31,000	31,000	28,859	34,500
43190 MUTT	Other General Service Charges	5,414	5,500	5,500	8,219	6,800
43194	Service Charges	5	50	50	-	50
43320	Subdivision Lot Fees	11,270	12,000	12,000	13,475	13,000
43340	Accounting Fees	12,000	12,000	12,000	12,000	12,000
43350	Copy Fees	3,611	4,000	4,000	3,619	3,600
43360 LANN	Library Fees-Lannom	9,940	11,750	11,750	9,293	9,300
43360 MAN	Library Fees-Manchester	12,230	13,500	13,500	13,864	13,000
43365	Archive & Records Mgmt.Fee	122,934	125,786	125,786	121,090	123,000
43366	Greenbelt Late Application Fee	650	650	650	600	650
43370	Telephone Commissions	337,059	330,000	330,000	357,274	341,000
43383	Additional Fees-Titling & Registration	70,218	71,500	71,500	69,177	70,700
43392	Data Processing Fee - Register	19,234	24,000	24,000	17,702	18,500
43393	Probation Fees	167,392	167,000	167,000	177,864	177,935
43394	Data Processing Fee - Sheriff	12,523	13,500	13,500	12,387	13,000
43395	Sexual Offender Registration Fees	9,300	8,400	8,400	8,550	9,500
43396	Data Processing Fee - County Clerk	22,512	20,000	20,000	22,012	22,600
43397	Subscription & Electronic Filing Fee	4,100	4,000	4,000	3,900	4,200
43399	Vehicle Reg. Reinstatement Fees	6,230	5,325	5,325	12,058	8,900
43990 BZA	Board Zoning Appeals Fees	600	500	500	1,600	1,000
43990 ZP	Temporary Use Permits	3,000	800	800	3,400	3,000
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>		<b>\$ 874,444</b>	<b>\$ 881,261</b>	<b>\$ 881,261</b>	<b>\$ 918,967</b>	<b>\$ 908,735</b>
<b>OTHER LOCAL REVENUES</b>						
44110 ARPA	Investment Income - ARPA	\$ 161,725	\$ 150,000	\$ 240,128	\$ 239,792	\$ 200,000
44110 MAN	Investment Income - Manchester Library	3,133	3,800	3,800	5,998	5,725
44110 OPID	Investment Income - Opioid Funds	-	-	11,452	25,534	30,000
44120	Lease/Rentals	5,900	6,600	6,600	7,310	7,160
44120 COMM	Rent of Community Room	10,620	12,000	12,000	11,090	11,570
44130	Sale of Materials & Supplies	175	650	650	169	650
44131	Commissary Sales	14,565	14,500	14,500	9,559	15,000
44140	Sale of Maps (Codes Documents)	25	275	275	-	275
44170	Miscellaneous Refunds	10,497	5,000	106,997	133,211	10,500
44170 BTY	Miscellaneous Refunds-Bounty	14,400	15,600	15,600	7,600	10,000
44560	Damages Recovered from Individuals	6,281	1,000	1,000	227	170
44570	Contributions & Gifts	33,739	16,000	16,000	32,350	27,560
44570 CCHOV	Coffee County Veterans Hall of Fame	-	-	470	1,256	220
44990	Entertainment Event Fee	-	222,500	222,500	221,629	220,000
<b>TOTAL OTHER LOCAL REVENUES</b>		<b>\$ 261,060</b>	<b>\$ 447,925</b>	<b>\$ 651,972</b>	<b>\$ 695,725</b>	<b>\$ 538,830</b>
<b>FEES IN-LIEU-OF-SALARY</b>						
45510	County Clerk	\$ 702,391	\$ 695,000	\$ 695,000	\$ 660,731	\$ 670,000
45520	Circuit Court Clerk	605,777	635,665	635,665	698,932	652,000
45550	Clerk and Master	167,521	175,000	175,000	168,084	170,000
45580	Register of Deeds	318,548	346,608	346,608	296,508	305,000
45590	Sheriff	29,863	30,000	30,000	32,323	30,000
45610	Trustee	1,252,351	1,225,000	1,245,000	1,342,474	1,300,413
<b>TOTAL FEES RECEIVED FROM COUNTY OFFICIALS</b>		<b>\$ 3,076,451</b>	<b>\$ 3,107,273</b>	<b>\$ 3,127,273</b>	<b>\$ 3,199,052</b>	<b>\$ 3,127,413</b>
<b>STATE OF TENNESSEE</b>						
46110	Juvenile Services Program	\$ 42,734	\$ 9,000	\$ 34,000	\$ 30,810	\$ 9,000
46190	Other General Government Grants	15,608	-	-	-	-
46210	Law Enforcement Training Programs	40,000	44,800	44,800	35,200	44,800
46240	School Resource Officer Grants	-	300,000	750,000	750,000	750,000
46290	Other Public Safety Grants	103,246	103,246	103,246	168,416	103,246
46390	Other Health & Welfare Grants	-	-	27,995	-	100,000
46820	Hall Income Tax	426	-	-	1,183	1,200
46830	Beer Tax	19,200	20,000	20,000	18,498	20,258
46835	Vehicle Title Fees	46,834	45,500	45,500	45,522	46,418
46840	Alcoholic Beverage Tax	131,310	137,100	137,100	131,056	132,000

	2023	2024			2025	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget	
<b>STATE OF TENNESSEE (cont)</b>						
46845	Opioid Settlement Funds - TN Abatement	292,030	50,982	288,760	288,760	131,896
46851	State Revenue Sharing TVA	461,352	370,995	370,995	483,141	470,579
46852	State Revenue Telecommunications	99,405	100,000	100,000	97,102	98,000
46855	State Shared Sports Gaming Privilege Tax	43,749	60,000	60,000	49,798	60,000
46915	Contracted Prisoner Boarding	924,509	860,000	1,230,900	1,249,456	1,230,000
46950	T.B.I. - Equipment Reimbursement	3,401	3,000	3,000	3,444	3,000
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	15,164
<b>OTHER STATE GRANTS</b>						
46980	LE Training Equipment Grant	\$ 9,913	\$ -	\$ -	\$ -	\$ 80,000
46980.LANN	Technology Grant	3,446	-	5,500	5,500	5,500
46980.MAN	Technology Grant	3,452	-	5,485	5,485	5,500
46980.NURS	Local Health Dept.-Nursing Grant	333,348	647,441	647,441	496,671	674,353
46980.VCIF	Violent Crime Intervention Fund	-	196,235	196,235	175,003	-
46990	Other State Revenues	555	1,500	1,500	2,844	1,500
<b>TOTAL STATE OF TENNESSEE</b>		<b>\$ 2,589,684</b>	<b>\$ 2,964,963</b>	<b>\$ 4,087,621</b>	<b>\$ 4,053,052</b>	<b>\$ 3,982,414</b>
<b>FEDERAL GOVERNMENT</b>						
47220	Civil Defense Reimbursement	\$ 36,074	\$ 39,681	\$ 39,681	\$ 39,681	\$ 39,681
47235	Homeland Security Grant	22,871	-	41,930	-	-
47250	Law Enforcement Grants	12,049	-	13,676	16,218	-
47304	COVID-19 Grant #4	258,050	141,950	141,950	104,886	-
47680	Forest Service	6,706	3,500	3,500	3,534	3,500
47710	Public Safety Partnership & Policing	-	-	-	2,796	-
47715	Tax Credit Bond Rebate	138,387	146,750	146,750	139,493	146,750
47901	ARPA Grant #6	278,734	-	-	-	-
<b>TOTAL FEDERAL GOVERNMENT</b>		<b>\$ 752,870</b>	<b>\$ 331,881</b>	<b>\$ 387,487</b>	<b>\$ 306,608</b>	<b>\$ 189,931</b>
<b>OTHER GOVERNMENT &amp; CITIZENS GROUPS</b>						
48130.911	911-Impact payment	\$ 267,508	\$ 275,000	\$ 275,000	\$ 252,487	\$ 252,487
48130.DOG	Contributions-DOG	2,491	2,000	2,000	3,140	2,845
48130.LANN	Contributions-Lannom Library	15,000	15,000	15,000	15,000	15,000
48130.MAN	Contributions-Manchester Library	12,500	12,500	18,500	12,500	12,500
48140	Contracted Services	24,589	22,375	86,339	72,798	22,375
48610.LANN	Donations-Lannom Library	21,703	10,000	10,000	5,170	10,000
48610.MAN	Donations-Manchester Library	11,565	8,000	8,000	20,444	12,950
48991	Opioid Settlement Funds - Past Remediation	173,249	30,100	200,440	200,441	68,334
<b>TOTAL OTHER GOVERNMENT &amp; CITIZENS GROUPS</b>		<b>\$ 528,606</b>	<b>\$ 374,975</b>	<b>\$ 615,279</b>	<b>\$ 581,979</b>	<b>\$ 396,491</b>
<b>OTHER SOURCES (NON-REVENUE)</b>						
49600	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
49700	Insurance Recovery	29,195	-	100	94	-
<b>TOTAL OTHER SOURCES (NON-REVENUE)</b>		<b>\$ 29,195</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 94</b>	<b>\$ -</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 25,012,344</b>	<b>\$ 25,341,514</b>	<b>\$ 26,999,229</b>	<b>\$ 27,164,135</b>	<b>\$ 26,571,335</b>

**GENERAL FUND  
FUND 101  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>51100</b>	<b>COUNTY COMMISSION</b>					
185	Educational Incentive -Commissioners	\$ -	\$ -	\$ -	\$ -	\$ 10,800
191	Board & Committee Members Fees	25,025	33,550	33,550	25,800	33,000
201	Social Security	1,914	2,567	2,567	1,974	3,351
305	Audit Services	24,313	25,000	25,000	24,892	25,500
307	Communication	916	880	1,380	1,326	1,296
320	Dues and Memberships	1,700	1,700	1,700	1,700	2,000
349	Printing Stationary and Forms	1,196	1,900	1,400	1,247	2,500
355	Training/Tuition	5,930	5,000	5,000	4,563	6,000
<b>TOTAL COUNTY COMMISSION</b>		<b>\$ 60,995</b>	<b>\$ 70,597</b>	<b>\$ 70,597</b>	<b>\$ 61,502</b>	<b>\$ 84,447</b>
<b>51210</b>	<b>BOARD OF EQUALIZATION</b>					
191	Board & Committee Members Fees	\$ 1,250	\$ 1,500	\$ 1,500	\$ 1,125	\$ 1,500
201	Social Security	96	115	115	86	115
355	Training/Tuition	-	275	275	133	300
<b>TOTAL BOARD OF EQUALIZATION</b>		<b>\$ 1,346</b>	<b>\$ 1,890</b>	<b>\$ 1,890</b>	<b>\$ 1,344</b>	<b>\$ 1,915</b>
<b>51240</b>	<b>OTHER BOARDS &amp; COMMITTEES</b>					
191	Board & Committee Members Fees	\$ 46,725	\$ 50,000	\$ 50,000	\$ 44,675	\$ 50,000
201	Social Security	3,575	3,825	3,825	3,418	3,825
316	Tri County Railroad	20,000	-	-	-	-
355	Training/Tuition	332	2,000	5,000	3,977	5,000
<b>TOTAL OTHER BOARDS &amp; COMMITTEES</b>		<b>\$ 70,631</b>	<b>\$ 55,825</b>	<b>\$ 58,825</b>	<b>\$ 52,069</b>	<b>\$ 58,825</b>
<b>51300</b>	<b>COUNTY MAYOR</b>					
101	County Official/Adm. Officer	\$ 112,246	\$ 117,858	\$ 117,858	\$ 117,858	\$ 123,751
103	Administrative Assistant	-	60,690	60,690	60,690	42,017
114	Personnel & Benefits Coordinator	50,301	55,000	57,200	57,200	62,062
122	Purchasing Personnel	38,325	42,000	43,680	43,680	45,868
140	Salary Supplement	-	5,000	5,000	5,000	-
161	Secretary	45,689	35,000	35,000	35,000	39,500
169	Part-Time Personnel	24,651	-	12,800	12,150	24,918
185	Educational Incentive -County Emp.	33,000	2,000	2,000	-	2,000
189	Other Salaries & Wages	5,069	-	10,500	8,361	-
201	Social Security	21,305	25,058	26,843	25,434	26,019
204	State Retirement	14,203	16,423	16,843	14,370	15,496
205	Employee Vision Insurance	230	252	252	229	240
206	Employee Life Insurance	127	144	156	155	180
207	Medical Insurance	25,094	28,632	30,044	28,788	28,788
208	Dental Insurance	525	600	600	575	624
210	Unemployment Insurance	111	224	272	114	210
307	Communication	8,991	7,590	8,190	8,184	7,398
320	Dues and Memberships	17,055	17,000	16,500	12,370	16,500
332	Legal Notices, Recording and Court Costs	5,849	7,000	6,988	5,122	6,805
334	Maintenance Agreements	2,325	2,250	2,262	2,260	2,250
349	Printing, Stationery and Forms	210	1,000	1,000	643	991
355	Travel	7,003	10,000	9,000	2,368	1,000
356	Tuition/Training	150	3,000	3,000	1,125	2,975
399	Other Contracted Services	40	2,500	500	-	1,000
435	Office Supplies	4,182	6,000	4,500	2,805	4,500
599	Other Charges	9,822	10,000	14,500	12,825	10,000
<b>TOTAL COUNTY MAYOR</b>		<b>\$ 426,503</b>	<b>\$ 455,221</b>	<b>\$ 486,178</b>	<b>\$ 457,304</b>	<b>\$ 465,092</b>

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>51400</b>	<b>COUNTY ATTORNEY</b>					
101	County Official/Adm. Officer	\$ 1,500	\$ -	\$ -	\$ -	\$ 30,000
331	Legal Services	125,248	123,472	161,932	138,448	35,000
<b>TOTAL COUNTY ATTORNEY</b>		<b>\$ 126,748</b>	<b>\$ 123,472</b>	<b>\$ 161,932</b>	<b>\$ 138,448</b>	<b>\$ 65,000</b>
<b>51500</b>	<b>ELECTION COMMISSION</b>					
101	County Official/Adm. Officer	\$ 87,465	\$ 91,838	\$ 91,838	\$ 91,838	\$ 96,430
106	Deputy (s)	73,282	76,068	76,068	76,068	89,734
162	Clerical Personnel	7,294	11,500	11,500	8,146	17,800
185	Educational Incentive -County Emp.	-	1,000	1,000	1,000	1,000
187	Overtime	1,013	2,000	2,000	840	3,000
189	Other Salaries & Wages	3,937	-	5,250	5,250	-
192	Election Commission	5,025	6,375	6,375	4,050	7,500
193	Election Workers	70,190	45,000	45,000	32,463	100,000
201	Social Security	16,210	17,885	18,287	15,036	16,160
204	State Retirement	8,227	8,582	8,792	8,703	9,148
205	Employee Vision Insurance	94	144	144	95	144
206	Employee Life Insurance	72	96	96	80	96
207	Medical Insurance	19,990	21,702	22,626	21,624	23,781
208	Dental Insurance	343	378	378	357	372
210	Unemployment Insurance	76	168	168	91	168
307	Communication	3,093	4,000	4,000	3,289	4,000
320	Dues & Memberships	-	400	400	100	400
332	Legal Notices, Recording and Court Costs	44,502	60,000	60,000	51,676	70,000
334	Maintenance Agreements	29,524	32,000	32,000	29,589	32,500
336	Maintenance - Equipment	1,043	3,000	4,098	4,098	3,000
348	Postage	2,011	2,000	2,000	-	1,500
355	Travel	2,079	7,000	7,000	3,559	7,000
356	Tuition/Training	-	2,200	1,102	-	2,200
399	Other Contracted Services	2,517	1,500	1,500	1,408	3,500
435	Office Supplies	6,816	7,000	7,000	5,130	7,000
<b>TOTAL ELECTION COMMISSION</b>		<b>\$ 384,804</b>	<b>\$ 401,836</b>	<b>\$ 408,622</b>	<b>\$ 364,489</b>	<b>\$ 496,433</b>
<b>51600</b>	<b>REGISTER OF DEEDS</b>					
101	County Official/Adm. Officer	\$ 97,183	\$ 102,042	\$ 102,042	\$ 102,042	\$ 107,144
106	Deputy (s)	131,121	179,374	179,374	145,951	161,650
169	Part-time Personnel	22,624	26,000	26,000	8,615	24,000
185	Educational Incentive -County Emp.	-	2,000	2,000	-	6,000
189	Other Salaries & Wages	3,937	-	6,750	6,750	-
201	Social Security	18,609	21,758	20,324	18,460	22,858
204	State Retirement	8,666	12,821	10,091	9,437	13,439
205	Employee Vision Insurance	199	240	240	233	240
206	Employee Life Insurance	110	120	132	132	156
207	Medical Insurance	19,650	20,790	28,128	28,126	31,200
208	Dental Insurance	372	480	480	467	504
210	Unemployment Insurance	149	168	105	97	168
307	Communication	2,182	1,800	2,463	2,462	2,200
320	Dues and Memberships	1,068	1,500	1,500	1,117	1,300
330	Operating Leases	19,155	25,000	24,825	15,491	20,000
334	Maintenance Agreements	2,964	2,400	2,809	2,801	2,400
355	Travel	1,705	1,600	1,600	1,248	1,600
356	Tuition/Training	1,155	1,600	1,600	1,155	1,600
399	Other Contracted Services	224	4,500	3,666	2,854	4,500
411	Data Processing Supplies	1,500	2,000	2,000	1,029	1,500
435	Office Supplies	2,280	3,800	3,800	3,484	3,000
599	Other Charges	1,661	3,500	3,500	3,500	3,500
711	Office Equipment	3,094	4,600	4,600	4,225	4,600
<b>TOTAL REGISTER OF DEEDS</b>		<b>\$ 339,608</b>	<b>\$ 418,093</b>	<b>\$ 428,029</b>	<b>\$ 359,675</b>	<b>\$ 413,559</b>

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>51750</b>	<b>CODES COMPLIANCE</b>					
103	Chief Inspector	\$ 51,503	\$ 55,170	\$ 57,377	\$ 57,377	\$ 61,840
105	Supervisor/Director	56,000	62,015	64,496	64,496	68,958
161	Secretary	32,000	34,278	35,650	35,649	40,113
189	Other Salaries & Wages	3,396	-	4,500	4,500	-
201	Social Security	10,553	11,586	12,338	11,911	13,075
204	State Retirement	5,744	7,573	8,102	8,101	8,546
205	Employee Vision Insurance	117	156	156	142	144
206	Employee Life Insurance	72	72	82	80	90
207	Medical Insurance	20,790	21,832	22,669	22,515	23,471
208	Dental Insurance	343	360	363	363	420
210	Unemployment Insurance	63	126	126	63	126
307	Communication	1,791	2,000	2,000	1,860	2,000
308	Consultants	1,470	2,500	2,500	1,080	2,500
320	Dues and Memberships	745	700	700	470	700
332	Legal Notices	907	2,500	2,500	532	2,500
334	Maintenance Agreements	2,495	2,500	2,500	2,495	2,500
338	Maintenance - Vehicles	253	2,500	2,500	1,458	2,500
349	Printing, Stationery, & Forms	260	548	548	46	548
355	Travel	400	550	550	31	550
356	Tuition/Training	575	1,650	1,650	-	1,650
399	Other Contracted Services	1,368	1,500	1,500	-	1,501
425	Gasoline	3,992	4,500	4,500	3,810	5,000
435	Office Supplies	1,915	2,600	2,600	1,807	2,600
<b>TOTAL CODES COMPLIANCE</b>		<b>\$ 196,752</b>	<b>\$ 217,216</b>	<b>\$ 229,907</b>	<b>\$ 218,787</b>	<b>\$ 241,332</b>
<b>51800</b>	<b>COUNTY BUILDINGS</b>					
103	Asst. Director	\$ 42,578	\$ 46,949	\$ 46,949	\$ 46,949	\$ 52,000
105	Supervisor/Director	56,241	64,000	64,000	64,000	70,000
166	Custodial Personnel	76,811	92,937	92,937	92,195	100,718
167	Maintenance Personnel	89,560	99,519	99,519	99,245	105,998
169	Part-Time Personnel	11,464	11,960	12,038	12,038	13,540
187	Overtime Pay	8,577	12,000	11,922	6,277	12,935
189	Other Salaries & Wages	7,330	-	11,250	11,250	-
201	Social Security	21,606	25,287	26,148	24,322	27,172
204	State Retirement	7,773	9,462	9,912	9,093	10,267
205	Employee Vision Insurance	187	216	216	190	216
206	Employee Life Insurance	162	192	192	174	192
207	Medical Insurance	39,410	41,492	42,820	42,675	45,300
208	Dental Insurance	458	504	504	476	504
210	Unemployment Insurance	169	252	252	172	252
307	Communication	4,083	4,500	2,500	2,379	3,500
334.AMBL	Maintenance - Ambulance Bldgs.	13,076	12,000	12,000	11,212	12,000
334.JAIL	Maintenance - Jail Facility	138,490	110,000	112,100	112,073	100,000
335	Maintenance - Buildings	165,067	135,000	135,000	134,985	145,000
336	Maintenance - Equipment	5,886	10,000	8,000	7,852	10,000
338	Maintenance - Vehicles	1,982	4,000	6,500	4,493	4,000
347	Pest Control	2,940	4,000	4,000	3,949	4,000
359	Disposal Fees	-	750	750	-	750
399	Other Contracted Services	13,271	31,000	40,000	39,985	35,000
410	Custodial Supplies	18,738	22,000	20,813	20,813	18,000
415	Electricity	96,797	120,000	114,587	110,652	115,000
425	Gasoline	8,605	8,000	8,000	7,560	8,000
434	Natural Gas	20,999	25,000	23,000	18,440	20,000
435	Office Supplies	943	1,200	1,200	538	1,000
451	Uniforms	548	1,000	1,000	240	600
454	Water and Sewer	5,030	7,500	7,500	6,966	7,500
<b>TOTAL COUNTY BUILDINGS</b>		<b>\$ 858,782</b>	<b>\$ 900,720</b>	<b>\$ 915,609</b>	<b>\$ 891,193</b>	<b>\$ 923,444</b>

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>51900</b>	<b>OTHER GENERAL ADMINISTRATION</b>					
121	Data Processing Personnel	\$ 49,489	\$ 115,000	\$ 57,200	\$ 57,200	\$ 62,062
201	Social Security	3,786	8,798	8,798	4,376	4,595
204	State Retirement	2,475	5,750	5,750	2,860	3,003
210	Unemployment Insurance	21	84	84	17	42
307	Communication	14,118	11,660	11,660	7,584	4,600
317	Data Processing Services	6,898	7,500	7,500	6,407	7,500
334	Maintenance Agreements	23,907	26,800	26,800	26,651	29,160
348	Postal Charges	73,605	80,000	80,000	61,023	80,000
356	Training	2,100	3,500	3,500	1,800	-
399	Other Contracted Services	60,000	60,000	60,000	60,000	63,500
<b>TOTAL OTHER GENERAL ADMINISTRATION</b>		<b>\$ 236,399</b>	<b>\$ 319,092</b>	<b>\$ 261,292</b>	<b>\$ 227,918</b>	<b>\$ 254,462</b>
<b>51910</b>	<b>PRESERVATION OF RECORDS-ARCHIVES</b>					
307	Communication	\$ 66	\$ 130	\$ 130	\$ 78	\$ 144
499	Other Supplies & Materials	500	2,000	2,000	507	2,000
<b>TOTAL PRESERVATION OF RECORDS</b>		<b>\$ 566</b>	<b>\$ 2,130</b>	<b>\$ 2,130</b>	<b>\$ 585</b>	<b>\$ 2,144</b>
<b>51930</b>	<b>OTHER RISK MANAGEMENT</b>					
162	Clerical Personnel	\$ -	\$ 10,000	\$ 5,000	\$ -	\$ 5,000
201	Social Security	-	765	377	-	377
204	State Retirement	-	500	250	-	250
210	Unemployment Insurance	-	42	42	-	24
<b>TOTAL OTHER RISK MANAGEMENT</b>		<b>\$ -</b>	<b>\$ 11,307</b>	<b>\$ 5,669</b>	<b>\$ -</b>	<b>\$ 5,651</b>
<b>52100</b>	<b>ACCOUNTS &amp; BUDGETS</b>					
101	County Official/Adm. Officer	\$ 91,785	\$ 99,208	\$ 99,208	\$ 99,208	\$ 107,640
119	Accountants/Bookkeepers	271,099	281,944	281,944	281,944	305,910
185	Educational Incentive -County Emp.	-	2,000	2,000	1,000	1,000
189	Other Salaries & Wages	9,056	-	12,000	12,000	-
201	Social Security	24,931	29,312	30,230	26,719	31,713
204	State Retirement	17,940	19,158	19,638	19,018	20,728
205	Employee Vision Insurance	304	325	325	284	384
206	Employee Life Insurance	200	240	240	214	192
207	Medical Insurance	46,850	49,510	52,230	50,926	55,600
208	Dental Insurance	687	960	960	714	1,152
210	Unemployment Insurance	168	336	336	168	336
307	Communication	2,612	4,800	4,300	4,268	4,104
320	Dues and Memberships	535	650	650	635	680
332	Legal Notices, Recording, Court Costs	-	1,200	600	-	1,200
334	Maintenance Agreements	35,488	38,000	40,600	40,595	38,000
355	Travel	5,815	6,000	5,000	2,607	5,000
356	Tuition/Training	658	2,500	2,500	1,100	2,500
435	Office Supplies	6,802	8,000	8,500	8,344	7,000
<b>TOTAL ACCOUNTS &amp; BUDGETS OFFICE</b>		<b>\$ 514,930</b>	<b>\$ 544,143</b>	<b>\$ 561,261</b>	<b>\$ 549,744</b>	<b>\$ 583,139</b>
<b>52300</b>	<b>PROPERTY ASSESSOR</b>					
101	County Official/Adm. Officer	\$ 97,183	\$ 102,042	\$ 102,042	\$ 102,042	\$ 107,144
162	Clerical Personnel	166,967	182,958	182,958	182,958	256,410
185	Educational Incentive -County Emp.	-	1,000	1,000	1,000	5,000
189	Other Salaries & Wages	7,233	-	10,500	9,750	-
201	Social Security	18,395	21,879	22,682	20,802	26,555
204	State Retirement	12,094	14,300	14,720	13,201	18,108
205	Employee Vision Insurance	125	156	156	142	156
206	Employee Life Insurance	112	120	134	134	144
207	Medical Insurance	24,039	27,720	29,442	28,333	38,652
208	Dental Insurance	429	480	480	476	504

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		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>52300</b>	<b>PROPERTY ASSESSOR (cont)</b>					
210	Unemployment Insurance	84	168	168	95	210
305	Audit Services	24,900	27,750	31,400	31,400	27,700
307	Communication	2,828	3,036	3,036	2,861	3,200
317	Data Processing Services	27,343	35,633	30,966	27,526	37,307
320	Dues and Memberships	1,800	1,800	1,800	1,800	2,200
334	Maintenance Agreements	1,105	1,000	1,200	1,172	1,000
338	Maintenance - Vehicles	703	2,500	3,000	2,588	2,500
349	Printing, Stationery and Forms	551	600	600	505	1,000
356	Tuition/Training	-	450	950	803	1,000
425	Gasoline	3,548	4,400	3,900	3,376	4,400
435	Office Supplies	2,891	3,000	3,000	2,147	3,000
599	Other Charges (Reimbursed)	3,030	3,030	3,333	3,333	3,333
<b>TOTAL PROPERTY ASSESSOR'S OFFICE</b>		<b>\$ 395,359</b>	<b>\$ 434,022</b>	<b>\$ 447,467</b>	<b>\$ 436,444</b>	<b>\$ 539,523</b>
<b>52310</b>	<b>REAPPRAISAL PROGRAM</b>					
169	Part-time Personnel	\$ 58,367	\$ 64,006	\$ 64,006	\$ 58,891	\$ 49,006
187	Overtime	910	3,500	3,500	-	3,500
189	Other Salaries & Wages	4,081	1,500	1,500	316	1,500
201	Social Security	5,017	5,255	5,255	4,518	4,132
204	State Retirement	174	200	200	12	175
210	State Unemployment	93	84	84	75	84
399	Other Contracted Services	4,150	7,200	4,700	333	7,200
411	Data Processing Supplies	500	500	3,000	2,942	500
<b>TOTAL REAPPRAISAL PROGRAM</b>		<b>\$ 73,291</b>	<b>\$ 82,245</b>	<b>\$ 82,245</b>	<b>\$ 67,086</b>	<b>\$ 66,097</b>
<b>52400</b>	<b>COUNTY TRUSTEE</b>					
101	County Official/Adm. Officer	\$ 97,183	\$ 102,042	\$ 102,042	\$ 102,042	\$ 107,144
106	Deputy (s)	142,461	148,348	148,348	148,295	160,958
185	Educational Incentive -County Emp.	-	4,000	4,000	2,000	4,000
189	Other Salaries & Wages	4,528	-	6,000	6,000	-
201	Social Security	18,498	19,461	19,920	19,263	20,816
204	State Retirement	12,177	12,720	12,960	11,637	13,605
205	Employee Vision Insurance	239	240	240	229	240
206	Employee Life Insurance	116	120	130	129	156
207	Medical Insurance	18,952	21,702	15,615	14,325	13,680
208	Dental Insurance	429	504	504	456	240
210	Unemployment Insurance	86	120	120	103	168
307	Communication	2,271	2,500	2,500	2,481	2,500
320	Dues and Memberships	1,298	1,500	2,005	2,005	1,800
334	Maintenance Agreements	17,322	15,000	16,000	15,690	18,000
337	Maintenance - Office Equipment	-	1,200	-	-	1,000
348	Postal Charges	8,500	7,500	8,700	8,369	9,000
349	Printing, Stationery and Forms	929	1,200	1,200	960	1,200
355	Travel	1,843	3,550	3,550	2,006	3,550
399	Other Contracted Services	7,467	8,500	6,995	5,084	8,500
435	Office Supplies	2,372	2,356	3,356	2,359	2,356
<b>TOTAL COUNTY TRUSTEE'S OFFICE</b>		<b>\$ 336,672</b>	<b>\$ 352,563</b>	<b>\$ 354,185</b>	<b>\$ 343,434</b>	<b>\$ 368,913</b>
<b>52500</b>	<b>COUNTY CLERK</b>					
101	County Official/Adm. Officer	\$ 97,183	\$ 102,042	\$ 102,042	\$ 102,042	\$ 107,144
106	Deputy (s)	209,515	287,487	258,089	233,572	285,317
169	Part-time Personnel	3,514	5,000	5,000	-	5,000
185	Educational Incentive -County Emp.	-	2,000	2,000	1,000	1,000
189	Other Salaries & Wages	4,528	-	9,000	8,855	-
201	Social Security	23,488	30,334	28,774	25,782	30,176
204	State Retirement	11,146	19,476	17,366	12,943	15,738
205	Employee Vision Insurance	274	360	357	284	288

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		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>52500</b>	<b>COUNTY CLERK (cont)</b>					
206	Employee Life Insurance	162	192	195	195	192
207	Medical Insurance	33,601	42,210	43,783	43,780	46,200
208	Dental Insurance	786	1,200	1,035	833	900
210	Unemployment Insurance	201	294	294	168	294
307	Communication	4,490	6,500	6,250	4,561	4,920
320	Dues and Memberships	943	1,150	1,400	1,267	1,250
334	Maintenance Agreements	15,884	18,000	19,000	18,839	20,275
349	Printing, Stationery and Forms	1,640	2,000	5,980	4,543	2,000
355	Travel	4,054	5,600	5,600	3,628	5,600
356	Tuition/Training	1,270	1,275	1,275	880	1,275
435	Office Supplies	4,369	5,000	3,520	3,480	5,000
599	Other Charges (Restricted)	9,775	10,000	57,182	55,110	10,000
<b>TOTAL COUNTY CLERK'S OFFICE</b>		<b>\$ 426,821</b>	<b>\$ 540,120</b>	<b>\$ 568,142</b>	<b>\$ 521,761</b>	<b>\$ 542,569</b>
<b>53100</b>	<b>CIRCUIT COURT</b>					
101	County Official/Adm. Officer	\$ 97,183	\$ 102,042	\$ 102,042	\$ 102,042	\$ 107,144
106	Deputy (s)	785,717	885,840	885,840	860,222	961,136
185	Educational Incentive -County Emp.	-	13,000	11,000	11,000	11,000
189	Other Salaries & Wages	39,709	-	37,250	35,498	-
194	Jury and Witness Expense	7,210	15,000	15,000	6,971	15,000
199	Other Fees-Court Officer Circuit	13,875	12,000	15,000	13,875	15,000
201	Social Security	71,089	77,486	80,413	76,492	83,713
204	State Retirement	30,561	40,036	41,386	32,360	43,171
205	Employee Vision Insurance	783	902	902	661	902
206	Employee Life Insurance	528	552	612	607	720
207	Medical Insurance	108,266	120,810	128,790	117,855	120,903
208	Dental Insurance	2,035	2,205	2,205	1,964	1,980
210	Unemployment Insurance	617	648	648	575	704
307	Communication	10,180	15,750	15,750	11,479	15,750
320	Dues & Memberships	2,771	2,465	2,465	2,102	2,465
334	Maintenance Agreements	70,826	73,014	73,014	72,316	73,173
349	Printing, Stationery and Forms	14,591	13,500	13,500	9,918	13,500
355	Travel	540	3,000	3,000	-	3,000
356	Tuition	-	2,100	2,100	1,000	2,100
414	Duplicating Supplies	1,390	5,750	3,150	-	5,750
435	Office Supplies	10,878	12,000	14,600	12,782	12,000
709	Technology Reserve Funds	-	39,000	39,000	31,555	50,000
<b>TOTAL CIRCUIT COURT</b>		<b>\$ 1,268,747</b>	<b>\$ 1,437,100</b>	<b>\$ 1,487,667</b>	<b>\$ 1,401,273</b>	<b>\$ 1,539,111</b>
<b>53310</b>	<b>GENERAL SESSIONS JUDGE</b>					
102	Judges	\$ 368,970	\$ 383,729	\$ 387,419	\$ 387,418	\$ 403,284
103	Judicial Assistant (s)	19,656	41,600	41,600	36,065	45,136
189	Other Salaries & Wages	541	-	1,500	1,149	-
201	Social Security	27,284	32,538	32,995	28,784	34,192
204	State Retirement	15,965	19,187	19,372	19,371	20,165
205	Employee Vision Insurance	78	120	120	95	96
206	Employee Life Insurance	45	48	55	53	60
207	Medical Insurance	14,100	14,860	15,553	15,288	16,800
208	Dental Insurance	233	252	252	238	252
210	Unemployment Insurance	18	72	72	46	84
307	Communication	839	1,384	1,184	1,092	1,540
320	Dues And Membership	2,340	3,140	3,454	3,438	3,000
322	Evaluation & Testing	13,300	5,000	9,586	9,500	8,000
355	Travel	438	1,650	3,300	2,764	2,420
356	Tuition/Training	475	1,100	850	835	2,080
399	Other Contracted Services	1,255	1,000	600	147	1,290
435	Office Supplies	1,003	1,500	1,300	440	2,225

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<b>53310</b>	<b>GENERAL SESSIONS JUDGE (cont)</b>					
437	Periodicals	4,092	3,500	3,500	2,618	3,500
709	Data Processing Equipment	2,298	-	-	-	-
<b>TOTAL GENERAL SESSIONS JUDGE</b>		<b>\$ 472,931</b>	<b>\$ 510,680</b>	<b>\$ 522,712</b>	<b>\$ 509,342</b>	<b>\$ 544,124</b>
<b>53330</b>	<b>DRUG/RECOVERY COURT</b>					
103	Assistant (s)	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
105	Supervisor/Director	-	-	55,300	5,289	55,000
201	Social Security	-	-	6,526	400	6,503
204	State Retirement	-	-	4,265	-	4,250
205	Employee Vision Insurance	-	-	120	-	120
206	Employee Life Insurance	-	-	48	-	48
207	Medical Insurance	-	-	9,116	-	8,716
208	Dental Insurance	-	-	250	-	250
210	Unemployment Insurance	-	-	96	16	96
307	Communication	-	-	1,650	824	4,150
320	Dues And Membership	-	-	250	-	250
334	Maintenance Agreements	-	-	700	-	3,700
351	Rentals	-	-	13,200	7,200	21,600
355	Travel	-	-	-	-	2,000
356	Tuition/Training	-	-	1,000	-	2,000
368	Drug Treatment	31,874	50,000	8,974	8,973	-
435	Office Supplies	-	-	21,500	14,982	5,000
452	Utilities	-	-	10,000	1,475	10,000
499	Other Supplies & Materials	-	-	-	-	5,000
709	Data Processing Equipment	-	-	15,000	11,147	10,000
<b>TOTAL DRUG/RECOVERY COURT</b>		<b>\$ 31,874</b>	<b>\$ 50,000</b>	<b>\$ 177,995</b>	<b>\$ 50,306</b>	<b>\$ 168,683</b>
<b>53400</b>	<b>CHANCERY COURT</b>					
101	County Official/Adm. Officer	\$ 97,183	\$ 102,042	\$ 102,042	\$ 102,042	\$ 107,144
106	Deputy (s)	162,115	170,483	170,483	168,246	184,974
169	Part-time Personnel	-	4,000	4,000	400	4,000
185	Educational Incentive -County Emp.	-	4,000	4,000	4,000	4,000
189	Other Salaries & Wages	9,004	-	8,250	6,874	-
194	Jury and Witness Expense	-	500	500	-	500
201	Social Security	20,043	21,460	22,091	20,921	22,396
204	State Retirement	13,095	13,826	14,156	13,690	14,438
205	Employee Vision Insurance	180	204	192	135	204
206	Employee Life Insurance	118	120	132	131	147
207	Medical Insurance	24,870	27,720	29,322	21,270	29,322
208	Dental Insurance	439	504	504	308	372
210	Unemployment Insurance	126	210	210	123	210
307	Communication	2,892	3,500	3,500	3,491	3,500
320	Dues And Membership	2,363	2,068	2,068	2,017	2,168
332	Legal Notices, Recording and Court Costs	2,000	2,000	2,000	-	2,000
334	Maintenance Agreements	15,583	16,589	16,589	16,243	16,964
349	Printing, Stationery and Forms	1,271	1,850	1,850	585	1,850
355	Travel	128	1,100	1,100	238	1,100
356	Tuition/Training	405	900	900	400	950
435	Office Supplies	2,374	3,928	3,928	1,881	3,900
437	Periodicals	903	910	910	873	910
499	Courtroom Security (Restricted)	21,966	20,000	9,500	-	-
709	Data Processing Equipment	2,275	-	10,500	2,579	-
<b>TOTAL CHANCERY COURT</b>		<b>\$ 379,332</b>	<b>\$ 397,914</b>	<b>\$ 408,727</b>	<b>\$ 366,448</b>	<b>\$ 401,049</b>
<b>53610</b>	<b>OFFICE OF THE PUBLIC DEFENDER</b>					
108	Investigator	\$ -	\$ 33,334	\$ 33,334	\$ -	\$ -
161	Secretary	4,406	2,550	2,550	-	45,000

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<b>53610</b>	<b>OFFICE OF THE PUBLIC DEFENDER (cont)</b>					
201	Social Security	317	1,667	1,667	-	3,443
204	State Retirement	88	-	-	-	2,250
205	Employee Vision Insurance	8	-	-	-	-
206	Employee Life Insurance	4	-	-	-	-
207	Medical Insurance	1,217	-	-	-	-
208	Dental Insurance	19	-	-	-	-
210	Unemployment Insurance	-	-	-	-	42
355	Travel	116	500	500	-	-
399	Other Contracted Services	3,200	-	-	-	-
<b>TOTAL OFFICE OF THE PUBLIC DEFENDER</b>		<b>\$ 9,375</b>	<b>\$ 38,051</b>	<b>\$ 38,051</b>	<b>\$ -</b>	<b>\$ 50,735</b>
<b>53700</b>	<b>JUDICIAL COMMISSIONERS</b>					
101	County Official/Adm. Officer	\$ 127,637	\$ 150,386	\$ 141,863	\$ 141,789	\$ 162,625
169	Part Time Personnel	7,292	15,000	15,000	9,127	15,000
187	Overtime Pay	12,177	5,000	20,508	20,508	16,800
189	Other Salaries & Wages	20,989	24,000	29,062	23,370	8,175
201	Social Security	12,619	14,871	15,867	14,165	15,098
204	State Retirement	2,843	7,519	5,819	4,282	7,896
205	Employee Vision Insurance	47	192	192	71	96
206	Employee Life Insurance	94	96	97	97	108
207	Medical Insurance	6,550	6,600	11,061	11,061	15,600
208	Dental Insurance	343	480	479	300	168
210	Unemployment Insurance	108	168	168	161	168
307	Communication	-	500	100	-	500
320	Memberships & Dues	700	800	800	700	800
334	Maintenance Agreements	898	1,000	1,000	898	1,000
356	Tuition/Training	-	1,000	500	-	1,000
435	Office Supplies	1,483	2,000	2,000	981	3,000
<b>TOTAL JUDICIAL COMMISSIONERS</b>		<b>\$ 193,781</b>	<b>\$ 229,612</b>	<b>\$ 244,516</b>	<b>\$ 227,511</b>	<b>\$ 248,034</b>
<b>53910</b>	<b>PROBATION SERVICES</b>					
105	Supervisor/Director	\$ 47,250	\$ 51,106	\$ 51,106	\$ 51,106	\$ 55,306
111	Probation Officer(s)	178,092	198,744	201,024	201,024	252,903
161	Secretary	32,712	32,760	31,789	31,789	35,000
185	Educational Incentive -County Emp.	-	1,000	1,000	1,000	5,000
189	Other Salaries & Wages	8,028	-	10,500	10,500	-
201	Social Security	18,333	21,696	22,499	20,691	26,638
204	State Retirement	10,725	14,180	13,291	11,089	17,411
205	Employee Vision Insurance	214	340	340	233	340
206	Employee Life Insurance	164	192	192	184	240
207	Medical Insurance	37,286	42,720	45,062	41,595	45,126
208	Dental Insurance	635	630	694	693	630
210	Unemployment Insurance	165	192	192	175	192
307	Communication	3,209	4,250	4,250	4,001	4,250
334	Maintenance Agreements	6,311	7,000	7,000	6,331	7,100
348	Postage	-	100	100	-	100
349	Printing, Stationery, and Forms	794	800	800	395	800
355	Travel	413	800	765	421	800
356	Tuition/Training	784	1,800	1,835	1,834	1,800
399	Other Contracted Services	-	-	-	-	500
435	Office Supplies	4,351	5,000	5,000	2,270	5,000
451	Uniforms	462	700	700	438	500
499	Other Supplies & Materials	6,784	14,214	14,214	13,578	10,000
<b>TOTAL PROBATION SERVICES</b>		<b>\$ 356,712</b>	<b>\$ 398,224</b>	<b>\$ 412,353</b>	<b>\$ 399,346</b>	<b>\$ 469,636</b>
<b>54110</b>	<b>SHERIFF'S DEPARTMENT</b>					
101	County Official/Adm. Officer	\$ 106,901	\$ 112,246	\$ 112,246	\$ 112,246	\$ 117,858

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<b>54110</b>	<b>SHERIFF'S DEPARTMENT (cont)</b>					
106	Deputy(s)	2,013,843	2,455,105	2,414,753	2,151,939	2,621,783
140	Salary Supplements	40,000	44,800	44,800	35,200	44,800
161	Secretary	42,910	44,633	44,637	44,637	46,655
162	Clerical Personnel	86,936	110,139	110,139	78,155	160,522
187	Overtime Pay	55,609	50,000	118,465	118,465	52,500
189	Other Salaries & Wages	200,590	158,480	206,863	182,201	246,729
201	Social Security	190,580	216,425	222,277	204,003	251,750
204	State Retirement	95,719	100,244	103,304	101,823	131,615
205	Employee Vision Insurance	1,508	1,800	1,800	1,616	1,800
206	Employee Life Insurance	1,180	1,320	1,320	1,312	1,320
207	Medical Insurance	296,892	327,898	343,452	325,910	352,180
208	Dental Insurance	4,921	5,100	5,200	5,126	5,500
210	Unemployment Insurance	1,176	1,400	1,400	1,084	1,500
307	Communication	40,258	43,750	43,250	36,995	43,750
312	Contracts with Private Agencies	2,376	9,000	9,000	32	-
320	Dues and Memberships	3,275	6,030	6,030	3,977	6,030
322	Evaluation and Testing	1,200	4,200	4,200	800	4,200
334	Maintenance Agreements	26,071	28,677	28,457	25,201	28,677
336	Maintenance - Equipment	1,542	9,000	9,000	7,617	9,000
338	Maintenance - Vehicles	74,852	70,000	85,000	84,767	70,000
348	Postage	900	1,200	1,200	1,200	1,500
349	Printing	1,941	900	900	493	900
355	Travel	5,475	5,000	5,000	4,788	10,000
356	Tuition/Training	6,857	5,000	5,000	2,468	15,500
399	Other Contracted Services	113,497	103,246	103,246	39,573	103,246
425	Gasoline	219,803	220,000	220,000	219,972	250,000
431	Law Enforcement Supplies	3,975	6,000	6,000	5,786	10,000
435	Office Supplies	5,561	7,000	7,000	6,439	15,000
451	Uniforms	14,235	16,000	16,720	16,718	16,000
513	Worker's Compensation Insurance	46,908	49,253	49,253	49,253	49,253
610	Principal on Capital Leases	59,002	140,070	154,352	154,254	115,000
611	Interest on Capital Leases	6,020	31,850	49,528	48,693	43,000
708	Communication Equipment	-	-	-	-	10,000
709	Data Processing Equipment	-	-	-	-	15,000
716	Law Enforcement Equipment	3,789	7,000	110,040	16,149	10,000
718	Motor Vehicles	-	-	300,000	289,350	-
<b>TOTAL SHERIFF'S DEPARTMENT</b>		<b>\$ 3,776,302</b>	<b>\$ 4,392,766</b>	<b>\$ 4,943,832</b>	<b>\$ 4,378,241</b>	<b>\$ 4,862,568</b>
<b>54130</b>	<b>TRAFFIC CONTROL</b>					
399	Other Contracted Services	\$ 1,100	\$ 15,000	\$ 15,000	\$ 1,200	\$ 15,000
443	Road Signs	2,602	15,000	15,000	2,715	15,000
<b>TOTAL TRAFFIC CONTROL</b>		<b>\$ 3,702</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 3,915</b>	<b>\$ 30,000</b>
<b>54160</b>	<b>ADMINISTRATION OF THE SEXUAL OFFENDER</b>					
358	Remittance of Revenue Collected	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
431	Law Enforcement Supplies	14,159	20,000	20,000	-	20,000
<b>TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER</b>		<b>\$ 14,159</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>	<b>\$ -</b>	<b>\$ 27,000</b>
<b>54210</b>	<b>JAIL</b>					
106	Deputy(s)	\$ 406,682	\$ 473,700	\$ 473,700	\$ 456,956	\$ 377,396
160	Guards	2,047,043	2,438,088	2,352,588	2,118,847	2,835,727
162	Clerical Personnel	32,773	67,450	67,450	37,884	69,052
167	Maintenance Personnel	42,040	61,940	61,940	34,490	62,960
187	Overtime Pay	91,830	90,000	175,500	172,395	90,000
188	Court Officers Overtime Pay	6,460	12,000	12,000	4,392	12,000
189	Other Salaries & Wages	238,496	188,321	284,321	225,142	229,097
201	Social Security	212,809	259,740	262,673	227,362	281,232

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<b>54210</b>	<b>JAIL (cont)</b>					
204	State Retirement	68,268	94,234	79,074	65,754	127,500
205	Employee Vision Insurance	1,744	1,920	1,920	1,703	1,800
206	Employee Life Insurance	1,532	1,800	1,800	1,630	1,550
207	Medical Insurance	299,253	321,968	308,760	306,362	351,000
208	Dental Insurance	5,343	5,670	5,670	5,631	7,416
210	Unemployment Insurance	2,350	3,281	2,281	1,940	2,520
307	Communication	21,678	28,800	24,061	24,058	28,800
312	Contracts with Private Agencies	-	200	4,200	1,854	15,000
322	Evaluation & Testing	-	6,000	5,000	4,600	13,000
334	Maintenance Agreements	11,075	22,000	16,000	15,251	22,000
336	Maintenance - Equipment	31,819	32,000	40,250	40,242	32,000
340	Medical and Dental Services	335,257	385,392	461,892	459,078	385,392
354	Transportation other than Students	2,508	9,000	1,500	1,456	9,000
355	Travel	2,493	5,000	5,000	4,679	7,500
356	Tuition/Training	12,898	11,200	9,200	5,590	11,200
399	Other Contracted Services	771,196	771,197	795,197	795,196	866,764
410	Custodial Supplies	48,230	50,500	50,500	47,641	50,500
415	Utilities-Electricity	159,511	174,400	157,600	145,466	174,400
422	Food Supplies	500,419	591,644	591,644	589,680	650,000
431	Law Enforcement Supplies	12,127	14,000	12,000	6,552	14,000
434	Natural Gas	55,456	42,141	35,141	31,245	42,141
435	Office Supplies	6,611	6,500	7,550	7,510	11,900
441	Prisoners Clothing	20,403	20,000	12,500	6,490	20,000
451	Uniforms	10,519	5,000	3,000	2,233	9,735
454	Utilities-Water and Sewer	115,882	120,000	116,000	113,294	120,000
513	Worker's Compensation Insurance	66,531	79,837	79,837	79,837	79,837
<b>TOTAL JAIL</b>		<b>\$ 5,641,235</b>	<b>\$ 6,394,923</b>	<b>\$ 6,517,749</b>	<b>\$ 6,042,440</b>	<b>\$ 7,012,419</b>
<b>54240</b>	<b>JUVENILE SERVICES</b>					
105	Supervisor/Director	\$ 54,966	\$ 57,165	\$ 57,165	\$ 57,165	\$ 62,646
112	Youth Service Officers	163,460	172,632	172,632	172,315	186,684
140	Salary Supplement	9,000	9,000	9,000	9,000	9,000
185	Educational Incentive -County Emp.	-	4,000	4,000	4,000	4,000
189	Other Salaries and Wages	13,460	7,800	15,300	15,300	7,800
201	Social Security	17,892	19,198	19,772	18,863	20,665
204	State Retirement	10,454	12,530	12,830	11,428	13,507
205	Employee Vision Insurance	176	192	192	190	192
206	Employee Life Insurance	114	120	135	134	156
207	Medical Insurance	32,466	37,385	37,747	37,155	39,000
208	Dental Insurance	544	600	600	595	600
210	Unemployment Insurance	126	210	210	105	210
307	Communication	6,190	6,000	4,985	4,481	6,000
309	Contracts with Government Agencies	52,740	69,000	124,000	121,015	69,000
320	Dues & Memberships	1,018	1,300	1,300	1,088	1,300
334	Maintenance Agreements	1,260	4,950	1,950	1,060	4,950
355	Travel	4,292	4,500	4,500	3,440	4,500
356	Tuition / Training	500	1,000	1,000	550	1,000
435	Office Supplies	2,147	3,500	3,500	2,373	3,500
499	Other Supplies & Materials	2,807	3,000	3,000	1,404	3,000
709	Data Processing Equipment	145	2,500	3,500	3,325	2,500
711	Furniture & Fixtures	510	1,000	-	-	1,000
<b>TOTAL JUVENILE SERVICES</b>		<b>\$ 374,265</b>	<b>\$ 417,582</b>	<b>\$ 477,318</b>	<b>\$ 464,985</b>	<b>\$ 441,210</b>
<b>54320</b>	<b>RURAL FIRE PROTECTION</b>					
316	Contributions	\$ 502,000	\$ 502,000	\$ 502,000	\$ 502,000	\$ 528,000
454	Water & Sewer	2,828	3,000	5,000	4,508	5,000
<b>TOTAL RURAL FIRE PROTECTION</b>		<b>\$ 504,828</b>	<b>\$ 505,000</b>	<b>\$ 507,000</b>	<b>\$ 506,508</b>	<b>\$ 533,000</b>

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<b>54410</b>	<b>CIVIL DEFENSE</b>					
105	Supervisor/Director	\$ 58,306	\$ 60,872	\$ 60,872	\$ 60,714	\$ 66,046
106	Deputy	49,500	51,696	49,861	49,370	56,090
169	Part Time Personnel	16,320	15,000	19,638	19,638	15,750
187	Overtime	19,119	25,000	22,000	20,809	26,250
189	Other Salaries & Wages	4,920	1,500	12,670	12,670	5,000
201	Social Security	11,066	11,977	12,817	12,018	12,939
204	State Retirement	6,551	5,683	6,236	5,998	6,964
205	Employee Vision Insurance	47	48	72	72	96
206	Employee Life Insurance	48	48	52	51	60
207	Medical Insurance	12,947	13,651	12,609	8,782	7,800
208	Dental Insurance	229	240	256	256	248
210	Unemployment Insurance	90	96	96	89	168
307	Communication	7,535	10,500	9,520	9,517	10,000
320	Dues and Memberships	395	1,200	1,200	160	1,250
338	Maintenance - Vehicles	8,050	7,000	6,980	2,140	7,350
355	Travel	137	2,100	2,100	488	2,200
356	Tuition/Training	3,462	3,728	3,728	2,686	4,000
422	Food Supplies	1,823	3,000	3,000	2,173	3,000
425	Gasoline	5,619	8,500	8,500	6,524	8,500
435	Office Supplies	6,223	5,000	9,000	8,932	8,500
451	Uniforms	3,322	4,000	5,000	4,977	4,200
499	Hazardous Materials Expense	12,503	15,500	13,500	10,694	30,000
709	2022 Homeland Security Grant	15,954	-	41,930	9,692	-
<b>TOTAL CIVIL DEFENSE</b>		<b>\$ 244,164</b>	<b>\$ 246,339</b>	<b>\$ 301,637</b>	<b>\$ 248,450</b>	<b>\$ 276,411</b>
<b>54420</b>	<b>RESCUE SQUAD</b>					
316	Contributions	\$ 65,000	\$ 75,000	\$ 85,000	\$ 85,000	\$ 78,750
<b>TOTAL RESCUE SQUAD</b>		<b>\$ 65,000</b>	<b>\$ 75,000</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 78,750</b>
<b>54610</b>	<b>COUNTY CORONER/MEDICAL EXAMINER</b>					
308	Consultants/ME Fee	\$ 1,800	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
338	Vehicle Maintenance	-	-	-	-	5,000
340	Medical and Dental Services	178,375	185,000	200,000	179,741	144,000
341	Pauper Burials	1,545	2,000	2,000	1,330	2,500
425	Gasoline	-	-	-	-	3,000
<b>TOTAL COUNTY CORONER/MEDICAL EXAMINER</b>		<b>\$ 181,720</b>	<b>\$ 191,000</b>	<b>\$ 206,000</b>	<b>\$ 181,071</b>	<b>\$ 158,500</b>
<b>54900</b>	<b>OTHER PUBLIC SAFETY (911)</b>					
105	Supervisor/Director	\$ 73,500	\$ 76,440	\$ 76,815	\$ 76,782	\$ 76,815
140	Salary Supplement-Training	10,400	15,200	15,200	15,200	15,200
148	Dispatchers/Radio Operators	662,197	833,070	836,460	836,460	910,410
187	Overtime Pay	89,369	83,307	71,464	71,464	90,388
189	Other Salaries & Wages	77,418	41,653	103,424	103,423	45,194
201	Social Security	68,209	80,300	82,595	81,700	87,058
204	State Retirement	27,804	30,147	33,611	33,262	39,831
205	Employee Vision Insurance	590	660	660	525	528
206	Employee Life Insurance	418	480	520	509	600
207	Medical Insurance	69,917	84,984	94,946	94,945	112,800
208	Dental Insurance	1,523	1,688	1,850	1,847	1,860
210	Unemployment Insurance	552	456	575	534	798
<b>TOTAL OTHER PUBLIC SAFETY</b>		<b>\$ 1,081,898</b>	<b>\$ 1,248,385</b>	<b>\$ 1,318,120</b>	<b>\$ 1,316,650</b>	<b>\$ 1,381,482</b>
<b>55110</b>	<b>LOCAL HEALTH CENTER</b>					
131	Medical Personnel	\$ 301,887	\$ 454,972	\$ 445,872	\$ 339,224	\$ 468,343
162	Clerical Personnel	25,180	26,445	35,545	35,545	33,953
189	Other Salaries & Wages	7,924	-	12,750	12,750	-

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>55110</b>	<b>LOCAL HEALTH CENTER (cont)</b>					
201	Social Security	24,623	36,263	37,238	29,029	38,426
204	State Retirement	12,770	23,702	24,212	13,089	25,115
205	Employee Vision Insurance	285	600	600	269	312
206	Employee Life Insurance	184	264	264	196	240
207	Medical Insurance	42,298	55,200	55,200	43,053	47,943
208	Dental Insurance	735	1,200	1,200	683	960
210	Unemployment Insurance	225	264	264	242	294
307	Communication	4,933	9,600	9,600	4,620	9,600
316	Contributions	40,000	40,000	36,106	16,106	40,000
320	Dues & Memberships	375	375	375	375	375
335	Maintenance - Buildings	1,655	13,024	11,024	1,410	15,686
337	Maintenance - Office Equipment	-	50	50	-	50
348	Postal Charges	-	50	50	-	50
355	Travel	3,562	9,450	9,450	5,500	9,450
410	Custodial Supplies	-	1,100	1,100	-	1,100
413	Drugs and Medical Supplies	-	100	100	-	100
435	Office Supplies	-	100	100	-	100
452	Utilities	8,644	9,500	11,500	11,432	9,500
499	Other Supplies & Materials	2,257	10,300	10,300	50	5,400
599	Tobacco State Contribution	8,681	44,349	44,349	9,329	33,139
790	Other Equipment	-	-	3,894	3,894	-
<b>TOTAL LOCAL HEALTH CENTER</b>		<b>\$ 486,218</b>	<b>\$ 736,908</b>	<b>\$ 751,143</b>	<b>\$ 526,795</b>	<b>\$ 740,136</b>
<b>55120</b>	<b>RABIES &amp; ANIMAL CONTROL</b>					
105	Supervisor	\$ 48,135	\$ 50,232	\$ 52,152	\$ 51,578	\$ 58,032
106	Animal Control Officer	32,823	63,960	62,800	57,112	127,039
169	Part-Time Personnel	882	2,000	4,000	2,879	-
187	Overtime Pay	9,823	10,500	13,500	12,677	11,025
189	Other Salaries & Wages	3,830	3,276	8,526	7,354	4,200
201	Social Security	6,955	9,943	10,786	9,692	15,323
204	State Retirement	3,611	6,402	6,650	4,151	9,381
205	Employee Vision Insurance	-	120	120	28	192
206	Employee Life Insurance	48	72	72	65	96
207	Medical Insurance	6,550	13,860	14,560	10,723	23,400
208	Dental Insurance	229	378	378	248	509
210	Unemployment Insurance	46	72	322	116	126
307	Communication	2,493	3,200	3,089	2,836	3,200
335	Maintenance - Buildings	718	1,300	1,800	1,399	1,300
338	Maintenance - Vehicles	3,750	5,000	5,000	4,876	5,000
356	Tuition/Training	447	1,625	1,625	971	1,625
357	Veterinary Services	16,474	15,000	30,000	27,332	30,000
401	Animal & Food Supplies	2,489	2,500	7,500	6,356	7,500
410	Custodial Supplies	693	1,000	2,111	2,111	1,500
413	Drugs and Medical Supplies	3,040	3,000	3,000	2,924	4,000
425	Gasoline	4,507	4,750	4,750	4,698	4,750
435	Office Supplies	1,044	1,200	1,200	1,106	1,200
451	Uniforms	1,086	2,000	2,000	1,923	5,500
452	Utilities	-	1,200	200	-	1,200
599	Other Charges (Donated Funds)	1,952	2,000	4,000	2,238	3,000
<b>TOTAL RABIES &amp; ANIMAL CONTROL</b>		<b>\$ 151,625</b>	<b>\$ 204,590</b>	<b>\$ 240,141</b>	<b>\$ 215,392</b>	<b>\$ 319,098</b>
<b>55170</b>	<b>ALCOHOL &amp; DRUG PROGRAMS</b>					
499	Other Supplies and Materials	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
<b>TOTAL ALCOHOL &amp; DRUG PROGRAMS</b>		<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>55390</b>	<b>APPROPRIATION TO STATE</b>					
316	Contributions	\$ 81,554	\$ 81,554	\$ 81,554	\$ 81,554	\$ 81,554
<b>TOTAL APPROPRIATION TO STATE</b>		<b>\$ 81,554</b>				

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>55510 GENERAL WELFARE ASSISTANCE</b>					
316 Contributions	\$ 9,054	\$ 9,054	\$ 9,054	\$ 9,054	\$ 10,054
<b>TOTAL GENERAL WELFARE ASSISTANCE</b>	<b>\$ 9,054</b>	<b>\$ 9,054</b>	<b>\$ 9,054</b>	<b>\$ 9,054</b>	<b>\$ 10,054</b>
<b>55759 OTHER WASTE DISPOSAL</b>					
359 County Wide Disposal Program	\$ 73,604	\$ 104,604	\$ 104,604	\$ 95,217	\$ 136,477
<b>TOTAL OTHER WASTE DISPOSAL</b>	<b>\$ 73,604</b>	<b>\$ 104,604</b>	<b>\$ 104,604</b>	<b>\$ 95,217</b>	<b>\$ 136,477</b>
<b>56300 SENIOR CITIZENS ASSISTANCE</b>					
316 Tullahoma Senior Citizens Center	\$ 37,125	\$ 45,000	\$ 45,000	\$ 45,000	\$ 47,250
316 Manchester Senior Citizens Center	37,125	45,000	45,000	45,000	47,250
540 Tax Relief Program	118,446	145,000	145,000	120,004	145,000
<b>TOTAL SENIOR CITIZENS ASSISTANCE</b>	<b>\$ 192,696</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 210,004</b>	<b>\$ 239,500</b>
<b>56500 LIBRARIES-MANCHESTER</b>					
105.MAN Supervisor/Director	\$ 52,000	\$ 54,080	\$ 54,080	\$ 54,080	\$ 58,677
121.MAN Data Processing Personnel	24,128	25,093	25,576	25,575	27,747
129.MAN Librarians	211,275	222,810	228,331	227,688	262,246
169.MAN Part Time Personnel	56,375	83,285	77,281	77,280	83,645
189.MAN Other Salaries & Wages	9,547	-	19,465	18,327	-
201.MAN Social Security	26,403	29,473	30,965	29,968	33,072
204.MAN State Retirement	10,729	11,158	11,938	11,694	12,320
205.MAN Employee Vision Insurance	324	336	336	332	360
206.MAN Employee Life Insurance	190	168	214	214	240
207.MAN Medical Insurance	33,578	38,858	40,799	39,510	44,415
208.MAN Dental Insurance	687	600	712	711	840
210.MAN Unemployment Insurance	375	325	385	385	420
307.MAN Communication	4,734	5,000	5,265	5,260	6,200
317.MAN Data Processing Services	973	1,100	1,519	879	1,144
320.MAN Dues & Memberships	839	650	799	799	715
328.MAN Janitorial Services	6,510	8,051	7,130	7,130	8,373
334.MAN Maintenance Agreements	27,286	25,000	25,150	25,126	27,450
355.MAN Travel	369	694	302	301	722
356.MAN Tuition/Training	20	867	95	95	902
399.MAN Other Contracted Services	7,344	10,510	3,631	3,541	10,930
428.MAN Audio Visuals	15,879	14,425	14,625	14,373	15,002
432.MAN Library Books/Media	54,392	50,091	50,328	49,996	52,095
435.MAN Office Supplies	4,707	5,166	6,916	6,877	5,373
437.MAN Periodicals	537	850	850	658	884
452.MAN Utilities	11,118	13,630	9,327	9,295	14,175
499.MAN Other Supplies and Materials	10,045	6,996	17,358	16,768	7,276
719.MAN Office Equipment	4,957	7,062	6,797	6,786	7,345
<b>TOTAL MANCHESTER LIBRARY</b>	<b>\$ 575,322</b>	<b>\$ 616,278</b>	<b>\$ 640,174</b>	<b>\$ 633,650</b>	<b>\$ 682,568</b>
<b>56500 LIBRARIES-TULLAHOMA</b>					
105.LANN Supervisor/Director	\$ 52,000	\$ 54,080	\$ 53,560	\$ 53,560	\$ 58,115
121.LANN Data Processing Personnel	36,192	37,640	38,364	38,363	41,621
129.LANN Librarians	175,366	222,810	233,770	203,694	265,678
169.LANN Part Time Personnel	66,706	92,040	80,215	67,059	88,308
189.LANN Other Salaries & Wages	12,843	-	16,715	15,897	-
201.LANN Social Security	24,618	30,046	27,480	27,205	34,710
204.LANN State Retirement	8,717	10,976	10,582	10,567	12,009
205.LANN Employee Vision Insurance	308	288	298	296	288
206.LANN Employee Life Insurance	186	204	215	215	240
207.LANN Medical Insurance	50,762	46,600	56,744	56,743	59,640
208.LANN Dental Insurance	865	936	915	883	876
210.LANN Unemployment Insurance	406	328	388	388	546

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>56500 LIBRARIES-TULLAHOMA (cont)</b>					
307.LANN Communication	3,654	3,700	3,382	3,382	3,660
317.LANN Data Processing Services	364	350	364	364	379
320.LANN Dues & Memberships	550	550	475	475	572
328.LANN Janitorial Services	7,875	8,325	7,900	7,899	8,700
334.LANN Maintenance Agreements	23,810	23,631	22,842	22,842	27,000
349.LANN Printing & Binding	913	1,050	749	749	1,092
355.LANN Travel/Mileage	1,566	1,100	1,519	1,519	1,664
356.LANN Tuition/Training	165	65	205	205	200
399.LANN Other Contracted Services	5,359	5,000	6,678	6,678	5,500
428.LANN Audio Visuals	9,998	10,000	10,102	10,102	15,000
432.LANN Library Books/Media	52,410	52,410	55,709	55,607	58,768
435.LANN Office Supplies	5,700	5,700	6,162	6,162	5,928
437.LANN Periodicals	294	288	482	482	312
452.LANN Utilities	11,372	13,263	9,358	9,358	12,480
499.LANN Other Supplies and Materials	11,436	10,088	11,431	11,430	9,972
719.LANN Office Equipment	10,670	10,528	8,690	8,690	7,500
<b>TOTAL TULLAHOMA LIBRARY</b>	<b>\$ 575,105</b>	<b>\$ 641,996</b>	<b>\$ 665,294</b>	<b>\$ 620,813</b>	<b>\$ 720,758</b>
<b>56900 LIBRARIES-CAPITAL OUTLAY</b>					
129.LANN Librarians	\$ 1,946	\$ -	\$ 1,832	\$ 1,832	\$ 1,900
201.LANN Social Security	149	-	141	140	146
204.LANN Retirement	24	-	30	30	95
210.LANN Unemployment Insurance	3	-	3	2	10
399.LANN Other Contracted Services	32,471	-	-	-	-
432.LANN Library Books/Media	-	-	500	286	1,000
499.LANN Other Supplies and Materials	2,003	-	6,941	5,129	6,500
719.LANN Office Equipment	3,447	-	11,952	6,366	5,500
129.MAN Librarians	1,603	-	1,947	1,946	2,000
201.MAN Social Security	123	-	149	149	153
204.MAN Retirement	33	-	30	30	100
210.MAN Unemployment Insurance	2	-	2	2	10
399.MAN Other Contracted Services	557	-	-	-	-
432.MAN Library Books/Media	975	-	-	-	-
499.MAN Other Supplies and Materials	6,314	-	16,103	12,232	10,000
707.MAN Building Improvements	60,733	-	-	-	-
719.MAN Office Equipment	3,442	-	11,887	5,369	5,500
<b>TOTAL LIBRARIES-CAPITAL OUTLAY</b>	<b>\$ 113,824</b>	<b>\$ -</b>	<b>\$ 51,517</b>	<b>\$ 33,513</b>	<b>\$ 32,914</b>
<b>57100 AGRICULTURE EXTENSION SERVICE</b>					
140 Salary Supplements	\$ 182,534	\$ 162,232	\$ 162,232	\$ 151,746	\$ 175,673
299 Other Fringe Benefits	59,175	63,748	63,748	58,088	82,676
307 Communication	1,955	2,250	2,250	2,165	2,500
312 Contracts with Private Agencies	57,225	57,225	57,225	57,225	63,748
337 Maintenance - Office Equipment	7,516	2,000	2,000	2,000	2,500
355 Travel	500	500	500	500	500
411 Data Processing Supplies	1,000	2,000	2,000	2,000	2,500
452 Utilities	1,760	1,900	1,900	1,891	2,000
<b>TOTAL AGRICULTURE EXTENSION SERVICE</b>	<b>\$ 311,666</b>	<b>\$ 291,855</b>	<b>\$ 291,855</b>	<b>\$ 275,615</b>	<b>\$ 332,097</b>
<b>57500 SOIL &amp; WATER CONSERVATION</b>					
161 Secretary(s)	\$ 40,094	\$ 41,699	\$ 41,699	\$ 41,699	\$ 44,470
162 Clerical Personnel	20,272	32,174	32,174	32,174	35,674
189 Other Salaries & Wages	1,132	-	3,000	3,000	-
201 Social Security	4,164	5,651	5,881	5,463	6,140
204 State Retirement	2,392	3,694	3,804	2,833	4,008
205 Employee Vision Insurance	48	120	120	47	120
206 Employee Life Insurance	40	48	58	53	48

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>57500</b>	<b>SOIL &amp; WATER CONSERVATION (cont)</b>					
207	Medical Insurance	9,250	13,200	13,800	7,161	15,600
208	Dental Insurance	162	240	240	119	254
210	Unemployment Insurance	42	84	84	42	84
316	Contributions	3,000	3,000	3,000	3,000	3,000
<b>TOTAL SOIL &amp; WATER CONSERVATION</b>		<b>\$ 80,598</b>	<b>\$ 99,910</b>	<b>\$ 103,860</b>	<b>\$ 95,593</b>	<b>\$ 109,398</b>
<b>58110</b>	<b>TOURISM</b>					
316	Contributions	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 18,000
599	Mayor's Discretionary Account	-	10,000	10,470	3,713	10,000
<b>TOTAL TOURISM</b>		<b>\$ 6,000</b>	<b>\$ 13,000</b>	<b>\$ 13,470</b>	<b>\$ 6,713</b>	<b>\$ 28,000</b>
<b>58120</b>	<b>INDUSTRIAL DEVELOPMENT</b>					
316	Contributions	\$ 314,751	\$ 331,303	\$ 335,177	\$ 335,177	\$ 345,835
321	Engineering Services	72,675	-	-	-	-
<b>TOTAL INDUSTRIAL DEVELOPMENT</b>		<b>\$ 387,426</b>	<b>\$ 331,303</b>	<b>\$ 335,177</b>	<b>\$ 335,177</b>	<b>\$ 345,835</b>
<b>58300</b>	<b>VETERAN'S SERVICES</b>					
162	Clerical Personnel	\$ 19,362	\$ 23,850	\$ 23,850	\$ 19,885	\$ 25,877
201	Social Security	1,481	1,825	1,825	1,521	1,980
210	Unemployment Insurance	21	42	42	19	42
307	Communication	1,860	1,960	1,787	1,734	1,800
334	Maintenance Agreement	623	450	797	797	500
354	Transportation Other Than Students	-	1,000	750	-	750
355	Travel	525	800	1,050	952	1,100
411	Data Processing Supplies	-	500	500	-	500
415	Electricity	3,221	3,100	2,875	2,660	2,700
434	Natural Gas	278	950	950	509	725
435	Office Supplies	347	400	400	-	400
454	Water & Sewer	322	310	361	360	330
<b>TOTAL VETERAN'S SERVICES</b>		<b>\$ 28,041</b>	<b>\$ 35,187</b>	<b>\$ 35,187</b>	<b>\$ 28,437</b>	<b>\$ 36,704</b>
<b>58400</b>	<b>OTHER CHARGES</b>					
316	TIF Contribution	\$ 77,367	\$ 110,000	\$ 94,965	\$ 88,851	\$ 110,000
399	Other Contracted Services	27,776	15,000	33,000	32,833	25,000
415	Electricity Joint Park Substation	60,000	60,000	60,000	60,000	60,000
506	Liability Insurance	649,318	731,786	742,718	742,718	768,375
510	Trustee's Commission	306,035	305,000	325,000	324,752	310,000
513	Worker's Compensation Insurance	25,036	25,036	25,036	25,036	30,000
515	Liability Claims	48,526	58,000	81,609	81,609	60,000
594	Specialized Medical Treatment	49,987	-	-	-	-
599	Other Charges	13,422	15,000	14,494	11,741	20,000
<b>TOTAL OTHER CHARGES</b>		<b>\$ 1,257,467</b>	<b>\$ 1,319,822</b>	<b>\$ 1,376,822</b>	<b>\$ 1,367,539</b>	<b>\$ 1,383,375</b>
<b>58500</b>	<b>CONTRIBUTIONS TO OTHER AGENCIES</b>					
316	Victims Assist.Assessments (42392)	\$ 39,020	\$ 40,000	\$ 40,000	\$ 34,612	\$ 40,000
316	Contributions	12,000	40,500	40,500	40,500	31,000
<b>TOTAL CONTRIBUTIONS TO OTHER AGENCIES</b>		<b>\$ 51,020</b>	<b>\$ 80,500</b>	<b>\$ 80,500</b>	<b>\$ 75,112</b>	<b>\$ 71,000</b>
<b>58700</b>	<b>PAYMENTS TO CITIES</b>					
316	Manchester Recreation Department	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
316	Manchester Fire Department	10,000	15,000	15,000	15,000	15,000
316	Tulahoma Airport Authority	15,000	16,200	16,200	16,200	16,200
316	Tulahoma Fire Department	10,000	15,000	15,000	15,000	25,000
<b>TOTAL PAYMENTS TO CITIES</b>		<b>\$ 36,500</b>	<b>\$ 47,700</b>	<b>\$ 47,700</b>	<b>\$ 47,700</b>	<b>\$ 57,700</b>
<b>58804</b>	<b>COVID-19 GRANT #4</b>					
735	Health Equipment (Jail)	\$ 258,050	\$ 141,950	\$ 141,950	\$ 104,886	\$ -
<b>TOTAL COVID 19 GRANT #A</b>		<b>\$ 258,050</b>	<b>\$ 141,950</b>	<b>\$ 141,950</b>	<b>\$ 104,886</b>	<b>\$ -</b>



**GENERAL FUND  
CONTRIBUTIONS TO OTHER AGENCIES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

Account Number		2023	2024	2025
		Approved Budget	Approved Budget	Approved Budget
<b>54320</b>	<b>Rural Fire Protection</b>			
316	TnD of Agriculture/Forest Service	\$ 2,000	\$ 2,000	\$ 3,000
316	Hickerson Station	108,886	112,000	117,600
316	Hillsboro	98,886	97,000	101,850
316	New Union	98,886	97,000	101,850
316	North Coffee	74,556	77,000	80,850
316	Summitville	118,786	117,000	122,850
<b>Total Rural Fire Protection Contributions</b>		<b>\$ 502,000</b>	<b>\$ 502,000</b>	<b>\$ 528,000</b>
<b>54420</b>	<b>Rescue Squad</b>			
316	Coffee County Rescue Squad	\$ 65,000	\$ 85,000	\$ 78,750
<b>Rescue Squad - Contributions</b>		<b>\$ 65,000</b>	<b>\$ 85,000</b>	<b>\$ 78,750</b>
<b>55390</b>	<b>Appropriation to State - Contributions</b>			
316	Tennessee Vocational Training Center	\$ 81,554	\$ 81,554	\$ 81,554
<b>Total Appropriation to State Contributions</b>		<b>\$ 81,554</b>	<b>\$ 81,554</b>	<b>\$ 81,554</b>
<b>55510</b>	<b>General Welfare Assistance - Contributions</b>			
316	South Central Human Resource Agency	\$ 9,054	\$ 9,054	\$ 10,054
<b>Total General Welfare Assistance</b>		<b>\$ 9,054</b>	<b>\$ 9,054</b>	<b>\$ 10,054</b>
<b>56300</b>	<b>Senior Citizens Assistance - Contributions</b>			
316	Tulahoma Senior Citizens	\$ 37,125	\$ 45,000	\$ 47,250
316	Manchester Senior Citizens	37,125	45,000	47,250
<b>Total Senior Citizens Assistance</b>		<b>\$ 74,250</b>	<b>\$ 90,000</b>	<b>\$ 94,500</b>
<b>58110</b>	<b>Tourism</b>			
316	Manchester/Coffee County Conference Center	\$ -	\$ -	\$ 15,000
316	Tennessee Backroads Heritage	3,000	3,000	3,000
<b>Total Contributions to Other Agencies</b>		<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 18,000</b>
<b>58500</b>	<b>Contributions to Other Agencies</b>			
316	Centerstone	\$ 2,500	\$ 2,500	\$ 5,000
316	Civil Air Patrol	-	2,500	-
316	Coffee County Child Care Center	-	10,000	-
316	Coffee County Children's Advocacy Center	4,500	4,500	5,000
316	Coffee County Humane Society	-	5,000	10,000
316	Court Appointed Special Advocate (CASA)	-	5,000	5,000
316	Tulahoma Fine Arts Center	-	5,000	-
316	Haven of Hope	5,000	6,000	6,000
<b>Total Contributions to Other Agencies</b>		<b>\$ 12,000</b>	<b>\$ 40,500</b>	<b>\$ 31,000</b>
<b>TOTAL CONTRIBUTIONS</b>		<b>\$ 734,858</b>	<b>\$ 770,608</b>	<b>\$ 810,858</b>

**FUND 116 SOLID WASTE/SANITATION FUND**  
**ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023		2024		2025	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget	
<b>LOCAL TAXES</b>						
40110	Current Property Tax	\$ 961,472	\$ 1,038,559	\$ 1,052,399	\$ 1,057,647	\$ 1,038,559
40120	Trustee's Collections - Prior Year	23,209	23,500	14,006	12,944	16,992
40125	Trustee' Collections - Bankruptcy	66	100	100	130	130
40130	Clerk and Master Collections	9,708	10,000	10,000	9,547	8,000
40140	Interest and Penalty	11,160	13,000	13,000	7,075	7,800
40161	Payments In Lieu of Taxes - T.V.A.	116	120	120	122	122
40162	Payments In Lieu of Taxes - Local Utiliti	2,901	2,800	2,800	-	2,800
40163	Tax Abatements	19,325	19,332	19,332	20,795	19,332
40210	Local Option Sales Tax	185,559	421,938	421,938	394,786	395,719
40330	Wholesale Beer Tax	249,438	245,000	245,000	261,677	248,802
<b>TOTAL LOCAL TAXES</b>		<b>\$ 1,462,954</b>	<b>\$ 1,774,349</b>	<b>\$ 1,778,695</b>	<b>\$ 1,764,722</b>	<b>\$ 1,738,256</b>
<b>LICENSES &amp; PERMITS</b>						
41510	Beer Permits	\$ 3,600	\$ 5,000	\$ 5,000	\$ 4,350	\$ 4,020
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>\$ 3,600</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 4,350</b>	<b>\$ 4,020</b>
<b>CHARGES FOR CURRENT SERVICE</b>						
43108	Convenience Waste Collection Charge	\$ 21,154	\$ 20,000	\$ 20,000	\$ 13,434	\$ 20,000
43114	Solid Waste Disposal Fee	43,446	43,000	43,000	40,177	43,000
43114 GF	Reimbursement from General Fund	73,604	104,604	104,604	95,217	136,477
43116	Surcharge Waste Tire Disposal	59,925	60,313	60,313	60,534	60,313
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>		<b>\$ 198,129</b>	<b>\$ 227,917</b>	<b>\$ 227,917</b>	<b>\$ 209,363</b>	<b>\$ 259,790</b>
<b>OTHER LOCAL REVENUES</b>						
44145	Sale of Recycled Materials	\$ 58,454	\$ 55,000	\$ 55,000	\$ 68,548	\$ 55,000
44530	Sale of Equipment	-	-	8,801	8,801	-
<b>TOTAL OTHER LOCAL REVENUES</b>		<b>\$ 58,454</b>	<b>\$ 55,000</b>	<b>\$ 63,801</b>	<b>\$ 77,349</b>	<b>\$ 55,000</b>
<b>STATE OF TENNESSEE</b>						
46430	Litter Program	\$ 50,258	\$ 52,600	\$ 52,600	\$ 50,526	\$ 52,600
<b>TOTAL STATE OF TENNESSEE</b>		<b>\$ 50,258</b>	<b>\$ 52,600</b>	<b>\$ 52,600</b>	<b>\$ 50,526</b>	<b>\$ 52,600</b>
<b>FDERAL GOVERNMENT</b>						
47901	ARPA Grant #6	\$ 25,566	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER GOVERNMENTS</b>		<b>\$ 25,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (NON-REVENUE)</b>						
49600	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ 4,706	\$ 4,707	\$ -
49700	Insurance Recovery	5,957	-	3,875	3,875	-
<b>TOTAL OTHER SOURCES</b>		<b>\$ 5,957</b>	<b>\$ -</b>	<b>\$ 8,581</b>	<b>\$ 8,582</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>		<b>\$ 1,804,918</b>	<b>\$ 2,114,866</b>	<b>\$ 2,136,594</b>	<b>\$ 2,114,892</b>	<b>\$ 2,109,666</b>

		2023	2024		2025	
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>55710</b>	<b>SANITATION MANAGEMENT</b>					
105	Supervisor/Director	\$ 56,241	\$ 61,865	\$ 61,865	\$ 61,865	\$ 65,139
161	Secretary(s)	40,630	44,693	44,693	44,693	50,260
169	Part-time Personnel	547	5,000	5,000	224	4,216
187	Overtime Pay	-	1,500	1,500	-	1,500
189	Other Salaries & Wages	3,643	3,600	6,600	4,406	3,600
201	Social Security	7,044	8,925	9,129	8,068	9,541
204	State Retirement	5,026	5,403	5,549	5,548	6,049
205	Employee Vision Insurance	47	96	96	47	48
206	Employee Life Insurance	36	48	48	40	48
207	Medical Insurance	14,100	14,860	15,862	14,703	15,967
208	Dental Insurance	229	252	252	238	264
210	Unemployment Compensation	37	72	72	37	72
307	Communication	6,138	6,500	6,000	5,608	6,500
320	Dues & Memberships	-	300	300	-	300
335	Maintenance - Buildings	8,636	8,000	7,500	5,110	8,000
348	Postal charges	1,237	1,700	1,700	471	1,700
355	Travel	47	550	550	157	550
356	Tuition / Training	-	700	700	-	700
410	Custodial Supplies	622	1,000	1,500	1,344	1,000
452	Utilities	8,954	16,000	16,000	7,279	16,000
499	Other Supplies and Materials	5,572	5,500	5,500	2,852	5,500
510	Trustee's Commission	25,293	28,000	28,500	28,906	28,000
599	Other Charges (Litter Grant)	14,400	15,720	15,720	15,673	15,720
<b>TOTAL SANITATION MANAGEMENT</b>		<b>\$ 198,478</b>	<b>\$ 230,284</b>	<b>\$ 234,636</b>	<b>\$ 207,271</b>	<b>\$ 240,674</b>
<b>55731</b>	<b>WASTE PICKUP</b>					
147	Truck Drivers	\$ 167,773	\$ 184,625	\$ 184,625	\$ 184,619	\$ 200,321
160	Guards	38,626	42,500	42,500	42,494	46,113
187	Overtime Pay	16,867	23,100	23,100	20,801	25,060
189	Other Salaries & Wages	12,047	16,236	23,736	12,564	17,048
201	Social Security	17,195	20,385	20,959	19,054	22,073
204	State Retirement	6,781	7,533	7,833	7,505	8,499
205	Employee Vision Insurance	94	120	120	95	120
206	Employee Life Insurance	144	168	168	146	168
207	Medical Insurance	32,635	34,650	37,452	35,394	40,546
208	Dental Insurance	343	378	378	281	360
210	Unemployment Compensation	105	140	140	105	140
309	Contracts with Government Agencies	24,348	30,000	30,000	24,489	30,000
312	Contracts with Private Agencies	515,124	600,000	600,000	553,693	600,000
336	Maintenance - Equipment	353	1,500	4,000	3,875	1,500
338	Maintenance - Vehicles	29,305	40,000	40,000	34,385	45,000
340	Medical and Dental Services	-	600	600	-	600
399	Other Contracted Services	-	-	2,200	1,566	4,200
412	Diesel Fuel	73,036	85,000	85,000	63,927	85,000
422	Food Supplies (Inmate meals)	2,472	3,500	3,500	2,619	3,500
424	Garage Supplies	5,452	17,000	16,000	4,738	17,000
425	Gasoline	8,192	12,000	12,000	7,273	12,000
450	Tires and Tubes	13,144	17,500	13,800	10,326	17,500
451	Uniforms	1,061	3,125	3,125	1,213	3,125
499	Other Supplies and Materials	2,789	5,000	5,000	2,640	5,000
511	Vehicle and Equipment Insurance	37,082	40,000	40,000	40,000	42,000
<b>TOTAL WASTE PICKUP</b>		<b>\$ 1,004,967</b>	<b>\$ 1,185,060</b>	<b>\$ 1,196,236</b>	<b>\$ 1,073,801</b>	<b>\$ 1,226,873</b>

		2023	2024		2025	
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>55732</b>	<b>CONVENIENCE CENTERS</b>					
164	Attendants	\$ 261,699	\$ 301,600	\$ 301,600	\$ 294,799	\$ 327,240
169	Part-time Personnel	33,320	48,338	48,338	44,082	52,442
187	Overtime Pay	454	16,500	16,500	315	17,903
189	Other Salaries and Wages	20,500	26,413	47,494	33,006	27,734
201	Social Security	23,578	28,418	30,139	27,883	32,537
204	State Retirement	5,024	5,720	6,620	6,166	6,655
205	Employee Vision Insurance	281	300	300	253	300
206	Employee Life Insurance	180	200	200	217	288
207	Medical Insurance	32,433	34,650	38,433	38,432	45,660
208	Dental Insurance	516	504	546	546	546
210	Unemployment Compensation	312	504	504	341	436
307	Communication	5,955	6,010	6,010	6,005	6,010
335	Maintenance - Buildings	8,270	10,250	11,250	10,852	10,250
336	Maintenance - Equipment	28,151	28,550	27,550	12,027	28,550
351	Rentals	7,630	8,100	8,100	6,930	8,100
409	Crushed Stone	501	1,000	1,000	-	1,000
415	Electricity	12,649	13,000	13,000	13,105	13,000
733	Solid Waste Equipment	278,395	-	-	-	20,000
790	Other Equipment	2,129	4,950	4,950	2,349	4,950
<b>TOTAL CONVENIENCE CENTERS</b>		<b>\$ 721,977</b>	<b>\$ 535,007</b>	<b>\$ 562,534</b>	<b>\$ 497,308</b>	<b>\$ 603,601</b>
<b>55739</b>	<b>OTHER WASTE COLLECTION</b>					
105	Supervisor/Director	\$ 16,064	\$ 17,670	\$ 17,670	\$ 17,608	\$ 18,373
161	Secretary(s)	4,200	4,620	4,620	4,604	4,971
164	Attendants	5,600	6,000	6,240	6,240	7,611
187	Overtime Pay	438	1,500	1,260	284	1,575
201	Social Security	1,973	2,258	2,258	2,127	2,469
204	State Retirement	1,026	1,190	1,190	1,125	1,294
210	Unemployment compensation	26	84	84	24	84
336	Maintenance of Equipment	155	1,000	1,000	466	1,000
399	Other Contracted Services	124,526	184,000	184,000	136,198	184,000
409	Crushed Stone	366	400	400	-	400
435	Office Supplies	671	1,600	1,600	478	1,600
<b>TOTAL OTHER WASTE COLLECTION</b>		<b>\$ 155,044</b>	<b>\$ 220,322</b>	<b>\$ 220,322</b>	<b>\$ 169,155</b>	<b>\$ 223,377</b>
<b>58400</b>	<b>OTHER CHARGES</b>					
513	Worker's Compensation Insurance	\$ 22,256	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>TOTAL OTHER CHARGES</b>		<b>\$ 22,256</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,102,722</b>	<b>\$ 2,200,673</b>	<b>\$ 2,243,728</b>	<b>\$ 1,977,536</b>	<b>\$ 2,324,525</b>
<b>NET CHANGE IN FUND BALANCE</b>					<b>\$ 137,356</b>	<b>\$ (214,859)</b>
<b>FUND BALANCE JULY 1,</b>					<b>\$ 1,089,173</b>	<b>\$ 1,226,529</b>
<b>FUND BALANCE JUNE 30,</b>					<b>\$ 1,226,529</b>	<b>\$ 1,011,670</b>

**AMBULANCE SERVICE FUND 118**  
**ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023		2024		2025
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>REVENUE</b>					
40110 Current Property Tax	\$ 675,362	\$ 681,391	\$ 686,771	\$ 697,400	\$ 691,753
40120 Trustee's Collections - Prior Year	15,247	13,177	8,843	7,040	9,000
40125 Trustee's Collections - Bankruptcy	33	50	50	45	50
40130 Circuit/Clerk & Master's Collections	3,119	3,200	3,200	3,069	1,600
40140 Interest and Penalty	4,994	3,700	3,700	3,358	3,700
40161 Payments in Lieu of Taxes-TVA	38	40	40	38	50
40162 Payments in Lieu of Taxes-Utilities	945	1,000	1,000	1,057	1,000
40163 Payments in Lieu of Taxes-Other	9,028	8,410	8,410	8,962	8,385
41590 Permits	3,000	3,500	3,500	2,500	2,500
43120 Patient Charges	2,199,379	1,996,664	2,344,000	2,375,457	2,271,690
43350 Copy Fees	1,240	1,300	1,300	1,160	740
43990 Other Charges for Services	6,350	6,300	6,300	6,200	6,200
44570 Contributions & Gifts	-	-	-	20,213	-
47240 Medicaid Subsidy	268,286	168,360	209,963	208,386	218,323
47901 ARPA Grant #6 Bonus	31,883	-	-	-	-
49700 Insurance Recovery	17,229	-	-	3,295	-
<b>TOTAL REVENUE</b>	<b>\$ 3,236,133</b>	<b>\$ 2,887,092</b>	<b>\$ 3,277,077</b>	<b>\$ 3,338,180</b>	<b>\$ 3,214,991</b>
<b>EXPENDITURES</b>					
<b>55130 AMBULANCE/EMERGENCY MEDICAL SERVICES</b>					
103 Assistant Director	\$ 60,865	\$ 67,124	\$ 67,124	\$ 63,367	\$ 72,830
105 Supervisor/Director	76,801	80,937	80,937	79,293	87,817
119 Accountants/Bookkeepers	36,488	38,418	38,418	37,791	41,684
131 Medical Personnel	940,099	1,333,967	1,134,795	1,004,461	1,447,354
162 Clerical Personnel	11,499	12,869	12,869	10,597	15,194
187 Overtime	638,252	684,310	684,310	669,082	741,244
189 Other Salaries & Wages	31,731	29,120	84,620	56,574	25,000
201 Social Security	133,499	171,876	157,501	142,291	179,049
204 State Retirement	54,464	84,340	67,788	52,883	73,549
205 Employee Vision Insurance	734	960	933	751	800
206 Employee Life Insurance	630	720	747	746	800
207 Medical Insurance	124,858	141,586	141,586	137,825	149,263
208 Dental Insurance	2,363	2,961	2,961	2,412	2,700
210 Unemployment Insurance	1,021	1,150	1,150	982	1,386
307 Communication	17,641	14,570	20,882	20,881	21,000
308 Consultant	3,500	3,000	3,500	3,500	3,500
320 Dues and Membership	835	1,000	1,000	835	1,000
333 Licenses	2,706	3,000	3,250	3,235	3,000
334 Maintenance Agreements	22,148	30,000	62,643	55,922	64,455
336 Maintenance - Equipment	10,949	12,840	17,840	15,487	12,840
338 Maintenance - Vehicles	66,595	50,653	43,948	38,957	66,595
339 Matching Share	138,793	90,914	89,914	79,848	77,388
355 Travel	1,741	1,750	1,750	-	1,750
356 Tuition / Training	15,276	15,000	18,000	12,647	15,000
399 Other Contracted Services	3,418	3,500	3,500	3,336	3,500
410 Custodial Supplies	1,982	3,000	3,000	1,713	2,500
413 Drugs and Medical Supplies	73,816	100,580	100,580	76,999	100,580
425 Gasoline	71,673	80,250	74,620	59,291	80,000
435 Office Supplies	5,159	4,500	5,500	5,335	4,500
450 Tires and Tubes	5,966	8,025	9,025	8,815	10,000
451 Uniforms	12,272	16,050	16,050	13,639	19,500
452 Utilities	28,419	35,000	25,188	22,272	30,000
499 Other Supplies and Materials	2,685	3,000	3,250	2,781	3,000
506 Liability Insurance	13,916	16,509	16,509	16,509	23,566
510 Trustees Commission	35,583	35,000	39,400	38,933	35,000
511 Vehicle and Equipment Insurance	59,148	62,726	66,288	66,288	78,624
513 Worker's Compensation Insurance	91,954	85,782	85,782	85,782	95,549
708 Communications Equipment	-	2,500	2,500	199	2,500
709 Data Processing Equipment	5,523	8,000	9,850	9,446	8,000
711 Furniture & Fixtures	-	3,000	4,130	4,130	3,000
<b>TOTAL AMBULANCE/EMS</b>	<b>\$ 2,805,000</b>	<b>\$ 3,340,487</b>	<b>\$ 3,203,638</b>	<b>\$ 2,905,835</b>	<b>\$ 3,605,017</b>
<b>NET CHANGE IN FUND BALANCE</b>				<b>\$ 432,345</b>	<b>\$ (390,026)</b>
<b>FUND BALANCE JULY 1,</b>				<b>\$ 1,965,302</b>	<b>\$ 2,397,647</b>
<b>FUND BALANCE JUNE 30,</b>				<b>\$ 2,397,647</b>	<b>\$ 2,007,621</b>

**LOCAL PURPOSE TAX FUND  
FUND 120  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023	2024		Unaudited Actual	2025
	Audited Actual	Original Budget	Amended Budget		Approved Budget
<b>REVENUE</b>					
<b>LOCAL TAXES</b>					
40110 Current Property Tax	\$ 260,291	\$ 251,083	\$ 251,083	\$ 261,744	\$ 201,897
40120 Trustee's Collections - Prior Year	1,840	2,000	2,000	1	1,000
40140 Interest and Penalty	190	225	225	3	200
40163 Tax Abatements	28,481	27,596	27,596	28,744	27,461
<b>TOTAL LOCAL TAXES</b>	<b>\$ 290,802</b>	<b>\$ 280,904</b>	<b>\$ 280,904</b>	<b>\$ 290,492</b>	<b>\$ 230,558</b>
<b>STATE OF TENNESSEE</b>					
46490 Other Public Works Grants	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b>\$ 290,802</b>	<b>\$ 280,904</b>	<b>\$ 280,904</b>	<b>\$ 290,492</b>	<b>\$ 230,558</b>
<b>EXPENDITURES</b>					
<b>58120 Industrial Development</b>					
309 Contracts with Gov. Agencies	\$ 75,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
321 Engineering Services	2,710	25,000	22,000	540	25,000
399 Other Contracted Services	22,000	12,000	15,000	15,000	12,000
452 Utilities	1,338	2,172	2,172	1,467	2,000
510 Trustee Commission	5,816	6,300	6,300	5,810	6,000
<b>TOTAL INDUSTRIAL DEVELOPMENT</b>	<b>\$ 106,864</b>	<b>\$ 195,472</b>	<b>\$ 195,472</b>	<b>\$ 172,817</b>	<b>\$ 195,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 106,864</b>	<b>\$ 195,472</b>	<b>\$ 195,472</b>	<b>\$ 172,817</b>	<b>\$ 195,000</b>
<b>NET CHANGE IN FUND BALANCE</b>				<b>\$ 117,675</b>	<b>\$ 35,558</b>
<b>FUND BALANCE JULY 1,</b>				<b>\$ 1,470,497</b>	<b>\$ 1,588,172</b>
<b>FUND BALANCE JUNE 30,</b>				<b>\$ 1,588,172</b>	<b>\$ 1,623,730</b>

**DRUG CONTROL FUND  
FUND 122  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023		2024			2025
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget	
<b>REVENUE</b>						
<b>FINES, FORFEITURES, &amp; PENALTIES</b>						
42140 Drug Control Fines-Circuit	\$ 20,132	\$ 10,000	\$ 10,000	\$ 12,023	\$ 10,000	
42340 Drug Control Fines-Sessions	32,581	25,000	11,804	10,555	10,000	
42910 Proceeds Confiscated Property	102,706	80,000	80,000	99,303	60,000	
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$ 155,420</b>	<b>\$ 115,000</b>	<b>\$ 101,804</b>	<b>\$ 121,880</b>	<b>\$ 80,000</b>	
<b>OTHER LOCAL REVENUES</b>						
44130 Sale of Materials & Supplies	\$ 216	\$ 500	\$ 500	\$ 134	\$ -	
44530 Sale of Equipment	224,121	82,000	17,000	8,028	5,000	
44570 Contributions & Gifts	5,000	5,000	5,000	-	-	
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 229,336</b>	<b>\$ 87,500</b>	<b>\$ 22,500</b>	<b>\$ 8,161</b>	<b>\$ 5,000</b>	
<b>STATE OF TENNESSEE</b>						
46290 Other Public Safety Grants	\$ -	\$ -	\$ -	\$ -	\$ -	
46990 Other State Revenues	-	-	-	-	-	
<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>OTHER GOVERNMENTS &amp; CITIZENS GROUPS</b>						
48130 Contributions (Cadet Camp)	\$ -	\$ -	\$ -	\$ 6,312	\$ -	
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,312</b>	<b>\$ -</b>	
<b>OTHER SOURCES (NON-REVENUE)</b>						
49600 Sale of Capital Assets	\$ 22,751	\$ 5,000	\$ 2,500	\$ 1,286	\$ -	
49700 Insurance Recovery	-	-	-	-	-	
<b>TOTAL OTHER FINANCIAL SOURCES</b>	<b>\$ 22,751</b>	<b>\$ 5,000</b>	<b>\$ 2,500</b>	<b>\$ 1,286</b>	<b>\$ -</b>	
<b>TOTAL DRUG CONTROL REVENUES</b>	<b>\$ 407,507</b>	<b>\$ 207,500</b>	<b>\$ 126,804</b>	<b>\$ 137,639</b>	<b>\$ 85,000</b>	
<b>EXPENDITURES</b>						
<b>54150 DRUG ENFORCEMENT</b>						
302 Advertising	\$ -	\$ 500	\$ 250	\$ -	\$ 500	
316 Contributions	-	5,000	2,000	-	5,000	
319 Confidential Drug Enf. Pmts.	25,000	25,000	25,000	15,000	25,000	
320 Dues & Memberships	-	1,500	100	-	1,500	
334 Maintenance Agreements	-	3,000	100	-	3,000	
336 Maintenance - Equipment	-	2,000	3,000	2,647	15,000	
337 Maintenance - Office	968	1,000	1,500	1,264	5,000	
338 Maintenance - Vehicles	1,477	2,000	2,500	2,123	2,000	
355 Travel	-	8,000	4,000	3,924	8,000	
356 Tuition/Training	165	10,000	5,000	2,439	10,000	
357 Veterinary Services	1,103	2,000	2,000	1,182	2,000	
401 Animal Food & Supplies	1,756	3,000	3,000	705	3,000	
429 Instructional Supplies	-	6,000	1,000	-	6,000	
431 Law Enforcement Supplies	7,206	13,000	13,000	10,439	13,000	
451 Uniforms	2,246	15,000	1,000	348	15,000	
509 Refunds	13,000	-	37,629	37,629	-	
510 Trustee's Commission	506	3,300	3,300	249	3,300	
706 Building Construction	-	50,000	50,000	-	50,000	
708 Communication Equipment	17,100	20,000	10,000	8,896	20,000	
709 Data Processing Equipment	5,876	25,000	2,427	587	25,000	
711 Furniture & Fixtures	-	20,000	500	-	20,000	
716 Law Enforcement Equipment	12,385	20,000	6,039	4,184	20,000	
718 Motor Vehicles	139,078	100,000	141,073	141,073	100,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 227,865</b>	<b>\$ 335,300</b>	<b>\$ 314,418</b>	<b>\$ 232,688</b>	<b>\$ 352,300</b>	
<b>NET CHANGE IN FUND BALANCE</b>				<b>\$ (95,048)</b>	<b>\$ (267,300)</b>	
<b>FUND BALANCE JULY 1,</b>				<b>\$ 623,021</b>	<b>\$ 527,972</b>	
<b>FUND BALANCE JUNE 30,</b>				<b>\$ 527,972</b>	<b>\$ 260,672</b>	

**HIGHWAY/PUBLIC WORKS FUND  
FUND 131  
STATEMENT OF ESTIMATED REVENUE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>LOCAL TAXES</b>					
40280 Mineral Severance Tax	\$ 47,592	\$ 60,000	\$ 60,000	\$ 57,961	\$ 60,000
<b>TOTAL LOCAL TAXES</b>	<b>\$ 47,592</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 57,961</b>	<b>\$ 60,000</b>
<b>OTHER LOCAL REVENUES</b>					
43190 General Service Charges	\$ 2,496	\$ 3,000	\$ 3,000	\$ 1,564	\$ 2,500
44110 Investment Income	1,170	1,000	1,000	1,243	1,200
44130 Sale of Materials & Supplies	847	1,000	3,655	3,352	3,000
44145 Sale of Recycled Materials	1,432	1,000	1,000	-	-
44170 Miscellaneous Refunds	173	-	-	-	-
44530 Sale of Equipment	-	-	7	7	-
44560 Damages Recovered from Individuals	4,630	-	-	-	-
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 10,749</b>	<b>\$ 6,000</b>	<b>\$ 8,662</b>	<b>\$ 6,166</b>	<b>\$ 6,700</b>
<b>STATE OF TENNESSEE</b>					
46410 Bridge Program	\$ -	\$ 464,088	\$ 464,088	\$ -	\$ 607,289
46420 State Road Aid Program	-	3,407,508	3,407,508	3,375,596	270,588
46920 Gasoline and Motor Fuel Tax	2,771,735	2,800,065	2,800,065	2,769,520	2,800,000
46925 Hybrid/Electric Vehicle Reg. Fee	-	-	10,000	11,208	24,000
46930 Petroleum Special Tax	38,356	38,095	38,095	38,356	38,095
<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ 2,810,091</b>	<b>\$ 6,709,756</b>	<b>\$ 6,719,756</b>	<b>\$ 6,194,680</b>	<b>\$ 3,739,972</b>
<b>FEDERAL GOVERNMENT</b>					
47230 Disaster Relief	\$ 11,528	\$ -	\$ -	\$ -	\$ 14,694
47660 FHA Grant - SS4A	-	120,000	120,000	-	120,000
47901 ARPA Grant #6	26,579	-	-	-	-
<b>TOTAL FEDERAL GOVERNMENT</b>	<b>\$ 38,107</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 134,694</b>
<b>OTHER SOURCES OF REVENUE</b>					
49600 Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ 13,931	\$ 13,931	\$ -
49700 Insurance Recovery	-	-	4,400	4,400	-
49800 St.Shared Sports Gaming Privilege Tax	43,749	60,000	60,000	49,798	60,000
<b>TOTAL OTHER SOURCES (NON-REVENUE)</b>	<b>\$ 43,749</b>	<b>\$ 60,000</b>	<b>\$ 78,331</b>	<b>\$ 68,129</b>	<b>\$ 60,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,950,288</b>	<b>\$ 6,955,756</b>	<b>\$ 6,986,749</b>	<b>\$ 6,326,937</b>	<b>\$ 4,001,366</b>

**HIGHWAY/PUBLIC WORKS FUND  
FUND 131  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>61000 GENERAL ADMINISTRATION</b>					
101 County Official	\$ 106,901	\$ 112,246	\$ 112,246	\$ 112,246	\$ 117,858
103 Assistant	18,077	50,648	50,648	50,648	52,728
105 Supervisor	2,130	5,000	5,000	2,716	5,000
161 Secretary	45,400	49,047	49,047	49,046	51,127
189 Other Salaries & Wages	1,132	-	3,750	3,243	-
191 Board & Committee Member Fees	4,863	6,500	6,500	5,250	5,500
201 Social Security	13,589	16,853	17,140	16,975	17,764
204 State Retirement	8,575	10,765	10,915	10,759	11,336
205 Employee Vision Insurance	47	48	48	47	48
206 Life Insurance	798	720	1,100	1,070	1,100
207 Medical Insurance	11,256	19,832	19,832	18,583	19,986
208 Dental Insurance	143	360	360	238	360
210 Unemployment Compensation	44	504	504	30	252
301 Accounting Services	12,000	12,000	12,000	12,000	12,000
320 Dues and Memberships	3,995	4,200	4,200	3,895	4,500
321 Engineering Services	-	7,500	6,620	1,401	10,000
322 Drug Testing & Evaluation	350	300	350	350	400
331 Legal Services	433	2,000	1,700	-	1,500
337 Maintenance - Office Equipment	746	1,000	1,000	473	1,000
355 Travel	1,269	1,100	1,615	1,615	1,500
356 Tuition	-	250	235	-	250
399 Other Contracted Services	1,217	1,500	750	524	1,500
413 Drugs & Medical Supplies	47	200	200	63	150
435 Office Supplies	789	1,400	1,400	1,072	1,200
599 Other Charges	3,058	3,000	4,000	3,949	3,500
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>\$ 236,858</b>	<b>\$ 306,973</b>	<b>\$ 311,160</b>	<b>\$ 296,194</b>	<b>\$ 320,559</b>
<b>62000 HIGHWAY &amp; BRIDGE MAINTENANCE</b>					
143 Equipment Operators	\$ 600,288	\$ 690,670	\$ 690,670	\$ 674,144	\$ 723,612
187 Overtime	5,918	13,291	14,291	13,523	14,473
189 Other Salaries & Wages	20,376	-	28,500	27,849	-
201 Social Security	47,328	59,041	60,221	54,009	56,464
204 State Retirement	21,854	27,033	28,173	24,460	36,905
205 Employee Vision Insurance	710	900	900	724	692
206 Life Insurance	6,195	6,600	6,600	6,423	6,350
207 Medical Insurance	169,501	181,828	169,038	169,038	183,601
208 Dental Insurance	1,963	2,400	2,350	1,876	2,304
210 Unemployment Compensation	3,465	3,080	3,330	3,186	2,646
399 Other Contracted Services	56,621	520,000	504,000	175,482	300,000
403 Asphalt - Cold Mix	14,668	18,000	22,000	21,854	21,000
404 Asphalt - Hot Mix	-	10,000	10,000	-	12,500
405 Asphalt - Liquid	470,796	650,000	650,000	485,461	650,000
408 Concrete (Forming & Finishing)	636	5,000	5,000	1,547	5,000
409 Crushed Stone	202,373	275,000	273,000	157,444	275,000
439 Pipe - Concrete	12,841	7,000	9,000	6,691	7,000
443 Road Signs	6,942	6,000	10,500	8,746	6,000
444 Salt	12,436	12,100	24,100	18,134	24,100
499 Other Supplies & Materials	16,392	20,900	16,400	13,824	20,000
<b>TOTAL HIGHWAY &amp; BRIDGE MAINTENANCE</b>	<b>\$ 1,671,303</b>	<b>\$ 2,508,843</b>	<b>\$ 2,528,073</b>	<b>\$ 1,864,416</b>	<b>\$ 2,347,647</b>

**HIGHWAY/PUBLIC WORKS FUND  
FUND 131  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
<b>63100 OPERATION &amp; MAINT.OF EQUIPMENT</b>						
142	Mechanics	\$ 75,296	\$ 91,936	\$ 91,936	\$ 91,936	\$ 94,432
187	Overtime	31	920	920	906	945
189	Other Salaries & Wages	2,264	-	3,000	3,000	-
201	Social Security	5,902	6,863	7,343	7,285	7,297
204	State Retirement	3,880	4,485	4,855	4,792	4,770
205	Employee Vision Insurance	90	96	96	95	96
206	Life Insurance	708	720	720	713	713
207	Medical Insurance	20,357	22,516	22,516	21,775	21,924
208	Dental Insurance	219	240	240	238	240
210	Unemployment Compensation	340	336	336	252	252
329	Laundry Service	4,200	3,000	7,000	5,201	4,000
353	Tow-In-Services	-	1,000	1,205	750	1,000
412	Diesel Fuel	109,095	150,000	100,595	71,273	125,000
418	Equipment & Machinery Parts	145,017	135,000	179,700	179,648	165,000
424	Garage Supplies	15,109	15,000	16,000	15,893	17,500
425	Gasoline	27,656	30,000	30,000	25,356	25,000
433	Lubricants	15,866	20,000	20,200	20,084	20,000
450	Tires & Tubes	20,265	20,000	21,300	21,292	20,000
499	Other Supplies & Materials	2,962	4,000	4,000	3,870	3,500
<b>TOTAL OPERATION &amp; MAINT.OF EQUIPMENT</b>		<b>\$ 449,255</b>	<b>\$ 506,112</b>	<b>\$ 511,962</b>	<b>\$ 474,361</b>	<b>\$ 511,669</b>
<b>65000 OTHER CHARGES</b>						
307	Communication	\$ 4,871	\$ 5,500	\$ 5,500	\$ 5,305	\$ 5,500
415	Electricity	7,062	7,500	7,500	6,077	7,500
434	Natural Gas	4,158	5,443	5,443	2,479	5,000
454	Water & Sewer	686	1,250	1,250	608	1,250
506	Liability Insurance	57,820	71,505	71,505	71,505	76,511
510	Trustee's Commission	28,611	30,000	30,000	28,737	30,000
513	Worker's Compensation Insurance	151,098	147,413	147,413	139,535	150,376
599	Other Charges	3,503	7,500	7,500	4,035	7,500
<b>TOTAL OTHER CHARGES</b>		<b>\$ 257,808</b>	<b>\$ 276,111</b>	<b>\$ 276,111</b>	<b>\$ 258,281</b>	<b>\$ 283,637</b>
<b>68000 CAPITAL OUTLAY</b>						
321	Engineering Services	\$ 75,902	\$ 200,000	\$ 194,273	\$ 194,199	\$ 200,000
705	State Aid Bridge Projects	-	473,370	464,089	-	619,435
713	State Aid Road Projects	-	3,475,658	3,475,658	3,258,611	276,000
714	Highway Equipment	122,916	100,000	127,669	127,668	150,000
718	Motor Vehicles	286,347	150,000	137,339	129,653	150,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 485,166</b>	<b>\$ 4,399,028</b>	<b>\$ 4,399,028</b>	<b>\$ 3,710,132</b>	<b>\$ 1,395,435</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,100,391</b>	<b>\$ 7,997,067</b>	<b>\$ 8,026,334</b>	<b>\$ 6,603,383</b>	<b>\$ 4,858,947</b>
<b>NET CHANGE IN FUND BALANCE</b>					<b>\$ (276,447)</b>	<b>\$ (857,581)</b>
<b>FUND BALANCE JULY 1,</b>					<b>\$ 2,734,999</b>	<b>\$ 2,458,553</b>
<b>FUND BALANCE JUNE 30,</b>					<b>\$ 2,458,553</b>	<b>\$ 1,600,971</b>

**GENERAL DEBT SERVICE FUND  
FUND 151  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>REVENUES</b>					
<b>LOCAL TAXES</b>					
40110 Current Property Tax	\$ 794,542	\$ 721,473	\$ 721,473	\$ 738,439	\$ 732,444
40120 Trustee's Collections - Prior Year	22,844	15,350	15,350	7,926	11,000
40125 Trustee's Collections - Bankruptcy	77	100	100	72	102
40130 Clerk and Master Collections	4,673	4,925	4,925	4,546	5,500
40140 Interest and Penalty	7,295	5,485	5,485	4,167	5,950
40161 Payments In Lieu of Taxes - T.V.A.	44	100	100	40	100
40162 Payments In Lieu of Taxes - Utilities	1,112	1,355	1,355	1,120	1,355
40163 Tax Abatements	10,621	8,904	8,904	9,489	8,878
40266 Litigation Tax - Jail, Workhouse, Court	242,946	229,291	229,291	274,577	239,000
<b>TOTAL LOCAL TAXES</b>	<b>\$ 1,084,153</b>	<b>\$ 986,983</b>	<b>\$ 986,983</b>	<b>\$ 1,040,377</b>	<b>\$ 1,004,329</b>
<b>OTHER LOCAL REVENUES</b>					
44110 Investment Income	\$ 799,298	\$ 455,000	\$ 3,088,065	\$ 3,545,862	\$ 1,944,000
44120 Lease/Rentals	65,740	47,472	47,472	55,472	47,472
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 865,038</b>	<b>\$ 502,472</b>	<b>\$ 3,135,537</b>	<b>\$ 3,601,334</b>	<b>\$ 1,991,472</b>
<b>OTHER SOURCES (NON-REVENUE)</b>					
49200 Notes Issued	\$ -	\$ -	\$ -	\$ -	\$ -
49400 Refunding Debt Issued	-	-	-	-	-
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ -</b>				
<b>TOTAL REVENUES</b>	<b>\$ 1,949,190</b>	<b>\$ 1,489,455</b>	<b>\$ 4,122,520</b>	<b>\$ 4,641,712</b>	<b>\$ 2,995,801</b>
<b>EXPENDITURES</b>					
<b>82110 GENERAL GOVERNMENT</b>					
601 Principal on Bonds	\$ 705,000	\$ 735,000	\$ 735,000	\$ 730,000	\$ 755,000
602 Principal on Notes	159,000	165,000	165,000	162,000	164,000
<b>82210 GENERAL GOVERNMENT</b>					
603 Interest on Bonds	\$ 490,056	\$ 470,000	\$ 470,000	\$ 465,006	\$ 440,000
604 Interest on Notes	31,929	30,000	30,000	29,042	30,000
<b>82310 GENERAL GOVERNMENT</b>					
324 Financial Advisory Services	\$ 8,000	\$ 10,000	\$ 10,000	\$ 8,000	\$ 10,000
325 Fiscal Agent Charges	1,500	10,000	9,000	1,000	10,000
399 Other Contracted Services	4,875	10,000	4,600	-	10,000
510 Trustee's Commission	25,464	40,000	51,400	51,334	50,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,425,824</b>	<b>\$ 1,470,000</b>	<b>\$ 1,475,000</b>	<b>\$ 1,446,383</b>	<b>\$ 1,469,000</b>
<b>NET CHANGE IN FUND BALANCE</b>				<b>\$ 3,195,329</b>	<b>\$ 1,526,801</b>
<b>FUND BALANCE JULY 1,</b>				<b>\$ 4,702,455</b>	<b>\$ 7,897,784</b>
<b>FUND BALANCE JUNE 30,</b>				<b>\$ 7,897,784</b>	<b>\$ 9,424,585</b>

**RURAL DEBT SERVICE FUND  
FUND 152  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>REVENUES</b>					
<b>LOCAL TAXES</b>					
40110 Current Property Tax	\$ 1,235,850	\$ 1,202,252	\$ 1,202,252	\$ 1,226,172	\$ 1,229,032
40120 Trustee's Collections - Prior Year	28,849	2,000	2,000	15,548	20,500
40125 Trustee's Collections - Bankruptcy	73	25	25	144	150
40130 Clerk and Master Collections	10,766	8,000	8,000	10,586	12,500
40140 Interest and Penalty	12,978	8,500	8,500	8,177	12,230
40161 Payments In Lieu of Taxes - T.V.A.	128	125	125	121	125
40162 Payments in Lieu of Taxes - Utilities	3,217	5,225	5,225	-	5,225
40163 Tax Abatements	24,676	22,064	22,064	23,634	21,977
40210 Local Option Sales Tax	3,489,402	3,171,327	3,171,327	3,375,633	3,400,000
<b>TOTAL LOCAL TAXES</b>	<b>\$ 4,805,939</b>	<b>\$ 4,419,518</b>	<b>\$ 4,419,518</b>	<b>\$ 4,660,016</b>	<b>\$ 4,701,739</b>
<b>OTHER LOCAL REVENUES</b>					
44110 Investment Income	\$ 24,185	\$ 25,000	\$ 25,000	\$ 26,002	\$ 25,500
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 24,185</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 26,002</b>	<b>\$ 25,500</b>
<b>OTHER GOVERNMENTS &amp; CITIZENS GROUPS</b>					
48130 Contributions (School Trane)	\$ 350,500	\$ 354,250	\$ 354,250	\$ 354,250	\$ 352,250
48130 Contributions (WWWA Loan)	28,082	28,082	28,082	28,082	28,082
<b>TOTAL OTHER GOVERNMENTS &amp; CITIZENS GR</b>	<b>\$ 378,582</b>	<b>\$ 382,332</b>	<b>\$ 382,332</b>	<b>\$ 382,332</b>	<b>\$ 380,332</b>
<b>OTHER SOURCES</b>					
49800 Transfer In From Other Funds	\$ 138,387	\$ 146,752	\$ 146,752	\$ 139,493	\$ 146,597
<b>TOTAL OTHER SOURCES</b>	<b>\$ 138,387</b>	<b>\$ 146,752</b>	<b>\$ 146,752</b>	<b>\$ 139,493</b>	<b>\$ 146,597</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,347,092</b>	<b>\$ 4,973,602</b>	<b>\$ 4,973,602</b>	<b>\$ 5,207,843</b>	<b>\$ 5,254,168</b>
<b>EXPENDITURES</b>					
<b>82130 EDUCATION</b>					
601 Principal on Bonds	\$ 1,905,000	\$ 2,425,000	\$ 2,420,000	\$ 2,420,000	\$ 2,565,000
612 Principal on Other Loans	173,140	204,650	204,650	204,620	188,880
<b>82230 EDUCATION</b>					
603 Interest on Bonds	\$ 1,892,000	\$ 1,810,000	\$ 1,806,975	\$ 1,806,975	\$ 1,700,000
613 Interest on Other Loans	133,408	146,752	160,090	160,090	146,597
<b>82330 OTHER DEBT SERVICE EDUCATION</b>					
324 Financial Advisory Services	\$ 8,000	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000
325 Fiscal Agent Charges	8,820	10,000	12,000	11,323	6,925
399 Other Contracted Services	2,375	10,000	4,687	-	1,000
510 Trustee's Commission	61,148	60,000	60,000	59,369	60,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,183,891</b>	<b>\$ 4,676,402</b>	<b>\$ 4,676,402</b>	<b>\$ 4,670,377</b>	<b>\$ 4,676,402</b>
<b>NET CHANGE IN FUND BALANCE</b>				<b>\$ 537,466</b>	<b>\$ 577,766</b>
<b>FUND BALANCE JULY 1,</b>				<b>\$ 7,226,325</b>	<b>\$ 7,763,791</b>
<b>FUND BALANCE JUNE 30,</b>				<b>\$ 7,763,791</b>	<b>\$ 8,341,557</b>

**GENERAL CAPITAL PROJECTS FUND  
FUND 171  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>REVENUES</b>					
<b>LOCAL TAXES</b>					
40110 Current Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
40120 Trustee's Collections - Prior Year	1	100	100	(164)	100
40125 Trustee's Collections - Bankruptcy	15	-	-	3	-
40130 Clerk and Master Collections	-	900	900	-	900
40140 Interest and Penalty	3	-	-	(41)	-
40161 Payments In Lieu of Taxes - T.V.A.	-	-	-	-	-
40162 Payments in Lieu of Taxes - Utilities	-	-	-	-	-
<b>TOTAL LOCAL TAXES</b>	<b>\$ 19</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ (202)</b>	<b>\$ 1,000</b>
<b>OTHER LOCAL REVENUES</b>					
44540 Sale of Property	\$ 478,000	\$ -	\$ -	\$ -	\$ -
44570 Contributions & Gifts	-	-	-	502,020	-
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 478,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 502,020</b>	<b>\$ -</b>
<b>STATE OF TENNESSEE</b>					
46310 Health Department Programs	\$ -	\$ 2,598,300	\$ 2,598,300	\$ 8,925	\$ 3,452,450
46390 Other Health & Welfare Grants (TDEC)	-	3,412,500	3,412,500	233,745	3,178,755
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ -</b>	<b>\$ 6,010,800</b>	<b>\$ 6,010,800</b>	<b>\$ 242,670</b>	<b>\$ 6,631,205</b>
<b>FEDERAL GOVERNMENT</b>					
47135 Community Based Organizations	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
47180 Community Development	-	420,000	420,000	4,131	420,000
47901 ARPA Grant #6	5,126,412	-	-	-	-
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 5,126,412</b>	<b>\$ 920,000</b>	<b>\$ 920,000</b>	<b>\$ 4,131</b>	<b>\$ 920,000</b>
<b>OTHER SOURCES (NON-REVENUE)</b>					
49600 Proceeds from Sale of Capital Assets	\$ 2,478,790	\$ 853,865	\$ 853,865	\$ 469,193	\$ 384,672
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 2,478,790</b>	<b>\$ 853,865</b>	<b>\$ 853,865</b>	<b>\$ 469,193</b>	<b>\$ 384,672</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,083,220</b>	<b>\$ 7,785,665</b>	<b>\$ 7,785,665</b>	<b>\$ 1,217,812</b>	<b>\$ 7,936,877</b>
<b>EXPENDITURES</b>					
<b>91110 GENERAL ADMINISTRATION PROJECTS</b>					
321 Engineering Services	\$ -	\$ 20,000	\$ -	\$ -	\$ 5,000
399 Other Contracted Services	6,714	-	-	-	5,000
510 Trustee's Commission	-	-	500	(4)	2,000
707 Building Improvements	-	886,629	901,629	245,592	1,292,000
708 Communication Equipment	-	200	-	-	50,000
709 Data Processing Equipment	28,876	41,460	42,160	32,471	70,500
711 Furniture & Fixtures	8,900	11,500	11,000	6,147	2,500
718 Motor Vehicles	43,000	-	-	-	-
719 Office Equipment	22,883	2,000	8,917	4,973	5,000
<b>91130 PUBLIC SAFETY PROJECTS</b>					
707 Building Improvements	\$ -	\$ -	\$ 50,000	\$ 18,576	\$ 90,000
709 Data Processing Equipment	10,241	-	-	-	-
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJECTS</b>					
707 Building Improvements	\$ -	\$ -	\$ 57,000	\$ 45,952	\$ -
710 Food Service Equipment	-	500,000	500,000	-	500,000
717 Maintenance Equipment	-	518,519	518,519	5,100	508,319
<b>91150 SOCIAL, CULTURAL AND RECREATIONAL</b>					
707 Building Improvements	\$ 50,359	\$ -	\$ -	\$ -	\$ 65,000
<b>91401 ARPA Grant #1</b>					
706 Building Construction (Animal Shelter)	\$ 5,000	\$ 495,000	\$ 495,000	\$ 19,215	\$ 471,985
<b>91402 ARPA Grant #2 Ben Lomand</b>					
708 Communication Equipment	\$ 1,909,821	\$ 2,740,179	\$ 2,740,179	\$ 996,428	\$ 996,428
<b>91403 ARPA Grant #3 Utilities</b>					
790 West Warren Viola Utility District	\$ -	\$ 1,425,000	\$ 1,425,000	\$ -	\$ 1,425,000
791 Hillsville Utility District	-	2,150,000	2,150,000	311,659	1,838,341
799 Water Waste Water Authority	34,037	940,000	940,000	11,035	923,965
<b>91404 ARPA Grant #4 Ambulance</b>					
718 Motor Vehicles	\$ 413,940	\$ -	\$ 86,059	\$ 51,562	\$ 35,571
735 Health Equipment	112,543	-	372,456	-	372,456
790 Other Equipment	28,466	-	41,534	28,466	41,534
<b>91405 ARPA Grant #5 Health Department</b>					
706 Building Construction	\$ 18,570	\$ 5,008,000	\$ 5,008,000	\$ 179,460	\$ 4,823,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,693,350</b>	<b>\$ 14,738,487</b>	<b>\$ 15,347,953</b>	<b>\$ 1,956,632</b>	<b>\$ 13,523,599</b>
<b>NET CHANGE IN FUND BALANCE</b>				<b>\$ (738,821)</b>	<b>\$ (5,586,722)</b>
<b>FUND BALANCE JULY 1,</b>				<b>\$ 9,695,960</b>	<b>\$ 8,957,139</b>
<b>FUND BALANCE JUNE 30,</b>				<b>\$ 8,957,139</b>	<b>\$ 3,370,418</b>

**RURAL EDUCATION CAPITAL PROJECTS FUND  
FUND 171 EDU  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>REVENUES</b>					
<b>LOCAL TAXES</b>					
40210 Local Sales Tax	\$ 484,794	\$ 485,186	\$ 485,186	\$ 516,352	\$ 506,500
<b>TOTAL LOCAL TAXES</b>	<b>\$ 484,794</b>	<b>\$ 485,186</b>	<b>\$ 485,186</b>	<b>\$ 516,352</b>	<b>\$ 506,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 484,794</b>	<b>\$ 485,186</b>	<b>\$ 485,186</b>	<b>\$ 516,352</b>	<b>\$ 506,500</b>
<b>EXPENDITURES</b>					
<b>91300 EDUCATION CAPITAL PROJECTS</b>					
510 Trustees' Commission	\$ 4,839	\$ 10,000	\$ 10,000	\$ 5,126	\$ 10,000
709 Data Processing Equipment	-	-	-	-	-
711 Furniture & Fixtures	70,884	-	12,000	8,617	-
729 Transportation Equipment	1,106,224	-	-	-	280,000
730 Vocational Instruction Equipment	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,181,948</b>	<b>\$ 10,000</b>	<b>\$ 22,000</b>	<b>\$ 13,743</b>	<b>\$ 290,000</b>
<b>NET CHANGE IN FUND BALANCE</b>				<b>\$ 502,609</b>	<b>\$ 216,500</b>
<b>FUND BALANCE JULY 1,</b>				<b>\$ 130,639</b>	<b>\$ 633,248</b>
<b>FUND BALANCE JUNE 30,</b>				<b>\$ 633,248</b>	<b>\$ 849,748</b>

**FUND 171 (RCP Infrastructure)  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
<b>REVENUES</b>					
<b>LOCAL TAXES</b>					
40210 Local Sales Tax	\$ 556,677	\$ 632,907	\$ 632,907	\$ 619,606	\$ 635,000
<b>TOTAL LOCAL TAXES</b>	<b>\$ 556,677</b>	<b>\$ 632,907</b>	<b>\$ 632,907</b>	<b>\$ 619,606</b>	<b>\$ 635,000</b>
<b>OTHER SOURCES</b>					
48130 Contribution	\$ 18,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 574,677</b>	<b>\$ 632,907</b>	<b>\$ 632,907</b>	<b>\$ 619,606</b>	<b>\$ 635,000</b>
<b>EXPENDITURES</b>					
<b>91110 GENERAL ADMINISTRATION PROJECTS</b>					
510 Trustees Commission	\$ 5,636	\$ 12,660	\$ 12,660	\$ 6,077	\$ 12,660
<b>91130 Public Safety Projects</b>					
799 Other Capital Outlay VFD & Rescue	\$ 248,590	\$ -	\$ 250,000	\$ 206,712	\$ 250,000
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJECTS</b>					
799 Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>91200 Highway &amp; Street Capital Improvements</b>					
705 Bridge Construction	\$ 113,529	\$ -	\$ 95,819	\$ 1,410	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 367,755</b>	<b>\$ 12,660</b>	<b>\$ 358,479</b>	<b>\$ 214,199</b>	<b>\$ 262,660</b>
<b>NET CHANGE IN FUND BALANCE</b>				<b>\$ 405,407</b>	<b>\$ 372,340</b>
<b>FUND BALANCE JULY 1,</b>				<b>\$ 3,322,313</b>	<b>\$ 3,727,720</b>
<b>FUND BALANCE JUNE 30,</b>				<b>\$ 3,727,720</b>	<b>\$ 4,100,060</b>

**Coffee County, Tennessee**  
**Proposed Statement of Changes in Long Term Debt**  
**For the Fiscal Year Ending June 30, 2025**

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Principal Outstanding 7/1/2024	Matured During Period	Principal Outstanding 6/30/2025
<b>GOVERNMENTAL ACTIVITIES:</b>							
<b>NOTES PAYABLE</b>							
<u>Payable through General Debt Service Fund</u>							
GO Capital Outlay Note, Series, 2020	2,064,000	1.750%	8/26/2020	8/1/2032	\$ 1,587,000	\$ 164,000	\$ 1,423,000
<b>Total Payable through General Debt Service Fund</b>					<b>\$ 1,587,000</b>	<b>\$ 164,000</b>	<b>\$ 1,423,000</b>
<b>Total Notes Payable</b>					<b>\$ 1,587,000</b>	<b>\$ 164,000</b>	<b>\$ 1,423,000</b>
<b>LOANS PAYABLE</b>							
<u>Payable through Rural Debt Service Fund</u>							
Qualified School Construction Bonds, Series 2010	3,027,000	0.000%	10/7/2010	9/15/2027	\$ 587,299	\$ 188,880	\$ 398,419
<b>Total Payable through Rural Debt Service Fund</b>					<b>\$ 587,299</b>	<b>\$ 188,880</b>	<b>\$ 398,419</b>
<b>Total Loans Payable</b>					<b>\$ 587,299</b>	<b>\$ 188,880</b>	<b>\$ 398,419</b>
<b>BONDS PAYABLE</b>							
<u>Payable through General Debt Service Fund</u>							
Series 2016, General Obligation Refunding Bonds	8,765,000	2.2529%	10/5/2016	6/1/2039	\$ 6,220,000	\$ 355,000	\$ 5,865,000
Series 2021C, General Obligation Refunding Bonds	8,820,000	1.7952%	5/19/2021	6/30/2044	7,740,000	400,000	7,340,000
<b>Total Payable through General Debt Service Fund</b>					<b>\$ 13,960,000</b>	<b>\$ 755,000</b>	<b>\$ 13,205,000</b>
<u>Payable through Rural Debt Service Fund</u>							
Series 2018A, Rural School Refunding Bonds	4,015,000	2.412%	7/3/2018	6/1/2026	\$ 1,275,000	\$ 630,000	\$ 645,000
Series 2018B, Rural School Bonds	9,510,000	3.204%	7/3/2018	7/1/2038	7,875,000	380,000	7,495,000
Series 2019, Rural School Refunding Bonds	15,445,000	2.984%	6/27/2019	6/30/2044	13,465,000	440,000	13,025,000
Series 2020, Rural School Refunding Bonds	16,725,000	2.120%	6/3/2020	6/1/2037	15,100,000	865,000	14,235,000
Series 2021 A, Rural High School Refunding Bonds (Trane)	1,180,000	0.8864%	5/19/2021	6/1/2031	880,000	105,000	775,000
Series 2021 B, Rural School Refunding Bonds (Trane)	1,550,000	0.8863%	5/19/2021	6/1/2031	1,165,000	145,000	1,020,000
<b>Total Payable through Rural Debt Service Fund</b>					<b>\$ 39,760,000</b>	<b>\$ 2,565,000</b>	<b>\$ 37,195,000</b>
<b>Total Bonds Payable</b>					<b>\$ 53,720,000</b>	<b>\$ 3,320,000</b>	<b>\$ 50,400,000</b>
<b>TOTAL DEBT</b>					<b>\$ 55,894,299</b>	<b>\$ 3,672,880</b>	<b>\$ 52,221,419</b>

**Coffee County, Tennessee**  
**Future General Debt Service Bond Requirements**  
**For the Fiscal Year Ending June 30, 2025**

Fiscal Year	G.O. Refunded Jail Bonds Series 2016	GO Refunded Jail Bonds Series 2021 C	Total Principal
2025	\$ 355,000	\$ 400,000	\$ 755,000
2026	365,000	425,000	790,000
2027	370,000	440,000	810,000
2028	380,000	460,000	840,000
2029	385,000	490,000	875,000
2030	395,000	510,000	905,000
2031	400,000	355,000	755,000
2032	410,000	300,000	710,000
2033	420,000	310,000	730,000
2034	430,000	315,000	745,000
2035	440,000	325,000	765,000
2036	450,000	335,000	785,000
2037	460,000	345,000	805,000
2038	475,000	355,000	830,000
2039	485,000	365,000	850,000
2040	-	380,000	380,000
2041	-	390,000	390,000
2042	-	400,000	400,000
2043	-	415,000	415,000
2044	-	425,000	425,000
	<b>\$ 6,220,000</b>	<b>\$ 7,740,000</b>	<b>\$ 13,960,000</b>

Fiscal Year	G.O. Refunded Jail Bonds Series 2016	GO Refunded Jail Bonds Series 2021 C	Total Interest	Total P & I
2025	\$ 145,206	\$ 293,800	\$ 439,006	\$ 1,194,006
2026	138,106	273,800	411,906	1,201,906
2027	130,806	252,550	383,356	1,193,356
2028	123,406	230,550	353,956	1,193,956
2029	115,806	207,550	323,356	1,198,356
2030	108,106	183,050	291,156	1,196,156
2031	99,713	157,550	257,263	1,012,263
2032	90,713	139,800	230,513	940,513
2033	81,488	130,800	212,288	942,288
2034	71,513	121,500	193,013	938,013
2035	61,300	112,050	173,350	938,350
2036	50,300	102,300	152,600	937,600
2037	39,050	92,250	131,300	936,300
2038	26,400	81,900	108,300	938,300
2039	13,338	71,250	84,588	934,588
2040	-	60,300	60,300	440,300
2041	-	48,900	48,900	438,900
2042	-	37,200	37,200	437,200
2043	-	25,200	25,200	440,200
2044	-	12,750	12,750	437,750
	<b>\$ 1,295,250</b>	<b>\$ 2,635,050</b>	<b>\$ 3,930,300</b>	<b>\$ 17,890,300</b>

**Coffee County, Tennessee**  
**Future Rural Debt Service Bond Requirements**  
**For the Fiscal Year Ending June 30, 2025**

	<b>\$4,015,000</b> Rural School Refunding Bonds Series 2018 A	<b>\$9,510,000</b> Rural School Bonds Series 2018 B	<b>\$15,445,000</b> Rural School Refunding Bonds Series 2019	<b>\$16,725,000</b> Rural School Refunding Bonds Series 2020	<b>\$1,180,000</b> Rural High School Refunding Bonds Series 2021 A	<b>\$1,550,000</b> Rural School Refunding Bonds Series 2021 B	<b>Total</b> Rural Debt Service Fund
<b>Principal</b>							
2025	\$ 630,000	\$ 380,000	\$ 440,000	\$ 865,000	\$ 105,000	\$ 145,000	\$ 2,565,000
2026	645,000	400,000	460,000	910,000	115,000	150,000	2,680,000
2027	-	420,000	480,000	960,000	120,000	160,000	2,140,000
2028	-	440,000	505,000	1,005,000	125,000	165,000	2,240,000
2029	-	460,000	520,000	1,055,000	135,000	175,000	2,345,000
2030	-	480,000	550,000	1,110,000	135,000	180,000	2,455,000
2031	-	500,000	575,000	1,165,000	145,000	190,000	2,575,000
2032	-	520,000	600,000	1,215,000	-	-	2,335,000
2033	-	540,000	620,000	1,260,000	-	-	2,420,000
2034	-	560,000	645,000	1,310,000	-	-	2,515,000
2035	-	585,000	675,000	1,360,000	-	-	2,620,000
2036	-	610,000	700,000	1,415,000	-	-	2,725,000
2037	-	635,000	725,000	1,470,000	-	-	2,830,000
2038	-	660,000	755,000	-	-	-	1,415,000
2039	-	685,000	785,000	-	-	-	1,470,000
2040	-	-	820,000	-	-	-	820,000
2041	-	-	850,000	-	-	-	850,000
2042	-	-	885,000	-	-	-	885,000
2043	-	-	920,000	-	-	-	920,000
2044	-	-	955,000	-	-	-	955,000
<b>Total Principal</b>	<b>\$ 1,275,000</b>	<b>\$ 7,875,000</b>	<b>\$ 13,465,000</b>	<b>\$ 15,100,000</b>	<b>\$ 880,000</b>	<b>\$ 1,165,000</b>	<b>\$ 39,760,000</b>
<b>Interest</b>							
2025	\$ 50,850	\$ 321,900	\$ 558,050	\$ 663,050	\$ 44,000	\$ 58,250	\$ 1,696,100
2026	19,350	302,400	536,050	619,800	38,750	51,000	1,567,350
2027	-	281,900	513,050	574,300	33,000	43,500	1,445,750
2028	-	260,400	489,050	526,300	27,000	35,500	1,338,250
2029	-	240,200	473,900	476,050	20,750	27,250	1,238,150
2030	-	221,400	447,900	423,300	14,000	18,500	1,125,100
2031	-	201,800	420,400	367,800	7,250	9,500	1,006,750
2032	-	181,400	397,400	321,200	-	-	900,000
2033	-	160,200	373,400	272,600	-	-	806,200
2034	-	138,200	348,600	222,200	-	-	709,000
2035	-	115,300	322,800	169,800	-	-	607,900
2036	-	91,400	295,800	115,400	-	-	502,600
2037	-	66,500	267,800	58,800	-	-	393,100
2038	-	40,600	238,800	-	-	-	279,400
2039	-	13,700	208,600	-	-	-	222,300
2040	-	-	177,200	-	-	-	177,200
2041	-	-	144,400	-	-	-	144,400
2042	-	-	110,400	-	-	-	110,400
2043	-	-	75,000	-	-	-	75,000
2044	-	-	38,200	-	-	-	38,200
<b>Total Interest</b>	<b>\$ 70,200</b>	<b>\$ 2,637,300</b>	<b>\$ 6,436,800</b>	<b>\$ 4,810,600</b>	<b>\$ 184,750</b>	<b>\$ 243,500</b>	<b>\$ 14,383,150</b>
<b>Total P &amp; I</b>	<b>\$ 1,345,200</b>	<b>\$ 10,512,300</b>	<b>\$ 19,901,800</b>	<b>\$ 19,910,600</b>	<b>\$ 1,064,750</b>	<b>\$ 1,408,500</b>	<b>\$ 54,143,150</b>

**Coffee County, Tennessee  
Future Note Requirements  
For the Fiscal Year Ending June 30, 2025**

<b>\$2,064,000 Capital Outlay Note General Debt Service Fund</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 164,000	\$ 26,338	\$ 190,338
2026	167,000	23,441	190,441
2027	170,000	20,493	190,493
2028	173,000	17,491	190,491
2029	176,000	14,438	190,438
2030	179,000	11,331	190,331
2031	183,000	8,164	191,164
2032	186,000	4,935	190,935
2033	189,000	1,654	190,654
	<b>\$ 1,587,000</b>	<b>\$ 128,284</b>	<b>\$ 1,715,284</b>

**Coffee County, Tennessee  
Future Loan Requirements  
For the Fiscal Year Ending June 30, 2025**

<b>\$3,027,000 QSCB School Loan Rural Debt Service</b>		<b>\$280,819 Wayside Acres Water Waste Water Authority</b>	
<b>Fiscal Year</b>	<b>Principal</b>	<b>Fiscal Year</b>	<b>Principal</b>
2025	\$ 188,880	2025	\$ 28,081
2026	188,880	2026	28,081
2027	207,473	2027	28,080
2028	2,066		
	<b>\$ 587,299</b>		<b>\$ 84,243</b>

**GENERAL PURPOSE SCHOOL FUND  
FUND 141  
STATEMENT OF ESTIMATED REVENUE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>40100 County Property Taxes</b>						
40110	Current Property Tax	\$ 9,346,756	\$ 9,255,830	\$ 9,255,830	\$ 9,297,197	\$ 9,489,426
40120	Trustee's Collections - Prior Year	257,516	227,789	227,789	182,789	205,289
40125	Trustee's Collections - Bankruptcy	688	3,800	3,800	850	850
40130	Circuit Clerk/Clerk & Master Coll	43,209	66,540	66,540	37,448	36,228
40140	Interest & Penalty	69,631	67,311	67,311	45,189	56,250
40161	Payments in Lieu of Taxes - TVA	521	1,044	1,044	1,044	1,044
40162	Payments in Lieu of Taxes - Local Ut	13,097	13,517	13,517	13,517	13,517
40163	Payments in Lieu of Taxes - Other	125,123	167,807	167,807	167,807	146,465
<b>Total County Property Taxes</b>		<b>\$ 9,856,541</b>	<b>\$ 9,803,638</b>	<b>\$ 9,803,638</b>	<b>\$ 9,745,841</b>	<b>\$ 9,949,069</b>
<b>40200 County Local Option Taxes</b>						
40210	Local Option Sales Taxes	\$ 6,556,795	\$ 6,310,818	\$ 6,310,818	\$ 6,692,389	\$ 6,817,388
40275	Mixed Drink Tax	38,309	31,208	31,208	11,694	25,002
<b>Total County Local Taxes</b>		<b>\$ 6,595,104</b>	<b>\$ 6,342,026</b>	<b>\$ 6,342,026</b>	<b>\$ 6,704,083</b>	<b>\$ 6,842,390</b>
<b>41100 Licenses and Permits</b>						
41110	Marriage Licenses	\$ 2,282	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
<b>Total Licenses and Permits</b>		<b>\$ 2,282</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>
<b>43500 Education Charges</b>						
43570	Receipts From Individual Schools	98,141	63,957	63,957	63,957	63,957
<b>Total Education Charges</b>		<b>\$ 98,141</b>	<b>\$ 63,957</b>	<b>\$ 63,957</b>	<b>\$ 63,957</b>	<b>\$ 63,957</b>
<b>44100 Recurring Items</b>						
44130	Sale of Materials and Supplies	\$ 1,440	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
44170	Miscellaneous Refunds	2,552	-	-	-	-
<b>Total Recurring Items</b>		<b>\$ 3,992</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ 3,500</b>
<b>44500 Nonrecurring Items</b>						
44530	Sale of Equipment	\$ 74,878	\$ 25,715	\$ 25,715	\$ -	\$ 25,715
44560	Damages Recovered from Individua	1,653	2,029	2,029	620	2,029
44570	Contributions & Gifts	306	411	411	411	411
44571-BEST	Contributions & Gifts	-	-	-	875	-
44570-CCVA	Contributions & Gifts	689	1,000	1,000	1,000	1,000
44570-CFG	Contributions & Gifts	12,500	6,196	6,196	10,000	10,000
44570-ESP	Contributions & Gifts	641	-	-	703	-
44570-FAMILY	Contributions & Gifts	44,590	13,500	13,500	13,500	13,500
44570-KOSS	Contributions & Gifts	-	2,571	2,571	-	-
44570-WMAR	Contributions & Gifts	3,500	7,000	7,000	24,654	-
44990-EBB	Other Local Revenues	22,672	26,103	26,103	-	26,103
<b>Total Nonrecurring Items</b>		<b>\$ 161,429</b>	<b>\$ 84,525</b>	<b>\$ 84,525</b>	<b>\$ 51,763</b>	<b>\$ 78,758</b>
<b>46500 State Education Funds</b>						
46510	TN Invest. in Student Ach. (TISA)	\$ -	\$ 30,723,307	\$ 31,898,800	\$ 32,054,149	\$ 32,470,660
46511	Basic Education Program (BEP)	24,390,170	-	-	-	-
46515	Early Childhood Education	654,025	-	659,036	659,036	659,036
46515-SEPG	Early Childhood Education (SPED)	-	-	28,023	28,023	28,023
46550	Driver Education	19,580	-	-	18,150	18,150
46590-BEP	BEP Salary	8,418	-	-	-	-
46590-STRAN	Other State Education Funds	29,262	-	-	-	-
46590-SUMMR	Other State Education Funds	194,552	-	-	-	-
46590-TISA	Other State Education Funds	-	-	-	10,102	10,102

**GENERAL PURPOSE SCHOOL FUND  
FUND 141  
STATEMENT OF ESTIMATED REVENUE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>46500 State Education Funds (cont)</b>					
46591-CSH Coordinated School Health	84,995	-	-	-	-
46594-FRC Family Resource Centers	59,223	-	-	-	-
46610 Career Ladder Program	44,103	47,000	47,000	41,264	47,000
46790-ISM Other Vocational	218,924	-	2,281,076	2,254,359	-
<b>Total State Education Funds</b>	<b>\$ 25,703,252</b>	<b>\$ 30,770,307</b>	<b>\$ 34,913,935</b>	<b>\$ 35,065,084</b>	<b>\$ 33,232,971</b>
<b>46800 Other State Revenues</b>					
46840 Alcoholic Beverage Tax	\$ 4,114	\$ 4,505	\$ 4,505	\$ 3,338	\$ 4,000
46851 State Revenue Sharing - T.V.A.	671,240	671,240	671,240	671,240	671,240
46980-PSSG Other State Grants	-	-	174,479	174,479	174,479
46980-SPARC Other State Grants	95,158	-	-	7,963	-
46981-SAFE Safe Schools	87,495	-	-	-	-
<b>Total Other State Revenues</b>	<b>\$ 858,007</b>	<b>\$ 675,745</b>	<b>\$ 850,224</b>	<b>\$ 857,020</b>	<b>\$ 849,719</b>
<b>47000 Federal Through State</b>					
47590-SUMMR Other Federal Thru State	99,023	-	-	-	-
<b>Total Federal Through State</b>	<b>\$ 99,023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>47000 Direct Federal Revenue</b>					
47640 ROTC Reimbursement	\$ 58,186	\$ 60,000	\$ 60,000	\$ 33,800	\$ 78,307
<b>Total Direct Federal Revenue</b>	<b>\$ 58,186</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 33,800</b>	<b>\$ 78,307</b>
<b>49000 Other Sources</b>					
49700 Insurance Recovery	509,909	-	-	32,454	25,715
49800 Operating Transfers	139,188	93,311	93,311	31,104	35,000
<b>Total Other Sources</b>	<b>\$ 649,097</b>	<b>\$ 93,311</b>	<b>\$ 93,311</b>	<b>\$ 63,558</b>	<b>\$ 60,715</b>
<b>TOTAL REVENUES</b>	<b>\$ 44,085,054</b>	<b>\$ 47,899,209</b>	<b>\$ 52,217,316</b>	<b>\$ 52,587,306</b>	<b>\$ 51,161,586</b>

**GENERAL PURPOSE SCHOOL FUND  
FUND 141  
STATEMENT OF ESTIMATED EXPENDITURES**

		2023	2024		2025	
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>71100 Regular Instruction Program</b>						
116	Teachers	\$ 12,208,152	\$ 14,208,884	\$ 14,080,734	\$ 13,239,392	\$ 14,829,005
116-SUMMR	Teachers Summer School	165,671	0	-	-	0
117	Career Ladder Program	21,292	25,000	25,000	24,869	30,000
128	Homebound Teachers	12,409	23,500	23,500	10,915	23,500
138-TECH-022	Instructional Computer Personnel	80,567	90,438	90,438	90,437	96,867
163	Educational Assistants	360,525	524,651	524,651	489,819	608,460
163-SUMMR	Educational Assistants Summer Sch	17,561	-	-	-	-
189-022	Other Salaries & Wages	2,378	84,000	84,000	45,805	55,000
189-EXPAY	Other Salaries & Wages-Extra Pay	396,443	-	490,000	490,000	-
195	Certified Substitute Teachers	44,053	82,677	82,677	82,677	118,750
198	Non-Certified Substitute Teachers	172,358	211,231	211,231	197,956	211,200
201	Social Security	750,457	939,916	904,460	795,391	990,313
201-EXPAY	Social Security Extra Pay	23,414	-	30,380	30,380	-
201-SUMMR	Social Security Summer School	11,075	-	-	-	-
201-TECH-022	Social Security	4,798	5,607	5,607	5,607	6,006
204	State Retirement	1,036,928	1,094,844	1,094,844	919,724	1,114,489
204-EXPAY	State Retirement Extra Pay	31,871	-	42,783	42,783	-
204-SUMMR	State Retirement Summer School	15,592	-	-	-	-
204-TECH-022	State Retirement	7,001	6,159	6,159	6,158	6,161
205	Vision Insurance	-	40,310	40,310	29,724	30,713
205-TECH-022	Vision Insurance	-	148	148	272	277
206	Life Insurance	17,384	19,796	19,796	16,592	17,422
206-TECH-022	Life Insurance	72	70	70	70	74
207	Medical Insurance	2,218,462	2,383,740	2,383,740	2,287,422	2,420,101
207-TECH-022	Medical Insurance	18,590	19,908	19,908	19,908	20,270
208	Dental Insurance	108,485	94,294	100,194	98,694	99,864
208-TECH-022	Dental Insurance	791	1,277	1,277	1,277	1,020
212	Employer Medicare	175,963	221,131	221,131	188,127	230,201
212-EXPAY	Employer Medicare Extra Pay	5,498	-	7,105	7,105	-
212-SUMMR	Employer Medicare Summer School	2,590	-	-	-	-
212-TECH-022	Employer Medicare	1,122	-	-	1,265	1,405
217	Retirement Hybrid Stabilization	55,046	107,170	107,170	58,970	76,953
217-EXPAY	Retirement Hybrid Stabilization Ext	1,819	-	4,150	4,150	-
316	Contributions	-	-	188,534	188,534	-
336-TECH	Maintenance & Repair Services-Equ	4,098	1,561	1,561	1,561	1,561
399-TECH-022	Other Contracted Services	10,500	46,000	46,000	46,000	46,000
429	Instructional Supplies & Materials	179,874	244,543	244,543	202,918	244,543
429-SUMMR	Instructional Supplies & Materials S	43,629	-	-	-	-
449	Textbooks	580,276	400,000	400,000	400,000	400,000
499-KOSS-111	Other Supplies & Materials	231	2,571	6,940	6,940	2,571
499-SUMMR	Other Supplies & Materials Summer	8,274	-	-	-	-
599-FUND	Other Charges - Fund Raiser	30,813	36,214	36,214	30,001	30,001
599-SUMMR	Other Charges-Summer Schiool	2,534	-	-	-	-
722	Regular Instruction Equipment	25,000	25,000	25,000	-	25,000
722-BAND-215	Regular Instruction Equipment-BAN	1,733	2,000	2,000	2,000	2,000
722-BAND-217	Regular Instruction Equipment-BAN	13,000	13,000	13,000	13,000	13,000
722-SOTA	Regular Instruction Equipment-SOT	8,160	-	-	-	-
722-TECH	Regular Instruction Equipment	574	159,628	159,628	159,628	159,628
<b>Total Regular Instruction Program</b>		<b>\$ 18,877,065</b>	<b>\$ 21,115,269</b>	<b>\$ 21,724,883</b>	<b>\$ 20,236,071</b>	<b>\$ 21,912,354</b>
<b>71150 Alternative Instruction Program</b>						
599	Other Charges	\$ 37,908	\$ 70,000	\$ 70,000	\$ 50,000	\$ 70,000
<b>Total Alternative Instructive Program</b>		<b>\$ 37,908</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 50,000</b>	<b>\$ 70,000</b>
<b>71200 Special Education Program</b>						
116	Teachers	\$ 1,898,343	\$ 2,423,160	\$ 2,288,660	\$ 1,923,692	\$ 2,149,018

**GENERAL PURPOSE SCHOOL FUND  
FUND 141  
STATEMENT OF ESTIMATED EXPENDITURES**

		2023	2024		2025	
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>71200 Special Education Program (cont)</b>						
117	Career Ladder Program	4,000	5,000	5,000	4,000	5,000
128	Homebound Teachers	12,688	15,000	15,000	7,800	15,000
163	Educational Assistants	391,145	450,752	530,752	526,010	718,261
171	Speech Pathologist	214,568	371,984	371,984	378,128	428,772
189	Other Salaries & Wages	59,621	69,226	69,226	62,352	73,488
189-EXPAY	Other Salaries & Wages Extra Pay	140,966	-	168,250	168,250	-
195	Certified Substitute Teachers	8,694	8,835	8,835	14,924	13,585
198	Non-Certified Substitute Teachers	40,710	39,760	79,760	81,976	96,000
198-SEPG	Non-Certified Substitute Teachers	-	-	7,541	7,541	-
201	Social Security	152,798	209,790	209,790	170,253	216,946
201-EXPAY	Social Security Extra Pay	8,426	-	10,432	10,432	-
201-SEPG	Social Security	-	-	372	372	-
204	State Retirement	210,352	220,609	220,609	201,463	237,946
204-EXPAY	State Retirement Extra Pay	10,871	-	14,696	14,696	-
205	Vision Insurance	-	9,633	9,633	8,776	9,215
206	Life Insurance	4,353	4,844	4,844	7,516	7,892
207	Medical Insurance	540,353	607,168	607,168	599,278	632,946
208	Dental Insurance	23,315	21,516	24,016	21,620	22,572
212	Employer Medicare	35,782	49,064	49,064	39,893	50,737
212-EXPAY	Employer Medicare Extra Pay	1,971	-	2,440	2,440	-
212-SEPG	Employer Medicare	-	-	87	87	-
217	Retirement Hybrid Stabilization	9,252	17,110	17,110	10,993	16,778
217-EXPAY	Retirement Hybrid Stabilization Ext	764	-	1,251	1,251	-
322	Evaluation and Testing	-	2,000	2,000	2,087	2,500
336	Maintenance & Repair Services-Equ	1,657	2,000	2,000	-	2,000
399	Other Contracted Services	-	-	-	1,400	1,500
429	Instructional Supplies & Materials	7,183	7,000	12,000	12,000	12,000
429-SEPG	Instructional Supplies & Materials	-	-	10,000	10,000	10,000
429-SUPPL	Instructional Supplies & Materials	10,010	14,035	6,035	8,353	14,035
499	Other Supplies & Materials	9,871	7,000	14,000	12,562	14,000
499-SEPG	Other Supplies & Materials	-	-	14,000	14,000	10,000
599	Other Charges	216	1,000	1,000	1,000	1,000
<b>Total Special Education Program</b>		<b>\$ 3,797,907</b>	<b>\$ 4,556,485</b>	<b>\$ 4,777,553</b>	<b>\$ 4,325,145</b>	<b>\$ 4,761,191</b>
<b>71300 Career and Technical Education Program</b>						
116	Teachers	\$ 1,218,956	\$ 1,390,526	\$ 1,380,526	\$ 1,305,353	\$ 1,693,375
116-ISM	Teachers	\$ -	\$ -	\$ 254,912	\$ 235,302	\$ -
117-217	Career Ladder Program	1,000	2,000	2,000	1,000	2,000
189	Other Salaries & Wages	-	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	30,223	-	41,500	41,500	-
195	Certified Substitute Teachers	2,380	4,465	4,465	2,185	4,465
198	Non-Certified Substitute Teachers	20,785	24,800	29,800	24,590	32,800
201	Social Security	70,773	88,151	88,151	74,966	107,424
201-EXPAY	Social Security Extra Pay	1,795	-	2,573	2,573	-
201-ISM	Social Security	-	-	14,636	13,509	-
204	State Retirement	98,452	102,760	102,760	89,112	102,435
204-EXPAY	State Retirement Extra Pay	2,416	-	3,623	3,623	-
204-ISM	State Retirement	-	-	18,802	17,354	-
205	Vision Insurance	-	3,705	3,705	3,702	3,887
206	Life Insurance	1,503	1,685	1,685	1,410	1,481
206-ISM	Life Insurance	-	-	304	280	-
207	Medical Insurance	194,839	213,370	213,370	227,792	240,773
207-ISM	Medical Insurance	-	-	32,734	34,115	-
208	Dental Insurance	9,726	9,115	9,115	9,820	10,512
208-ISM	Dental Insurance	-	-	2,290	1,507	-
212	Employer Medicare	17,094	20,616	20,616	17,564	25,123

**GENERAL PURPOSE SCHOOL FUND  
FUND 141  
STATEMENT OF ESTIMATED EXPENDITURES**

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>71300 Career and Technical Education Program (cont)</b>						
212-EXPAY	Employer Medicare Extra Pay	420	-	602	602	-
212-ISM	Employer Medicare	-	-	3,160	3,158	-
217	Retirement Hybrid Stabilization	4,219	7,169	7,169	4,450	8,392
217-EXPAY	Retirement Hybrid Stabilization Ex	110	-	307	307	-
217-ISM	Retirement Hybrid Stabilization	-	-	1,330	1,226	-
335	Repairs and Maintenance Building	2,178	3,500	3,500	3,500	3,500
355	Travel	-	-	2,000	2,000	2,000
399	Other Contracted Services	-	-	-	-	-
399-ISM	Other Contracted Services	-	-	12,000	12,000	-
429	Instructional Supplies & Materials	30,855	21,086	21,086	22,490	25,490
429-ISM	Instructional Supplies & Materials	22,600	-	-	-	-
429-SUPPL	Instructional Supplies & Materials	6,611	10,811	10,811	6,974	10,811
524	In-service/Staff Development	1,111	1,000	6,000	3,544	4,500
599	Other Charges	2,774	6,404	6,404	6,404	6,404
599-ISM	Other Charges	-	-	289,506	289,506	-
730	Vocational Equipment	93,555	16,000	271,445	262,134	16,000
730-ISM	Vocational Equipment	196,324	-	465,402	465,402	-
730-SPARC	Vocational Equipment	45,333	-	49,825	7,963	-
<b>Total Career and Tech Edu. Program</b>		<b>\$ 2,076,031</b>	<b>\$ 1,927,163</b>	<b>\$ 3,378,114</b>	<b>\$ 3,198,918</b>	<b>\$ 2,301,371</b>
<b>71400 Student Body Education Program</b>						
189	Other Salaries & Wages	\$ 43,396	\$ 38,684	\$ 63,684	\$ 75,364	\$ 90,639
189-EBB-023	Other Salaries & Wages	13,988	14,740	14,740	15,151	16,211
201	Social Security	2,507	2,398	4,398	3,508	5,620
201-EBB-023	Social Security	825	914	914	907	1,005
204	State Retirement	3,300	2,634	4,634	3,848	8,158
204-EBB-023	State Retirement	1,054	1,004	1,004	1,047	1,459
212	Employer Medicare	648	561	1,561	820	1,314
212-EBB-023	Employer Medicare	193	214	214	212	235
217	Retirement Hybrid Stabilization	-	-	-	-	81
217-EBB-023	Retirement Hybrid Stabilization	-	-	-	-	15
599-EBB-023	Other Charges	10,098	15,000	15,000	15,000	17,000
<b>Total Student Body Education Program</b>		<b>\$ 76,010</b>	<b>\$ 76,149</b>	<b>\$ 106,149</b>	<b>\$ 115,857</b>	<b>\$ 141,737</b>
<b>72110 Attendance</b>						
105-022	Supervisor/Director	\$ 94,052	\$ 115,143	\$ 115,643	\$ 115,144	\$ 123,213
162-022	Clerical Personnel	46,896	51,826	51,826	50,751	55,064
189	Other Salaries & Wages	-	2,600	2,600	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	3,000	-	3,500	3,500	-
201	Social Security	8,295	10,513	10,513	9,877	11,053
201-EXPAY	Social Security Extra Pay	174	-	217	217	-
204	State Retirement	10,518	11,548	11,548	11,548	11,338
204-EXPAY	State Retirement Extra Pay	205	-	324	324	-
205-022	Vision Insurance	-	264	464	264	277
206-022	Life Insurance	145	140	150	140	147
207-022	Medical Insurance	19,394	21,004	21,004	18,317	19,037
208-022	Dental Insurance	797	649	649	641	660
212	Employer Medicare	1,940	2,459	2,459	2,310	2,585
212-EXPAY	Employer Medicare Extra Pay	41	-	51	51	-
355-022	Travel	474	1,350	1,350	1,350	1,350
399-022	Other Contracted Services	46,254	59,572	59,572	59,572	59,572
499-022	Other Supplies & Materials	331	1,639	1,639	1,550	1,639
524-022	In-Service/Staff Development	4,751	5,830	5,120	1,000	5,830
599	Other Charges	-	1,150	1,150	1,150	1,150
704	Attendance Equipment	817	1,410	1,410	1,410	1,410
<b>Total Attendance</b>		<b>\$ 238,084</b>	<b>\$ 287,098</b>	<b>\$ 291,190</b>	<b>\$ 279,117</b>	<b>\$ 294,326</b>

**GENERAL PURPOSE SCHOOL FUND  
FUND 141  
STATEMENT OF ESTIMATED EXPENDITURES**

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>72120 Health Services</b>						
105	Supervisor/Director	\$ 4,030	\$ 68,330	\$ 68,830	\$ 68,627	\$ 75,728
105-CSH-022	Supervisor/Director	58,542	0	-	-	-
131	Medical Personnel	244,328	453,882	453,882	433,738	514,254
131-SUMMR	Medical Personnel Summer School	5,063	-	-	-	-
131-SPSVS	Medical Personnel	50,570	94,513	94,513	80,367	106,201
189	Other Salaries & Wages	13,476	25,000	35,000	39,701	45,000
189-EXPAY	Other Salaries & Wages Extra Pay	18,000	-	23,250	23,250	-
201	Social Security	15,386	33,927	33,927	32,026	39,369
201-CSH-022	Social Security	3,314	-	-	-	-
201-EXPAY	Social Security Extra Pay	1,067	-	1,752	1,752	-
201-SPSVS	Social Security	3,015	5,860	5,860	4,782	6,584
201-SUMMR	Social Security Summer School	313	-	-	-	-
204	State Retirement	21,047	38,319	38,319	39,000	48,767
204-CSH-022	State Retirement	5,437	-	-	-	-
204-EXPAY	State Retirement Extra Pay	1,485	-	2,029	2,029	-
204-SPSVS	State Retirement	4,126	7,471	7,471	6,140	8,156
204-SUMMR	State Retirement Summer School	449	-	-	-	-
205	Vision Insurance	-	1,630	1,630	1,274	1,338
205-SPSVS	Vision Insurance	-	176	176	176	185
206	Life Insurance	649	913	913	500	958
206-CSH-022	Life Insurance	71	-	-	-	-
206-SPSVS	Life Insurance	136	140	140	140	147
207	Medical Insurance	76,442	97,272	99,772	114,842	137,598
207-CSH-022	Medical Insurance	13,773	-	-	-	-
207-SPSVS	Medical Insurance	15,322	17,350	17,350	16,800	17,995
208	Dental Insurance	2,679	2,842	5,342	5,127	5,383
208-CSH-022	Dental Insurance	594	-	-	818	840
208-SPSVS	Dental Insurance	603	391	391	822	863
212	Employer Medicare	3,595	7,935	7,935	6,556	9,207
212-CSH-022	Employer Medicare	775	-	-	860	-
212-EXPAY	Employer Medicare Extra Pay	250	-	410	410	-
212-SPSVS	Employer Medicare	705	1,370	1,370	1,118	1,540
212-SUMMR	Employer Medicare Summer School	73	-	-	-	-
217	Retirement Hybrid Stabilization	2,748	3,690	3,690	2,800	3,143
217-EXPAY	Retirement Hybrid Stabilization Ext	112	-	233	233	-
217-SPSVS	Retirement Hybrid Stabilization	380	2,000	2,000	424	-
355	Travel	584	2,989	2,989	1,028	2,989
499	Other Supplies & Materials	6,394	10,700	10,700	10,700	10,700
499-CSH	Other Supplies & Materials	195	-	-	-	-
499-SUMMR	Other Supplies & Materials Summer	35	-	-	-	-
524	In-Service/Staff Development	2,071	6,000	6,000	3,000	6,000
524-CSH	In-Service/Staff Development	1,621	-	-	-	-
599	Other Charges	2,613	4,300	4,300	4,300	4,300
599-504-022	Other Charges	2,021	5,000	5,000	2,500	5,000
599-CSH	Other Charges	673	-	-	-	-
<b>Total Health Services</b>		<b>\$ 584,762</b>	<b>\$ 892,001</b>	<b>\$ 935,173</b>	<b>\$ 905,840</b>	<b>\$ 1,052,246</b>
<b>72130 Other Student Support</b>						
117	Career Ladder Program	\$ 2,000	\$ 3,000	\$ 3,000	\$ 2,000	\$ 2,000
123	Guidance Personnel	707,592	829,366	461,337	-	970,806
123-SAFE-022	Guidance Personnel	30,338	-	-	53,868	59,155
124	Psychological Personnel	31,831	34,654	34,754	34,654	39,113
161	Secretary(s)	64,463	74,552	84,552	83,184	94,421
189	Other Salaries & Wages	-	-	-	5,000	5,000
189-EXPAY	Other Salaries & Wages Extra Pay	27,975	-	33,250	33,250	-

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<b>72130 Other Student Support (cont)</b>						
201	Social Security	47,593	58,377	58,377	7,284	68,903
201-EXPAY	Social Security Extra Pay	1,595	-	2,062	2,062	-
201-SAFE-022	Social Security	1,653	-	-	3,026	3,668
204	State Retirement	66,308	69,482	69,482	8,320	77,665
204-EXPAY	State Retirement Extra Pay	2,078	-	2,904	2,904	-
204-SAFE-022	State Retirement	2,636	-	-	3,668	5,324
205	Vision Insurance	-	2,668	2,668	1,700	1,785
206	Life Insurance	1,068	1,193	1,193	1,420	1,491
206-SAFE-022	Life Insurance	55	-	-	70	74
207	Medical Insurance	130,686	157,532	157,532	39,847	161,646
207-SAFE-022	Medical Insurance	8,783	-	-	14,083	10,267
208	Dental Insurance	2,462	3,573	3,573	860	5,004
208-SAFE-022	Dental Insurance	329	-	-	422	456
212	Employer Medicare	11,133	13,653	13,653	1,704	16,114
212-EXPAY	Employer Medicare Extra Pay	373	-	482	482	-
212-SAFE-022	Employer Medicare	387	-	-	706	858
217	Retirement Hybrid Stabilization	2,399	3,510	3,510	828	5,476
217-EXPAY	Retirement Hybrid Stabilization Ext	97	-	219	219	-
217-SAFE-022	Retirement Hybrid Stabilization	-	-	-	-	1,171
322	Evaluation & Testing	31,447	65,000	65,000	65,000	38,560
322-SPSVS	Evaluation & Testing	-	3,000	3,000	1,750	3,000
355-023	Travel	1,193	2,815	2,815	1,852	2,815
399	Other Contracted Services	-	4,000	4,000	2,500	4,000
524	In-Service/Staff Development	95	1,190	1,190	850	1,190
524-ISM	In-Service/Staff Development	-	-	5,000	5,000	-
524-SAFE	In-Service/Staff Development	491	-	-	261	500
599-BEST	Other Charges	-	-	875	499	-
<b>Total Other Student Support</b>		<b>\$ 1,177,061</b>	<b>\$ 1,327,565</b>	<b>\$ 1,014,428</b>	<b>\$ 379,272</b>	<b>\$ 1,580,464</b>
<b>72210 Regular Instruction Program Support</b>						
105	Supervisor/Director	\$ 298,098	\$ 380,869	\$ 382,869	\$ 382,303	\$ 432,067
117	Career Ladder Program	2,000	3,000	3,000	2,000	2,000
129	Librarians	439,218	546,433	546,433	545,016	599,805
161	Secretary(s)	73,775	78,939	79,939	78,941	84,567
163	Educational Assistants	36,004	40,061	40,061	39,042	43,946
189	Other Salaries & Wages	-	74,801	74,801	74,800	225,505
189-EXPAY	Other Salaries & Wages Extra Pay	31,830	-	38,250	38,250	-
201	Social Security	48,833	69,694	69,694	61,482	86,049
201-EXPAY	Social Security Extra Pay	1,885	-	2,372	2,372	-
204	State Retirement	70,592	82,015	82,015	73,088	91,934
204-EXPAY	State Retirement Extra Pay	2,627	-	3,340	3,340	3,507
205	Vision Insurance	-	2,816	2,816	2,400	2,520
206	Life Insurance	1,133	1,334	1,334	3,624	3,805
207	Medical Insurance	160,633	169,133	184,133	205,811	290,231
208	Dental Insurance	7,675	7,801	9,301	9,731	12,636
212	Employer Medicare	11,421	16,299	16,299	14,442	20,124
212-EXPAY	Employer Medicare Extra Pay	441	-	555	555	-
217	Retirement Hybrid Stabilization	680	1,929	1,929	716	6,870
217-EXPAY	Retirement Hybrid Stabilization Ext	43	-	251	251	-
355-022	Travel	257	800	800	1,400	1,500
355-DPDIR-02	Travel	1,973	1,950	1,950	1,924	2,500
355-DRELE-02	Travel	358	1,325	1,325	498	1,325
355-DRFED-02	Travel	93	695	695	695	695
355-DRSEC-02	Travel	236	1,930	1,930	288	1,930
355-ESL	Travel	3,481	3,500	3,500	2,848	3,500
355-ITH	Travel	5,308	5,300	5,300	3,792	5,300

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		2023	2024			2025
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<b>72210 Regular Instruction Program Support (cont)</b>						
429-ESL	Instructional Supplies & Materials	-	1,600	1,600	1,600	5,000
432	Library Books	25,000	29,970	29,970	29,970	29,970
471	Software	6,976	8,300	8,300	8,200	11,000
471-ESL	Software	4,250	4,500	4,500	2,000	4,500
499	Other Supplies and Materials	-	2,850	2,850	2,000	2,850
524	In-Service/Staff Development	107	5,000	5,000	500	2,500
524-CCVA	In-Service/Staff Development	72	-	-	-	-
524-DPDIR-02	In-Service/Staff Development (KS)	2,730	2,375	2,375	4,200	4,500
524-DRELE-02	In-Service/Staff Development (JS)	-	965	965	965	965
524-DRFED-02	In-Service/Staff Development (KRI)	111	925	925	925	925
524-DRSEC-02	In-Service/Staff Development (STE)	2,356	2,145	2,145	1,928	2,145
599	Other Charges	-	10,300	10,300	10,300	10,300
<b>Total Regular Instruction Program Support</b>		<b>\$ 1,240,194</b>	<b>\$ 1,559,554</b>	<b>\$ 1,623,821</b>	<b>\$ 1,612,197</b>	<b>\$ 1,996,972</b>
<b>72220 Special Education Program Support</b>						
105-022	Supervisor/Director	\$ 85,641	\$ 98,012	\$ 98,012	\$ 97,991	\$ 108,354
117-022	Career Ladder Program	733	1,000	1,000	-	-
124	Psychological Personnel	220,793	242,576	246,576	245,353	270,600
161-022	Secretary(s)	24,007	25,689	50,689	37,976	22,168
189	Other Salaries & Wages	1,210	40,604	40,604	776	52,575
189-EXPAY	Other Salaries & Wages Extra Pay	9,600	-	13,250	13,250	-
201	Social Security	19,604	25,289	25,289	22,922	28,129
201-EXPAY	Social Security Extra Pay	575	-	1,070	1,070	-
204	State Retirement	27,537	29,149	29,149	25,396	31,850
204-EXPAY	State Retirement Extra Pay	571	-	1,155	1,155	-
205	Vision Insurance	-	-	1,000	492	517
206	Life Insurance	369	421	421	356	374
207	Medical Insurance	51,553	58,319	58,319	48,216	54,720
208	Dental Insurance	2,252	3,046	3,046	1,557	1,380
212	Employer Medicare	4,585	5,914	5,914	5,360	6,579
212-EXPAY	Employer Medicare Extra Pay	134	-	192	192	-
217	Retirement Hybrid Stabilization	610	804	804	632	1,347
217-EXPAY	Retirement Hybrid Stabilization Ext	17	-	85	85	-
307	Communication	1,389	2,200	2,200	818	1,600
336	Maintenance & Repair Services-Equ	3,045	6,500	6,500	6,120	6,500
355	Travel	5,181	6,150	6,150	6,976	7,500
399	Other Contracted Services	181,689	225,000	225,000	225,000	225,000
499	Other Supplies & Materials	5,059	6,748	6,748	6,748	6,748
524	In-Service/Staff Development	4,763	6,000	2,000	6,000	6,000
524-SEPG	In-Service/Staff Development	-	-	8,023	8,023	8,023
599	Other Charges	1,861	2,000	2,000	2,000	2,000
<b>Total Special Education Program Support</b>		<b>\$ 652,777</b>	<b>\$ 785,420</b>	<b>\$ 835,194</b>	<b>\$ 764,464</b>	<b>\$ 841,963</b>
<b>72230 Career and Technical Education Program Support</b>						
105-217	Supervisor/Director	\$ 68,204	\$ 79,575	\$ 79,575	\$ 78,975	\$ 87,513
189-EXPAY	Other Salaries & Wages Extra Pay	1,500	-	1,750	1,750	-
201-217	Social Security	4,310	4,934	4,924	4,829	5,426
201-EXPAY	Social Security Extra Pay	91	-	109	109	-
204-217	State Retirement	6,144	7,162	7,162	5,378	5,566
204-EXPAY	State Retirement Extra Pay	130	-	163	163	-
206-217	Life Insurance	72	70	80	71	75
212-217	Employer Medicare	1,008	1,154	1,154	1,130	1,269
212-EXPAY	Employer Medicare Extra Pay	21	-	37	37	-
307-217	Communication	666	2,200	2,200	676	2,200
355-217	Travel	271	1,600	1,600	1,600	1,600
524-217	In-Service/Staff Development	1,394	1,680	1,680	1,680	1,680
<b>Total Career &amp; Tech Education Program Support</b>		<b>\$ 83,813</b>	<b>\$ 98,374</b>	<b>\$ 100,432</b>	<b>\$ 96,398</b>	<b>\$ 105,328</b>

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<b>72250 Technology</b>					
105-TECH-022 Supervisor/Director	\$ 86,749	\$ 104,644	\$ 104,644	\$ 104,644	\$ 111,979
189-TECH-022 Other Salaries & Wages	147,724	163,080	163,080	160,286	173,454
189-EXPAY Other Salaries & Wages Extra Pay	6,000	-	7,000	7,000	-
201-TECH-022 Social Security	12,594	16,599	16,449	16,449	17,697
201-EXPAY Social Security Extra Pay	324	-	434	434	-
204-TECH-022 State Retirement	16,348	19,756	19,756	19,756	20,037
204-EXPAY State Retirement Extra Pay	402	-	570	570	-
205-TECH-022 Vision Insurance	-	887	1,037	1,037	1,089
206-TECH-022 Life Insurance	290	281	281	281	295
207-TECH-022 Medical Insurance	60,569	64,852	64,852	64,852	66,063
208-TECH-022 Dental Insurance	3,006	3,367	3,367	3,367	3,438
212-TECH-022 Employer Medicare	2,945	3,882	3,882	3,882	4,139
212-EXPAY Employer Medicare Extra Pay	76	-	102	102	-
217-TECH-022 Retirement Hybrid Stabilization	419	642	642	642	1,030
217-EXPAY Retirement Hybrid Stabilization Ext	14	-	46	46	-
336-TECH Maintenance & Repair Services-Equ	4,605	3,651	3,651	3,651	3,651
350-TECH-022 Internet Connectivity	69,564	77,804	79,004	79,004	85,000
355-TECH-022 Travel	9,742	10,316	10,316	10,554	12,500
399-TECH Other Contracted Services	3,798	15,985	15,985	15,985	15,985
471-TECH-022 Software	114,331	76,855	146,855	146,855	76,855
499-TECH Other Supplies & Materials	(90)	2,000	7,000	9,045	10,000
524-TECH-022 In-Service/Staff Development	1,149	15,629	15,629	15,629	15,629
722-TECH Regular Instruction Equipment	-	97,913	97,913	97,913	97,913
790-TECH Other Equipment	161,198	148,474	148,474	148,474	148,474
<b>Total Technology</b>	<b>\$ 701,757</b>	<b>\$ 826,618</b>	<b>\$ 910,970</b>	<b>\$ 910,458</b>	<b>\$ 865,227</b>
<b>72310 Board of Education</b>					
118-022 Secretary to Board	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
191-022 Board and Committee Member Fees	9,805	18,000	18,000	11,780	18,000
201-022 Social Security	490	1,178	1,178	584	1,178
205-022 Vision Insurance	-	4,125	4,125	3,788	5,125
207-022 Medical Insurance	183,367	208,647	208,647	190,576	200,104
208-022 Dental Insurance	12,760	4,909	4,909	2,085	4,909
210 Unemployment Compensation	(186)	20,000	20,000	-	15,000
212-022 Employer Medicare	132	276	276	156	276
305-022 Audit Services	9,500	8,500	8,500	8,500	8,500
320-022 Dues & Memberships	17,447	25,000	25,000	25,000	25,000
331-022 Legal Services	10,115	25,000	25,000	5,000	25,000
355-022 Travel	266	2,000	2,000	2,000	2,000
399-022 Other Contracted Services	16,427	25,000	25,000	25,000	28,500
471-022 Software	4,000	4,000	4,000	4,240	4,500
503-022 Excess Risk Insurance	-	-	1,022	1,022	1,500
506-022 Liability Insurance	280,761	290,761	361,848	361,848	387,177
510-022 Trustee's Commission	310,951	353,777	353,777	328,958	353,777
513-022 Worker's Compensation Insurance	133,484	140,181	159,170	160,608	170,312
524-022 In-Service/Staff Development	16,407	21,125	21,125	22,267	29,267
599 Other Charges	38,892	38,600	38,600	38,600	38,600
599-CCVA-219 Other Charges	772	1,069	1,725	1,725	-
599-FBALL Other Charges	4,600	-	-	-	-
599-EXATH-21 Other Charges (CCMS Extra Athletic	-	22,500	22,500	22,500	22,500
599-EXATH-21 Other Charges (CHS Extra Athletics)	-	45,000	45,000	45,000	45,000
599-EXATH-21 Other Charges(CCVA Extra Athletics	-	250	250	250	250
599-PASS Other Charges	36,637	-	-	-	-
599-WRES Other Charges (Wrestling)	1,124	-	-	-	-
<b>Total Board of Education</b>	<b>\$ 1,087,751</b>	<b>\$ 1,260,897</b>	<b>\$ 1,352,652</b>	<b>\$ 1,262,486</b>	<b>\$ 1,387,476</b>

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		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>72320 Director of Schools</b>						
101-022	County Official/Administrative Offic	\$ 132,110	\$ 137,395	\$ 143,395	\$ 143,394	\$ 153,012
117-022	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
161-022	Secretary(s)	42,661	47,373	51,873	51,444	55,806
162-022	Administrative Clerical	44,656	49,771	49,771	48,460	52,612
189-022	Other Salaries & Wages	7,284	25,000	25,000	1,434	25,000
189-EXPAY	Other Salaries & Wages Extra Pay	4,500	-	5,250	5,250	-
201-022	Social Security	13,069	16,935	16,935	15,227	17,821
201-EXPAY	Social Security Extra Pay	269	-	326	326	-
204-022	State Retirement	17,275	19,226	19,226	17,198	22,595
204-EXPAY	State Retirement Extra Pay	327	-	486	486	-
205-022	Vision Insurance	-	477	627	477	501
206-022	Life Insurance	217	211	261	211	221
207-022	Medical Insurance	20,527	18,031	18,031	17,557	18,278
208-022	Dental Insurance	1,449	1,553	1,553	1,536	810
212-022	Employer Medicare	3,142	3,778	3,778	3,598	4,168
212-EXPAY	Employer Medicare Extra Pay	63	-	76	76	-
217-022	Retirement Hybrid Stabilization	389	962	962	437	1,073
217-EXPAY	Retirement Hybrid Stabilization Ext	14	-	35	35	-
307	Communication	12,892	20,800	20,800	11,444	20,800
320-022	Dues & Memberships	129	5,750	5,750	5,750	5,750
336	Maintenance & Repair Services-Equ	5,431	10,200	10,200	10,200	10,200
348-022	Postal Charges	4,131	6,481	6,481	2,208	6,481
355-022	Travel	88	7,880	7,880	-	500
435-022	Office Supplies	5,559	7,000	7,000	6,500	7,000
524-022	In-Service/Staff Development	3,939	4,800	4,800	4,800	4,800
<b>Total Director of Schools</b>		<b>\$ 321,122</b>	<b>\$ 384,622</b>	<b>\$ 401,494</b>	<b>\$ 349,048</b>	<b>\$ 408,428</b>
<b>72410 Office of the Principal</b>						
104	Principals	\$ 851,286	\$ 953,193	\$ 954,693	\$ 953,482	\$ 1,072,318
104-SUMMR	Principals Summer School	7,800	-	-	-	-
117	Career Ladder Program	5,000	7,000	7,000	5,000	7,000
119	Accountants/Bookkeepers	98,910	116,090	118,090	117,351	128,426
139	Assistant Principals	979,853	1,131,863	1,137,863	1,136,678	1,245,440
161	Secretary(s)	392,438	454,981	459,981	462,381	523,490
161 SUB	Secretary(s) Sub	4,725	10,000	10,000	5,674	10,000
161-SUMMR	Secretary(s) Summer School	5,050	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	58,050	-	77,750	77,750	-
201	Social Security	135,868	165,114	165,114	157,351	184,554
201-EXPAY	Social Security Extra Pay	3,398	-	5,255	5,255	-
201 SUB	Social Security Sub Secretary	149	620	620	134	620
201-SUMMR	Social Security Summer School	775	-	-	-	-
204	State Retirement	191,081	234,727	219,227	187,033	209,664
204-EXPAY	State Retirement Extra Pay	4,616	-	7,853	7,853	-
204-SUMMR	State Retirement Summer School	1,032	-	-	-	-
204-SUB	State Retirement Sub Secretary	-	900	900	-	900
205	Vision Insurance	-	6,224	6,724	6,270	6,584
206	Life Insurance	2,950	2,878	3,378	2,876	3,020
207	Medical Insurance	420,726	455,047	455,047	444,884	465,051
208	Dental Insurance	20,932	20,660	20,660	20,304	20,268
212	Employer Medicare	31,776	38,760	38,760	36,728	43,307
212-EXPAY	Employer Medicare Extra Pay	795	-	1,229	1,229	-
212 SUB	Employer Medicare Sub Secretary	69	145	145	82	145
212-SUMMR	Employer Medicare Summer School	181	-	-	-	-
217	Retirement Hybrid Stabilization	6,831	8,998	8,998	6,592	11,827
217-EXPAY	Retirement Hybrid Stabilization Ext	223	-	548	548	-

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<b>72410 Office of the Principal (cont)</b>						
307	Communication	36,462	65,000	65,000	29,082	40,000
307 FAX	Communication Fax	1,457	-	-	-	-
355	Travel	4,915	4,525	4,525	4,525	4,525
435	Office Supplies	4,750	5,550	5,550	4,750	5,550
524	In-Service/Staff Development	-	1,000	1,000	-	1,000
<b>Total Office of the Principal</b>		<b>\$ 3,272,096</b>	<b>\$ 3,683,275</b>	<b>\$ 3,775,908</b>	<b>\$ 3,673,811</b>	<b>\$ 3,983,688</b>
<b>72510 Fiscal Services</b>						
105-022	Supervisor/Director	\$ 75,138	\$ 89,990	\$ 89,990	\$ 89,990	\$ 97,539
119-022	Accountants/Bookkeepers	235,773	266,538	266,538	273,410	256,491
189-022	Other Salaries & Wages	-	-	-	290	-
189-EXPAY	Other Salaries & Wages Extra Pay	9,450	-	11,250	11,250	5,000
201-022	Social Security	17,986	22,105	22,105	21,294	22,260
201-EXPAY	Social Security Extra Pay	554	-	668	671	-
204-022	State Retirement	21,097	26,310	26,310	25,290	32,313
204-EXPAY	State Retirement Extra Pay	645	-	972	972	-
205-022	Vision Insurance	-	1,170	1,370	1,230	1,292
206-022	Life Insurance	447	421	521	445	467
207-022	Medical Insurance	54,430	57,065	59,065	60,696	65,830
208-022	Dental Insurance	3,250	3,337	3,537	5,429	3,780
212-022	Employer Medicare	4,206	5,170	5,170	4,980	5,206
212-EXPAY	Employer Medicare Extra Pay	130	-	167	167	-
217-022	Retirement Hybrid Stabilization	1,849	2,118	2,640	2,265	5,257
217-EXPAY	Retirement Hybrid Stabilization Ext	55	-	105	105	-
355-022	Travel	28	315	315	-	315
399-022	Other Contracted Services	35,171	55,000	67,000	61,782	80,000
471-022	Software	-	400	400	-	400
499-022	Other Supplies & Materials	3,066	2,375	4,375	3,200	3,575
524-022	In-Service/Staff Development	620	2,115	3,615	3,500	2,115
701-022	Administration Equipment	1,485	2,726	2,726	1,000	2,726
<b>Total Fiscal Services</b>		<b>\$ 465,382</b>	<b>\$ 537,154</b>	<b>\$ 568,838</b>	<b>\$ 567,966</b>	<b>\$ 584,565</b>
<b>72610 Operation of Plant</b>						
166	Custodial Personnel	\$ 774,569	\$ 1,123,388	\$ 1,097,388	\$ 953,253	\$ 1,162,788
166-SUMMR	Custodial Personnel Summer School	2,550	-	-	-	-
189	Other Salaries & Wages	-	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	42,000	-	52,250	52,250	-
201	Social Security	46,907	69,650	69,650	52,037	72,093
201-EXPAY	Social Security Extra Pay	2,564	-	3,240	3,240	-
201-SUMMR	Social Security Summer School	158	-	-	-	-
204	State Retirement	51,416	77,733	77,733	57,150	83,163
204-EXPAY	State Retirement Extra Pay	2,687	-	4,838	4,838	-
204-SUMMR	State Retirement Summer School	230	-	-	-	-
205	Vision Insurance	-	4,742	4,742	2,140	2,247
206	Life Insurance	1,720	2,246	2,246	1,640	1,722
207	Medical Insurance	204,034	225,353	225,353	203,990	214,260
208	Dental Insurance	7,867	5,449	6,449	5,824	6,115
212	Employer Medicare	10,970	16,289	16,289	12,170	16,860
212-EXPAY	Employer Medicare Extra Pay	600	-	758	758	-
212-SUMMR	Employer Medicare Summer School	37	-	-	-	-
217	Retirement Hybrid Stabilization	3,999	5,783	5,783	4,224	6,907
217-EXPAY	Retirement Hybrid Stabilization Ext	235	-	523	523	-
329	Laundry Services	7,260	10,500	10,500	4,164	10,500
415	Electricity	1,062,106	1,293,991	1,293,991	1,172,446	1,348,313
434	Natural Gas	73,388	90,145	90,145	73,388	88,066
454	Water and Sewer	95,961	105,516	130,516	127,124	139,836

**GENERAL PURPOSE SCHOOL FUND  
FUND 141  
STATEMENT OF ESTIMATED EXPENDITURES**

		2023	2024			2025
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>72610 Operation of Plant (cont)</b>						
499	Other Supplies & Materials	183,870	150,000	177,521	163,944	180,000
524	In-Service/Staff Development	800	1,500	1,500	-	1,500
<b>Total Operation of Plant</b>		<b>\$ 2,575,925</b>	<b>\$ 3,182,287</b>	<b>\$ 3,271,415</b>	<b>\$ 2,895,104</b>	<b>\$ 3,334,370</b>
<b>72620 Maintenance of Plant</b>						
105-022	Supervisor/Director	\$ 61,374	\$ 69,151	\$ 69,651	\$ 69,330	\$ 80,206
167-022	Maintenance Personnel	358,237	410,390	415,390	409,148	449,564
189-022	Other Salaries & Wages	-	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	13,800	-	19,000	19,000	-
201-022	Social Security	25,058	29,732	29,732	26,660	32,846
201-EXPAY	Social Security Extra Pay	831	-	1,178	1,178	-
204-022	State Retirement	26,022	35,387	35,387	29,608	39,288
204-EXPAY	State Retirement Extra Pay	885	-	1,760	1,760	-
205-022	Vision Insurance	-	2,223	2,223	982	1,031
206-022	Life Insurance	662	842	842	608	638
207-022	Medical Insurance	73,819	80,279	85,279	82,590	89,249
208-022	Dental Insurance	2,958	3,208	4,208	3,509	3,804
212-022	Employer Medicare	5,860	6,953	6,953	6,238	7,682
212-EXPAY	Employer Medicare Extra Pay	194	-	276	276	-
217-022	Retirement Hybrid Stabilization	1,562	2,469	2,469	1,934	4,196
217-EXPAY	Retirement Hybrid Stabilization Ext	57	-	124	124	-
307-022	Communication	1,565	3,000	3,000	3,000	3,000
335	Maintenance & Repair Services-Buil	73,597	4,554	186,579	186,579	4,554
336	Maintenance & Repair Services-Equ	15,102	20,382	20,382	20,382	20,382
355	Travel	1,540	1,500	1,500	1,500	1,500
399	Other Contracted Services	87,085	87,237	87,237	87,237	87,327
499	Other Supplies & Materials	130,866	138,141	138,141	138,141	138,141
499-FIELD-215	Other Supplies & Materials	2,000	2,000	2,000	2,000	2,000
499-PEST	Other Supplies & Materials	11,191	22,482	22,482	22,482	22,482
499-TRNMT	Other Supplies & Materials (CCRA R	4,400	-	-	-	-
524-022	In-Service/Staff Development	5,744	3,500	3,500	3,500	3,500
701-022	Administration Equipment	136	-	-	-	-
701-SAFE-217	Administration Equipment	42,822	22,496	22,496	22,496	22,496
717	Maintenance Equip.	14,576	41,500	41,500	41,500	41,500
790	Other Equipment	-	-	-	-	18,000
790-PSSG-022	Other Equipment	-	-	174,479	174,479	174,479
<b>Total Maintenance of Plant</b>		<b>\$ 961,943</b>	<b>\$ 987,427</b>	<b>\$ 1,377,768</b>	<b>\$ 1,356,241</b>	<b>\$ 1,247,865</b>
<b>72710 Transportation</b>						
105-022	Supervisor/Director	\$ 82,145	\$ 100,004	\$ 100,004	\$ 100,002	\$ 107,102
142-022	Mechanic(s)	148,504	231,711	221,711	215,351	221,788
146-022	Bus Drivers	742,052	856,244	856,244	850,262	912,600
146-SPSVS-022	Bus Drivers	269,216	325,199	305,199	296,706	366,295
146-STRAN	Bus Drivers Summer Transportation	18,075	-	-	-	-
162-022	Clerical Personnel	55,243	58,636	58,636	59,246	67,708
189-022	Other Salaries & Wages	19,323	17,964	27,964	36,458	39,062
189-EXPAY	Other Salaries & Wages Extra Pay	85,200	-	106,750	106,750	-
189-STRAN	Other Salaries & Wages Summer Tra	3,200	-	-	-	-
201-022	Social Security	57,898	78,403	78,403	68,370	83,592
201-EXPAY	Social Security Extra Pay	4,855	-	6,619	6,619	-
201-SPSVS-022	Social Security	15,856	20,162	20,162	13,515	22,711
201-STRAN	Social Security Summer Transporta	1,257	-	-	-	-
204-022	State Retirement	70,666	88,329	88,329	81,783	103,546
204-EXPAY	State Retirement Extra Pay	5,545	-	9,882	9,882	-
204-SPSVS-022	State Retirement	14,130	17,561	17,561	13,054	19,780
204-STRAN	State Retirement Summer Transpor	1,496	-	-	-	-

**GENERAL PURPOSE SCHOOL FUND  
FUND 141  
STATEMENT OF ESTIMATED EXPENDITURES**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>72710 Transportation (cont)</b>					
205-022 Vision Insurance	-	8,299	8,299	5,584	5,863
205-SPSVS-022 Vision Insurance	-	2,519	2,519	1,118	1,174
206-022 Life Insurance	2,639	4,423	4,423	2,774	2,913
206-SPSVS-022 Life Insurance Special Services	737	913	913	648	680
207-022 Medical Insurance	410,928	434,975	434,975	464,395	497,707
207-SPSVS-022 Medical Insurance Special Services	98,749	105,439	105,439	89,263	91,475
208-022 Dental Insurance	18,833	15,213	16,213	16,647	17,148
208-SPSVS-022 Dental Insurance Special Services	2,904	3,385	3,385	2,180	2,289
212-022 Employer Medicare	13,808	18,336	18,336	16,290	19,550
212-EXPAY Employer Medicare Extra Pay	1,157	-	1,490	1,490	-
212-SPSVS-022 Employer Medicare	3,708	4,715	4,715	3,258	5,311
212-STRAN Employer Medicare Summer Transp	294	-	-	-	-
217-022 Retirement Hybrid Stabilization Ext	4,695	7,669	7,669	5,386	10,678
217-EXPAY Retirement Hybrid Stabilization Ext	530	-	763	763	-
217-SPSVS-022 Retirement Hybrid Stabilization	534	1,674	1,674	608	2,176
307-022 Communication	876	3,200	3,200	3,200	3,200
329-022 Laundry Services	5,689	6,500	6,500	6,500	6,500
335-022 Maintenance and Repair Services-B	-	602	602	602	602
355-022 Travel	695	1,800	1,800	1,800	1,800
399-022 Other Contracted Services	21,692	14,995	14,995	14,995	14,995
412-022 Diesel Fuel	299,848	386,463	370,463	271,062	275,000
412-STRAN Diesel Fuel Summer Transportation	4,941	-	-	-	-
425-022 Gasoline	22,231	35,000	35,000	18,016	35,000
435-022 Office Supplies	1,237	1,425	1,425	1,425	1,425
450-022 Tires & Tubes	29,569	30,000	35,000	35,000	35,000
453-022 Vehicle Parts	187,204	127,000	177,000	177,000	127,000
471-022 Software	3,050	3,050	3,050	3,050	3,050
499-022 Other Supplies and Materials	9,880	8,900	8,900	8,900	8,900
524-022 In-Service/Staff Development	2,462	1,600	1,600	1,600	1,600
599-022 Other Charges	20,632	17,323	22,323	22,323	17,323
729-022 Transportation Equipment	-	-	-	-	-
729-ISM Transportation Equipment	-	-	116,000	116,000	-
<b>Total Transportation</b>	<b>\$ 2,764,185</b>	<b>\$ 3,039,632</b>	<b>\$ 3,306,135</b>	<b>\$ 3,149,875</b>	<b>\$ 3,132,546</b>
<b>73100 Food Service</b>					
189-EXPAY Other Salaries & Wages Extra Pay	69,900	-	90,750	90,750	-
201-EXPAY Social Security Extra Pay	4,334	-	5,627	5,627	-
204-EXPAY State Retirement Extra Pay	3,778	-	6,578	6,578	-
212-EXPAY Employer Medicare Extra Pay	1,014	-	1,316	1,316	-
217-EXPAY Retirement Hybrid Stabilization Ext	242	-	590	590	-
422-SUMMR Food Supplies Summer School	2,885	-	-	-	-
<b>Total Food Service</b>	<b>\$ 82,152</b>	<b>\$ -</b>	<b>\$ 104,859</b>	<b>\$ 104,861</b>	<b>\$ -</b>
<b>73300 Community Services</b>					
189 Other Salaries & Wages	7,730	9,695	9,695	7,754	10,373
189-EXPAY Other Salaries & Wages Extra Pay	26,925	-	37,750	37,750	-
189-FRC-022 Other Salaries & Wages	50,450	54,419	54,419	54,418	59,189
189-TRAFF Other Salaries & Wages	7,135	11,588	11,588	7,352	13,499
201 Social Security	442	601	601	454	643
201-EXPAY Social Security Extra Pay	1,618	-	2,341	2,341	-
201-FRC-022 Social Security	2,758	3,374	3,374	2,994	3,670
201-TRAFF Social Security	439	718	718	454	837
204 State Retirement	612	873	873	616	934
204-EXPAY State Retirement Extra Pay	118	-	3,295	3,295	-
204-FRC-022 State Retirement	3,970	3,706	3,706	4,326	5,327
204-TRAFF State Retirement	471	730	730	500	945

**GENERAL PURPOSE SCHOOL FUND  
FUND 141  
STATEMENT OF ESTIMATED EXPENDITURES**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>73300 Community Services (cont)</b>					
205-FRC-022 Vision Insurance	-	185	235	185	194
206-FRC-022 Life Insurance	72	70	120	70	74
207-022 Medical Insurance	8,831	9,425	9,425	9,249	9,680
208 Dental Insurance	25	-	-	-	-
208-FRC-022 Dental Insurance	516	520	620	517	546
212 Employer Medicare	103	141	141	106	150
212-EXPAY Employer Medicare Extra Pay	388	-	547	547	-
212-FRC-022 Employer Medicare	645	789	789	700	858
212-TRAFF Employer Medicare	103	168	168	106	196
217 Retirement Hybrid Stabilization	70	211	211	60	205
217-EXPAY Retirement Hybrid Stabilization Ext	17	-	298	298	-
217-FRC-022 Retirement Hybrid Stabilization	570	1,078	1,078	572	1,172
217-TRAFF Retirement Hybrid Stabilization	36	229	229	32	267
307 Communication	-	1,000	1,000	620	1,000
355 Travel	1,598	1,600	1,600	1,600	1,600
355-FRC Travel	241	1,545	1,545	1,545	1,545
399 Other Contracted Services	534	5,514	5,514	5,514	5,514
499-CFG Other Supplies and Materials	13,900	-	19,362	19,362	-
499-FRC Other Supplies and Materials	-	1,500	1,500	1,500	1,500
524-FRC In-Service/Staff Development	-	500	500	500	500
599-FAMILY Other Charges	11,871	13,500	90,987	90,987	13,500
599-FRC Other Charges	-	1,953	1,953	1,953	1,953
599-WMART Other Charges	1,398	-	5,280	5,280	-
<b>Total Community Services</b>	<b>\$ 143,587</b>	<b>\$ 125,631</b>	<b>\$ 272,191</b>	<b>\$ 263,557</b>	<b>\$ 135,871</b>
<b>73400 Early Childhood Education</b>					
116 Teachers	422,160	460,576	463,576	461,578	498,045
163 Educational Assistants	133,332	162,995	162,995	162,468	189,322
189-023 Other Salaries & Wages	24,310	54,539	54,539	35,418	43,593
189-EXPAY Other Salaries & Wages Extra Pay	22,920	-	32,000	32,000	-
195 Certified Substitute Teachers	640	2,755	2,755	2,755	2,755
198 Non-Certified Substitute Teachers	4,198	7,520	7,520	7,520	7,520
201 Social Security	33,975	42,680	42,680	37,000	45,957
201-EXPAY Social Security Extra Pay	1,362	-	1,984	1,984	-
204 State Retirement	46,805	53,948	53,948	41,762	47,143
204-EXPAY State Retirement Extra Pay	1,731	-	3,244	3,244	-
205 Vision Insurance	-	2,371	2,371	2,056	2,159
206 Life Insurance	1,035	1,053	1,053	1,002	1,052
207 Medical Insurance	140,274	149,911	149,911	146,841	153,492
208 Dental Insurance	7,022	7,086	7,086	6,676	6,516
212 Employer Medicare	7,953	9,982	9,982	8,658	10,748
212-EXPAY Employer Medicare Extra Pay	319	-	464	464	-
217 Retirement Hybrid Stabilization	479	2,014	2,014	484	2,935
217-EXPAY Retirement Hybrid Stabilization Ext	58	-	184	184	-
307 Communication	1,348	1,820	1,820	1,436	1,820
429 Instructional Supplies and Materials	1,737	4,620	25,585	25,585	25,585
429-SUPPL Instructional Supplies and Materials	1,925	3,150	3,150	3,150	3,150
499 Other Supplies and Materials	-	2,500	2,500	2,500	2,500
524 In-Service/Staff Development	231	2,650	2,650	2,650	2,650
<b>Total Early Childhood Education</b>	<b>\$ 853,813</b>	<b>\$ 972,169</b>	<b>\$ 1,034,010</b>	<b>\$ 987,415</b>	<b>\$ 1,046,941</b>
<b>76100 Regular Capital Outlay</b>					
399-ISM Other Contracted Services	-	-	1,065,000	1,065,000	-
707 Building Improvements	379,374	-	925,875	925,875	-
707-TNRMT Building Improvements	562,619	-	-	-	-
711 Furniture and Fixtures	313,077	400,000	400,000	400,000	400,000
799 Other Capital Outlay	151,639	200,000	390,000	390,000	200,000
<b>Total Regular Capital Outlay</b>	<b>\$ 1,406,709</b>	<b>\$ 600,000</b>	<b>\$ 2,780,875</b>	<b>\$ 2,780,875</b>	<b>\$ 600,000</b>

**GENERAL PURPOSE SCHOOL FUND  
FUND 141  
STATEMENT OF ESTIMATED EXPENDITURES**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>82130 Principal on Debt</b>					
620-022 Debt Service Contribution to Primary	\$ 350,500	\$ 354,250	\$ 354,250	\$ 354,250	\$ 352,250
<b>Total Principal on Debt</b>	<b>\$ 350,500</b>	<b>\$ 354,250</b>	<b>\$ 354,250</b>	<b>\$ 354,250</b>	<b>\$ 352,250</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,828,535</b>	<b>\$ 48,649,041</b>	<b>\$ 54,368,304</b>	<b>\$ 50,619,225</b>	<b>\$ 52,137,180</b>
<b>NET CHANGE IN FUND BALANCE</b>				<b>\$ 1,968,080</b>	<b>\$ (975,594)</b>
<b>FUND BALANCE JULY 1,</b>				<b>\$ 12,621,984</b>	<b>\$ 14,590,064</b>
<b>FUND BALANCE JUNE 30,</b>				<b>\$ 14,590,064</b>	<b>\$ 13,614,471</b>
<b>FUND BALANCE DETAIL</b>					
	Assigned, Restricted for Education			\$6,364,419	\$5,542,270
	Budget Assigned, Restricted			(\$822,149)	\$0
	Unassigned Fund Balance			\$9,620,741	\$9,047,794
	Budget Unassigned			(\$572,947)	(\$975,593)
<b>TOTAL FUND BALANCE</b>				<b>\$14,590,064</b>	<b>\$13,614,471</b>

**CENTRAL CAFETERIA SCHOOL FUND  
FUND 143  
STATEMENT OF ESTIMATED REVENUE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>EDUCATION CHARGES</b>					
43521 Lunch Payments - Children	\$ 413,659	\$ 410,000	\$ 410,000	\$ 402,942	\$ 400,000
43522 Lunch Payments - Adults	57,488	52,000	52,000	41,723	50,000
43523 Income from Breakfast	68,366	62,000	62,000	61,743	62,000
43525 A La Carte Sales	226,883	192,000	192,000	257,484	200,000
<b>TOTAL EDUCATION CHARGES</b>	<b>\$ 766,396</b>	<b>\$ 716,000</b>	<b>\$ 716,000</b>	<b>\$ 763,892</b>	<b>\$ 712,000</b>
<b>RECURRING ITEMS</b>					
44110 Investment Income	\$ 2,030	\$ 1,200	\$ 1,200	\$ 1,619	\$ 1,200
44130 Sale of Materials & Supplies	-	-	-	-	-
44170 Miscellaneous Refunds	-	-	-	-	-
<b>TOTAL RECURRING ITEMS</b>	<b>\$ 2,030</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,619</b>	<b>\$ 1,200</b>
<b>NONRECURRING ITEMS</b>					
44530 Sale of Equipment	\$ 69	\$ -	\$ -	\$ -	\$ -
44570 Contributions & Gifts	-	-	-	-	-
<b>TOTAL NONCURREING ITEMS</b>	<b>\$ 69</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STATE EDUCATION FUNDS</b>					
46520 School Food Service	\$ 22,670	\$ 22,000	\$ 22,000	\$ 22,860	\$ 22,000
<b>TOTAL STATE EDUCATION FUNDS</b>	<b>\$ 22,670</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ 22,860</b>	<b>\$ 22,000</b>
<b>OTHER STATE REVENUES</b>					
46980 Other State Grants	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL STATE EDUCATION FUNDS</b>	<b>\$ -</b>				
<b>FEDERAL THROUGH STATE</b>					
47111 USDA School Lunch Program	\$ 1,522,291	\$ 1,500,000	\$ 1,500,000	\$ 1,482,444	\$ 1,500,000
47112 USDA Commodities	207,323	213,989	213,989	213,989	228,800
47113 USDA Breakfast	514,144	495,000	495,000	527,239	500,000
47114 USDA Other	306,430	35,000	35,000	272,637	35,000
<b>TOTAL FEDERAL THROUGH STATE</b>	<b>\$ 2,550,188</b>	<b>\$ 2,243,989</b>	<b>\$ 2,243,989</b>	<b>\$ 2,496,310</b>	<b>\$ 2,263,800</b>
<b>OTHER SOURCES (NON-REVENUE)</b>					
49700 Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER SOURCES</b>	<b>\$ -</b>				
<b>TOTAL REVENUES CENTRAL CAFETERIA</b>	<b>\$ 3,341,353</b>	<b>\$ 2,983,189</b>	<b>\$ 2,983,189</b>	<b>\$ 3,284,681</b>	<b>\$ 2,999,000</b>

**CENTRAL CAFETERIA SCHOOL FUND**  
**FUND 143**  
**STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2023	2024			2025
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
<b>Food Service</b>					
105 Supervisor/Director	\$ 80,231	\$ 97,300	\$ 97,300	\$ 97,291	\$ 104,150
119 Accountants/Bookkeepers	38,010	42,500	42,500	41,865	45,500
165 Cafeteria Personnel	901,815	1,030,300	1,030,300	964,795	1,123,400
189 Other Salaries & Wages	3,913	7,000	7,000	7,000	7,000
201 Social Security	59,207	72,600	72,600	64,680	78,900
204 State Retirement	60,058	62,000	66,000	64,638	81,000
205 Vision Insurance	-	4,400	4,400	4,188	5,300
206 Life Insurance	2,777	2,900	2,900	2,597	4,000
207 Medical Insurance	321,008	367,500	367,500	310,811	396,600
208 Dental Insurance	16,349	11,200	11,200	10,336	12,600
212 Employer Medicare	13,847	17,000	17,000	11,200	18,550
217 Retirement-Hybrid Stabilization	3,268	9,800	9,800	3,257	5,000
307 Communication	528	600	600	574	700
336 Maintenance & Repair-Equipment	30,265	35,000	35,000	30,000	35,000
355 Travel	2,752	4,000	4,000	2,440	4,000
399 Other Contracted Services	27,677	25,000	25,000	18,359	25,000
421 Food Preparation Supplies	111,629	125,000	125,000	108,288	120,000
422 Food Supplies	1,288,372	1,500,000	1,500,000	1,381,875	1,500,000
435 Office Supplies	1,844	4,000	4,000	3,000	4,000
469 Commodities-USDA	207,323	213,989	213,989	228,791	228,800
499 Other Supplies & Materials	4,715	6,000	6,000	4,614	6,000
524 In-Service/Staff Development	1,993	6,000	6,000	4,000	6,000
599 Other Charges	4,023	4,000	4,000	2,500	4,000
710 Food Service Equipment	2,837	50,000	50,000	35,000	50,000
<b>Total Food Services</b>	<b>\$ 3,184,441</b>	<b>\$ 3,698,089</b>	<b>\$ 3,702,089</b>	<b>\$ 3,402,100</b>	<b>\$ 3,865,500</b>
<b>NET CHANGE IN FUND BALANCE</b>				<b>\$ (117,419)</b>	<b>\$ (866,500)</b>
<b>FUND BALANCE JULY 1,</b>				<b>\$ 2,136,054</b>	<b>\$ 2,018,635</b>
<b>FUND BALANCE JUNE 30,</b>				<b>\$ 2,018,635</b>	<b>\$ 1,152,135</b>