



**The Budget Appropriation Resolution and Tax Levy of
Coffee County, Tennessee
For the Fiscal Year Ending June 30, 2026**

Approved by the Coffee County Commission on June 24, 2025

**Coffee County, Tennessee
2026 Fiscal Budget
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Coffee County, Tennessee
Statement of Estimated Operations
For the Fiscal Year Ending June 30, 2026

Funds	Estimated Fund Balance July 1, 2025	Estimated Revenues and Other Sources	Recommended Expenditures & Other Uses	Estimated Fund Balance July 30, 2026
General Fund	\$11,659,846	\$29,681,755	\$31,117,288	\$10,224,313
Ambulance Service Fund	\$2,421,034	\$3,498,369	\$3,902,334	\$2,017,069
Drug Control Fund	\$572,294	\$178,100	\$537,300	\$213,094
Highway/Public Works Fund	\$1,825,236	\$4,303,286	\$5,272,451	\$856,071
<u>School Purposes:</u>				
Coffee County Rural Schools Portion = 0.58442	\$22,817,876	\$52,070,379	\$53,097,917	\$21,790,338
Central Cafeteria Fund	\$2,835,718	\$3,020,000	\$3,719,664	\$2,136,054
General Debt Service Fund	\$10,970,989	\$3,771,411	\$1,764,190	\$12,978,210
Capital Projects Fund	\$4,582,943	\$8,761,625	\$7,546,570	\$5,797,998
Solid Waste/Sanitation Fund	\$1,245,970	\$2,201,464	\$2,580,683	\$866,751
<u>Rural Debt Service Fund</u>				
Manchester City High School .0520 Rural County .0850				
Total Rural Debt Service Fund	\$7,845,144	\$4,927,616	\$4,713,798	\$8,058,962
Industrial Park - Special Tax Total:	\$872,681	\$243,242	\$198,000	\$917,923
Total Estimated Operations	\$67,649,731	\$112,657,247	\$114,450,195	\$65,856,783

Coffee County, Tennessee
Statement of Estimated Revenue From Current Property Taxes
For the Fiscal Year Ending June 30, 2026

Estimated Assessed Valuation

	Real and Personal	Public Utilities	Sub-Total	Less Tax Freeze	Total
Manchester	\$ 381,374,572	\$ 5,296,623	\$ 386,671,195	\$ (3,808,000)	\$ 382,863,195
Tullahoma	552,414,187	6,709,703	559,123,890	(7,759,175)	551,364,715
Coffee County Industrial Park	101,406,630	926,515	102,333,145	-	102,333,145
Rural	677,034,186	25,585,888	702,620,074	(13,597,300)	689,022,774
Total	\$ 1,712,229,575	\$ 38,518,729	\$ 1,750,748,304	\$ (25,164,475)	\$ 1,725,583,829

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
Uniform Property Tax									
Ambulance Service	\$ 0.0425	\$ 733,373	\$ (29,335)	\$ 704,038		\$ 9,470	\$ (379)	\$ 713,129	
General Debt Service	-	-	-	-		-	-	-	
General Purposes	0.8243	14,223,988	(568,960)	13,655,028		183,671	(7,347)	13,831,352	
School Purposes	1.1890	20,517,192	(820,688)	19,696,504		264,933	(10,597)	19,950,840	
Total Uniform Property Tax	\$ 2.0558	35,474,553	(1,418,983)	\$ 34,055,570	\$ 165,656	458,074	(18,323)	\$ 34,495,321	\$ 167,795
Manchester Property Tax									
Education Debt Service	0.0520	610,594	(24,424)	586,170		11,587	(463)	597,294	
Total Manchester Property Tax	\$ 2.1078	36,085,147	(1,443,407)	\$ 34,641,740	\$ 112,725	469,661	(18,786)	\$ 35,092,615	\$ 114,864
Rural Property Tax									
Rural Debt Service	0.0850	672,653	(26,906)	645,747		18,940	(758)	663,929	
Solid Waste/Sanitation	0.1382	1,093,654	(43,746)	1,049,908		30,794	(1,232)	1,079,470	
Total Rural Property Tax	\$ 2.3310	37,851,454	(1,514,059)	\$ 36,337,395	\$ 75,970	519,395	(20,776)	\$ 36,836,014	\$ 78,109
Coffee County Industrial Park Property Tax									
Special Purpose Tax	0.2187	223,803	(8,952)	214,851	\$ 9,824	-	-	214,851	\$ 9,824
Total Industrial Park Property Tax	\$ 2.5497	\$ 223,803	\$ (8,952)	\$ 214,851		\$ -	\$ -	\$ 214,851	

Estimated ADA Allocation

	Percentage	Estimated Tax Collection	Revenue Per Penny
Coffee County Schools	48.8678%	\$ 9,749,537	\$ 81,999
Tullahoma City Schools	34.3720%	\$ 6,857,503	\$ 57,674
Manchester City Schools	16.7602%	\$ 3,343,801	\$ 28,123
Total	100.0000%	\$ 19,950,840	\$ 167,796

GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	2024		2025		2026	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget	
LOCAL TAXES						
40110	Current Property Tax	\$ 12,698,463	\$ 12,684,303	\$ 12,684,303	\$ 12,682,884	\$ 13,831,352
40111	Current Property Tax-TIF	89,376	90,000	90,000	93,822	-
40120	Trustee's Collections - Prior Year	128,794	200,000	200,000	183,738	186,000
40125	Trustee's Collections - Bankruptcy	790	700	700	-	700
40130	Circuit/Clerk and Master Collections	54,960	55,000	55,000	86,030	67,126
40140	Interest and Penalty	61,001	65,000	65,000	89,515	67,967
40161	Payments In Lieu of Taxes - T.V.A.	690	700	700	690	700
40162	PILOTs - Local Utilities	19,391	19,500	19,500	-	41,010
40163	Tax Abatements	164,326	155,000	155,000	157,456	158,100
40210	Local Option Sales Tax	643,417	640,000	640,000	705,758	671,326
40220	Hotel/Motel Tax	575,635	575,000	585,000	557,817	550,000
40250	Litigation Tax - General Tax	168,355	154,000	154,000	174,153	173,885
40260	Litigation Tax - General Session Judge	96,057	95,000	95,000	100,360	102,975
40268	Litigation Tax-Courtroom Security	62,710	55,000	55,000	65,711	65,725
40270	Business Tax	1,522,302	1,500,000	1,500,000	1,551,908	1,554,487
40320	Bank Excise Tax	339,018	340,000	340,000	310,445	322,444
TOTAL LOCAL TAXES		\$ 16,625,285	\$ 16,629,203	\$ 16,639,203	\$ 16,760,285	\$ 17,793,797
LICENSES & PERMITS						
41140	Cable TV Franchise	\$ 184,054	\$ 187,000	\$ 187,000	\$ 170,296	\$ 178,435
41520	Building Permits	186,648	200,000	200,000	195,816	191,209
41540	Plumbing Permits	26,475	27,500	27,500	29,815	30,000
41590.MHP	Mobile Home Permits	6,900	6,500	6,500	4,700	6,500
41590.PRF	Plan Review Fees	21,823	26,728	45,063	24,383	45,000
41590.SPP	Swimming Pool Permits	1,850	2,600	2,600	2,700	2,600
TOTAL LICENSES & PERMITS		\$ 427,750	\$ 450,328	\$ 468,663	\$ 427,710	\$ 453,744
FINES, FORFEITURES, & PENALTIES						
Circuit Court						
42110	Fines	\$ 4,251	\$ 7,800	\$ 7,800	\$ 5,523	\$ 5,000
42120	Officers Costs	10,729	10,000	10,000	12,280	10,857
42140	Drug Control Fines	10,905	12,338	12,338	11,460	10,766
42142	Veteran's Treatment Court Fees	7,826	8,637	8,637	7,843	7,651
42170	Judicial Commissioner Fees	34	56	56	34	56
42180	DUI Treatment Fines	17,598	17,600	17,600	19,339	18,779
42190	Data Entry Fee	29,995	26,000	26,000	31,314	31,222
42191	Courtroom Security	498	400	400	473	400
General Sessions Court						
42310	Fines	\$ 59,925	\$ 54,655	\$ 68,755	\$ 103,383	\$ 83,625
42320	Officers Costs	75,332	70,250	70,250	91,756	85,038
42330	Game and Fish Fines	41	189	189	198	200
42350	Jail Fees	21,404	20,806	20,806	21,707	21,895
42370	Judicial Commissioner Fees	18,114	16,339	16,339	18,894	18,500
42380	DUI Treatment Fines	62	81	81	29	100
42391	Courtroom Security	1,824	1,439	1,439	1,915	1,900
42392	Victims Assistance Assessments	34,123	34,100	34,100	35,564	38,933
Juvenile Court						
42410	Fines	\$ 1,492	\$ 1,600	\$ 1,600	\$ 1,653	\$ 1,600
42420	Officers Costs	5,172	7,400	7,400	6,278	5,500
42470	Judicial Commissioner Fees	285	240	240	285	500
Chancery Court						
42520	Officers Costs	\$ 1,945	\$ 2,000	\$ 2,000	\$ 1,931	\$ 2,080
42530	Data Entry Fee	5,340	5,860	5,860	6,041	5,645
42591	Courtroom Security Fee	5,716	5,700	5,700	5,604	5,735
Other Courts - In- County						
42640	Drug Control Fines	\$ 4,557	\$ 6,000	\$ 6,000	\$ 982	\$ 2,285
42990	Other Fines, Forfeitures, and Penalties	38,458	38,500	38,500	38,905	38,500
TOTAL FINES, FORFEITURES, & PENALTIES		\$ 355,624	\$ 347,990	\$ 362,090	\$ 423,391	\$ 396,767

		2024	2025			2026
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
CHARGES FOR CURRENT SERVICES						
43115	Water Treatment Charges (Maintenance)	\$ 22,024	\$ 22,500	\$ 22,500	\$ 19,375	\$ 22,500
43120	Patient Charges-Jail	28,859	34,500	34,500	21,107	30,000
43190 MUTT	Other General Service Charges	8,219	6,800	13,110	21,950	14,945
43194	Service Charges	-	50	50	-	50
43320	Subdivision Lot Fees	13,475	13,000	13,000	17,155	14,765
43340	Accounting Fees	12,000	12,000	12,000	12,000	12,000
43350	Copy Fees	3,619	3,600	3,600	3,182	3,800
43360 LANN	Library Fees-Lannom	9,293	9,300	9,300	12,562	11,099
43360 MAN	Library Fees-Manchester	13,864	13,000	13,000	15,202	14,291
43365	Archive & Records Mgmt.Fee	121,090	123,000	123,000	130,395	124,623
43366	Greenbelt Late Application Fee	600	650	650	950	650
43370	Telephone Commissions	357,274	341,000	341,000	352,349	360,000
43383	Additional Fees-Titling & Registration	69,177	70,700	70,700	74,407	70,700
43392	Data Processing Fee - Register	17,702	18,500	18,500	18,956	20,000
43393	Probation Fees	177,864	177,935	177,935	184,962	185,000
43394	Data Processing Fee - Sheriff	12,387	13,000	13,000	12,518	13,000
43395	Sexual Offender Registration Fees	8,550	9,500	9,500	7,350	8,000
43396	Data Processing Fee - County Clerk	22,012	22,600	22,600	21,533	22,600
43397	Subscription & Electronic Filing Fee	3,900	4,200	4,200	2,550	4,200
43399	Vehicle Reg. Reinstatement Fees	12,058	8,900	8,900	16,435	14,317
43990 BZA	Board Zoning Appeals Fees	1,600	1,000	1,000	3,400	1,500
43990 ZP	Temporary Use Permits	3,400	3,000	3,000	1,800	3,000
TOTAL CHARGES FOR CURRENT SERVICES		\$ 918,967	\$ 908,735	\$ 915,045	\$ 950,138	\$ 951,040
OTHER LOCAL REVENUES						
44110 ARPA	Investment Income - ARPA	\$ 239,792	\$ 200,000	\$ 200,000	\$ 161,764	\$ 172,000
44110 MAN	Investment Income - Manchester Library	5,998	5,725	5,725	6,083	6,018
44110 OPID	Investment Income - Opioid Funds	25,534	30,000	35,000	39,219	32,430
44120	Lease/Rentals	7,310	7,160	7,160	6,150	7,160
44120 COMM	Rent of Community Room	11,090	11,570	11,570	13,190	12,000
44130	Sale of Materials & Supplies	169	650	650	-	650
44131	Commissary Sales	9,559	15,000	15,000	-	10,000
44140	Sale of Maps (Codes Documents)	-	275	275	-	275
44170	Miscellaneous Refunds	133,211	10,500	32,575	34,313	32,900
44170 BTY	Miscellaneous Refunds-Bounty	7,600	10,000	10,000	7,400	10,000
44560	Damages Recovered from Individuals	227	170	920	2,125	1,750
44570	Contributions & Gifts	32,350	27,560	37,674	48,417	37,000
44570 CCHOV	Coffee County Hall of Veterans	1,256	220	220	345	350
44990	Entertainment Event Fee	221,629	220,000	264,972	264,972	265,000
TOTAL OTHER LOCAL REVENUES		\$ 695,725	\$ 538,830	\$ 621,741	\$ 583,979	\$ 587,533
FEES IN-LIEU-OF-SALARY						
45510	County Clerk	\$ 660,731	\$ 670,000	\$ 670,000	\$ 729,176	\$ 700,000
45520	Circuit Court Clerk	698,932	652,000	652,000	727,467	725,000
45550	Clerk and Master	168,084	170,000	170,000	184,091	176,000
45580	Register of Deeds	296,508	305,000	305,000	341,477	307,213
45590	Sheriff	32,323	30,000	30,000	40,366	35,584
45610	Trustee	1,342,474	1,300,413	1,335,413	1,351,029	1,342,367
TOTAL FEES RECEIVED FROM COUNTY OFFICIALS		\$ 3,199,052	\$ 3,127,413	\$ 3,162,413	\$ 3,373,607	\$ 3,286,164
STATE OF TENNESSEE						
46110	Juvenile Services Program	\$ 30,810	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
46190	Other General Government Grants	-	-	43,775	-	43,775
46210	Law Enforcement Training Programs	35,200	44,800	80,000	73,600	80,000
46240	School Resource Officer Grants	750,000	750,000	750,000	750,000	750,000
46290	Other Public Safety Grants	168,416	103,246	115,086	115,086	115,086
46390	Other Health & Welfare Grants	-	100,000	100,000	74,813	100,000
46820	Hall Income Tax	1,183	1,200	1,200	-	1,200
46830	Beer Tax	18,498	20,258	20,258	17,752	18,125
46835	Vehicle Title Fees	45,522	46,418	46,418	47,772	47,000
46840	Alcoholic Beverage Tax	131,056	132,000	132,000	127,978	134,000

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
STATE OF TENNESSEE (cont)					
46845 Opioid Settlement Funds - TN Abatement	288,760	131,896	131,896	229,846	259,300
46851 State Revenue Sharing TVA	483,141	470,579	470,579	458,341	1,131,240
46852 State Revenue Telecommunications	97,102	98,000	98,000	96,352	98,000
46855 State Shared Sports Gaming Privilege Tax	49,798	60,000	60,000	58,607	60,000
46915 Contracted Prisoner Boarding	1,249,456	1,230,000	1,437,714	1,560,848	1,500,000
46950 T.B.I. - Equipment Reimbursement	3,444	3,000	3,000	3,626	3,600
46960 Registrar's Salary Supplement	15,164	15,164	15,164	15,164	15,164
OTHER STATE GRANTS					
46980 LE Training Equipment Grant	\$ -	\$ 80,000	\$ 80,000	\$ 46,000	\$ 57,000
46980.LANN Technology Grant	5,500	5,500	5,500	5,225	5,225
46980.MAN Technology Grant	5,485	5,500	5,500	7,246	5,500
46980.NURS Local Health Dept.-Nursing Grant	496,671	674,353	674,353	445,587	683,844
46980.VCIF Violent Crime Intervention Fund	175,003	-	-	-	-
46990 Other State Revenues	2,844	1,500	1,500	2,760	1,500
TOTAL STATE OF TENNESSEE	\$ 4,053,052	\$ 3,982,414	\$ 4,280,943	\$ 4,145,602	\$ 5,118,559
FEDERAL GOVERNMENT					
47220 Civil Defense Reimbursement	\$ 39,681	\$ 39,681	\$ 39,681	\$ 36,074	\$ 36,074
47230 Disaster Relief	-	-	3,978	3,978	-
47235 Homeland Security Grant	-	-	41,930	41,854	-
47250 Law Enforcement Grants	16,218	-	13,612	20,261	-
47304 COVID-19 Grant #4	104,886	-	-	-	-
47680 Forest Service	3,534	3,500	3,500	-	3,500
47710 Public Safety Partnership & Policing	2,796	-	16,456	32,817	25,000
47715 Tax Credit Bond Rebate	139,493	146,750	146,750	141,424	146,750
47990 Other Direct Federal Revenue	-	-	333,830	113,745	332,781
TOTAL FEDERAL GOVERNMENT	\$ 306,608	\$ 189,931	\$ 599,737	\$ 390,154	\$ 544,105
OTHER GOVERNMENT & CITIZENS GROUPS					
48130.911 911-Impact payment	\$ 252,487	\$ 252,487	\$ 252,487	\$ 235,016	\$ 299,372
48130.DOG Contributions-DOG	3,140	2,845	9,290	11,165	9,500
48130.LANN Contributions-Lannom Library	15,000	15,000	15,000	15,000	15,000
48130.MAN Contributions-Manchester Library	12,500	12,500	12,500	21,001	12,500
48140 Contracted Services	72,798	22,375	22,375	7,646	50,000
48610.LANN Donations-Lannom Library	5,170	10,000	10,000	8,824	10,000
48610.MAN Donations-Manchester Library	20,444	12,950	12,950	13,536	12,950
48991 Opioid Settlement Funds - Past Remediation	200,441	68,334	112,396	132,057	138,723
TOTAL OTHER GOVERNMENT & CITIZENS GROUPS	\$ 581,979	\$ 396,491	\$ 446,998	\$ 444,246	\$ 548,046
OTHER SOURCES (NON-REVENUE)					
49600 Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ 1,685	\$ 2,000
49700 Insurance Recovery	94	-	22,497	23,755	-
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 94	\$ -	\$ 22,497	\$ 25,440	\$ 2,000
TOTAL GENERAL FUND REVENUES	\$ 27,164,135	\$ 26,571,335	\$ 27,519,330	\$ 27,524,551	\$ 29,681,755

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

		2024	2025			2026
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
51100	COUNTY COMMISSION					
185	Educational Incentive -Commissioners	\$ -	\$ 10,800	\$ 10,800	\$ 3,600	\$ 10,800
191	Board & Committee Members Fees	25,800	33,000	33,000	22,400	33,000
201	Social Security	1,974	3,351	3,351	1,989	3,351
305	Audit Services	24,892	25,500	25,500	25,471	26,000
307	Communication	1,326	1,296	1,296	1,309	1,296
320	Dues and Memberships	1,700	2,000	2,000	1,700	2,000
349	Printing Stationary and Forms	1,247	2,500	2,500	366	2,000
355	Training/Tuition	4,563	6,000	6,000	5,313	6,000
TOTAL COUNTY COMMISSION		\$ 61,502	\$ 84,447	\$ 84,447	\$ 62,148	\$ 84,447
51210	BOARD OF EQUALIZATION					
191	Board & Committee Members Fees	\$ 1,125	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,500
201	Social Security	86	115	115	92	115
355	Training/Tuition	133	300	300	143	300
TOTAL BOARD OF EQUALIZATION		\$ 1,344	\$ 1,915	\$ 1,915	\$ 1,435	\$ 1,915
51240	OTHER BOARDS & COMMITTEES					
191	Board & Committee Members Fees	\$ 44,675	\$ 50,000	\$ 50,000	\$ 40,025	\$ 50,000
201	Social Security	3,418	3,825	3,825	3,062	3,825
355	Training/Tuition	3,977	5,000	5,000	351	3,000
TOTAL OTHER BOARDS & COMMITTEES		\$ 52,069	\$ 58,825	\$ 58,825	\$ 43,438	\$ 56,825
51300	COUNTY MAYOR					
101	County Official/Adm. Officer	\$ 117,858	\$ 123,751	\$ 123,751	\$ 123,751	\$ 127,464
103	Administrative Assistant	60,690	42,017	7,478	7,477	39,500
114	Personnel & Benefits Coordinator	57,200	62,062	62,062	62,062	65,121
122	Purchasing Personnel	43,680	45,868	26,811	26,810	-
140	Salary Supplement	5,000	-	-	-	-
161	Secretary	35,000	39,500	36,447	36,446	-
169	Part-Time Personnel	12,150	24,918	46,384	38,808	24,918
185	Educational Incentive -County Emp.	-	2,000	2,000	2,000	1,000
186	Longevity Pay	-	-	2,300	2,300	2,300
189	Other Salaries & Wages	8,361	-	-	-	-
201	Social Security	25,434	26,019	23,012	22,569	19,963
204	State Retirement	14,370	15,496	5,739	5,233	7,346
205	Employee Vision Insurance	229	240	240	134	240
206	Employee Life Insurance	155	180	180	123	180
207	Medical Insurance	28,788	28,788	28,788	21,106	18,296
208	Dental Insurance	575	624	624	474	624
210	Unemployment Insurance	114	210	210	136	210
307	Communication	8,184	7,398	7,398	7,385	8,000
320	Dues and Memberships	12,370	16,500	17,500	17,250	17,500
332	Legal Notices, Recording and Court Costs	5,122	6,805	6,805	6,565	3,000
334	Maintenance Agreements	2,260	2,250	2,250	1,167	2,250
349	Printing, Stationery and Forms	643	991	991	976	991
355	Travel	2,368	1,000	1,000	312	1,000
356	Tuition/Training	1,125	2,975	1,975	-	1,975
399	Other Contracted Services	-	1,000	1,000	-	1,000
435	Office Supplies	2,805	4,500	4,500	3,551	4,500
599	Other Charges	12,825	10,000	10,000	8,792	10,000
TOTAL COUNTY MAYOR		\$ 457,304	\$ 465,092	\$ 419,445	\$ 395,425	\$ 357,378

		2024	2025			2026
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
51400	COUNTY ATTORNEY					
101	County Official/Adm. Officer	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
331	Legal Services	138,448	35,000	35,000	21,132	35,000
TOTAL COUNTY ATTORNEY		\$ 138,448	\$ 65,000	\$ 65,000	\$ 51,132	\$ 65,000
51500	ELECTION COMMISSION					
101	County Official/Adm. Officer	\$ 91,838	\$ 96,430	\$ 96,430	\$ 96,430	\$ 99,322
106	Deputy (s)	76,068	89,734	89,734	86,834	85,523
162	Clerical Personnel	8,146	17,800	17,800	11,059	17,800
185	Educational Incentive -County Emp.	1,000	1,000	1,000	1,000	1,000
186	Longevity Pay	-	-	1,100	1,100	1,200
187	Overtime	840	3,000	3,000	1,086	3,000
189	Other Salaries & Wages	5,250	-	3,654	3,653	-
192	Election Commission	4,050	7,500	7,500	6,825	7,500
193	Election Workers	32,463	100,000	100,000	75,403	60,000
201	Social Security	15,036	16,160	18,005	17,821	16,744
204	State Retirement	8,703	9,148	9,203	8,870	9,242
205	Employee Vision Insurance	95	144	144	95	144
206	Employee Life Insurance	80	96	96	91	96
207	Medical Insurance	21,624	23,781	25,531	25,523	25,578
208	Dental Insurance	357	372	372	278	265
210	Unemployment Insurance	91	168	168	99	168
307	Communication	3,289	4,000	4,000	3,047	4,000
320	Dues & Memberships	100	400	400	-	100
332	Legal Notices, Recording and Court Costs	51,676	70,000	68,050	53,185	60,000
334	Maintenance Agreements	29,589	32,500	32,500	28,855	38,250
336	Maintenance - Equipment	4,098	3,000	2,850	325	3,000
348	Postage	-	1,500	1,500	-	1,500
355	Travel	3,559	7,000	7,000	3,721	7,000
356	Tuition/Training	-	2,200	2,200	100	2,200
399	Other Contracted Services	1,408	3,500	3,650	3,643	2,400
435	Office Supplies	5,130	7,000	7,000	7,216	7,000
731	Voting Machines	-	-	43,775	43,775	-
TOTAL ELECTION COMMISSION		\$ 364,489	\$ 496,433	\$ 546,662	\$ 480,034	\$ 453,032
51600	REGISTER OF DEEDS					
101	County Official/Adm. Officer	\$ 102,042	\$ 107,144	\$ 107,144	\$ 107,144	\$ 110,358
106	Deputy (s)	145,951	161,650	161,650	157,975	169,733
169	Part-time Personnel	8,615	24,000	24,000	12,345	24,000
185	Educational Incentive -County Emp.	-	6,000	6,000	3,000	2,000
186	Longevity Pay	-	-	450	450	500
189	Other Salaries & Wages	6,750	-	-	-	-
201	Social Security	18,460	22,858	22,892	19,613	23,455
204	State Retirement	9,437	13,439	12,159	9,907	14,006
205	Employee Vision Insurance	233	240	240	209	240
206	Employee Life Insurance	132	156	156	140	156
207	Medical Insurance	28,126	31,200	31,200	29,040	33,211
208	Dental Insurance	467	504	567	567	630
210	Unemployment Insurance	97	168	168	127	168
307	Communication	2,462	2,200	2,365	2,368	2,600
320	Dues and Memberships	1,117	1,300	1,300	1,178	1,300
330	Operating Leases	15,491	20,000	20,000	16,130	23,000
334	Maintenance Agreements	2,801	2,400	2,700	2,798	3,500
355	Travel	1,248	1,600	2,550	2,043	2,000
356	Tuition/Training	1,155	1,600	1,425	355	1,800
399	Other Contracted Services	2,854	4,500	4,500	4,500	6,000
411	Data Processing Supplies	1,029	1,500	1,500	1,480	1,500

		2024	2025			2026
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
51600	REGISTER OF DEEDS (cont)					
435	Office Supplies	3,484	3,000	3,000	2,310	3,000
599	Other Charges	3,500	3,500	3,670	3,669	-
711	Office Equipment	4,225	4,600	8,100	8,100	4,600
TOTAL REGISTER OF DEEDS		\$ 359,675	\$ 413,559	\$ 417,736	\$ 385,447	\$ 427,757
51750	CODES COMPLIANCE					
103	Chief Inspector	\$ 57,377	\$ 61,840	\$ 61,840	\$ 61,594	\$ 64,932
105	Supervisor/Director	64,496	68,958	68,958	68,958	72,406
108	Investigator	-	-	13,334	13,334	52,003
161	Secretary	35,649	40,113	40,113	40,113	42,119
186	Longevity Pay	-	-	650	650	1,050
189	Other Salaries & Wages	4,500	-	-	-	-
201	Social Security	11,911	13,075	13,645	13,433	17,787
204	State Retirement	8,101	8,546	9,246	9,242	11,626
205	Employee Vision Insurance	142	144	144	142	180
206	Employee Life Insurance	80	90	90	88	120
207	Medical Insurance	22,515	23,471	23,596	23,595	31,644
208	Dental Insurance	363	420	420	371	480
210	Unemployment Insurance	63	126	126	63	126
307	Communication	1,860	2,000	2,000	1,699	2,000
308	Consultants	1,080	2,500	3,500	1,650	2,500
320	Dues and Memberships	470	700	700	420	700
332	Legal Notices	532	2,500	1,750	1,405	2,500
334	Maintenance Agreements	2,495	2,500	2,500	2,495	2,500
338	Maintenance - Vehicles	1,458	2,500	1,000	-	2,500
349	Printing, Stationery, & Forms	46	548	548	-	548
355	Travel	31	550	550	-	550
356	Tuition/Training	-	1,650	1,650	992	1,650
399	Other Contracted Services	-	1,501	3,000	1,925	1,500
425	Gasoline	3,810	5,000	5,000	2,395	5,000
435	Office Supplies	1,807	2,600	4,100	3,268	2,600
TOTAL CODES COMPLIANCE		\$ 218,787	\$ 241,332	\$ 258,460	\$ 247,832	\$ 319,021
51800	COUNTY BUILDINGS					
103	Asst. Director	\$ 46,949	\$ 52,000	\$ 52,100	\$ 52,000	\$ 54,500
105	Supervisor/Director	64,000	70,000	70,000	70,000	72,900
166	Custodial Personnel	92,195	100,718	100,718	100,659	136,117
167	Maintenance Personnel	99,245	105,998	105,998	99,207	110,336
169	Part-Time Personnel	12,038	13,540	14,040	13,988	-
186	Longevity Pay	-	-	4,025	4,025	4,025
187	Overtime Pay	6,277	12,935	12,935	10,409	10,787
189	Other Salaries & Wages	11,250	-	-	-	-
201	Social Security	24,322	27,172	27,480	25,815	29,733
204	State Retirement	9,093	10,267	10,468	9,231	12,280
205	Employee Vision Insurance	190	216	216	213	240
206	Employee Life Insurance	174	192	192	184	204
207	Medical Insurance	42,675	45,300	49,400	49,338	56,070
208	Dental Insurance	476	504	559	556	625
210	Unemployment Insurance	172	252	252	185	252
307	Communication	2,379	3,500	3,500	3,158	3,500
334.AMBL	Maintenance - Ambulance Bldgs.	11,212	12,000	12,000	12,002	12,000
334.JAIL	Maintenance - Jail Facility	112,073	100,000	152,650	146,914	110,000
335	Maintenance - Buildings	134,985	145,000	165,000	165,861	160,000
336	Maintenance - Equipment	7,852	10,000	10,000	7,005	10,000
338	Maintenance - Vehicles	4,493	4,000	4,000	3,310	4,000
347	Pest Control	3,949	4,000	4,500	4,164	4,000
359	Disposal Fees	-	750	750	-	750

		2024	2025			2026
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
51800	COUNTY BUILDINGS (cont)					
399	Other Contracted Services	39,985	35,000	35,000	29,861	35,000
410	Custodial Supplies	20,813	18,000	18,000	17,926	18,000
415	Electricity	110,652	115,000	115,000	108,359	115,000
425	Gasoline	7,560	8,000	8,000	5,037	8,000
434	Natural Gas	18,440	20,000	31,564	24,708	31,564
435	Office Supplies	538	1,000	1,000	569	1,000
451	Uniforms	240	600	600	301	600
454	Water and Sewer	6,966	7,500	7,700	7,788	7,700
TOTAL COUNTY BUILDINGS		\$ 891,193	\$ 923,444	\$ 1,017,647	\$ 972,774	\$ 1,009,183
51900	OTHER GENERAL ADMINISTRATION					
121	Data Processing Personnel	\$ 57,200	\$ 62,062	\$ 62,062	\$ 62,062	\$ 65,121
201	Social Security	4,376	4,595	4,748	4,748	5,033
204	State Retirement	2,860	3,003	3,104	3,103	3,256
210	Unemployment Insurance	17	42	42	21	42
307	Communication	7,584	4,600	4,600	3,484	4,600
317	Data Processing Services	6,407	7,500	7,500	1,033	7,500
334	Maintenance Agreements	26,651	29,160	29,160	29,368	31,390
348	Postal Charges	61,023	80,000	80,000	65,441	70,000
356	Training	1,800	-	-	-	-
399	Other Contracted Services	60,000	63,500	63,500	56,500	55,800
TOTAL OTHER GENERAL ADMINISTRATION		\$ 227,918	\$ 254,462	\$ 254,716	\$ 225,759	\$ 242,742
51910	PRESERVATION OF RECORDS-ARCHIVES					
307	Communication	\$ 78	\$ 144	\$ 144	\$ 61	\$ 200
499	Other Supplies & Materials	507	2,000	250	-	2,000
TOTAL PRESERVATION OF RECORDS		\$ 585	\$ 2,144	\$ 394	\$ 61	\$ 2,200
51930	OTHER RISK MANAGEMENT					
162	Clerical Personnel	\$ -	\$ 5,000	\$ 112	\$ -	\$ 5,000
201	Social Security	-	377	20	-	377
204	State Retirement	-	250	13	-	250
210	Unemployment Insurance	-	24	14	-	24
TOTAL OTHER RISK MANAGEMENT		\$ -	\$ 5,651	\$ 159	\$ -	\$ 5,651
52100	ACCOUNTS & BUDGETS					
101	County Official/Adm. Officer	\$ 99,208	\$ 107,640	\$ 107,640	\$ 107,640	\$ 113,022
119	Accountants/Bookkeepers	281,944	305,910	305,910	303,896	361,206
185	Educational Incentive -County Emp.	1,000	1,000	1,000	1,000	1,000
186	Longevity Pay	-	-	5,050	5,050	5,050
189	Other Salaries & Wages	12,000	-	-	-	-
201	Social Security	26,719	31,713	32,099	28,821	36,742
204	State Retirement	19,018	20,728	20,981	20,152	24,014
205	Employee Vision Insurance	284	384	384	284	384
206	Employee Life Insurance	214	192	236	235	265
207	Medical Insurance	50,926	55,600	55,720	55,720	67,035
208	Dental Insurance	714	1,152	1,152	742	1,152
210	Unemployment Insurance	168	336	336	168	336
307	Communication	4,268	4,104	4,104	4,020	4,300
320	Dues and Memberships	635	680	745	745	750
332	Legal Notices, Recording, Court Costs	-	1,200	1,200	546	6,000
334	Maintenance Agreements	40,595	38,000	43,935	43,926	45,000
355	Travel	2,607	5,000	3,500	1,472	4,000
356	Tuition/Training	1,100	2,500	2,000	1,034	2,750
435	Office Supplies	8,344	7,000	7,000	6,899	8,500
TOTAL ACCOUNTS & BUDGETS OFFICE		\$ 549,744	\$ 583,139	\$ 592,992	\$ 582,350	\$ 681,506

		2024	2025			2026
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
52300	PROPERTY ASSESSOR					
101	County Official/Adm. Officer	\$ 102,042	\$ 107,144	\$ 107,144	\$ 107,144	\$ 110,358
162	Clerical Personnel	182,958	256,410	221,150	221,150	235,651
185	Educational Incentive -County Emp.	1,000	5,000	-	-	5,000
186	Longevity Pay	-	-	1,575	1,575	1,575
189	Other Salaries & Wages	9,750	-	-	-	-
201	Social Security	20,802	26,555	26,675	24,026	26,973
204	State Retirement	13,201	18,108	12,441	12,441	17,630
205	Employee Vision Insurance	142	156	156	138	156
206	Employee Life Insurance	134	144	174	159	180
207	Medical Insurance	28,333	38,652	38,652	30,130	34,650
208	Dental Insurance	476	504	504	484	504
210	Unemployment Insurance	95	210	210	147	210
305	Audit Services	31,400	27,700	27,700	31,250	31,250
307	Communication	2,861	3,200	3,100	2,488	3,200
317	Data Processing Services	27,526	37,307	35,107	28,175	44,000
320	Dues and Memberships	1,800	2,200	2,200	3,757	2,200
334	Maintenance Agreements	1,172	1,000	1,100	1,318	1,000
338	Maintenance - Vehicles	2,588	2,500	2,500	1,061	2,500
349	Printing, Stationery and Forms	505	1,000	1,000	1,117	1,000
356	Tuition/Training	803	1,000	1,000	673	1,000
425	Gasoline	3,376	4,400	3,800	2,285	5,000
435	Office Supplies	2,147	3,000	5,600	5,590	5,000
599	Other Charges (Reimbursed)	3,333	3,333	3,533	3,510	3,510
TOTAL PROPERTY ASSESSOR'S OFFICE		\$ 436,444	\$ 539,523	\$ 495,321	\$ 478,617	\$ 532,547
52310	REAPPRAISAL PROGRAM					
169	Part-time Personnel	\$ 58,891	\$ 49,006	\$ 40,006	\$ 40,006	\$ 49,006
187	Overtime	-	3,500	-	-	3,500
189	Other Salaries & Wages	316	1,500	1,500	-	1,500
201	Social Security	4,518	4,132	2,906	1,140	4,132
204	State Retirement	12	175	175	-	175
210	State Unemployment	75	84	84	40	84
399	Other Contracted Services	333	7,200	7,200	-	7,200
411	Data Processing Supplies	2,942	500	500	365	500
718	Motor Vehicles	-	-	30,000	-	-
TOTAL REAPPRAISAL PROGRAM		\$ 67,086	\$ 66,097	\$ 82,371	\$ 41,551	\$ 66,097
52400	COUNTY TRUSTEE					
101	County Official/Adm. Officer	\$ 102,042	\$ 107,144	\$ 107,144	\$ 107,144	\$ 110,358
106	Deputy (s)	148,295	160,958	160,958	155,051	169,006
185	Educational Incentive -County Emp.	2,000	4,000	4,000	1,000	4,000
186	Longevity Pay	-	-	550	550	550
189	Other Salaries & Wages	6,000	-	-	-	-
201	Social Security	19,263	20,816	20,858	19,752	21,720
204	State Retirement	11,637	13,605	13,633	11,148	11,925
205	Employee Vision Insurance	229	240	240	225	240
206	Employee Life Insurance	129	156	156	140	156
207	Medical Insurance	14,325	13,680	13,851	13,851	16,537
208	Dental Insurance	456	240	490	464	504
210	Unemployment Insurance	103	168	168	105	168
307	Communication	2,481	2,500	2,500	2,162	3,004
320	Dues and Memberships	2,005	1,800	1,800	320	1,800
334	Maintenance Agreements	15,690	18,000	18,000	12,954	18,000
337	Maintenance - Office Equipment	-	1,000	-	-	1,000
348	Postal Charges	8,369	9,000	9,700	9,444	10,000
349	Printing, Stationery and Forms	960	1,200	1,200	896	1,200

		2024	2025			2026
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
52400	COUNTY TRUSTEE (cont)					
355	Travel	2,006	3,550	2,850	2,311	3,550
399	Other Contracted Services	5,084	8,500	6,800	6,730	8,000
435	Office Supplies	2,359	2,356	3,356	3,304	3,400
709	Data Processing Equipment	-	-	1,700	1,674	1,700
TOTAL COUNTY TRUSTEE'S OFFICE		\$ 343,434	\$ 368,913	\$ 369,954	\$ 349,224	\$ 386,818
52500	COUNTY CLERK					
101	County Official/Adm. Officer	\$ 102,042	\$ 107,144	\$ 107,144	\$ 107,144	\$ 110,358
106	Deputy (s)	233,572	285,317	262,322	262,322	299,117
169	Part-time Personnel	-	5,000	1,000	-	5,000
185	Educational Incentive -County Emp.	1,000	1,000	1,000	1,000	1,000
186	Longevity Pay	-	-	2,000	2,000	2,000
189	Other Salaries & Wages	8,855	-	-	-	-
201	Social Security	25,782	30,176	30,329	27,969	31,937
204	State Retirement	12,943	15,738	15,838	14,146	17,029
205	Employee Vision Insurance	284	288	310	308	310
206	Employee Life Insurance	195	192	216	216	223
207	Medical Insurance	43,780	46,200	48,920	48,919	50,876
208	Dental Insurance	833	900	900	803	810
210	Unemployment Insurance	168	294	294	126	126
307	Communication	4,561	4,920	4,920	3,819	6,000
320	Dues and Memberships	1,267	1,250	1,250	893	1,250
334	Maintenance Agreements	18,839	20,275	20,275	20,270	23,093
349	Printing, Stationery and Forms	4,543	2,000	2,000	2,000	2,000
355	Travel	3,628	5,600	6,600	5,869	5,600
356	Tuition/Training	880	1,275	1,275	1,030	1,275
435	Office Supplies	3,480	5,000	5,000	4,717	5,000
599	Other Charges (Restricted)	55,110	10,000	45,000	34,127	10,000
TOTAL COUNTY CLERK'S OFFICE		\$ 521,761	\$ 542,569	\$ 556,593	\$ 537,678	\$ 573,004
53100	CIRCUIT COURT					
101	County Official/Adm. Officer	\$ 102,042	\$ 107,144	\$ 107,144	\$ 107,144	\$ 110,358
106	Deputy (s)	860,222	961,136	940,514	936,947	1,009,193
185	Educational Incentive -County Emp.	11,000	11,000	11,000	11,000	10,000
186	Longevity Pay	-	-	10,500	10,500	10,500
189	Other Salaries & Wages	35,498	-	-	-	-
194	Jury and Witness Expense	6,971	15,000	15,000	5,800	15,000
199	Other Fees-Court Officer Circuit	13,875	15,000	15,150	15,000	20,000
201	Social Security	76,492	83,713	83,713	81,444	88,744
204	State Retirement	32,360	43,171	36,566	34,051	44,499
205	Employee Vision Insurance	661	902	902	814	902
206	Employee Life Insurance	607	720	720	669	702
207	Medical Insurance	117,855	120,903	131,621	130,021	138,202
208	Dental Insurance	1,964	1,980	2,190	2,178	2,200
210	Unemployment Insurance	575	704	704	622	704
307	Communication	11,479	15,750	15,750	10,267	17,250
320	Dues & Memberships	2,102	2,465	2,600	2,398	2,215
334	Maintenance Agreements	72,316	73,173	73,173	65,224	74,789
349	Printing, Stationery and Forms	9,918	13,500	13,500	12,719	14,000
355	Travel	-	3,000	3,100	622	3,100
356	Tuition	1,000	2,100	2,100	-	2,100
414	Duplicating Supplies	-	5,750	1,015	-	5,750
435	Office Supplies	12,782	12,000	16,500	16,502	12,000
709	Technology Reserve Funds	31,555	50,000	50,000	37,210	15,000
TOTAL CIRCUIT COURT		\$ 1,401,273	\$ 1,539,111	\$ 1,533,462	\$ 1,481,130	\$ 1,597,208

		2024	2025			2026
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
53310	GENERAL SESSIONS JUDGE					
102	Judges	\$ 387,418	\$ 403,284	\$ 403,284	\$ 403,284	\$ 414,979
103	Judicial Assistant (s)	36,065	45,136	45,136	44,481	47,393
189	Other Salaries & Wages	1,149	-	-	-	-
201	Social Security	28,784	34,192	34,192	30,278	35,441
204	State Retirement	19,371	20,165	20,165	20,164	20,749
205	Employee Vision Insurance	95	96	96	95	96
206	Employee Life Insurance	53	60	60	59	60
207	Medical Insurance	15,288	16,800	16,800	16,638	17,678
208	Dental Insurance	238	252	252	247	252
210	Unemployment Insurance	46	84	84	42	84
307	Communication	1,092	1,540	1,540	845	1,296
320	Dues And Membership	3,438	3,000	3,000	3,404	4,165
322	Evaluation & Testing	9,500	8,000	7,200	-	8,000
334	Maintenance Agreements	-	-	-	-	240
355	Travel	2,764	2,420	3,220	3,203	4,570
356	Tuition/Training	835	2,080	2,080	550	3,200
399	Other Contracted Services	147	1,290	1,290	170	350
435	Office Supplies	440	2,225	2,225	2,017	2,700
437	Periodicals	2,618	3,500	3,500	2,214	3,000
TOTAL GENERAL SESSIONS JUDGE		\$ 509,342	\$ 544,124	\$ 544,124	\$ 527,690	\$ 564,253
53330	DRUG/RECOVERY COURT					
103	Assistant (s)	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 20,000
105	Supervisor/Director	5,289	55,000	61,154	61,154	68,250
201	Social Security	400	6,503	6,503	4,337	6,752
204	State Retirement	-	4,250	4,250	1,181	4,250
205	Employee Vision Insurance	-	120	120	47	60
206	Employee Life Insurance	-	48	48	29	30
207	Medical Insurance	-	8,716	8,716	8,123	8,291
208	Dental Insurance	-	250	250	124	132
210	Unemployment Insurance	16	96	96	26	84
307	Communication	824	4,150	5,225	4,872	4,150
320	Dues And Membership	-	250	250	-	250
334	Maintenance Agreements	-	3,700	2,625	-	3,700
351	Rentals	7,200	21,600	21,600	21,600	21,600
355	Travel	-	2,000	2,000	625	2,000
356	Tuition/Training	-	2,000	2,000	300	2,000
368	Drug Treatment	8,973	-	-	-	-
435	Office Supplies	14,982	5,000	5,000	2,558	5,000
452	Utilities	1,475	10,000	10,000	2,597	10,000
499	Other Supplies & Materials	-	5,000	5,000	3,054	5,000
709	Data Processing Equipment	11,147	10,000	10,000	1,482	10,000
TOTAL DRUG/RECOVERY COURT		\$ 50,306	\$ 168,683	\$ 174,837	\$ 112,110	\$ 171,549
53400	CHANCERY COURT					
101	County Official/Adm. Officer	\$ 102,042	\$ 107,144	\$ 107,144	\$ 107,144	\$ 110,358
106	Deputy (s)	168,246	184,974	184,974	175,625	194,223
169	Part-time Personnel	400	4,000	4,000	220	4,000
185	Educational Incentive -County Emp.	4,000	4,000	4,000	3,000	4,000
186	Longevity Pay	-	-	3,300	3,300	3,350
189	Other Salaries & Wages	6,874	-	-	-	-
194	Jury and Witness Expense	-	500	500	-	500
201	Social Security	20,921	22,396	22,648	21,722	24,169
204	State Retirement	13,690	14,438	14,603	12,252	15,597
205	Employee Vision Insurance	135	204	204	95	204
206	Employee Life Insurance	131	147	147	142	147

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53400	CHANCERY COURT (cont)					
207	Medical Insurance	21,270	29,322	29,322	23,090	24,437
208	Dental Insurance	308	372	372	247	372
210	Unemployment Insurance	123	210	210	112	210
307	Communication	3,491	3,500	3,500	3,169	3,500
320	Dues And Membership	2,017	2,168	2,268	2,268	2,300
332	Legal Notices, Recording and Court Costs	-	2,000	2,000	1,362	2,000
334	Maintenance Agreements	16,243	16,964	16,964	16,896	18,154
349	Printing, Stationery and Forms	585	1,850	1,750	1,588	1,850
355	Travel	238	1,100	1,100	798	5,000
356	Tuition/Training	400	950	1,950	1,782	950
435	Office Supplies	1,881	3,900	2,900	2,787	3,900
437	Periodicals	873	910	910	889	910
709	Data Processing Equipment (Restricted)	2,579	-	5,000	4,187	5,000
TOTAL CHANCERY COURT		\$ 366,448	\$ 401,049	\$ 409,766	\$ 382,675	\$ 425,131
53610	OFFICE OF THE PUBLIC DEFENDER					
161	Secretary	-	45,000	40,000	26,859	40,000
201	Social Security	-	3,443	2,443	848	2,443
204	State Retirement	-	2,250	1,250	-	1,250
210	Unemployment Insurance	-	42	92	61	42
399	Other Contracted Services	-	-	7,000	3,884	20,000
TOTAL OFFICE OF THE PUBLIC DEFENDER		\$ -	\$ 50,735	\$ 50,785	\$ 31,652	\$ 63,735
53700	JUDICIAL COMMISSIONERS					
101	County Official/Adm. Officer	\$ 141,789	\$ 162,625	\$ 162,640	\$ 161,539	\$ 170,772
169	Part Time Personnel	9,127	15,000	12,212	7,787	15,000
187	Overtime Pay	20,508	16,800	18,865	18,687	16,800
189	Other Salaries & Wages	23,370	8,175	13,575	12,523	11,575
201	Social Security	14,165	15,098	15,098	14,244	16,383
204	State Retirement	4,282	7,896	5,598	5,249	7,896
205	Employee Vision Insurance	71	96	96	95	96
206	Employee Life Insurance	97	108	118	118	108
207	Medical Insurance	11,061	15,600	15,650	15,636	16,224
208	Dental Insurance	300	168	418	371	418
210	Unemployment Insurance	161	168	168	107	168
307	Communication	-	500	-	-	-
320	Memberships & Dues	700	800	800	600	800
334	Maintenance Agreements	898	1,000	1,000	795	1,000
356	Tuition/Training	-	1,000	250	-	1,000
435	Office Supplies	981	3,000	2,000	815	3,000
TOTAL JUDICIAL COMMISSIONERS		\$ 227,511	\$ 248,034	\$ 248,488	\$ 238,564	\$ 261,240
53900	OTHER ADMINISTRATION OF JUSTICE					
114	FTC Coordinator	\$ -	\$ -	\$ 50,000	\$ 26,923	\$ 51,500
201	Social Security	-	-	5,440	2,046	5,440
204	State Retirement	-	-	5,374	1,346	5,374
205	Employee Vision Insurance	-	-	51	24	51
206	Employee Life Insurance	-	-	52	17	52
207	Medical Insurance	-	-	11,754	3,762	11,754
208	Dental Insurance	-	-	124	62	124
210	Unemployment Insurance	-	-	21	21	21
307	Communication	-	-	803	797	744
320	Memberships & Dues	-	-	170	25	-
349	Printing, Stationery, and Forms	-	-	180	-	180
351	Rentals	-	-	1,800	-	-
355	Travel	-	-	7,578	7,101	4,136
356	Tuition/Training	-	-	7,860	4,280	3,597

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53900	OTHER ADMINISTRATION OF JUSTICE (cont)					
399	Other Contracted Services	-	-	230,833	62,288	243,208
499	Other Supplies and Materials	-	-	6,600	3,904	6,600
709	Data Processing Equipment	-	-	7,049	1,148	-
TOTAL OTHER ADMINISTRATION OF JUSTICE		\$ -	\$ -	\$ 335,689	\$ 113,745	\$ 332,781
53910	PROBATION SERVICES					
105	Supervisor/Director	\$ 51,106	\$ 55,306	\$ 55,306	\$ 55,306	\$ 56,867
111	Probation Officer(s)	201,024	252,903	252,903	246,568	267,003
161	Secretary	31,789	35,000	35,000	29,459	36,500
185	Educational Incentive -County Emp.	1,000	5,000	2,000	2,000	5,000
186	Longevity Pay	-	-	1,125	1,125	1,425
189	Other Salaries & Wages	10,500	-	-	-	-
201	Social Security	20,691	26,638	25,224	23,872	28,060
204	State Retirement	11,089	17,411	14,867	11,910	13,936
205	Employee Vision Insurance	233	340	340	265	285
206	Employee Life Insurance	184	240	290	221	240
207	Medical Insurance	41,595	45,126	49,601	49,269	55,349
208	Dental Insurance	693	630	880	814	888
210	Unemployment Insurance	175	192	292	201	220
307	Communication	4,001	4,250	4,250	4,628	4,800
334	Maintenance Agreements	6,331	7,100	7,550	7,512	8,000
348	Postage	-	100	100	-	100
349	Printing, Stationery, and Forms	395	800	800	799	800
355	Travel	421	800	2,100	1,915	800
356	Tuition/Training	1,834	1,800	1,550	1,550	2,000
399	Other Contracted Services	-	500	500	-	-
435	Office Supplies	2,270	5,000	5,000	4,629	5,500
451	Uniforms	438	500	500	271	500
499	Other Supplies & Materials	13,578	10,000	8,500	7,847	10,000
TOTAL PROBATION SERVICES		\$ 399,346	\$ 469,636	\$ 468,678	\$ 450,160	\$ 498,273
54110	SHERIFF'S DEPARTMENT					
101	County Official/Adm. Officer	\$ 112,246	\$ 117,858	\$ 117,858	\$ 117,858	\$ 121,394
106	Deputy(s)	2,151,939	2,621,783	2,555,926	2,325,676	3,373,068
140	Salary Supplements	35,200	44,800	81,600	81,600	44,800
161	Secretary	44,637	46,655	47,696	47,374	50,087
162	Clerical Personnel	78,155	160,522	145,813	131,207	160,522
186	Longevity Pay	-	-	23,025	23,025	26,875
187	Overtime Pay	118,465	52,500	122,763	122,763	142,500
189	Other Salaries & Wages	182,201	246,729	182,338	108,523	207,709
201	Social Security	204,003	251,750	253,511	226,102	309,522
204	State Retirement	101,823	131,615	120,513	112,685	138,890
205	Employee Vision Insurance	1,616	1,800	1,950	1,833	2,460
206	Employee Life Insurance	1,312	1,320	1,570	1,497	2,100
207	Medical Insurance	325,910	352,180	377,281	370,632	375,186
208	Dental Insurance	5,126	5,500	5,825	5,717	7,236
210	Unemployment Insurance	1,084	1,500	1,500	1,226	1,785
307	Communication	37,027	43,750	43,750	44,664	51,750
320	Dues and Memberships	3,977	6,030	6,030	3,255	6,030
322	Evaluation and Testing	800	4,200	4,200	200	4,200
334	Maintenance Agreements	25,201	28,677	28,677	22,951	28,677
336	Maintenance - Equipment	7,617	9,000	9,000	7,064	10,000
338	Maintenance - Vehicles	84,767	70,000	92,497	95,150	80,000
348	Postage	1,200	1,500	1,500	1,423	1,500
349	Printing	493	900	900	254	900
355	Travel	4,788	10,000	10,000	7,642	10,000

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54110	SHERIFF'S DEPARTMENT (cont)					
356	Tuition/Training	2,468	15,500	15,500	8,020	15,500
399	Other Contracted Services	39,573	103,246	103,246	94,363	115,086
425	Gasoline	219,972	250,000	250,000	211,215	250,000
431	Law Enforcement Supplies	5,786	10,000	10,000	7,961	10,000
435	Office Supplies	6,439	15,000	15,000	11,181	15,000
451	Uniforms	16,718	16,000	16,000	13,420	58,000
509	Refunds	-	-	95,423	95,423	-
513	Worker's Compensation Insurance	49,253	49,253	49,253	49,253	53,716
610	Principal on Capital Leases	154,254	115,000	221,081	210,853	-
611	Interest on Capital Leases	48,693	43,000	66,681	66,336	-
708	Communication Equipment	-	10,000	10,000	1,298	-
709	Data Processing Equipment	-	15,000	15,000	13,794	-
716	Law Enforcement Equipment	16,149	10,000	10,000	-	-
718	Motor Vehicles	289,350	-	-	-	-
TOTAL SHERIFF'S DEPARTMENT		\$ 4,378,241	\$ 4,862,568	\$ 5,112,907	\$ 4,643,438	\$ 5,674,493
54130	TRAFFIC CONTROL					
399	Other Contracted Services	\$ 1,200	\$ 15,000	\$ 10,305	\$ 11,295	\$ 15,000
443	Road Signs	2,715	15,000	5,000	3,982	15,000
TOTAL TRAFFIC CONTROL		\$ 3,915	\$ 30,000	\$ 15,305	\$ 15,277	\$ 30,000
54160	ADMINISTRATION OF THE SEXUAL OFFENDER					
358	Remittance of Revenue Collected	\$ -	\$ 7,000	\$ -	\$ -	\$ 7,000
431	Law Enforcement Supplies	-	20,000	20,000	7,497	20,000
TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER		\$ -	\$ 27,000	\$ 20,000	\$ 7,497	\$ 27,000
54210	JAIL					
106	Deputy(s)	\$ 456,956	\$ 377,396	\$ 424,758	\$ 415,704	\$ -
160	Guards	2,118,847	2,835,727	2,148,037	2,133,052	2,981,468
162	Clerical Personnel	37,884	69,052	47,081	46,681	71,698
167	Maintenance Personnel	34,490	62,960	47,371	41,371	62,960
186	Longevity Pay	-	-	7,900	7,900	4,050
187	Overtime Pay	172,395	90,000	235,408	221,415	110,000
188	Court Officers Overtime Pay	4,392	12,000	7,507	3,938	-
189	Other Salaries & Wages	225,142	229,097	176,072	163,820	229,097
201	Social Security	227,362	281,232	249,809	226,311	265,947
204	State Retirement	65,754	127,500	69,759	63,804	111,124
205	Employee Vision Insurance	1,703	1,800	1,800	1,588	1,320
206	Employee Life Insurance	1,630	1,550	1,800	1,700	1,362
207	Medical Insurance	306,362	351,000	330,524	309,658	262,458
208	Dental Insurance	5,631	7,416	6,191	5,129	4,864
210	Unemployment Insurance	1,940	2,520	2,520	2,079	2,310
307	Communication	24,058	28,800	28,800	21,663	28,800
312	Contracts with Private Agencies	1,854	15,000	15,000	4,835	15,000
322	Evaluation & Testing	4,600	13,000	1,000	948	13,000
334	Maintenance Agreements	15,251	22,000	22,000	19,030	19,000
336	Maintenance - Equipment	40,242	32,000	45,400	49,286	32,000
340	Medical and Dental Services	459,078	385,392	890,347	839,367	500,000
354	Transportation other than Students	1,456	9,000	9,000	5,241	9,000
355	Travel	4,679	7,500	7,500	6,713	7,500
356	Tuition/Training	5,590	11,200	11,200	2,044	11,200
399	Other Contracted Services	795,196	866,764	866,764	866,764	927,444
410	Custodial Supplies	47,641	50,500	49,100	37,760	50,500
415	Utilities-Electricity	145,466	174,400	164,853	163,035	174,400
422	Food Supplies	589,680	650,000	770,000	766,943	850,000
431	Law Enforcement Supplies	6,552	14,000	14,000	11,415	14,000
434	Natural Gas	31,245	42,141	47,520	47,344	42,141

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54210	JAIL (cont)					
435	Office Supplies	7,510	11,900	11,900	7,775	11,900
441	Prisoners Clothing	6,490	20,000	20,000	19,015	20,000
451	Uniforms	2,233	9,735	9,735	1,041	9,735
454	Utilities-Water and Sewer	113,294	120,000	152,853	152,430	120,000
513	Worker's Compensation Insurance	79,837	79,837	80,898	80,898	84,943
TOTAL JAIL		\$ 6,042,440	\$ 7,012,419	\$ 6,974,407	\$ 6,747,698	\$ 7,049,221
54240	JUVENILE SERVICES					
105	Supervisor/Director	\$ 57,165	\$ 62,646	\$ 62,646	\$ 62,646	\$ 65,605
112	Youth Service Officers	172,315	186,684	178,364	162,144	196,192
140	Salary Supplement	9,000	9,000	9,000	9,000	9,000
169	Part-Time Personnel	-	-	8,320	8,320	-
185	Educational Incentive - County Emp.	4,000	4,000	4,000	4,000	4,000
186	Longevity Pay	-	-	5,375	5,375	5,600
189	Other Salaries and Wages	15,300	7,800	7,800	6,900	8,000
201	Social Security	18,863	20,665	21,076	18,932	22,062
204	State Retirement	11,428	13,507	13,776	10,430	10,975
205	Employee Vision Insurance	190	192	192	158	192
206	Employee Life Insurance	134	156	156	125	156
207	Medical Insurance	37,155	39,000	39,000	33,792	40,581
208	Dental Insurance	595	600	600	536	600
210	Unemployment Insurance	105	210	210	129	210
307	Communication	4,481	6,000	6,000	4,578	6,000
309	Contracts with Government Agencies	121,015	69,000	69,000	50,680	69,000
320	Dues & Memberships	1,088	1,300	1,300	1,018	1,300
334	Maintenance Agreements	1,060	4,950	4,950	1,079	4,950
355	Travel	3,440	4,500	4,500	1,966	4,500
356	Tuition / Training	550	1,000	1,000	400	1,000
435	Office Supplies	2,373	3,500	3,500	3,657	3,500
499	Other Supplies & Materials	1,404	3,000	3,000	1,404	3,000
709	Data Processing Equipment	3,325	2,500	2,500	1,388	2,500
711	Furniture & Fixtures	-	1,000	1,000	-	1,000
TOTAL JUVENILE SERVICES		\$ 464,985	\$ 441,210	\$ 447,265	\$ 388,655	\$ 459,923
54320	RURAL FIRE PROTECTION					
316	Contributions	\$ 502,000	\$ 528,000	\$ 528,000	\$ 527,000	\$ 527,000
454	Water & Sewer	4,508	5,000	5,000	3,868	5,000
TOTAL RURAL FIRE PROTECTION		\$ 506,508	\$ 533,000	\$ 533,000	\$ 530,868	\$ 532,000
54410	CIVIL DEFENSE					
105	Supervisor/Director	\$ 60,714	\$ 66,046	\$ 66,046	\$ 65,807	\$ 69,349
106	Deputy	49,370	56,090	56,090	55,882	58,895
169	Part Time Personnel	19,638	15,750	17,520	17,520	16,537
186	Longevity Pay	-	-	1,200	1,200	1,200
187	Overtime	20,809	26,250	36,064	36,024	26,250
189	Other Salaries & Wages	12,670	5,000	5,000	1,720	5,000
201	Social Security	12,018	12,939	13,031	13,083	13,558
204	State Retirement	5,998	6,964	7,024	5,771	7,730
205	Employee Vision Insurance	72	96	96	95	96
206	Employee Life Insurance	51	60	60	59	60
207	Medical Insurance	8,782	7,800	7,815	7,813	8,112
208	Dental Insurance	256	248	248	247	252
210	Unemployment Insurance	89	168	168	67	168
307	Communication	9,517	10,000	10,000	9,600	11,000
320	Dues and Memberships	160	1,250	1,250	731	1,250
338	Maintenance - Vehicles	2,140	7,350	10,080	8,525	10,000
355	Travel	488	2,200	-	-	2,200

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54410	CIVIL DEFENSE (cont)					
356	Tuition/Training	2,686	4,000	3,640	3,073	5,000
422	Food Supplies	2,173	3,000	3,000	3,156	3,000
425	Gasoline	6,524	8,500	6,500	6,241	10,000
435	Office Supplies	8,932	8,500	8,860	8,862	8,500
451	Uniforms	4,977	4,200	4,200	4,171	4,200
499	Hazardous Materials Expense	10,694	30,000	30,000	29,871	40,000
709	2022 Homeland Security Grant	9,692	-	41,930	32,162	-
TOTAL CIVIL DEFENSE		\$ 248,450	\$ 276,411	\$ 329,822	\$ 311,679	\$ 302,357
54420	RESCUE SQUAD					
316	Contributions	\$ 85,000	\$ 78,750	\$ 78,750	\$ 78,750	\$ 78,750
TOTAL RESCUE SQUAD		\$ 85,000	\$ 78,750	\$ 78,750	\$ 78,750	\$ 78,750
54610	COUNTY CORONER/MEDICAL EXAMINER					
308	Consultants/ME Fee	\$ -	\$ 4,000	\$ -	\$ -	\$ -
338	Vehicle Maintenance	-	5,000	-	-	-
340	Medical and Dental Services	179,741	144,000	181,574	181,574	180,000
341	Pauper Burials	1,330	2,500	5,000	4,605	5,000
425	Gasoline	-	3,000	-	-	-
TOTAL COUNTY CORONER/MEDICAL EXAMINER		\$ 181,071	\$ 158,500	\$ 186,574	\$ 186,179	\$ 185,000
54900	OTHER PUBLIC SAFETY (911)					
105	Supervisor/Director	\$ 76,782	\$ 76,815	\$ 76,815	\$ 75,370	\$ 87,093
140	Salary Supplement-Training	15,200	15,200	13,600	13,600	15,200
148	Dispatchers/Radio Operators	836,460	910,410	863,032	838,777	955,931
186	Longevity Pay	-	-	6,450	6,450	6,450
187	Overtime Pay	71,464	90,388	117,983	117,983	90,388
189	Other Salaries & Wages	103,423	45,194	72,020	62,303	45,194
201	Social Security	81,700	87,058	87,551	83,442	91,820
204	State Retirement	33,262	39,831	34,411	32,492	39,153
205	Employee Vision Insurance	525	528	678	580	624
206	Employee Life Insurance	509	600	600	510	600
207	Medical Insurance	94,945	112,800	112,800	101,839	110,880
208	Dental Insurance	1,847	1,860	2,010	1,924	1,980
210	Unemployment Insurance	534	798	798	458	525
TOTAL OTHER PUBLIC SAFETY		\$ 1,316,650	\$ 1,381,482	\$ 1,388,748	\$ 1,335,727	\$ 1,445,838
55110	LOCAL HEALTH CENTER					
131	Medical Personnel	\$ 339,224	\$ 468,343	\$ 468,343	\$ 336,565	\$ 468,343
162	Clerical Personnel	35,545	33,953	33,953	33,601	33,953
186	Longevity Pay	-	-	1,000	1,000	1,000
189	Other Salaries & Wages	12,750	-	-	-	-
201	Social Security	29,029	38,426	38,503	27,867	40,424
204	State Retirement	13,089	25,115	19,729	10,203	21,136
205	Employee Vision Insurance	269	312	312	229	312
206	Employee Life Insurance	196	240	290	250	264
207	Medical Insurance	43,053	47,943	53,379	53,379	56,326
208	Dental Insurance	683	960	910	721	960
210	Unemployment Insurance	242	294	294	241	320
307	Communication	4,620	9,600	7,600	5,056	9,600
316	Contributions	16,106	40,000	40,000	20,000	40,000
320	Dues & Memberships	375	375	375	375	375
335	Maintenance - Buildings	1,410	15,686	13,686	200	15,686
337	Maintenance - Office Equipment	-	50	50	-	50
348	Postal Charges	-	50	50	-	50
355	Travel	5,500	9,450	9,450	7,122	10,500
410	Custodial Supplies	-	1,100	600	23	1,100

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55110	LOCAL HEALTH CENTER (cont)					
413	Drugs and Medical Supplies	-	100	100	-	100
435	Office Supplies	-	100	100	32	100
452	Utilities	11,432	9,500	14,000	14,233	14,000
499	Other Supplies & Materials	50	5,400	5,400	2,195	5,400
513	Worker's Compensation	-	-	-	-	1,055
599	Tobacco State Contribution	9,329	33,139	33,139	13,098	18,139
790	Other Equipment	3,894	-	-	-	25,115
TOTAL LOCAL HEALTH CENTER		\$ 526,795	\$ 740,136	\$ 741,263	\$ 526,390	\$ 764,308
55120	RABIES & ANIMAL CONTROL					
105	Supervisor	\$ 51,578	\$ 58,032	\$ 58,032	\$ 58,032	\$ 60,320
106	Animal Control Officer	57,112	127,039	120,324	115,493	134,005
169	Part-Time Personnel	2,879	-	-	-	-
187	Overtime Pay	12,677	11,025	17,025	14,775	11,025
189	Other Salaries & Wages	7,354	4,200	2,483	2,483	4,200
201	Social Security	9,692	15,323	15,323	14,219	16,031
204	State Retirement	4,151	9,381	5,813	5,812	9,381
205	Employee Vision Insurance	28	192	192	87	96
206	Employee Life Insurance	65	96	113	113	118
207	Medical Insurance	10,723	23,400	21,900	21,512	24,919
208	Dental Insurance	248	509	509	474	504
210	Unemployment Insurance	116	126	126	98	126
307	Communication	2,836	3,200	3,400	3,493	3,200
335	Maintenance - Buildings	1,399	1,300	1,500	1,485	1,300
338	Maintenance - Vehicles	4,876	5,000	5,000	4,387	5,000
356	Tuition/Training	971	1,625	2,025	2,000	3,000
357	Veterinary Services	27,332	30,000	36,455	33,926	40,000
401	Animal & Food Supplies	6,356	7,500	7,500	7,302	10,000
410	Custodial Supplies	2,111	1,500	1,500	1,408	1,500
413	Drugs and Medical Supplies	2,924	4,000	4,000	4,000	5,000
425	Gasoline	4,698	4,750	6,250	6,577	7,000
435	Office Supplies	1,106	1,200	1,800	1,792	1,200
451	Uniforms	1,923	5,500	4,700	4,501	4,000
452	Utilities	-	1,200	250	-	1,200
599	Other Charges (Donated Funds)	2,238	3,000	2,600	2,550	3,000
TOTAL RABIES & ANIMAL CONTROL		\$ 215,392	\$ 319,098	\$ 318,820	\$ 306,519	\$ 346,125
55170	ALCOHOL & DRUG PROGRAMS					
316	Contributions - Opioid Abatement	\$ -	\$ -	\$ 78,031	\$ 39,045	\$ 397,486
499	Other Supplies and Materials	-	2,000	2,000	1,000	2,000
TOTAL ALCOHOL & DRUG PROGRAMS		\$ -	\$ 2,000	\$ 80,031	\$ 40,045	\$ 399,486
55390	APPROPRIATION TO STATE					
316	Contributions	\$ 81,554	\$ 81,554	\$ 81,554	\$ 81,554	\$ 81,554
TOTAL APPROPRIATION TO STATE		\$ 81,554				
55510	GENERAL WELFARE ASSISTANCE					
316	Contributions	\$ 9,054	\$ 10,054	\$ 10,054	\$ 10,054	\$ 10,054
TOTAL GENERAL WELFARE ASSISTANCE		\$ 9,054	\$ 10,054	\$ 10,054	\$ 10,054	\$ 10,054
55759	OTHER WASTE DISPOSAL					
359	County Wide Disposal Program	\$ 95,217	\$ 136,477	\$ 136,477	\$ 98,384	\$ 136,477
TOTAL OTHER WASTE DISPOSAL		\$ 95,217	\$ 136,477	\$ 136,477	\$ 98,384	\$ 136,477
56300	SENIOR CITIZENS ASSISTANCE					
316	Tullahoma Senior Citizens Center	\$ 45,000	\$ 47,250	\$ 47,250	\$ 47,250	\$ 47,250
316	Manchester Senior Citizens Center	45,000	47,250	47,250	47,250	47,250
540	Tax Relief Program	120,004	145,000	145,000	93,845	135,000
TOTAL SENIOR CITIZENS ASSISTANCE		\$ 210,004	\$ 239,500	\$ 239,500	\$ 188,345	\$ 229,500

	2024		2025			2026
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget	
56500 LIBRARIES-MANCHESTER						
105.MAN Supervisor/Director	\$ 54,080	\$ 58,677	\$ 58,677	\$ 58,677	\$ 61,611	
121.MAN Data Processing Personnel	25,575	27,747	27,747	27,747	29,135	
129.MAN Librarians	227,688	262,246	258,565	257,632	275,334	
169.MAN Part Time Personnel	77,280	83,645	80,645	80,619	87,775	
186.MAN Longevity Pay	-	-	3,300	3,300	3,300	
189.MAN Other Salaries & Wages	18,327	-	-	-	-	
201.MAN Social Security	29,968	33,072	33,324	31,914	34,972	
204.MAN State Retirement	11,694	12,320	13,439	13,438	14,783	
205.MAN Employee Vision Insurance	332	360	360	324	360	
206.MAN Employee Life Insurance	214	240	240	230	240	
207.MAN Medical Insurance	39,510	44,415	47,228	47,228	52,444	
208.MAN Dental Insurance	711	840	840	721	725	
210.MAN Unemployment Insurance	385	420	420	383	385	
307.MAN Communication	5,260	6,200	6,200	6,432	11,300	
317.MAN Data Processing Services	879	1,144	904	903	1,255	
320.MAN Dues & Memberships	799	715	1,152	1,152	1,014	
328.MAN Janitorial Services	7,130	8,373	7,440	7,440	8,625	
334.MAN Maintenance Agreements	25,126	27,450	27,450	27,121	28,274	
355.MAN Travel	301	722	1,019	1,018	745	
356.MAN Tuition/Training	95	902	300	300	930	
399.MAN Other Contracted Services	3,541	10,930	3,259	3,256	5,000	
428.MAN Audio Visuals	14,373	15,002	15,877	15,839	15,452	
432.MAN Library Books/Media	49,996	52,095	55,095	54,748	53,658	
435.MAN Office Supplies	6,877	5,373	6,950	7,073	5,642	
437.MAN Periodicals	658	884	527	502	911	
452.MAN Utilities	9,295	14,175	11,175	11,016	11,036	
499.MAN Other Supplies and Materials	16,768	7,276	14,314	14,147	9,995	
719.MAN Office Equipment	6,786	7,345	6,924	6,923	7,565	
TOTAL MANCHESTER LIBRARY	\$ 633,650	\$ 682,568	\$ 683,371	\$ 680,082	\$ 722,466	
56500 LIBRARIES-TULLAHOMA						
105.LANN Supervisor/Director	\$ 53,560	\$ 58,115	\$ 58,115	\$ 58,115	\$ 59,571	
121.LANN Data Processing Personnel	38,363	41,621	41,621	41,621	43,705	
129.LANN Librarians	203,694	265,678	260,078	260,060	280,406	
169.LANN Part Time Personnel	67,059	88,308	79,908	79,863	92,304	
186.LANN Longevity Pay			4,650	4,650	4,650	
189.LANN Other Salaries & Wages	15,897	-	-	-	-	
201.LANN Social Security	27,205	34,710	31,803	31,802	36,786	
204.LANN State Retirement	10,567	12,009	12,400	12,325	13,300	
205.LANN Employee Vision Insurance	296	288	316	292	316	
206.LANN Employee Life Insurance	215	240	255	255	255	
207.LANN Medical Insurance	56,743	59,640	67,489	67,489	71,224	
208.LANN Dental Insurance	883	876	958	886	890	
210.LANN Unemployment Insurance	388	546	546	377	380	
307.LANN Communication	3,382	3,660	3,835	3,835	3,660	
317.LANN Data Processing Services	364	379	386	386	450	
320.LANN Dues & Memberships	475	572	475	475	1,190	
328.LANN Janitorial Services	7,899	8,700	5,700	5,700	7,200	
334.LANN Maintenance Agreements	22,842	27,000	26,108	26,107	27,650	
349.LANN Printing & Binding	749	1,092	1,555	1,555	1,500	
355.LANN Travel/Mileage	1,519	1,664	1,421	1,445	2,350	
356.LANN Tuition/Training	205	200	350	350	300	
399.LANN Other Contracted Services	6,678	5,500	6,070	6,070	6,000	
428.LANN Audio Visuals	10,102	15,000	17,011	17,009	25,000	
432.LANN Library Books/Media	55,607	58,768	61,891	61,905	75,000	
435.LANN Office Supplies	6,162	5,928	5,928	5,929	6,500	

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
56500 LIBRARIES-TULLAHOMA					
437.LANN Periodicals	482	312	323	323	400
452.LANN Utilities	9,358	12,480	10,825	10,824	11,000
499.LANN Other Supplies and Materials	11,430	9,972	9,716	9,643	11,000
719.LANN Office Equipment	8,690	7,500	7,133	7,133	7,500
TOTAL TULLAHOMA LIBRARY	\$ 620,813	\$ 720,758	\$ 716,866	\$ 716,424	\$ 790,487
56900 LIBRARIES-CAPITAL OUTLAY					
129.LANN Librarians	\$ 1,832	\$ 1,900	\$ 1,900	\$ 1,603	\$ 1,900
201.LANN Social Security	140	146	146	123	146
204.LANN Retirement	30	95	95	29	95
210.LANN Unemployment Insurance	2	10	10	1	10
432.LANN Library Books/Media	286	1,000	627	235	1,000
499.LANN Other Supplies and Materials	5,129	6,500	7,148	7,720	6,500
719.LANN Office Equipment	6,366	5,500	5,225	5,225	5,500
129.MAN Librarians	1,946	2,000	2,000	1,603	2,000
201.MAN Social Security	149	153	153	123	153
204.MAN Retirement	30	100	100	38	100
210.MAN Unemployment Insurance	2	10	10	1	10
499.MAN Other Supplies and Materials	12,232	10,000	67,000	67,305	10,000
719.MAN Office Equipment	5,369	5,500	5,738	5,737	5,750
TOTAL LIBRARIES-CAPITAL OUTLAY	\$ 33,513	\$ 32,914	\$ 90,152	\$ 89,741	\$ 33,164
57100 AGRICULTURE EXTENSION SERVICE					
140 Salary Supplements	\$ 151,746	\$ 175,673	\$ 175,673	\$ 154,660	\$ 201,250
299 Other Fringe Benefits	58,088	82,676	82,676	58,561	76,255
307 Communication	2,165	2,500	2,500	1,828	2,500
312 Contracts with Private Agencies	57,225	63,748	63,748	57,225	57,225
337 Maintenance - Office Equipment	2,000	2,500	2,500	2,500	3,500
355 Travel	500	500	500	500	1,000
411 Data Processing Supplies	2,000	2,500	2,500	2,500	3,000
452 Utilities	1,891	2,000	2,000	1,961	2,250
TOTAL AGRICULTURE EXTENSION SERVICE	\$ 275,615	\$ 332,097	\$ 332,097	\$ 279,735	\$ 346,980
57500 SOIL & WATER CONSERVATION					
161 Secretary(s)	\$ 41,699	\$ 44,470	\$ 44,470	\$ 44,470	\$ 46,694
162 Clerical Personnel	32,174	35,674	35,674	35,674	37,458
186 Longevity Pay	-	-	2,600	2,600	2,700
189 Other Salaries & Wages	3,000	-	-	-	-
201 Social Security	5,463	6,140	6,339	5,966	6,655
204 State Retirement	2,833	4,008	4,138	3,067	4,350
205 Employee Vision Insurance	47	120	108	47	48
206 Employee Life Insurance	53	48	60	59	60
207 Medical Insurance	7,161	15,600	15,600	7,813	7,800
208 Dental Insurance	119	254	254	124	132
210 Unemployment Insurance	42	84	84	42	84
316 Contributions	3,000	3,000	3,000	3,000	3,000
TOTAL SOIL & WATER CONSERVATION	\$ 95,593	\$ 109,398	\$ 112,327	\$ 102,862	\$ 108,981
58110 TOURISM					
316 Contributions	\$ 3,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 13,000
499 Other Supplies and Materials	-	-	10,000	-	-
599 Mayor's Discretionary Account	3,713	10,000	10,000	4,542	10,000
TOTAL TOURISM	\$ 6,713	\$ 28,000	\$ 38,000	\$ 22,542	\$ 23,000
58120 INDUSTRIAL DEVELOPMENT					
316 Contributions	\$ 335,177	\$ 345,835	\$ 345,835	\$ 345,834	\$ 348,277
TOTAL INDUSTRIAL DEVELOPMENT	\$ 335,177	\$ 345,835	\$ 345,835	\$ 345,834	\$ 348,277

		2024	2025			2026
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
58300	VETERAN'S SERVICES					
162	Clerical Personnel	\$ 19,885	\$ 25,877	\$ 25,877	\$ 22,053	\$ 27,171
201	Social Security	1,521	1,980	1,980	1,687	2,079
210	Unemployment Insurance	19	42	42	21	42
307	Communication	1,734	1,800	1,800	1,800	1,800
334	Maintenance Agreement	797	500	500	500	500
354	Transportation Other Than Students	-	750	750	-	750
355	Travel	952	1,100	1,100	167	1,100
411	Data Processing Supplies	-	500	500	246	500
415	Electricity	2,660	2,700	2,700	2,700	2,800
434	Natural Gas	509	725	725	725	510
435	Office Supplies	-	400	400	305	400
454	Water & Sewer	360	330	330	330	450
TOTAL VETERAN'S SERVICES		\$ 28,437	\$ 36,704	\$ 36,704	\$ 30,534	\$ 38,102
58400	OTHER CHARGES					
316	TIF Contribution	\$ 88,851	\$ 110,000	\$ 110,000	\$ 93,822	\$ -
399	Other Contracted Services	32,833	25,000	25,000	24,592	25,000
415	Electricity Joint Park Substation	60,000	60,000	60,000	60,000	60,000
506	Liability Insurance	742,718	768,375	933,435	923,772	940,000
510	Trustee's Commission	324,752	310,000	345,000	324,856	345,000
513	Worker's Compensation Insurance	25,036	30,000	30,000	30,000	35,000
515	Liability Claims	81,609	60,000	60,000	60,538	50,000
599	Other Charges	11,741	20,000	20,000	10,229	15,000
TOTAL OTHER CHARGES		\$ 1,367,539	\$ 1,383,375	\$ 1,583,435	\$ 1,527,808	\$ 1,470,000
58500	CONTRIBUTIONS TO OTHER AGENCIES					
316	Victims Assist.Assessments (42392)	\$ 34,612	\$ 40,000	\$ 35,962	\$ 35,962	\$ 40,000
316	Contributions	40,500	31,000	31,000	31,000	
TOTAL CONTRIBUTIONS TO OTHER AGENCIES		\$ 75,112	\$ 71,000	\$ 66,962	\$ 66,962	\$ 40,000
58700	PAYMENTS TO CITIES					
316	Manchester Recreation Department	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
316	Manchester Fire Department	15,000	15,000	15,000	15,000	15,000
316	Tulahoma Airport Authority	16,200	16,200	16,200	16,200	16,200
316	Tulahoma Fire Department	15,000	25,000	25,000	25,000	25,000
TOTAL PAYMENTS TO CITIES		\$ 47,700	\$ 57,700	\$ 57,700	\$ 57,700	\$ 57,700
58804	COVID-19 GRANT #4					
735	Health Equipment (Jail)	\$ 104,886	\$ -	\$ -	\$ -	\$ -
TOTAL COVID 19 GRANT #A		\$ 104,886	\$ -	\$ -	\$ -	\$ -
58900	MISCELLANEOUS					
716	Law Enforcement Equipment (VCIF Grant)	\$ 185,182	\$ -	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS		\$ 185,182	\$ -	\$ -	\$ -	\$ -

**GENERAL FUND
CONTRIBUTIONS TO OTHER AGENCIES
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

Account Number		2024	2025	2026
		Approved Budget	Approved Budget	Approved Budget
54320	Rural Fire Protection			
316	TnD of Agriculture/Forest Service	\$ 2,000	\$ 2,000	\$ 2,000
316	Hickerson Station	112,000	117,600	117,600
316	Hillsboro	97,000	101,850	101,850
316	New Union	97,000	101,850	101,850
316	North Coffee	77,000	80,850	80,850
316	Summitville	117,000	122,850	122,850
Total Rural Fire Protection Contributions		\$ 502,000	\$ 527,000	\$ 527,000
54420	Rescue Squad			
316	Coffee County Rescue Squad	\$ 85,000	\$ 78,750	\$ 78,750
Rescue Squad - Contributions		\$ 85,000	\$ 78,750	\$ 78,750
55390	Appropriation to State - Contributions			
316	Tennessee Vocational Training Center	\$ 81,554	\$ 81,554	\$ 81,554
Total Appropriation to State Contributions		\$ 81,554	\$ 81,554	\$ 81,554
55510	General Welfare Assistance - Contributions			
316	South Central Human Resource Agency	\$ 9,054	\$ 10,054	\$ 10,054
Total General Welfare Assistance		\$ 9,054	\$ 10,054	\$ 10,054
56300	Senior Citizens Assistance - Contributions			
316	Tulahoma Senior Citizens	\$ 45,000	\$ 47,250	\$ 47,250
316	Manchester Senior Citizens	45,000	47,250	47,250
Total Senior Citizens Assistance		\$ 90,000	\$ 94,500	\$ 94,500
58110	Tourism			
316	Manchester/Coffee County Conference Center	\$ -	\$ 15,000	\$ 10,000
316	Tennessee Backroads Heritage	3,000	3,000	3,000
Total Contributions to Other Agencies		\$ 3,000	\$ 18,000	\$ 13,000
58500	Contributions to Other Agencies			
316	Centerstone	\$ 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	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	6,000	6,000	-
Total Contributions to Other Agencies		\$ 40,500	\$ 31,000	\$ -
TOTAL CONTRIBUTIONS		\$ 770,608	\$ 809,858	\$ 804,858

**FUND 116 SOLID WASTE/SANITATION FUND
ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
LOCAL TAXES					
40110 Current Property Tax	\$ 1,057,647	\$ 1,038,559	\$ 1,038,559	\$ 1,044,763	\$ 1,079,470
40120 Trustee's Collections - Prior Year	12,944	16,992	16,992	12,921	13,205
40125 Trustee' Collections - Bankruptcy	130	130	130	-	130
40130 Clerk and Master Collections	9,547	8,000	12,000	14,594	14,000
40140 Interest and Penalty	7,075	7,800	9,300	10,910	9,000
40161 Payments In Lieu of Taxes - T.V.A.	122	122	122	122	122
40162 Payments In Lieu of Taxes - Local Utiliti	-	2,800	2,800	-	3,000
40163 Tax Abatements	20,795	19,332	19,332	19,906	19,910
40210 Local Option Sales Tax	394,786	395,719	411,400	459,895	447,550
40330 Wholesale Beer Tax	261,677	248,802	231,883	227,853	232,000
TOTAL LOCAL TAXES	\$ 1,764,722	\$ 1,738,256	\$ 1,742,518	\$ 1,790,965	\$ 1,818,387
LICENSES & PERMITS					
41510 Beer Permits	\$ 4,350	\$ 4,020	\$ 4,020	\$ 4,195	\$ 4,500
TOTAL LICENSES & PERMITS	\$ 4,350	\$ 4,020	\$ 4,020	\$ 4,195	\$ 4,500
CHARGES FOR CURRENT SERVICE					
43108 Convenience Waste Collection Charge	\$ 13,434	\$ 20,000	\$ 12,500	\$ 12,640	\$ 12,500
43114 Solid Waste Disposal Fee	40,177	43,000	43,000	42,895	43,000
43114 GF Reimbursement from General Fund	95,217	136,477	136,477	98,384	136,477
43116 Surcharge Waste Tire Disposal	60,534	60,313	60,313	56,838	61,000
TOTAL CHARGES FOR CURRENT SERVICES	\$ 209,363	\$ 259,790	\$ 252,290	\$ 210,756	\$ 252,977
OTHER LOCAL REVENUES					
44145 Sale of Recycled Materials	\$ 68,548	\$ 55,000	\$ 72,604	\$ 70,225	\$ 73,000
44170 Miscellaneous Refunds	-	-	89	89	-
44530 Sale of Equipment	8,801	-	600	600	-
TOTAL OTHER LOCAL REVENUES	\$ 77,349	\$ 55,000	\$ 73,293	\$ 70,914	\$ 73,000
STATE OF TENNESSEE					
46430 Litter Program	\$ 50,526	\$ 52,600	\$ 52,600	\$ 43,941	\$ 52,600
TOTAL STATE OF TENNESSEE	\$ 50,526	\$ 52,600	\$ 52,600	\$ 43,941	\$ 52,600
OTHER SOURCES (NON-REVENUE)					
49600 Proceeds from Sale of Capital Assets	\$ 4,707	\$ -	\$ 500	\$ 500	\$ -
49700 Insurance Recovery	3,875	-	-	-	-
TOTAL OTHER SOURCES	\$ 8,582	\$ -	\$ 500	\$ 500	\$ -
TOTAL REVENUES	\$ 2,114,892	\$ 2,109,666	\$ 2,125,221	\$ 2,121,271	\$ 2,201,464

		2024	2025		2026	
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
55710	SANITATION MANAGEMENT					
105	Supervisor/Director	\$ 61,865	\$ 65,139	\$ 65,139	\$ 65,139	\$ 68,396
161	Secretary(s)	44,693	50,260	50,260	50,260	52,773
169	Part-time Personnel	224	4,216	4,216	-	4,216
186	Longevity Pay	-	-	4,425	4,425	4,500
187	Overtime Pay	-	1,500	1,500	-	1,500
189	Other Salaries & Wages	4,406	3,600	3,600	1,062	3,600
201	Social Security	8,068	9,541	9,880	9,075	10,380
204	State Retirement	5,548	6,049	6,270	6,044	6,800
205	Employee Vision Insurance	47	48	48	47	48
206	Employee Life Insurance	40	48	48	44	48
207	Medical Insurance	14,703	15,967	15,967	15,272	16,178
208	Dental Insurance	238	264	264	247	264
210	Unemployment Compensation	37	72	72	36	48
307	Communication	5,608	6,500	6,500	5,074	6,500
320	Dues & Memberships	-	300	300	225	300
335	Maintenance - Buildings	5,110	8,000	10,200	9,994	17,766
348	Postal Charges	471	1,700	1,700	1,107	1,700
355	Travel	157	550	550	-	550
356	Tuition / Training	-	700	700	-	500
410	Custodial Supplies	1,344	1,000	1,000	586	1,500
452	Utilities	7,279	16,000	15,959	9,541	16,000
499	Other Supplies and Materials	2,852	5,500	3,300	2,924	101,450
510	Trustee's Commission	28,906	28,000	29,198	29,198	30,175
599	Other Charges (Litter Grant)	15,673	15,720	15,720	9,332	15,780
TOTAL SANITATION MANAGEMENT		\$ 207,271	\$ 240,674	\$ 246,816	\$ 219,632	\$ 360,972
55731	WASTE PICKUP					
147	Truck Drivers	\$ 184,619	\$ 200,321	\$ 200,321	\$ 200,305	\$ 210,338
160	Guards	42,494	46,113	46,113	46,113	48,419
169	Part-time Personnel	-	-	-	-	8,000
186	Longevity Pay	-	-	5,450	5,450	5,625
187	Overtime Pay	20,801	25,060	25,060	15,822	25,060
189	Other Salaries & Wages	12,564	17,048	17,048	4,322	17,048
201	Social Security	19,054	22,073	22,490	20,030	24,272
204	State Retirement	7,505	8,499	8,772	7,846	15,254
205	Employee Vision Insurance	95	120	120	95	130
206	Employee Life Insurance	146	168	168	147	195
207	Medical Insurance	35,394	40,546	40,546	39,141	42,587
208	Dental Insurance	281	360	360	247	360
210	Unemployment Compensation	105	140	140	105	140
309	Contracts with Government Agencies	24,489	30,000	30,000	24,826	35,000
312	Contracts with Private Agencies	553,693	600,000	631,000	629,621	650,000
336	Maintenance - Equipment	3,875	1,500	1,500	480	1,500
338	Maintenance - Vehicles	34,385	45,000	45,000	43,566	50,000
340	Medical and Dental Services	-	600	600	-	600
399	Other Contracted Services	1,566	4,200	4,344	4,343	4,200
412	Diesel Fuel	63,927	85,000	84,856	52,809	85,000
422	Food Supplies (Inmate meals)	2,619	3,500	3,500	3,154	3,500
424	Garage Supplies	4,738	17,000	17,000	6,572	17,636
425	Gasoline	7,273	12,000	12,000	5,930	12,000
450	Tires and Tubes	10,326	17,500	17,500	7,384	17,500
451	Uniforms	1,213	3,125	3,125	1,575	3,500
499	Other Supplies and Materials	2,640	5,000	5,000	2,468	5,000
511	Vehicle and Equipment Insurance	40,000	42,000	44,405	44,405	45,000
TOTAL WASTE PICKUP		\$ 1,073,801	\$ 1,226,873	\$ 1,266,418	\$ 1,166,756	\$ 1,327,864

		2024	2025		2026	
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
55732	CONVENIENCE CENTERS					
164	Attendants	\$ 294,799	\$ 327,240	\$ 327,240	\$ 320,106	\$ 343,602
169	Part-time Personnel	44,082	52,442	52,442	48,317	55,065
186	Longevity Pay	-	-	8,150	8,150	8,925
187	Overtime Pay	315	17,903	12,588	-	18,630
189	Other Salaries and Wages	33,006	27,734	27,734	7,421	28,734
201	Social Security	27,883	32,537	33,159	28,893	34,884
204	State Retirement	6,166	6,655	7,563	7,199	8,134
205	Employee Vision Insurance	253	300	300	259	300
206	Employee Life Insurance	217	288	288	252	300
207	Medical Insurance	38,432	45,660	45,960	45,945	50,737
208	Dental Insurance	546	546	618	617	675
210	Unemployment Compensation	341	436	436	331	436
307	Communication	6,005	6,010	6,600	6,244	6,010
335	Maintenance - Buildings	10,852	10,250	10,250	5,307	14,000
336	Maintenance - Equipment	12,027	28,550	25,134	9,621	29,550
351	Rentals	6,930	8,100	8,100	6,930	12,000
409	Crushed Stone	-	1,000	1,000	-	1,000
415	Electricity	13,105	13,000	13,916	13,915	15,500
733	Solid Waste Equipment	-	20,000	10,000	7,094	-
790	Other Equipment	2,349	4,950	2,296	1,066	5,000
TOTAL CONVENIENCE CENTERS		\$ 497,308	\$ 603,601	\$ 593,774	\$ 517,667	\$ 633,482
55739	OTHER WASTE COLLECTION					
105	Supervisor/Director	\$ 17,608	\$ 18,373	\$ 18,373	\$ 18,373	\$ 19,292
161	Secretary(s)	4,604	4,971	4,971	4,971	5,220
164	Attendants	6,240	7,611	7,611	6,346	7,611
187	Overtime Pay	284	1,575	1,575	796	1,200
201	Social Security	2,127	2,469	2,469	2,290	2,469
204	State Retirement	1,125	1,294	1,294	1,207	1,226
210	Unemployment compensation	24	84	84	25	63
336	Maintenance of Equipment	466	1,000	1,000	58	284
399	Other Contracted Services	136,198	184,000	184,000	132,662	184,000
409	Crushed Stone	-	400	400	-	400
435	Office Supplies	478	1,600	1,600	1,046	1,600
TOTAL OTHER WASTE COLLECTION		\$ 169,155	\$ 223,377	\$ 223,377	\$ 167,775	\$ 223,365
58400	OTHER CHARGES					
513	Worker's Compensation Insurance	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000
TOTAL OTHER CHARGES		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000
TOTAL EXPENDITURES		\$ 1,977,536	\$ 2,324,525	\$ 2,360,385	\$ 2,101,830	\$ 2,580,683
NET CHANGE IN FUND BALANCE					\$ 19,441	\$ (379,219)
FUND BALANCE JULY 1,					\$ 1,226,529	\$ 1,245,970
FUND BALANCE JUNE 30,					\$ 1,245,970	\$ 866,751

AMBULANCE SERVICE FUND 118
ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	2024		2025		2026	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget	
REVENUE						
40110	Current Property Tax	\$ 697,400	\$ 691,753	\$ 691,753	\$ 696,796	\$ 713,129
40120	Trustee's Collections - Prior Year	7,040	9,000	9,000	10,020	9,000
40125	Trustee's Collections - Bankruptcy	45	50	50	-	50
40130	Circuit/Clerk & Master's Collections	3,069	1,600	1,765	4,719	4,030
40140	Interest and Penalty	3,358	3,700	3,953	4,895	4,575
40161	Payments in Lieu of Taxes-TVA	38	50	50	38	38
40162	Payments in Lieu of Taxes-Utilities	1,057	1,000	1,000	-	1,000
40163	Payments in Lieu of Taxes-Other	8,962	8,385	8,385	8,587	8,600
41590	Permits	2,500	2,500	3,500	3,500	3,500
43120	Patient Charges	2,375,457	2,271,690	2,543,759	2,529,018	2,460,000
43350	Copy Fees	1,160	740	980	1,260	1,000
43990	Other Charges for Services	6,200	6,200	6,200	4,650	6,200
44170	Miscellaneous Refunds	-	-	713	713	713
44570	Contributions & Gifts	20,213	-	-	19,360	19,500
46330	EMS Training Programs	-	-	4,800	4,800	4,800
47240	Medicaid Subsidy	208,386	218,323	218,323	190,928	218,323
49700	Insurance Recovery	3,295	-	43,911	43,920	43,911
TOTAL REVENUE		\$ 3,338,180	\$ 3,214,991	\$ 3,538,142	\$ 3,523,203	\$ 3,498,369
EXPENDITURES						
55130 AMBULANCE/EMERGENCY MEDICAL SERVICES						
103	Assistant Director	\$ 63,367	\$ 72,830	\$ 72,830	\$ 68,289	\$ 76,472
105	Supervisor/Director	79,293	87,817	87,817	84,315	92,208
119	Accountants/Bookkeepers	37,791	41,684	41,684	40,932	43,768
131	Medical Personnel	1,004,461	1,447,354	1,337,882	1,264,665	1,452,780
140	Salary Supplements	-	-	4,800	4,800	8,000
162	Clerical Personnel	10,597	15,194	15,194	13,967	15,194
186	Longevity Pay	-	-	17,975	17,975	18,000
187	Overtime	669,082	741,244	850,716	835,424	877,196
189	Other Salaries & Wages	56,574	25,000	25,000	5,907	30,000
201	Social Security	142,291	179,049	180,424	174,858	207,327
204	State Retirement	52,883	73,549	74,448	64,743	83,734
205	Employee Vision Insurance	751	800	800	711	850
206	Employee Life Insurance	746	800	875	870	963
207	Medical Insurance	137,825	149,263	179,870	167,673	186,652
208	Dental Insurance	2,412	2,700	2,850	2,600	3,000
210	Unemployment Insurance	982	1,386	1,386	1,096	1,400
307	Communication	20,881	21,000	22,679	22,679	22,000
308	Consultant	3,500	3,500	3,500	3,500	3,500
320	Dues and Membership	835	1,000	1,000	835	1,000
333	Licenses	3,235	3,000	3,000	2,774	3,000
334	Maintenance Agreements	55,922	64,455	61,682	39,591	64,455
336	Maintenance - Equipment	15,487	12,840	12,840	2,340	12,840
338	Maintenance - Vehicles	38,957	66,595	110,506	107,360	66,595
339	Matching Share	79,848	77,388	94,180	94,180	80,000
355	Travel	-	1,750	1,750	-	1,750
356	Tuition / Training	12,647	15,000	15,315	15,312	15,000
399	Other Contracted Services	3,336	3,500	3,612	3,611	3,500
410	Custodial Supplies	1,713	2,500	4,500	4,313	4,500
413	Drugs and Medical Supplies	76,999	100,580	97,765	83,048	100,580
425	Gasoline	59,291	80,000	58,750	47,708	76,850
435	Office Supplies	5,335	4,500	5,754	5,753	4,500
450	Tires and Tubes	8,815	10,000	10,000	9,495	10,000
451	Uniforms	13,639	19,500	19,500	14,024	20,000
452	Utilities	22,272	30,000	30,000	25,901	35,000
499	Other Supplies and Materials	2,781	3,000	3,837	3,837	3,000
506	Liability Insurance	16,509	23,566	23,566	23,566	30,000
510	Trustees Commission	38,933	35,000	40,229	40,139	43,000
511	Vehicle and Equipment Insurance	66,288	78,624	78,624	78,624	86,500
513	Worker's Compensation Insurance	85,782	95,549	95,549	95,549	101,720
708	Communications Equipment	199	2,500	20,900	20,898	2,500
709	Data Processing Equipment	9,446	8,000	8,000	5,849	10,000
711	Furniture & Fixtures	4,130	3,000	6,350	6,332	3,000
TOTAL AMBULANCE/EMS		\$ 2,905,835	\$ 3,605,017	\$ 3,727,939	\$ 3,506,042	\$ 3,902,334
NET CHANGE IN FUND BALANCE					\$ 17,162	\$ (403,965)
FUND BALANCE JULY 1,					\$ 2,403,872	\$ 2,421,034
FUND BALANCE JUNE 30,					\$ 2,421,034	\$ 2,017,069

**LOCAL PURPOSE TAX FUND
FUND 120
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
REVENUE					
LOCAL TAXES					
40110 Current Property Tax	\$ 261,744	\$ 201,897	\$ 201,897	\$ 209,820	\$ 214,851
40120 Trustee's Collections - Prior Year	1	1,000	1,000	-	-
40140 Interest and Penalty	3	200	200	764	-
40163 Tax Abatements	28,744	27,461	27,461	27,461	28,391
TOTAL LOCAL TAXES	\$ 290,492	\$ 230,558	\$ 230,558	\$ 238,045	\$ 243,242
STATE OF TENNESSEE					
46490 Other Public Works Grants	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE OF TENNESSEE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 290,492	\$ 230,558	\$ 230,558	\$ 238,045	\$ 243,242
EXPENDITURES					
58120 Industrial Development					
309 Contracts with Gov. Agencies	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
321 Engineering Services	540	25,000	72,500	37,081	25,000
399 Other Contracted Services	15,000	12,000	17,500	17,500	15,000
452 Utilities	1,467	2,000	2,000	1,436	2,000
510 Trustee Commission	5,810	6,000	6,000	4,761	6,000
724 Site Development	5,810	-	797,258	742,758	-
TOTAL INDUSTRIAL DEVELOPMENT	\$ 178,627	\$ 195,000	\$ 1,045,258	\$ 953,536	\$ 198,000
TOTAL EXPENDITURES	\$ 178,627	\$ 195,000	\$ 1,045,258	\$ 953,536	\$ 198,000
NET CHANGE IN FUND BALANCE				\$ (715,491)	\$ 45,242
FUND BALANCE JULY 1,				\$ 1,588,171	\$ 872,681
FUND BALANCE JUNE 30,				\$ 872,681	\$ 917,923

**DRUG CONTROL FUND
FUND 122
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
REVENUE					
FINES, FORFEITURES, & PENALTIES					
42140 Drug Control Fines-Circuit	\$ 12,023	\$ 10,000	\$ 15,000	\$ 19,841	\$ 13,000
42340 Drug Control Fines-Sessions	10,555	10,000	25,000	22,523	20,000
42910 Proceeds Confiscated Property	99,303	60,000	103,255	108,454	100,000
TOTAL FINES, FORFEITURES & PENALTIES	\$ 121,880	\$ 80,000	\$ 143,255	\$ 150,818	\$ 133,000
OTHER LOCAL REVENUES					
44130 Sale of Materials & Supplies	\$ 134	\$ -	\$ 60	\$ 59	\$ 100
44530 Sale of Equipment	8,028	5,000	25,000	22,091	25,000
44570 Contributions & Gifts	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 8,161	\$ 5,000	\$ 25,060	\$ 22,150	\$ 25,100
STATE OF TENNESSEE					
46290 Other Public Safety Grants	\$ -	\$ -	\$ -	\$ -	\$ -
46990 Other State Revenues	-	-	-	-	-
TOTAL STATE OF TENNESSEE	\$ -				
OTHER GOVERNMENTS & CITIZENS GROUPS					
48130 Contributions (Cadet Camp)	\$ 6,312	\$ -	\$ 20,000	\$ 18,155	\$ 20,000
TOTAL FEDERAL THROUGH STATE	\$ 6,312	\$ -	\$ 20,000	\$ 18,155	\$ 20,000
OTHER SOURCES (NON-REVENUE)					
49600 Sale of Capital Assets	\$ 1,286	\$ -	\$ -	\$ -	\$ -
49700 Insurance Recovery	-	-	30,950	30,950	-
TOTAL OTHER FINANCIAL SOURCES	\$ 1,286	\$ -	\$ 30,950	\$ 30,950	\$ -
TOTAL DRUG CONTROL REVENUES	\$ 137,639	\$ 85,000	\$ 219,265	\$ 222,072	\$ 178,100
EXPENDITURES					
54150 DRUG ENFORCEMENT					
302 Advertising	\$ -	\$ 500	\$ 250	\$ -	\$ 500
316 Contributions	-	5,000	5,000	1,450	5,000
319 Confidential Drug Enf. Pmts.	15,000	25,000	25,000	20,000	90,000
320 Dues & Memberships	-	1,500	250	55	1,500
334 Maintenance Agreements	-	3,000	1,000	-	3,000
336 Maintenance - Equipment	2,647	15,000	5,000	1,364	15,000
337 Maintenance - Office	1,264	5,000	5,000	1,570	5,000
338 Maintenance - Vehicles	2,123	2,000	2,000	1,697	3,000
355 Travel	3,924	8,000	8,000	1,077	8,000
356 Tuition/Training	2,439	10,000	10,000	8,260	15,000
357 Veterinary Services	1,182	2,000	2,000	78	2,000
401 Animal Food & Supplies	705	3,000	3,000	586	3,000
429 Instructional Supplies	-	6,000	26,000	6,705	20,000
431 Law Enforcement Supplies	10,439	13,000	5,500	712	13,000
451 Uniforms	348	15,000	15,000	4,235	15,000
509 Refunds	37,629	-	7,933	7,932	-
510 Trustee's Commission	249	3,300	3,300	397	3,300
706 Building Construction	-	50,000	5,000	954	50,000
708 Communication Equipment	8,896	20,000	20,000	17,491	20,000
709 Data Processing Equipment	587	25,000	25,000	19,390	25,000
711 Furniture & Fixtures	-	20,000	4,567	798	20,000
716 Law Enforcement Equipment	4,184	20,000	20,000	1,294	20,000
718 Motor Vehicles	141,073	100,000	85,000	81,707	200,000
TOTAL EXPENDITURES	\$ 232,688	\$ 352,300	\$ 283,800	\$ 177,750	\$ 537,300
NET CHANGE IN FUND BALANCE				\$ 44,323	\$ (359,200)
FUND BALANCE JULY 1,				\$ 527,971	\$ 572,294
FUND BALANCE JUNE 30,				\$ 572,294	\$ 213,094

**HIGHWAY/PUBLIC WORKS FUND
FUND 131
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
LOCAL TAXES					
40280 Mineral Severance Tax	\$ 57,961	\$ 60,000	\$ 60,000	\$ 45,051	\$ 60,000
TOTAL LOCAL TAXES	\$ 57,961	\$ 60,000	\$ 60,000	\$ 45,051	\$ 60,000
OTHER LOCAL REVENUES					
43190 General Service Charges	\$ 1,564	\$ 2,500	\$ 2,500	\$ 13,053	\$ 10,500
44110 Investment Income	1,243	1,200	1,200	1,353	1,200
44130 Sale of Materials & Supplies	3,352	3,000	3,000	716	3,000
44145 Sale of Recycled Materials	-	-	-	85	100
44170 Miscellaneous Refunds	-	-	-	7,862	-
44530 Sale of Equipment	7	-	-	-	-
44560 Damages Recovered from Individuals	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 6,166	\$ 6,700	\$ 6,700	\$ 23,068	\$ 14,800
STATE OF TENNESSEE					
46410 Bridge Program	\$ -	\$ 607,289	\$ 607,289	\$ -	\$ 800,488
46420 State Road Aid Program	3,375,596	270,588	270,588	-	435,777
46920 Gasoline and Motor Fuel Tax	2,769,520	2,800,000	2,800,000	2,802,356	2,800,000
46925 Hybrid/Electric Vehicle Reg. Fee	11,208	24,000	24,000	33,778	31,500
46930 Petroleum Special Tax	38,356	38,095	38,095	38,356	38,095
TOTAL STATE OF TENNESSEE	\$ 6,194,680	\$ 3,739,972	\$ 3,739,972	\$ 2,874,490	\$ 4,105,860
FEDERAL GOVERNMENT					
47230 Disaster Relief	\$ -	\$ 14,694	\$ 14,694	\$ 14,694	\$ -
47660 FHA Grant - SS4A	-	120,000	120,000	81,674	62,626
47901 ARPA Grant #6	-	-	-	-	-
TOTAL FEDERAL GOVERNMENT	\$ -	\$ 134,694	\$ 134,694	\$ 96,368	\$ 62,626
OTHER SOURCES OF REVENUE					
49600 Proceeds from Sale of Capital Assets	\$ 13,931	\$ -	\$ -	\$ -	\$ -
49700 Insurance Recovery	4,400	-	-	-	-
49800 St.Shared Sports Gaming Privilege Tax	49,798	60,000	60,000	58,607	60,000
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 68,129	\$ 60,000	\$ 60,000	\$ 58,607	\$ 60,000
TOTAL REVENUE	\$ 6,326,937	\$ 4,001,366	\$ 4,001,366	\$ 3,097,583	\$ 4,303,286

**HIGHWAY/PUBLIC WORKS FUND
FUND 131
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
61000 GENERAL ADMINISTRATION					
101 County Official	\$ 112,246	\$ 117,858	\$ 117,858	\$ 117,858	\$ 121,389
103 Assistant	50,648	52,728	52,728	52,728	55,368
105 Supervisor	2,716	5,000	5,000	1,420	-
161 Secretary	49,046	51,127	51,127	51,126	53,685
169 Part-Time Personnel	-	-	-	-	5,000
186 Longevity Pay	3,243	-	1,250	1,250	1,250
191 Board & Committee Member Fees	5,250	5,500	5,500	5,250	5,500
201 Social Security	16,975	17,764	17,860	17,468	18,452
204 State Retirement	10,759	11,336	11,399	11,148	11,981
205 Employee Vision Insurance	47	48	48	47	50
206 Life Insurance	1,070	1,100	1,100	1,078	1,200
207 Medical Insurance	18,583	19,986	19,986	19,183	20,299
208 Dental Insurance	238	360	360	247	360
210 Unemployment Compensation	30	252	252	53	252
301 Accounting Services	12,000	12,000	12,000	12,000	12,000
320 Dues and Memberships	3,895	4,500	4,500	3,895	4,500
321 Engineering Services	1,401	10,000	9,647	-	7,500
322 Drug Testing & Evaluation	350	400	1,200	1,150	1,500
331 Legal Services	-	1,500	1,500	-	1,500
337 Maintenance - Office Equipment	473	1,000	400	-	1,359
355 Travel	1,615	1,500	2,700	2,403	3,800
356 Tuition	-	250	250	-	500
399 Other Contracted Services	524	1,500	700	461	1,000
413 Drugs & Medical Supplies	63	150	150	-	200
435 Office Supplies	1,072	1,200	450	193	800
599 Other Charges	3,949	3,500	4,003	4,003	3,900
TOTAL GENERAL ADMINISTRATION	\$ 296,193	\$ 320,559	\$ 321,968	\$ 302,961	\$ 333,345
62000 HIGHWAY & BRIDGE MAINTENANCE					
143 Equipment Operators	\$ 674,144	\$ 723,612	\$ 723,612	\$ 710,331	\$ 835,308
186 Longevity Pay	-	-	8,050	7,650	8,050
187 Overtime	13,523	14,473	14,473	12,469	15,635
189 Other Salaries & Wages	27,849	-	-	-	-
201 Social Security	54,009	56,464	57,079	55,132	64,500
204 State Retirement	24,460	36,905	37,308	23,923	33,726
205 Employee Vision Insurance	724	692	732	727	765
206 Life Insurance	6,423	6,350	6,350	6,350	6,682
207 Medical Insurance	169,038	183,601	183,601	174,451	180,810
208 Dental Insurance	1,876	2,304	2,304	2,041	2,150
210 Unemployment Compensation	3,186	2,646	2,646	1,938	2,646
399 Other Contracted Services	175,482	300,000	677,007	671,431	300,000
403 Asphalt - Cold Mix	21,854	21,000	21,000	20,711	21,000
404 Asphalt - Hot Mix	-	12,500	-	-	11,000
405 Asphalt - Liquid	485,461	650,000	534,400	525,185	525,000
408 Concrete (Forming & Finishing)	1,547	5,000	13,865	13,845	10,000
409 Crushed Stone	157,444	275,000	202,300	197,001	250,000
439 Pipe - Concrete	6,691	7,000	2,000	1,140	5,000
443 Road Signs	8,746	6,000	12,000	11,891	12,000
444 Salt	18,134	24,100	12,400	12,380	22,151
499 Other Supplies & Materials	13,824	20,000	12,635	12,384	12,000
TOTAL HIGHWAY & BRIDGE MAINTENANCE	\$ 1,864,416	\$ 2,347,647	\$ 2,523,762	\$ 2,460,979	\$ 2,318,423

**HIGHWAY/PUBLIC WORKS FUND
FUND 131
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
63100 OPERATION & MAINT.OF EQUIPMENT					
142 Mechanics	\$ 91,936	\$ 94,432	\$ 94,432	\$ 94,432	\$ 99,154
186 Longevity Pay	3,000	-	1,000	1,000	1,000
187 Overtime	906	945	945	66	1,066
201 Social Security	7,285	7,297	7,373	7,258	7,743
204 State Retirement	4,792	4,770	4,820	4,775	5,061
205 Employee Vision Insurance	95	96	96	95	100
206 Life Insurance	713	713	723	719	719
207 Medical Insurance	21,775	21,924	21,996	21,996	23,172
208 Dental Insurance	238	240	248	247	260
210 Unemployment Compensation	252	252	252	196	252
329 Laundry Service	5,201	4,000	4,500	4,306	4,500
353 Tow-In-Services	750	1,000	1,000	-	1,000
412 Diesel Fuel	71,273	125,000	125,000	72,887	125,000
418 Equipment & Machinery Parts	179,648	165,000	164,500	144,911	167,000
424 Garage Supplies	15,893	17,500	17,500	16,509	17,500
425 Gasoline	25,356	25,000	25,000	24,554	30,000
433 Lubricants	20,084	20,000	20,000	12,907	20,000
450 Tires & Tubes	21,292	20,000	20,000	11,188	20,000
499 Other Supplies & Materials	3,870	3,500	3,500	1,923	3,500
TOTAL OPERATION & MAINT.OF EQUIPMENT	\$ 474,361	\$ 511,669	\$ 512,885	\$ 419,967	\$ 527,027
65000 OTHER CHARGES					
307 Communication	\$ 5,305	\$ 5,500	\$ 6,000	\$ 5,985	\$ 6,000
415 Electricity	6,077	7,500	7,000	6,932	7,500
434 Natural Gas	2,479	5,000	5,000	3,483	5,000
454 Water & Sewer	608	1,250	1,250	552	1,250
506 Liability Insurance	71,505	76,511	84,987	84,987	85,000
510 Trustee's Commission	28,737	30,000	30,000	29,161	30,000
513 Worker's Compensation Insurance	139,535	150,376	150,376	150,376	165,415
599 Other Charges	4,035	7,500	7,500	7,408	7,500
TOTAL OTHER CHARGES	\$ 258,281	\$ 283,637	\$ 292,113	\$ 288,884	\$ 307,665
68000 CAPITAL OUTLAY					
321 Engineering Services	\$ 194,199	\$ 200,000	\$ 152,878	\$ 95,700	\$ 150,000
705 State Aid Bridge Projects	-	619,435	619,435	-	816,498
713 State Aid Road Projects	3,258,611	276,000	276,000	-	444,493
714 Highway Equipment	127,668	150,000	-	-	225,000
718 Motor Vehicles	129,653	150,000	180,115	180,115	150,000
TOTAL CAPITAL OUTLAY	\$ 3,710,132	\$ 1,395,435	\$ 1,228,428	\$ 275,815	\$ 1,785,991
TOTAL EXPENDITURES	\$ 6,603,383	\$ 4,858,947	\$ 4,879,156	\$ 3,748,606	\$ 5,272,451
NET CHANGE IN FUND BALANCE				\$ (651,023)	\$ (969,165)
FUND BALANCE JULY 1,				\$ 2,476,259	\$ 1,825,236
FUND BALANCE JUNE 30,				\$ 1,825,236	\$ 856,071

**GENERAL DEBT SERVICE FUND
FUND 151
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	2024		2025		2026	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget	
REVENUES						
LOCAL TAXES						
40110	Current Property Tax	\$ 738,439	\$ 732,444	\$ 732,444	\$ 737,779	\$ -
40120	Trustee's Collections - Prior Year	7,926	11,000	11,000	10,610	10,747
40125	Trustee's Collections - Bankruptcy	72	102	102	-	102
40130	Clerk and Master Collections	4,546	5,500	5,500	5,482	4,807
40140	Interest and Penalty	4,167	5,950	5,950	5,430	4,882
40161	Payments In Lieu of Taxes - T.V.A.	40	100	100	40	100
40162	Payments In Lieu of Taxes - Utilities	1,120	1,355	1,355	-	1,355
40163	Tax Abatements	9,489	8,878	8,878	9,092	9,095
40266	Litigation Tax - Jail, Workhouse, Court	274,577	239,000	239,000	284,833	284,851
TOTAL LOCAL TAXES		\$ 1,040,377	\$ 1,004,329	\$ 1,004,329	\$ 1,053,266	\$ 315,939
OTHER LOCAL REVENUES						
44110	Investment Income	\$ 3,545,862	\$ 1,944,000	\$ 1,944,000	\$ 3,405,722	\$ 3,400,000
44120	Lease/Rentals	55,472	47,472	47,472	55,472	55,472
TOTAL OTHER LOCAL REVENUES		\$ 3,601,334	\$ 1,991,472	\$ 1,991,472	\$ 3,461,194	\$ 3,455,472
OTHER SOURCES (NON-REVENUE)						
49200	Notes Issued	\$ -	\$ -	\$ -	\$ -	\$ -
49400	Refunding Debt Issued	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 4,641,712	\$ 2,995,801	\$ 2,995,801	\$ 4,514,460	\$ 3,771,411
EXPENDITURES						
82110 GENERAL GOVERNMENT						
601	Principal on Bonds	\$ 730,000	\$ 755,000	\$ 755,000	\$ 755,000	\$ 790,000
602	Principal on Notes	162,000	164,000	164,000	164,000	167,000
610	Principal on Leases	-	-	-	-	210,880
82210 GENERAL GOVERNMENT						
603	Interest on Bonds	\$ 465,006	\$ 440,000	\$ 440,000	\$ 439,006	\$ 415,000
604	Interest on Notes	29,042	30,000	30,000	26,323	30,000
611	Interest on Leases	-	-	-	-	66,310
82310 GENERAL GOVERNMENT						
324	Financial Advisory Services	\$ 8,000	\$ 10,000	\$ 10,000	\$ 6,000	\$ 10,000
325	Fiscal Agent Charges	1,000	10,000	10,000	1,000	10,000
399	Other Contracted Services	-	10,000	10,000	-	10,000
510	Trustee's Commission	51,334	50,000	50,000	49,926	55,000
TOTAL EXPENDITURES		\$ 1,446,383	\$ 1,469,000	\$ 1,469,000	\$ 1,441,255	\$ 1,764,190
NET CHANGE IN FUND BALANCE					\$ 3,073,205	\$ 2,007,221
FUND BALANCE JULY 1,					\$ 7,897,784	\$ 10,970,989
FUND BALANCE JUNE 30,					\$ 10,970,989	\$ 12,978,210

**RURAL DEBT SERVICE FUND
FUND 152
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	2024	2025		Unaudited Actual	2026
	Audited Actual	Original Budget	Amended Budget		Approved Budget
REVENUES					
LOCAL TAXES					
40110 Current Property Tax	\$ 1,226,172	\$ 1,229,032	\$ 1,229,032	\$ 1,217,018	\$ 1,261,223
40120 Trustee's Collections - Prior Year	15,548	20,500	20,500	15,636	15,280
40125 Trustee's Collections - Bankruptcy	144	150	150	-	150
40130 Clerk and Master Collections	10,586	12,500	12,500	15,958	12,855
40140 Interest and Penalty	8,177	12,230	12,230	12,312	10,200
40161 Payments In Lieu of Taxes - T.V.A.	121	125	125	121	125
40162 Payments in Lieu of Taxes - Utilities	-	5,225	5,225	-	5,225
40163 Tax Abatements	23,634	21,977	21,977	22,629	22,629
40210 Local Option Sales Tax	3,375,633	3,400,000	3,400,000	3,479,063	3,400,000
TOTAL LOCAL TAXES	\$ 4,660,016	\$ 4,701,739	\$ 4,701,739	\$ 4,762,737	\$ 4,727,687
OTHER LOCAL REVENUES					
44110 Investment Income	\$ 26,002	\$ 25,500	\$ 25,500	\$ 25,406	\$ 25,250
TOTAL OTHER LOCAL REVENUES	\$ 26,002	\$ 25,500	\$ 25,500	\$ 25,406	\$ 25,250
OTHER GOVERNMENTS & CITIZENS GROUPS					
48130 Contributions (School Trane)	\$ 354,250	\$ 352,250	\$ 352,250	\$ 352,250	\$ -
48130 Contributions (WWWA Loan)	28,082	28,082	28,082	28,081	28,082
TOTAL OTHER GOVERNMENTS & CITIZENS GR	\$ 382,332	\$ 380,332	\$ 380,332	\$ 380,331	\$ 28,082
OTHER SOURCES					
49800 Transfer In From Other Funds	\$ 139,493	\$ 146,597	\$ 146,597	\$ 141,424	\$ 146,597
TOTAL OTHER SOURCES	\$ 139,493	\$ 146,597	\$ 146,597	\$ 141,424	\$ 146,597
TOTAL REVENUES	\$ 5,207,843	\$ 5,254,168	\$ 5,254,168	\$ 5,309,898	\$ 4,927,616
EXPENDITURES					
82130 EDUCATION					
601 Principal on Bonds	\$ 2,420,000	\$ 2,565,000	\$ 2,965,000	\$ 2,965,000	\$ 2,700,000
612 Principal on Other Loans	204,620	188,880	204,621	188,880	204,621
82230 EDUCATION					
603 Interest on Bonds	\$ 1,806,975	\$ 1,700,000	\$ 1,860,000	\$ 1,852,300	\$ 1,557,350
613 Interest on Other Loans	160,090	146,597	158,827	146,749	158,827
82330 OTHER DEBT SERVICE EDUCATION					
324 Financial Advisory Services	\$ 8,000	\$ 8,000	\$ 8,000	\$ 6,000	\$ 8,000
325 Fiscal Agent Charges	11,323	6,925	11,925	9,422	12,000
399 Other Contracted Services	-	1,000	1,000	-	3,000
510 Trustee's Commission	59,369	60,000	65,000	60,194	70,000
TOTAL EXPENDITURES	\$ 4,670,377	\$ 4,676,402	\$ 5,274,373	\$ 5,228,545	\$ 4,713,798
NET CHANGE IN FUND BALANCE				\$ 81,353	\$ 213,818
FUND BALANCE JULY 1,				\$ 7,763,791	\$ 7,845,144
FUND BALANCE JUNE 30,				\$ 7,845,144	\$ 8,058,962

**GENERAL CAPITAL PROJECTS FUND
FUND 171
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	2024		2025		2026	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget	
REVENUES						
LOCAL TAXES						
40110	Current Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
40120	Trustee's Collections - Prior Year	(164)	100	100	-	-
40125	Trustee's Collections - Bankruptcy	3	-	-	-	-
40130	Clerk and Master Collections	-	900	900	-	-
40140	Interest and Penalty	(41)	-	-	-	-
40161	Payments In Lieu of Taxes - T.V.A.	-	-	-	-	-
40162	Payments in Lieu of Taxes - Utilities	-	-	-	-	-
TOTAL LOCAL TAXES		\$ (202)	\$ 1,000	\$ 1,000	\$ -	\$ -
OTHER LOCAL REVENUES						
44530	Sale of Equipment	\$ -	\$ -	\$ -	\$ 750	\$ -
44540	Sale of Property	-	-	-	-	-
44570	Contributions & Gifts	502,020	-	-	250,000	-
TOTAL OTHER LOCAL REVENUES		\$ 502,020	\$ -	\$ -	\$ 250,750	\$ -
STATE OF TENNESSEE						
46310	Health Department Programs	\$ 8,925	\$ 3,452,450	\$ 3,452,450	\$ 334,451	\$ 3,117,999
46390	Other Health & Welfare Grants (TDEC)	233,745	3,178,755	3,178,755	-	3,178,755
TOTAL OTHER LOCAL REVENUES		\$ 242,670	\$ 6,631,205	\$ 6,631,205	\$ 334,451	\$ 6,296,754
FEDERAL GOVERNMENT						
47135	Community Based Organizations	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
47180	Community Development	4,131	420,000	420,000	-	415,869
TOTAL OTHER LOCAL REVENUES		\$ 4,131	\$ 920,000	\$ 920,000	\$ -	\$ 915,869
OTHER SOURCES (NON-REVENUE)						
49600	Proceeds from Sale of Capital Assets	\$ 469,193	\$ 384,672	\$ 384,672	\$ 1,201	\$ 384,672
TOTAL OTHER LOCAL REVENUES		\$ 469,193	\$ 384,672	\$ 384,672	\$ 1,201	\$ 384,672
TOTAL REVENUES		\$ 1,217,812	\$ 7,936,877	\$ 7,936,877	\$ 586,402	\$ 7,597,295
EXPENDITURES						
91110 GENERAL ADMINISTRATION PROJECTS						
321	Engineering Services	\$ -	\$ 5,000	\$ 25,000	\$ 16,362	\$ 25,000
399	Other Contracted Services	-	5,000	5,000	1,400	-
510	Trustee's Commission	-	2,000	2,000	-	-
707	Building Improvements	245,592	1,292,000	1,413,328	1,231,108	-
708	Communication Equipment	-	50,000	50,000	643	-
709	Data Processing Equipment	32,471	70,500	70,500	27,758	22,800
711	Furniture & Fixtures	6,147	2,500	7,500	3,697	-
718	Motor Vehicles	-	-	45,000	45,000	-
719	Office Equipment	4,973	5,000	15,000	9,450	15,845
91120 ADMINISTRATION OF JUSTICE						
709	Data Processing Equipment	\$ -	\$ -	\$ 85,000	\$ 84,349	\$ -
91130 PUBLIC SAFETY PROJECTS						
707	Building Improvements	\$ 18,576	\$ 90,000	\$ 90,000	\$ 66,798	\$ 150,000
716	Law Enforcement	-	-	266,000	265,603	-
91140 PUBLIC HEALTH & WELFARE PROJECTS						
707	Building Improvements	\$ 45,952	\$ -	\$ -	\$ -	\$ -
710	Food Service Equipment	-	500,000	500,000	71,675	-
717	Maintenance Equipment	5,100	508,319	508,319	68,895	439,424
91150 SOCIAL, CULTURAL AND RECREATIONAL						
707	Building Improvements	\$ -	\$ 65,000	\$ 65,000	\$ 59,215	\$ -
91401 ARPA Grant #1						
706	Building Construction (Animal Shelter)	\$ 19,215	\$ 471,985	\$ 1,914,349	\$ 2,067,081	\$ 5,560
91402 ARPA Grant #2 Ben Lomand						
708	Communication Equipment	\$ 996,428	\$ 996,428	\$ 996,428	\$ 996,428	\$ 747,323
91403 ARPA Grant #3 Utilities						
790	West Warren Viola Utility District	\$ -	\$ 1,425,000	\$ 1,425,000	\$ -	\$ 1,425,000
791	Hillsville Utility District	311,659	1,838,341	1,838,341	-	1,838,341
799	Water Waste Water Authority	11,035	923,965	923,965	601,386	431,033
91404 ARPA Grant #4 Ambulance						
718	Motor Vehicles	\$ 51,562	\$ 35,571	\$ 35,571	\$ 24,840	\$ 109,477
735	Health Equipment	-	372,456	372,456	357,818	-
790	Other Equipment	28,466	41,534	41,534	-	-
91405 ARPA Grant #5 Health Department						
706	Building Construction	\$ 179,460	\$ 4,823,000	\$ 4,823,000	\$ 3,896,997	\$ 963,767
TOTAL EXPENDITURES		\$ 1,956,636	\$ 13,523,599	\$ 15,518,291	\$ 9,896,504	\$ 6,173,570
NET CHANGE IN FUND BALANCE					\$ (9,310,102)	\$ 1,423,725
FUND BALANCE JULY 1,					\$ 9,034,616	\$ (275,486)
FUND BALANCE JUNE 30,					\$ (275,486)	\$ 1,148,239

FUND 171 EDU
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
REVENUES					
LOCAL TAXES					
40210 Local Sales Tax	\$ 516,352	\$ 506,500	\$ 506,500	\$ 532,794	\$ 516,630
TOTAL LOCAL TAXES	\$ 516,352	\$ 506,500	\$ 506,500	\$ 532,794	\$ 516,630
TOTAL REVENUES	\$ 516,352	\$ 506,500	\$ 506,500	\$ 532,794	\$ 516,630
EXPENDITURES					
91300 EDUCATION CAPITAL PROJECTS					
510 Trustees' Commission	\$ 5,126	\$ 10,000	\$ 10,000	\$ 5,316	\$ 10,000
709 Data Processing Equipment	-	-	-	-	-
711 Furniture & Fixtures	8,617	-	-	-	-
729 Transportation Equipment	-	280,000	344,542	344,542	650,000
730 Vocational Instruction Equipment	-	-	-	-	-
TOTAL EXPENDITURES	\$ 13,743	\$ 290,000	\$ 354,542	\$ 349,858	\$ 660,000
NET CHANGE IN FUND BALANCE				\$ 182,936	\$ (143,370)
FUND BALANCE JULY 1,				\$ 633,248	\$ 816,183
FUND BALANCE JUNE 30,				\$ 816,183	\$ 672,813

FUND 171 (RCP Infrastructure)
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Approved Budget
REVENUES					
LOCAL TAXES					
40210 Local Sales Tax	\$ 619,606	\$ 635,000	\$ 635,000	\$ 689,842	\$ 647,700
TOTAL LOCAL TAXES	\$ 619,606	\$ 635,000	\$ 635,000	\$ 689,842	\$ 647,700
TOTAL REVENUES	\$ 619,606	\$ 635,000	\$ 635,000	\$ 689,842	\$ 647,700
EXPENDITURES					
91110 GENERAL ADMINISTRATION PROJECTS					
510 Trustees Commission	\$ 6,077	\$ 12,660	\$ 12,660	\$ 6,821	\$ 13,000
91130 Public Safety Projects					
799 Other Capital Outlay VFD & Rescue	\$ 206,712	\$ 250,000	\$ 336,206	\$ 292,367	\$ 250,000
91140 PUBLIC HEALTH & WELFARE PROJECTS					
724 Site Development	\$ -	\$ -	\$ 90,000	\$ 7,888	\$ -
733 RSW/Solid Waste Equipment	-	-	68,240	68,240	450,000
91200 Highway & Street Capital Improvements					
705 Bridge Construction	\$ 1,410	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 214,199	\$ 262,660	\$ 507,106	\$ 375,316	\$ 713,000
NET CHANGE IN FUND BALANCE				\$ 314,526	\$ (65,300)
FUND BALANCE JULY 1,				\$ 3,727,720	\$ 4,042,246
FUND BALANCE JUNE 30,				\$ 4,042,246	\$ 3,976,946

Coffee County Schools
 General Purpose School Fund 141
 FY 2026

		2024	2025			2026
		Audited Actual	Original Budget	Amended Budget	Estimated	Approved Budget
Revenues						
40100 County Property Taxes						
40110	Current Property Tax	9,541,293	9,489,426	9,489,426	9,489,426	9,749,537
40120	Trustee's Collections - Prior Year	126,314	205,289	205,289	205,289	205,289
40125	Trustee's Collections - Bankruptcy	412	850	850	850	850
40130	Circuit Clerk/Clerk & Master Collections	42,170	36,228	36,228	36,228	36,228
40140	Interest & Penalty	46,500	56,250	56,250	56,250	56,250
40161	Payments in Lieu of Taxes - TVA	517	1,044	1,044	1,044	1,044
40162	Payments in Lieu of Taxes - Local Utilities	14,541	13,517	13,517	13,517	13,517
40163	Payments in Lieu of Taxes - Other	123,233	146,465	146,465	146,465	146,465
Total County Property Taxes		9,894,980	9,949,069	9,949,069	9,949,069	10,209,180

40200 County Local Option Taxes

40210	Local Option Sales Taxes	7,093,915	6,817,389	6,817,389	7,253,482	7,325,266
40275	Mixed Drink Tax	12,190	25,002	25,002	19,973	25,002
Total County Local Taxes		7,106,104	6,842,391	6,842,391	7,273,455	7,350,268

41100 Licenses and Permits

41110	Marriage Licenses	2,388	2,200	2,200	2,087	2,200
Total Licenses and Permits		2,388	2,200	2,200	2,087	2,200

43500 Education Charges

43570	Receipts From Individual Schools	121,403	63,957	63,957	75,183	63,957
Total Education Charges		121,403	63,957	63,957	75,183	63,957

44100 Recurring Items

44130	Sale of Materials and Supplies	352	3,500	3,500	3,500	3,500
44170	Miscellaneous Refunds	-	-	-	-	-
Total Recurring Items		352	3,500	3,500	3,500	3,500

44500 Nonrecurring Items

44530	Sale of Equipment	26,974	25,715	25,715	3,424	25,715
44560	Damages Recovered from Individuals	300	2,029	2,029	500	2,029
44570	Contributions & Gifts	280	411	411	411	411
44570-BEST	Contributions & Gifts	875	-	-	-	-
44570-CCVA	Contributions & Gifts	296	1,000	1,000	-	-
44570-CFG	Contributions & Gifts	10,000	10,000	10,000	8,500	-
44570-EXCEL	Contributions & Gifts	1,132	-	-	-	93,215
44570-FAMILY	Contributions & Gifts	25,094	13,500	13,500	6,945	-
44570-KOSS	Contributions & Gifts	-	-	-	-	-
44570-WMAF	Contributions & Gifts	-	-	-	-	-
44990-EBB	Other Local Revenues	24,654	26,103	26,103	26,537	26,537
Total NonRecurring Items		89,605	78,758	78,758	46,317	147,907

46500 State Education Funds

46510	Tennessee Investment in Student Achievement	31,891,800	32,470,660	32,470,660	32,660,159	33,460,172
46510-TISOB	TISA Outcome Bonus	-	-	-	292,198	-
46515	Early Childhood Education	659,036	659,036	659,036	659,036	659,036
46515-SEPG	Early Childhood Education-SPED	28,023	63,826	63,826	63,826	-
46550	Driver Education	20,460	18,150	18,150	18,150	18,150
46590-STRAN	Other State Education Funds	26,904	-	-	-	-
46590-SUMM	Other State Education Funds	249,397	-	-	-	-
46590-TISA	Other State Education Funds	8,418	10,102	10,102	10,102	10,102
46610	Career Ladder Program	36,852	47,000	47,000	26,000	26,000
46790-ISM	Other Vocational	864,135	-	951,539	951,539	-
Total State Education Funds		33,785,025	33,268,774	34,220,314	34,681,010	34,173,460

46800 Other State Revenues

46840	Alcoholic Beverage Tax	4,035	4,000	4,000	4,000	4,000
46851	State Revenue Sharing - T.V.A.	671,240	671,240	671,240	671,240	-
46980-PSSG	Other State Grants	174,479	174,479	174,479	-	-
46990-PPL	Paid Parental Leave	130,850	-	-	33,626	-
Total Other State Education Funds		980,605	849,719	849,719	708,866	4,000

47000 Federal Revenue

47401-ISM	Other Federal Thru State-ISM	465,402	-	-	-	-
47590-SUMM	Other Federal Thru State-Summer School	55,266	-	-	-	-
47640	ROTC Reimbursement	35,164	78,307	78,307	78,307	88,191
Total Federal Revenue		555,831	78,307	78,307	78,307	88,191

49000 Other Sources

49700	Insurance Recovery	43,093	25,715	25,715	52,025	25,715
49800	Operating Transfers	185,851	35,000	35,000	25,000	2,000
Total Other Revenue		228,944	60,715	60,715	77,025	27,715

Total Revenues		52,765,237	51,197,390	52,148,930	52,894,819	52,070,379
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Coffee County Schools
General Purpose School Fund 141
FY2026

Expenditures		2024	2025			2,026
		Audited Actual	Original Budget	Amended Budget	Estimated	Approved Budget
71100 Regular Instruction Program						
116	Teachers	12,886,652	14,829,005	14,829,005	14,638,356	15,697,626
116-SUMMR	Teachers Summer School	169,807	-	-	-	-
117	Career Ladder Program	17,203	30,000	30,000	12,999	14,000
128	Homebound Teachers	9,140	23,500	23,500	10,431	17,500
138-TECH-022	Instructional Computer Personnel	90,437	96,867	96,867	96,767	100,638
163	Educational Assistants	399,021	608,460	608,460	471,874	543,342
163-SUMMR	Educational Assistants Summer Scho	18,000	-	-	-	-
189-022	Other Salaries & Wages	36,487	55,000	55,000	34,879	55,000
189-EXPAY	Other Salaries & Wages	455,386	-	-	-	-
195	Certified Substitute Teachers	59,588	118,750	118,750	28,045	59,375
198	Non-Certified Substitute Teachers	195,582	211,200	211,200	191,025	211,200
201	Social Security	796,593	990,313	990,313	878,226	941,976
201-EXPAY	Social Security Extra Pay	27,076	-	-	-	-
201-SUMMR	Social Security Summer School	11,429	-	-	-	-
201-TECH-022	Social Security	5,408	6,006	6,006	5,795	5,938
204	State Retirement	947,186	1,114,489	1,114,489	1,036,655	947,323
204-EXPAY	State Retirement Extra Pay	32,373	-	-	-	-
204-SUMMR	State Retirement Summer School	13,260	-	-	-	-
204-TECH-022	State Retirement	6,159	6,161	6,161	6,154	5,807
205	Vision Insurance	29,830	30,713	30,713	31,921	34,799
205-TECH-022	Vision Insurance	272	277	277	272	279
206	Life Insurance	16,479	17,422	17,422	17,324	18,522
206-TECH-022	Life Insurance	70	74	74	70	72
207	Medical Insurance	2,268,681	2,420,101	2,420,101	2,493,634	2,686,995
207-TECH-022	Medical Insurance	19,436	20,270	20,270	20,455	21,359
208	Dental Insurance	98,953	99,864	99,864	105,310	111,345
208-TECH-022	Dental Insurance	1,021	1,020	1,020	1,013	1,038
212	Employer Medicare	187,398	230,201	230,201	206,076	240,524
212-EXPAY	Employer Medicare Extra Pay	6,332	-	-	-	-
212-SUMMR	Employer Medicare Summer School	2,673	-	-	-	-
212-TECH-022	Employer Medicare	1,265	1,405	1,405	1,354	1,459
217	Retirement Hybrid Stabilization	59,286	76,953	76,953	66,756	78,435
217-EXPAY	Retirement Hybrid Stabilization Extr	2,109	-	-	-	-
217-SUMMR	Retirement Hybrid Stabilization Sum	1,006	-	-	-	-
316	Contributions	-	-	-	-	-
316-TISA	Contributions (TISA Outcome)	187,334	-	-	-	-
336-TECH	Maintenance & Repair Services-Equip	1,260	1,561	1,561	9,244	1,561
399-SUMMR	Other Contracted Services	-	-	-	-	-
399-TECH-022	Other Contracted Services	2,500	46,000	46,000	-	46,000
429	Instructional Supplies & Materials	187,258	244,543	244,543	204,376	244,543
429-ART	Instructional Supplies & Materials-El	-	-	-	-	20,000
429-SUMMR	Instructional Supplies & Materials Su	39,528	-	-	-	-
449	Textbooks	224,467	400,000	400,000	400,000	400,000
499	Other Supplies & Materials	-	-	-	-	-
499-KOSS-111	Other Supplies & Materials	115	2,571	9,395	1,225	2,571
499-SUMMR	Other Supplies & Materials Summer S	11,389	-	-	-	-
599	Other Supplies & Materials	-	-	-	-	-
599-FUND	Other Charges - Fund Raiser	30,001	30,001	30,001	29,990	30,001
599-SUMMR	Other Charges-Summer School	3,715	-	-	-	-
599-TCENT-022	Other Charges - Teacher Center	(46)	-	-	-	-
722	Regular Instruction Equipment	-	25,000	25,000	-	25,000
722-BAND-215	Regular Instruction Equipment-BANI	2,000	2,000	2,000	2,000	2,000
722-BAND-217	Regular Instruction Equipment-BANI	13,000	13,000	13,000	13,000	13,000
722-TECH	Regular Instruction Equipment	(60)	159,628	159,628	159,628	159,628
71100 Total Regular Instruction Program		19,574,060	21,912,355	21,919,179	21,174,853	22,738,856

71150 Alternative Instruction Program

599	Other Charges	28,776	70,000	70,000	32,849	60,000
71150 Total Alternative Instruction Program		28,776	70,000	70,000	32,849	60,000

71200 Special Education Program

116	Teachers	1,868,588	2,149,018	2,149,018	2,095,416	2,262,832
117	Career Ladder Program	4,000	5,000	5,000	2,000	2,000
128	Homebound Teachers	6,633	15,000	15,000	17,317	20,000
163	Educational Assistants	523,221	718,261	718,261	727,881	823,055
163-SEPG	Educational Assistants-State Grant	-	-	21,462	21,462	-
171	Speech Pathologist	373,019	428,772	428,772	454,681	539,351
189	Other Salaries & Wages	62,442	73,488	73,488	66,717	69,386
189-EXPAY	Other Salaries & Wages Extra Pay	166,508	-	-	-	-
195	Certified Substitute Teachers	7,520	13,585	13,585	3,613	13,585
198	Non-Certified Substitute Teachers	88,807	96,000	96,000	80,575	96,000
198-SEPG	Non-Certified Substitute Teachers	7,541	-	16,288	12,280	-
201	Social Security	172,212	216,946	216,946	208,967	221,804
201-EXPAY	Social Security Extra Pay	9,997	-	-	-	-
201-SEPG	Social Security	372	-	2,385	1,576	-
204	State Retirement	203,815	237,946	237,946	220,386	209,710
204-EXPAY	State Retirement Extra Pay	12,369	-	-	-	-
204-SEPG	State Retirement State Grant	-	-	1,932	1,760	-
205	Vision Insurance	7,604	9,215	9,215	8,171	9,143
205-SEPG	Vision Insurance State Grant	-	-	-	73	-
206	Life Insurance	4,647	7,892	7,892	4,861	5,537
206-SEPG	Life Insurance State Grant	-	-	70	70	-
207	Medical Insurance	605,151	632,946	632,946	729,607	803,607
207-SEPG	Medical Insurance State Grant	-	-	15,330	15,403	-
208	Dental Insurance	21,459	22,572	22,572	22,034	25,573
208-SEPG	Dental Insurance State Grant	-	-	88	-	-
212	Employer Medicare	40,340	50,737	50,737	44,225	53,572
212-EXPAY	Employer Medicare Extra Pay	2,338	-	-	-	-
212-SEPG	Employer Medicare	87	-	558	119	-
217	Retirement Hybrid Stabilization	11,417	16,778	16,778	14,163	17,820
217-EXPAY	Retirement Hybrid Stabilization Extr	944	-	-	-	-
217-SEPG	Retirement Hybrid Stabilization State	-	-	215	119	-
322	Evaluation and Testing	4,401	2,500	2,500	2,500	7,620
322-SEPG	Evaluation and Testing State Grant	-	-	5,500	5,500	-
336	Maintenance & Repair Services-Equip	-	2,000	2,000	2,000	2,000
399	Other Contracted Services	-	1,500	1,500	1,500	1,500
429	Instructional Supplies & Materials	10,154	12,000	12,000	12,000	12,000
429-SEPG	Instructional Supplies & Materials	1,254	10,000	-	-	-
429-SUPPL	Instructional Supplies & Materials	8,353	14,035	14,035	14,035	14,035
499	Other Supplies & Materials	11,986	14,000	14,000	14,000	14,000
499-SEPG	Other Supplies & Materials	18,174	10,000	-	-	-
599	Other Charges	463	1,000	1,000	1,000	1,000
725	Special Education Equipment	463	-	-	-	-
71200 Total Special Education Program		4,256,278	4,761,191	4,805,017	4,806,010	5,225,129

71300 Career and Technical Education Program

116	Teachers	1,254,990	1,693,375	1,693,375	1,554,677	1,830,964
116-ISM	Teachers	227,257	-	141,087	141,087	-
117-217	Career Ladder Program	1,000	2,000	2,000	998	1,000
189	Other Salaries & Wages	-	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	38,304	-	-	-	-
195	Certified Substitute Teachers	2,423	4,465	4,465	3,278	4,465
198	Non-Certified Substitute Teachers	26,255	32,800	32,800	24,295	32,800
201	Social Security	74,941	107,424	107,424	100,516	106,196
201-EXPAY	Social Security Extra Pay	2,268	-	-	-	-
201-ISM	Social Security	12,987	-	8,747	8,747	-
204	State Retirement	89,075	102,435	102,435	117,884	103,979
204-EXPAY	State Retirement Extra Pay	2,670	-	-	-	-
204-ISM	State Retirement	16,716	-	10,715	10,715	-
205	Vision Insurance	2,934	3,887	3,887	3,477	3,602
205-ISM	Vision Insurance	-	-	-	420	-
206	Life Insurance	1,421	1,481	1,481	1,753	1,862
206-ISM	Life Insurance	269	-	210	210	-
207	Medical Insurance	195,115	240,773	240,773	253,003	277,884
207-ISM	Medical Insurance	32,636	-	28,440	28,440	-
208	Dental Insurance	9,138	10,512	10,512	10,708	11,402
208-ISM	Dental Insurance	2,130	-	1,753	1,753	-
212	Employer Medicare	17,562	25,123	25,123	23,553	26,549
212-EXPAY	Employer Medicare Extra Pay	530	-	-	-	-
212-ISM	Employer Medicare	3,037	-	2,046	2,046	-
217	Retirement Hybrid Stabilization	4,475	8,392	8,392	6,544	6,945
217-EXPAY	Retirement Hybrid Stabilization Extr	130	-	-	-	-
217-ISM	Retirement Hybrid Stabilization	1,141	-	660	660	-
335	Repairs and Maintenance Building	1,976	3,500	3,500	3,500	3,500
355	Travel	2,465	2,000	2,000	2,494	3,000
399	Other Contracted Services	-	-	-	-	-
399-ISM	Other Contracted Services	12,000	-	-	-	-
429	Instructional Supplies & Materials	34,251	25,490	25,490	25,490	25,490
429-ISM	Instructional Supplies & Materials	-	-	-	-	-
429-SUPPL	Instructional Supplies & Materials	6,974	10,811	10,811	10,811	10,811
524	In-service/Staff Development	3,280	4,500	4,500	4,500	4,500
524-ISM	In-service/Staff Development	-	-	-	-	-
599	Other Charges	1,239	6,404	6,404	6,404	6,404
599-ISM	Other Charges	-	-	158,640	-	-
730	Vocational Equipment	230,141	16,000	254,656	105,797	16,000
730-ISM	Vocational Equipment	468,543	-	-	49,000	-
730-SPARC	Vocational Equipment	7,963	-	41,862	41,862	-
71300 Total Career and Technical Education Progr		2,788,237	2,301,372	2,934,188	2,544,623	2,477,353

71400 Student Body Education Program

189	Other Salaries & Wages	55,061	90,639	90,639	82,127	94,265
189-EBB-023	Other Salaries & Wages-Elementary B	15,151	16,211	16,211	16,152	16,859
201	Social Security	3,258	5,620	5,620	4,069	5,844
201-EBB-023	Social Security-Elementary Basketba	907	1,005	1,005	973	1,045
204	State Retirement	3,647	8,158	8,158	5,432	5,703
204-EBB-023	State Retirement-Elementary Basket	1,047	1,459	1,459	1,076	1,517
212	Employer Medicare	701	1,314	1,314	748	1,367
212-EBB-023	Employer Medicare-Elementary Bask	212	235	235	227	244
217	Retirement Hybrid Stabilization	-	81	81	216	225
217-EBB-023	Retirement Hybrid Stabilization-Elen	-	15	15	61	66
599-EBB-023	Other Charges-Elementary Basketbal	10,475	17,000	17,000	12,556	17,000
71400 Total Student Body Education Program		90,458	141,737	141,737	123,637	144,137

72110 Attendance

105-022	Supervisor/Director	115,144	123,213	123,213	124,684	129,671
117-022	Career Ladder Program	-	-	-	-	-
162-022	Clerical Personnel	50,751	55,064	55,064	54,953	57,151
189	Other Salaries & Wages	-	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	3,500	-	-	-	-
201	Social Security	10,011	11,053	11,053	10,997	11,583
201-EXPAY	Social Security Extra Pay	209	-	-	-	-
204	State Retirement	10,379	11,338	11,338	10,812	10,911
204-EXPAY	State Retirement Extra Pay	207	-	-	-	-
205-022	Vision Insurance	264	277	277	264	271
206-022	Life Insurance	140	147	147	127	143
207-022	Medical Insurance	18,317	19,037	19,037	17,700	18,482
208-022	Dental Insurance	641	660	660	635	651
212	Employer Medicare	2,341	2,585	2,585	2,572	2,709
212-EXPAY	Employer Medicare Extra Pay	49	-	-	-	-
355-022	Travel	765	1,350	1,350	776	1,350
399-022	Other Contracted Services	18,532	59,572	59,572	51,702	59,572
471-022	Software	-	-	-	-	-
499-022	Other Supplies & Materials	152	1,639	1,639	1,099	1,639
524-022	In-Service/Staff Development	1,875	5,830	5,830	4,321	5,830
599	Other Charges	354	1,150	1,150	500	1,150
704	Attendance Equipment	525	1,410	1,410	700	1,410
72110 Total Attendance		234,156	294,325	294,325	281,841	302,524

72120 Health Services

105-CSH-022	Supervisor/Director	68,627	75,728	75,728	74,438	78,491
131	Medical Personnel	454,854	514,254	514,254	532,379	560,648
131-SUMMR	Medical Personnel Summer School	5,100	-	-	-	-
131-SPSVS	Medical Personnel	83,075	106,201	106,201	91,236	95,656
189	Other Salaries & Wages	29,338	45,000	45,000	28,036	43,564
189-EXPAY	Other Salaries & Wages Extra Pay	20,250	-	-	-	-
201	Social Security	28,894	39,369	39,369	38,275	39,162
201-CSH-022	Social Security	3,673	-	-	4,039	4,709
201-EXPAY	Social Security Extra Pay	1,202	-	-	-	-
201-SPSVS	Social Security	4,950	6,584	6,584	5,978	5,739
201-SUMMR	Social Security Summer School	316	-	-	-	-
204	State Retirement	34,872	48,767	48,767	39,961	33,897
204-CSH-022	State Retirement	4,674	-	-	4,734	4,529
204-EXPAY	State Retirement Extra Pay	1,526	-	-	-	-
204-SPSVS	State Retirement	6,363	8,156	8,156	6,867	5,660
204-SUMMR	State Retirement Summer School	416	-	-	-	-
205	Vision Insurance	1,096	1,338	1,338	1,276	1,387
205-CSH-022	Vision Insurance	202	-	-	202	209
205-SPSVS	Vision Insurance	176	185	185	210	240
206	Life Insurance	621	958	958	633	647
206-CSH-022	Life Insurance	69	-	-	69	71
206-SPSVS	Life Insurance	140	147	147	140	143
207	Medical Insurance	79,747	137,598	137,598	85,487	90,266
207-CSH-022	Medical Insurance	14,402	-	-	15,431	16,001
207-SPSVS	Medical Insurance	17,129	17,995	17,995	18,158	19,138
208	Dental Insurance	3,585	5,383	5,383	4,004	4,443
208-CSH-022	Dental Insurance	757	840	840	750	777
208-SPSVS	Dental Insurance	815	863	863	808	1,126
212	Employer Medicare	6,758	9,207	9,207	7,680	8,326
212-CSH-022	Employer Medicare	859	-	-	945	1,138
212-EXPAY	Employer Medicare Extra Pay	281	-	-	-	-
212-SPSVS	Employer Medicare	1,158	1,540	1,540	1,272	1,387
212-SUMMR	Employer Medicare Summer School	74	-	-	-	-
217	Retirement Hybrid Stabilization	2,822	3,143	3,143	3,123	3,324

217-EXPAY	Retirement Hybrid Stabilization Extr	122	-	-	-	-
217-SPSVS	Retirement Hybrid Stabilization	447	-	-	463	610
217-SUMMR	Retirement Hybrid Stabilization Sum	43	-	-	-	-
355	Travel	1,155	2,989	2,989	1,458	2,989
355-CSH-022	Travel	-	-	-	-	-
399-022	Other Contracted Services	-	-	-	-	-
499	Other Supplies & Materials	7,712	10,700	10,700	8,716	10,700
499-CSH	Other Supplies & Materials	81	-	-	-	-
499-SUMMR	Other Supplies & Materials Summer S	296	-	-	-	-
524	In-Service/Staff Development	186	6,000	6,000	5,250	6,000
524-CSH	In-Service/Staff Development	280	-	-	-	-
599	Other Charges	2,217	4,300	4,300	4,300	4,300
599-504-022	Other Charges	-	5,000	5,000	5,000	5,000
599-CSH	Other Charges	764	-	-	-	-
72120 Total Health Services		892,120	1,052,245	1,052,245	991,318	1,050,276

72130 Other Student Support

117	Career Ladder Program	2,000	2,000	2,000	2,000	2,000
123	Guidance Personnel	2,197	970,806	970,806	925,587	998,748
123-SAFE-022	Guidance Personnel	53,868	59,155	59,155	59,056	62,286
124	Psychological Personnel	28,166	39,113	39,113	-	-
161	Secretary(s)	81,730	94,421	94,421	91,592	106,395
189	Other Salaries & Wages	1,000	5,000	5,000	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	31,075	-	-	-	-
201	Social Security	6,804	68,903	68,903	64,551	66,202
201-EXPAY	Social Security Extra Pay	1,897	-	-	-	-
201-SAFE-022	Social Security	3,161	3,668	3,668	3,617	3,862
204	State Retirement	7,844	77,665	77,665	70,889	64,230
204-EXPAY	State Retirement Extra Pay	2,234	-	-	-	-
204-SAFE-022	State Retirement	3,668	5,324	5,324	3,756	3,594
205	Vision Insurance	354	1,785	1,785	1,896	2,394
205-SAFE	Vision Insurance	176	-	-	176	180
206	Life Insurance	237	1,491	1,491	1,264	1,217
206-SAFE-022	Life Insurance	70	74	74	70	72
207	Medical Insurance	28,870	161,646	161,646	160,343	165,846
207-SAFE-022	Medical Insurance	9,911	10,267	10,267	8,850	9,241
208	Dental Insurance	912	5,004	5,004	4,687	5,401
208-SAFE-022	Dental Insurance	421	456	456	417	428
212	Employer Medicare	1,591	16,114	16,114	15,097	16,025
212-EXPAY	Employer Medicare Extra Pay	444	-	-	-	-
212-SAFE-022	Employer Medicare	739	858	858	846	903
217	Retirement Hybrid Stabilization	636	5,476	5,476	3,776	4,121
217-EXPAY	Retirement Hybrid Stabilization Extr	124	-	-	-	-
217-SAFE-022	Retirement Hybrid Stabilization	261	1,171	1,171	-	-
322	Evaluation & Testing	60,033	38,560	38,560	33,981	38,560
322-SPSVS	Evaluation & Testing	-	3,000	3,000	3,000	3,000
355-023	Travel	1,608	2,815	2,815	1,628	2,815
399	Other Contracted Services	-	4,000	4,000	4,000	4,000
499-SAFE	Other Supplies and Materials	-	-	-	-	-
499-SUMMR	Other Supplies and Materials Summe	762	-	-	-	-
524	In-Service/Staff Development	95	1,190	1,190	1,190	1,190
524-ISM	In-Service/Staff Development	5,000	-	-	-	-
524-SAFE	In-Service/Staff Development	-	500	500	500	500
599-BEST	Other Charges	386	-	-	-	-
72130 Total Other Student Support		338,271	1,580,462	1,580,462	1,462,769	1,563,209

72210 Regular Instruction Program Support

105	Supervisor/Director	382,296	432,067	432,067	431,969	450,171
117	Career Ladder Program	1,858	2,000	2,000	3,000	3,000
129	Librarians	489,994	599,805	599,805	593,088	706,119
161	Secretary(s)	78,941	84,567	84,567	84,453	87,832
163	Educational Assistants	39,044	43,946	43,946	43,848	46,170
189	Other Salaries & Wages	74,801	225,505	225,505	241,305	263,999
189-EXPAY	Other Salaries & Wages Extra Pay	35,260	-	-	-	-
201	Social Security	61,790	86,049	86,049	82,575	91,703
201-EXPAY	Social Security Extra Pay	2,093	-	-	-	-
204	State Retirement	72,256	91,934	91,934	90,515	89,991
204-EXPAY	State Retirement Extra Pay	2,405	3,507	3,507	-	-
205	Vision Insurance	2,519	2,520	2,520	2,975	3,604
206	Life Insurance	1,173	3,805	3,805	1,384	1,484
207	Medical Insurance	180,209	290,231	290,231	220,982	242,037
208	Dental Insurance	8,185	12,636	12,636	9,305	11,016
212	Employer Medicare	14,451	20,124	20,124	19,312	22,537
212-EXPAY	Employer Medicare Extra Pay	489	-	-	-	-
217	Retirement Hybrid Stabilization	795	6,870	6,870	866	923
217-EXPAY	Retirement Hybrid Stabilization Extra	48	-	-	-	-
355-022	Travel	217	1,500	1,500	784	1,500
355-BAND-022	Travel	1,130	-	-	214	300
355-DPDIR-022	Travel	1,824	2,500	2,500	1,529	2,500
355-DRELE-023	Travel	352	1,325	1,325	426	750
355-DRFED-022	Travel	-	695	695	186	500
355-DRSEC-024	Travel	186	1,930	1,930	1,631	1,930
355-ESL	Travel	2,862	3,500	3,500	3,882	4,500
355-ITH	Travel	2,989	5,300	5,300	1,055	2,500
429-ESL	Instructional Supplies & Materials	3,534	5,000	5,000	2,550	5,000
432	Library Books	26,509	29,970	29,970	26,525	29,970
471	Software	8,101	11,000	11,000	25,279	26,000
471-ESL	Software	2,000	4,500	4,500	16,329	17,000
499	Other Supplies and Materials	95	2,850	2,850	1,425	2,800
499-ESL	Other Supplies and Materials	-	-	-	-	-
524	In-Service/Staff Development	788	2,500	2,500	5,000	6,000
524-CCVA	In-Service/Staff Development	-	-	-	-	-
524-DPDIR-022	In-Service/Staff Development (KS)	5,467	4,500	4,500	3,498	4,500
524-DRELE-023	In-Service/Staff Development (JS)	-	965	965	532	965
524-DRFED-022	In-Service/Staff Development (KRI)	216	925	925	869	925
524-DRSEC-024	In-Service/Staff Development (STE)	2,848	2,145	2,145	933	1,500
599	Other Charges	-	10,300	10,300	-	1,500
72210 Total Regular Instruction Program Support		1,507,723	1,996,971	1,996,971	1,918,225	2,131,226

72220 Special Education Program Support

105-022	Supervisor/Director	97,991	108,354	108,354	104,536	110,001
117-022	Career Ladder Program	-	-	-	-	-
124	Psychological Personnel	239,078	270,600	270,600	77,012	149,434
161-022	Secretary(s)	29,670	22,168	22,168	22,070	23,293
189	Other Salaries & Wages	2,030	52,575	52,575	44,875	50,383
189-EXPAY	Other Salaries & Wages Extra Pay	5,138	-	-	-	-
201	Social Security	21,924	28,129	28,129	14,346	19,654
201-EXPAY	Social Security Extra Pay	306	-	-	-	-
204	State Retirement	25,242	31,850	31,850	13,442	16,667
204-EXPAY	State Retirement Extra Pay	319	-	-	-	-
205	Vision Insurance	632	517	517	390	580
206	Life Insurance	362	374	374	211	286
207	Medical Insurance	51,422	54,720	54,720	33,103	43,646
208	Dental Insurance	1,530	1,380	1,380	509	745
212	Employer Medicare	5,127	6,579	6,579	3,410	4,830
212-EXPAY	Employer Medicare Extra Pay	72	-	-	-	-
217	Retirement Hybrid Stabilization	721	1,347	1,347	179	233
217-EXPAY	Retirement Hybrid Stabilization Extra	27	-	-	-	-
307	Communication	830	1,600	1,600	851	1,200
336	Maintenance & Repair Services-Equip	3,060	6,500	6,500	4,129	6,500
355	Travel	6,231	7,500	7,500	4,162	7,500
399	Other Contracted Services	214,729	225,000	225,000	487,247	225,000
499	Other Supplies & Materials	6,601	6,748	6,748	6,748	6,748
524	In-Service/Staff Development	4,186	6,000	6,000	6,483	6,000
524-SEPG	In-Service/Staff Development	595	8,023	-	-	-
599	Other Charges	1,374	2,000	2,000	1,677	2,000
722	Regular Instruction Equipment	-	-	-	-	-
725	Special Education Equipment	-	-	-	-	-
72220 Total Special Education Program Support		719,194	841,964	833,941	825,381	674,701

72230 Career and Technical Education Support

105-217	Supervisor/Director	78,975	87,513	87,513	85,864	89,329
189	Other Salaries and Wages	-	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	1,750	-	-	-	-
201-217	Social Security	4,817	5,426	5,426	5,231	5,270
201-EXPAY	Social Security Extra Pay	107	-	-	-	-
204-217	State Retirement	5,378	5,566	5,566	5,461	5,154
204-EXPAY	State Retirement Extra Pay	119	-	-	-	-
205-217	Vision Insurance	-	-	-	-	-
206-217	Life Insurance	70	75	75	70	72
207-217	Medical Insurance	-	-	-	-	-
208-217	Dental Insurance	-	-	-	-	-
212-217	Employer Medicare	1,127	1,269	1,269	1,223	1,295
212-EXPAY	Employer Medicare Extra Pay	25	-	-	-	-
307-217	Communication	633	2,200	2,200	842	1,500
355-217	Travel	276	1,600	1,600	1,600	1,600
524-217	In-Service/Staff Development	562	1,680	1,680	1,680	1,680
599	Other Charges	-	-	-	-	-
72230 Total Career and Technical Education Supp		93,839	105,329	105,329	101,971	105,900

72250 Technology

105-TECH-022	Supervisor/Director	104,644	111,979	111,979	111,969	125,808
189-TECH-022	Other Salaries & Wages	160,286	173,454	173,454	173,362	182,199
189-EXPAY	Other Salaries & Wages Extra Pay	7,000	-	-	-	-
201-TECH-022	Social Security	14,516	17,697	17,697	15,688	18,172
201-EXPAY	Social Security Extra Pay	385	-	-	-	-
204-TECH-022	State Retirement	16,709	20,037	20,037	17,514	17,902
204-EXPAY	State Retirement Extra Pay	437	-	-	-	-
205-TECH-022	Vision Insurance	887	1,089	1,089	887	909
206-TECH-022	Life Insurance	281	295	295	281	286
207-TECH-022	Medical Insurance	63,332	66,063	66,063	65,698	67,385
208-TECH-022	Dental Insurance	3,328	3,438	3,438	3,299	3,382
212-TECH-022	Employer Medicare	3,395	4,139	4,139	3,669	4,466
212-EXPAY	Employer Medicare Extra Pay	90	-	-	-	-
217-TECH-022	Retirement Hybrid Stabilization	423	1,030	1,030	431	567
217-EXPAY	Retirement Hybrid Stabilization Extr	15	-	-	-	-
336-TECH	Maintenance & Repair Services-Equip	14,389	3,651	3,651	3,651	3,651
350-TECH-022	Internet Connectivity	78,997	85,000	85,000	81,564	85,000
355-TECH-022	Travel	10,074	12,500	12,500	11,328	12,500
399-TECH	Other Contracted Services	6,023	15,985	15,985	12,100	15,985
471-TECH-022	Software	124,017	76,855	76,855	57,284	76,855
499-TECH	Other Supplies & Materials	5,922	10,000	10,000	10,000	10,000
524-TECH-022	In-Service/Staff Development	1,575	15,629	15,629	4,830	7,500
722-TECH	Regular Instruction Equipment	-	97,913	97,913	97,913	97,913
790-TECH-022	Other Equipment	62,053	148,474	148,474	99,061	148,474
72250 Total Technology		678,777	865,228	865,228	770,531	878,955

72290 Excellence After School Program

105-EXCEL	Supervisor/Director	-	-	99,000	99,000	72,000
116-EXCEL	Teachers	-	-	120,960	93,773	50,400
163-EXCEL	Educational Assistants	-	-	113,400	102,658	57,405
201-EXCEL	Social Security	-	-	20,668	18,213	11,148
204-EXCEL	State Retirement	-	-	30,002	17,391	13,808
212-EXCEL	Employer Medicare	-	-	4,834	4,405	2,607
217-EXCEL	Retirement-Hybrid Stabilization	-	-	13,334	1,861	5,000
355-EXCEL	Travel	-	-	500	-	-
429-EXCEL	Instructional Supplies and Materials	-	-	3,250	2,319	1,050
72290 Total Excellence After School Program		-	-	405,949	339,619	213,418

72310 Board of Education

118-022	Secretary to Board	-	1,000	1,000	-	-
191-022	Board and Committee Member Fees	11,450	18,000	18,000	14,250	15,000
201-022	Social Security	558	1,178	1,178	884	930
205-022	Vision Insurance	3,713	5,125	5,125	4,713	4,949
207-022	Medical Insurance	187,347	200,104	200,104	183,569	192,748
208-022	Dental Insurance	5,049	4,909	4,909	6,049	6,351
210	Unemployment Compensation	726	15,000	15,000	9,380	12,000
212-022	Employer Medicare	150	276	276	207	218
305-022	Audit Services	8,500	8,500	8,500	8,500	8,500
320-022	Dues & Memberships	15,637	25,000	25,000	19,018	25,000
331-022	Legal Services	5,043	25,000	25,000	7,001	25,000
355-022	Travel	37	2,000	2,000	-	-
399-022	Other Contracted Services	14,203	28,500	45,000	35,452	45,000
471-022	Software	4,240	4,500	4,500	-	-
503-022	Excess Risk Insurance	1,022	1,500	1,500	1,063	1,500
506-022	Liability Insurance	359,589	387,177	387,177	446,363	464,218
510-022	Trustee's Commission	318,964	353,777	337,277	328,285	337,277
513-022	Worker's Compensation Insurance	160,608	170,312	170,312	160,421	170,312
524-022	In-Service/Staff Development	11,641	29,267	29,267	25,544	29,267
599	Other Charges	33,700	38,600	38,600	38,600	45,600
599-CCVA-219	Other Charges	456	-	497	497	-
599-EXATH-219	Other Charges (CCMS Extra Athletics)	22,500	22,500	22,500	22,500	22,500
599-EXATH-217	Other Charges (CHS Extra Athletics)	45,000	45,000	45,000	45,000	45,000
599-EXATH-219	Other Charges(CCVA Extra Athletics)	250	250	250	250	250
72310 Total Board of Education		1,210,381	1,387,475	1,387,972	1,357,544	1,451,619

72320 Office of the Director

101-022	County Official/Administrative Office	143,394	153,012	153,012	236,727	165,000
117-022	Career Ladder Program	1,000	1,000	1,000	2,000	1,000
161-022	Secretary(s)	51,445	55,806	55,806	55,705	58,574
162-022	Administrative Clerical	48,460	52,612	52,612	52,531	55,316
189-022	Other Salaries & Wages	2,551	25,000	25,000	662	24,750
189-EXPAY	Other Salaries & Wages Extra Pay	5,250	-	-	-	-
201-022	Social Security	14,970	17,821	17,821	16,245	17,915
201-EXPAY	Social Security Extra Pay	317	-	-	-	-
204-022	State Retirement	16,858	22,595	22,595	17,600	17,655
204-EXPAY	State Retirement Extra Pay	349	-	-	-	-
205-022	Vision Insurance	477	501	501	477	469
206-022	Life Insurance	211	221	221	245	215
207-022	Medical Insurance	17,557	18,278	18,278	18,378	19,749
208-022	Dental Insurance	1,535	810	810	1,522	1,560
212-022	Employer Medicare	3,519	4,168	4,168	6,534	4,403
212-EXPAY	Employer Medicare Extra Pay	74	-	-	-	-
217-022	Retirement Hybrid Stabilization	437	1,073	1,073	446	586
217-EXPAY	Retirement Hybrid Stabilization Extr	15	-	-	-	-
307	Communication	13,106	20,800	20,800	13,593	16,800
320-022	Dues & Memberships	1,422	5,750	5,750	239	5,750
336	Maintenance & Repair Services-Equip	6,883	10,200	10,200	5,811	10,200
348-022	Postal Charges	4,104	6,481	6,481	3,223	4,500
355-022	Travel	206	500	500	1,073	500
435-022	Office Supplies	5,565	7,000	7,000	7,000	7,000
524-022	In-Service/Staff Development	4,194	4,800	4,800	4,800	4,800
72320 Total Office of the Director		343,901	408,428	408,428	444,810	416,741

72410 Office of the Principal

104	Principals	952,908	1,072,318	1,072,318	1,050,912	1,107,995
104-SUMMR	Principals Summer School	7,800	-	-	-	-
117	Career Ladder Program	5,000	7,000	7,000	3,999	4,000
119	Accountants/Bookkeepers	116,601	128,426	128,426	128,329	134,661
139	Assistant Principals	1,136,678	1,245,440	1,245,440	1,232,380	1,288,712
161	Secretary(s)	462,016	523,490	523,490	506,757	559,486
161 SUB	Secretary(s) Sub	4,023	10,000	10,000	10,000	10,000
161-SUMMR	Secretary(s) Summer School	5,100	-	-	-	-
189	Other Salaries & Wages	-	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	68,452	-	-	-	-
201	Social Security	157,026	184,554	184,554	171,626	182,360
201-EXPAY	Social Security Extra Pay	4,026	-	-	-	-
201 SUB	Social Security Sub Secretary	99	620	620	620	620
201-SUMMR	Social Security Summer School	772	-	-	-	-
204	State Retirement	187,292	209,664	209,664	196,247	178,746
204-EXPAY	State Retirement Extra Pay	4,831	-	-	-	-
204-SUMMR	State Retirement Summer School	852	-	-	-	-
204-SUB	State Retirement Sub Secretary	-	900	900	900	900
205	Vision Insurance	6,219	6,584	6,584	6,169	6,233
206	Life Insurance	2,862	3,020	3,020	2,846	2,912
207	Medical Insurance	440,141	465,051	465,051	461,052	486,019
208	Dental Insurance	20,092	20,268	20,268	19,829	20,437
212	Employer Medicare	36,772	43,307	43,307	40,150	44,817
212-EXPAY	Employer Medicare Extra Pay	941	-	-	-	-
212 SUB	Employer Medicare Sub Secretary	58	145	145	145	145
212-SUMMR	Employer Medicare Summer School	180	-	-	-	-
217	Retirement Hybrid Stabilization	6,589	11,827	11,827	6,782	8,034
217-EXPAY	Retirement Hybrid Stabilization Extr	231	-	-	-	-
217-SUMMR	Retirement Hybrid Stabilization Sum	18	-	-	-	-
307	Communication	30,776	40,000	40,000	32,363	40,000
355	Travel	4,622	4,525	4,525	4,939	5,400
435	Office Supplies	5,137	5,550	5,550	4,750	5,550
524	In-Service/Staff Development	-	1,000	1,000	-	1,000
72410 Total Office of the Principal		3,668,113	3,983,689	3,983,689	3,880,793	4,088,029

72510 Fiscal Services

105-022	Supervisor/Director	89,989	97,539	97,539	97,440	102,535
119-022	Accountants/Bookkeepers	261,691	256,491	256,491	266,427	279,775
189-022	Other Salaries & Wages	-	5,000	5,000	-	1,500
189-EXPAY	Other Salaries & Wages Extra Pay	10,800	-	-	-	-
201-022	Social Security	20,513	22,260	22,260	21,155	22,556
201-EXPAY	Social Security Extra Pay	641	-	-	-	-
204-022	State Retirement	25,531	32,313	32,313	27,908	31,610
204-EXPAY	State Retirement Extra Pay	798	-	-	-	-
205-022	Vision Insurance	1,199	1,292	1,292	1,170	1,199
206-022	Life Insurance	433	467	467	421	430
207-022	Medical Insurance	58,224	65,830	65,830	61,247	64,056
208-022	Dental Insurance	3,368	3,780	3,780	3,270	3,352
212-022	Employer Medicare	4,797	5,206	5,206	4,948	5,543
212-EXPAY	Employer Medicare Extra Pay	150	-	-	-	-
217-022	Retirement Hybrid Stabilization	2,434	5,257	5,257	2,636	3,205
217-EXPAY	Retirement Hybrid Stabilization Extr	74	-	-	-	-
355-022	Travel	46	315	315	315	350
399-022	Other Contracted Services	61,828	80,000	80,000	61,976	71,321
471-022	Software	-	400	400	-	-
499-022	Other Supplies & Materials	2,720	3,575	3,575	3,575	3,575
524-022	In-Service/Staff Development	3,360	2,115	2,115	1,381	2,115
701-022	Administration Equipment	325	2,726	2,726	2,249	2,726
72510 Total Fiscal Services		548,921	584,566	584,566	556,117	595,848

72610 Operation of Plant

166	Custodial Personnel	843,173	1,162,788	1,162,788	1,030,027	981,771
166-SUMMR	Custodial Personnel Summer School	5,100	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	49,600	-	-	-	-
201	Social Security	51,419	72,093	72,093	60,143	58,906
201-EXPAY	Social Security Extra Pay	3,044	-	-	-	-
201-SUMMR	Social Security Summer School	316	-	-	-	-
204	State Retirement	56,052	83,163	83,163	57,685	59,913
204-EXPAY	State Retirement Extra Pay	3,164	-	-	-	-
204-SUMMR	State Retirement Summer School	245	-	-	-	-
205	Vision Insurance	2,087	2,247	2,247	2,036	2,665
206	Life Insurance	1,603	1,722	1,722	1,524	1,623
207	Medical Insurance	201,896	214,260	214,260	204,236	247,162
208	Dental Insurance	5,692	6,115	6,115	5,442	7,035
212	Employer Medicare	12,026	16,860	16,860	12,546	14,236
212-EXPAY	Employer Medicare Extra Pay	712	-	-	-	-
212-SUMMR	Employer Medicare Summer School	74	-	-	-	-
217	Retirement Hybrid Stabilization	4,115	6,907	6,907	4,131	6,357
217-EXPAY	Retirement Hybrid Stabilization Extr	258	-	-	-	-
217-SUMMR	Retirement Hybrid Stabilization Sum	26	-	-	-	-
329	Laundry Services	2,705	10,500	10,500	7,413	10,500
415	Electricity	1,000,681	1,348,313	1,348,313	1,231,221	1,305,095
434	Natural Gas	52,633	88,066	88,066	87,944	92,469
454	Water and Sewer	114,460	139,836	139,836	122,829	139,836
499	Other Supplies & Materials	182,355	180,000	180,000	171,952	180,000
524	In-Service/Staff Development	-	1,500	1,500	-	-
72610 Total Operation of Plant		2,593,434	3,334,370	3,334,370	2,999,129	3,107,570

72620 Maintenance of Plant

105-022	Supervisor/Director	69,330	80,206	80,206	80,104	84,750
167-022	Maintenance Personnel	400,905	449,564	449,564	441,856	473,297
189-022	Other Salaries & Wages	-	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	17,050	-	-	-	-
201-022	Social Security	27,961	32,846	32,846	31,033	32,925
201-EXPAY	Social Security Extra Pay	1,020	-	-	-	-
204-022	State Retirement	31,370	39,288	39,288	35,098	35,962
204-EXPAY	State Retirement Extra Pay	1,169	-	-	-	-
205-022	Vision Insurance	1,004	1,031	1,031	1,026	1,052
206-022	Life Insurance	632	638	638	656	693
207-022	Medical Insurance	82,590	89,249	89,249	90,061	93,879
208-022	Dental Insurance	3,510	3,804	3,804	3,910	3,312
212-022	Employer Medicare	6,539	7,682	7,682	7,258	8,092
212-EXPAY	Employer Medicare Extra Pay	239	-	-	-	-
217-022	Retirement Hybrid Stabilization	2,113	4,196	4,196	2,246	3,059
217-EXPAY	Retirement Hybrid Stabilization Extr	85	-	-	-	-
307-022	Communication	1,666	3,000	3,000	1,338	2,500
335	Maintenance & Repair Services-Build	23,231	4,554	88,798	88,798	4,554
336	Maintenance & Repair Services-Equip	17,941	20,382	137,251	137,251	20,382
355	Travel	-	1,500	1,500	-	-
399	Other Contracted Services	90,181	87,327	87,327	79,325	87,327
499	Other Supplies & Materials	153,648	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	13,002	22,482	22,482	17,580	20,482
524-022	In-Service/Staff Development	1,780	3,500	3,500	1,780	3,500
701-022	Administration Equipment	-	-	-	-	-
701-SAFE-217	Administration Equipment	-	22,496	22,496	22,496	22,496
717	Maintenance Equip.	53,210	41,500	41,500	21,081	41,500
790	Other Equipment	-	18,000	18,000	19,900	18,000
790-PSSG-022	Other Equipment	174,479	174,479	174,479	-	-
72620 Total Maintenance of Plant		1,176,655	1,247,865	1,448,977	1,222,935	1,097,902

72710 Transportation

105-022	Supervisor/Director	100,002	107,102	107,102	107,002	111,282
142-022	Mechanic(s)	173,878	221,788	221,788	177,717	200,305
142 OT	Mechanic(s) Overtime	-	-	-	-	-
146-022	Bus Drivers	848,387	912,600	912,600	874,613	960,409
146-SPSVS-022	Bus Drivers	238,720	366,295	366,295	242,807	287,971
146-STRAN	Bus Drivers Summer Transportation	12,884	-	-	-	-
162-022	Clerical Personnel	57,989	67,708	67,708	63,313	68,007
189-022	Other Salaries & Wages	36,630	39,062	39,062	20,845	30,470
189-EXPAY	Other Salaries & Wages Extra Pay	102,200	-	-	-	-
189-STRAN	Other Salaries & Wages Summer Tra	3,263	-	-	-	-
201-022	Social Security	68,178	83,592	83,592	68,887	76,858
201-EXPAY	Social Security Extra Pay	5,771	-	-	-	-
201 OT	Social Security OT	-	-	-	-	-
201-SPSVS-022	Social Security	13,119	22,710	22,710	12,871	14,990
201-STRAN	Social Security Summer Transportati	969	-	-	-	-
204-022	State Retirement	81,870	103,546	103,546	82,842	88,746
204-EXPAY	State Retirement Extra Pay	6,852	-	-	-	-
204 OT	State Retirement OT	-	-	-	-	-
204-SPSVS-022	State Retirement	13,141	19,780	19,780	13,589	16,990
204-STRAN	State Retirement Summer Transporta	1,146	-	-	-	-
205-022	Vision Insurance	5,589	5,863	5,863	5,145	5,535
205-SPSVS-022	Vision Insurance	1,113	1,174	1,174	880	1,106
206-022	Life Insurance	2,735	2,913	2,913	2,531	2,635
206-SPSVS-022	Life Insurance Special Services	612	680	680	545	716
207-022	Medical Insurance	447,551	497,707	497,707	446,226	463,407
207-SPSVS-022	Medical Insurance Special Services	92,305	91,475	91,475	90,680	106,501
208-022	Dental Insurance	16,408	17,148	17,148	16,417	16,988
208-SPSVS-022	Dental Insurance Special Services	2,546	2,289	2,289	2,468	2,996
212-022	Employer Medicare	16,191	19,550	19,550	16,417	19,872
212-EXPAY	Employer Medicare Extra Pay	1,400	-	-	-	-
212-SPSVS-022	Employer Medicare	3,280	5,311	5,311	3,358	4,176
212-STRAN	Employer Medicare Summer Transpc	227	-	-	-	-
217-022	Retirement Hybrid Stabilization	5,758	10,678	10,678	5,286	7,586
217-EXPAY	Retirement Hybrid Stabilization Extr	509	-	-	-	-
217-SPSVS-022	Retirement Hybrid Stabilization	618	2,176	2,176	664	1,469
217-STRAN	Retirement Hybrid Stabilization Sum	91	-	-	-	-
307-022	Communication	899	3,200	3,200	822	2,500
329-022	Laundry Services	-	6,500	6,500	-	2,500
335-022	Maintenance and Repair Services-Bu	-	602	602	-	602
355-022	Travel	869	1,800	1,800	1,069	1,500
399-022	Other Contracted Services	8,111	14,995	14,995	8,111	14,995
412-022	Diesel Fuel	256,768	275,000	275,000	265,093	270,000
412-STRAN	Diesel Fuel Summer Transportation	8,324	-	-	-	-
425-022	Gasoline	17,405	35,000	35,000	20,018	30,000
435-022	Office Supplies	213	1,425	1,425	513	1,425
450-022	Tires & Tubes	35,703	35,000	35,000	35,000	35,000
453-022	Vehicle Parts	183,183	127,000	127,000	178,921	127,000
471-022	Software	3,050	3,050	3,050	15,770	3,050
499-022	Other Supplies and Materials	6,767	8,900	8,900	6,265	8,900
524-022	In-Service/Staff Development	2,905	1,600	1,600	1,158	1,600
599-022	Other Charges	24,296	17,323	17,323	25,008	17,323
729-022	Transportation Equipment	-	-	-	-	15,000
729-ISM	Transportation Equipment	108,737	-	-	-	-
72710 Total Transportation		3,019,160	3,132,542	3,132,542	2,812,850	3,020,411

73100 Food Service

189-EXPAY	Other Salaries & Wages Extra Pay	72,900	-	-	-	-
201-EXPAY	Social Security Extra Pay	4,520	-	-	-	-
204-EXPAY	State Retirement Extra Pay	4,150	-	-	-	-
212-EXPAY	Employer Medicare Extra Pay	1,057	-	-	-	-
217-EXPAY	Retirement Hybrid Stabilization Extr	266	-	-	-	-
422-SUMMR	Food Supplies Summer School	3,771	-	-	-	-
73100 Total Food Service		86,665	-	-	-	-

73300 Community Services

189	Other Salaries & Wages	6,860	10,373	10,373	7,307	10,373
189-EXPAY	Other Salaries & Wages Extra Pay	24,236	-	-	-	-
189-FRC-022	Other Salaries & Wages	54,419	59,189	59,189	59,090	62,349
189-TRAFF	Other Salaries & Wages	7,426	13,499	13,499	10,728	16,773
201	Social Security	400	643	643	408	643
201-EXPAY	Social Security Extra Pay	1,329	-	-	-	-
201-FRC-022	Social Security	2,991	3,670	3,670	3,243	3,679
201-TRAFF	Social Security	458	837	837	644	990
204	State Retirement	535	934	934	445	622
204-EXPAY	State Retirement Extra Pay	139	-	-	-	-
204-FRC-022	State Retirement	4,326	5,327	5,327	4,727	4,988
204-TRAFF	State Retirement	496	945	945	745	993
205-FRC-022	Vision Insurance	195	194	194	197	210
206-FRC-022	Life Insurance	70	74	74	70	72
207-022	Medical Insurance	-	-	-	-	-
207-FRC-022	Medical Insurance	9,249	9,680	9,680	9,598	9,902
208	Dental Insurance	-	-	-	-	-
208-FRC-022	Dental Insurance	514	546	546	509	522
212	Employer Medicare	94	150	150	95	150
212-EXPAY	Employer Medicare Extra Pay	349	-	-	-	-
212-FRC-022	Employer Medicare	700	858	858	759	904
212-TRAFF	Employer Medicare	107	196	196	151	243
217	Retirement Hybrid Stabilization	52	205	205	20	100
217-EXPAY	Retirement Hybrid Stabilization Extr	18	-	-	-	-
217-FRC-022	Retirement Hybrid Stabilization	571	1,172	1,172	591	623
217-TRAFF	Retirement Hybrid Stabilization	34	267	267	52	109
307	Communication	530	1,000	1,000	580	1,000
355	Travel	-	1,600	1,600	-	-
355-FRC	Travel	2,000	1,545	1,545	1,545	1,545
399	Other Contracted Services	6,553	5,514	5,514	5,514	8,500
499-CFG	Other Supplies and Materials	12,222	-	7,141	7,647	-
499-FRC	Other Supplies and Materials	1,500	1,500	1,500	1,500	1,500
524	In-Service/Staff Development	-	-	-	-	-
524-FAMILY-022	In-Service/Staff Development	1,006	-	-	-	-
524-FRC	In-Service/Staff Development	164	500	500	-	500
599-FAMILY	Other Charges	-	13,500	115,075	32,017	-
599-FRC	Other Charges	1,953	1,953	1,953	1,500	1,500
599-WMART	Other Charges	290	-	4,990	4,990	-
73300 Total Community Services		141,784	135,871	249,577	154,671	128,791

73400 Early Childhood Education

116	Teachers	460,576	498,045	498,045	466,516	488,997
117	Career Ladder Program	-	-	-	-	-
163	Educational Assistants	142,335	189,322	189,322	152,740	181,664
189-023	Other Salaries & Wages	26,154	43,593	43,593	27,543	39,404
189-EXPAY	Other Salaries & Wages Extra Pay	26,740	-	-	-	-
195	Certified Substitute Teachers	570	2,755	2,755	1,140	2,755
198	Non-Certified Substitute Teachers	4,837	7,520	7,520	5,040	7,520
201	Social Security	37,010	45,957	45,957	37,766	41,894
201-EXPAY	Social Security Extra Pay	1,591	-	-	-	-
204	State Retirement	41,703	47,143	47,143	42,117	41,337
204-EXPAY	State Retirement Extra Pay	1,785	-	-	-	-
205	Vision Insurance	2,047	2,159	2,159	1,784	1,930
206	Life Insurance	1,003	1,052	1,052	988	1,094
207	Medical Insurance	146,849	153,492	153,492	147,333	166,876
208	Dental Insurance	6,672	6,516	6,516	6,299	7,285
212	Employer Medicare	8,663	10,748	10,748	8,842	10,296
212-EXPAY	Employer Medicare Extra Pay	372	-	-	-	-
217	Retirement Hybrid Stabilization	486	2,935	2,935	1,103	1,593
217-EXPAY	Retirement Hybrid Stabilization Extra	63	-	-	-	-
307	Communication	1,361	1,820	1,820	1,720	1,820
429	Instructional Supplies and Materials	20,965	25,588	25,588	15,259	22,558
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	2,128	2,500
524	In-Service/Staff Development	814	2,650	2,650	1,152	2,650
599	Other Charges	-	-	-	-	-
790	Other Equipment	-	-	-	-	-
73400 Total Early Childhood Education		934,520	1,046,945	1,046,945	922,620	1,025,323

76100 Regular Capital Outlay

399-ISM	Other Contracted Services	439,083	-	599,242	599,242	-
707	Building Improvements	895,356	-	-	353,435	-
711	Furniture and Fixtures	215,303	400,000	400,000	400,000	300,000
799	Other Capital Outlay	391,305	200,000	597,677	455,407	300,000
76100 Total Capital Outlay		1,941,046	600,000	1,596,919	1,808,083	600,000

82130 Principal on Debt

620-022	Debt Service Contribution to Primary	354,250	352,250	352,250	352,250	-
82130 Total Principal on Debt		354,250	352,250	352,250	352,250	-

99100 Transfers Out

590-177-022	Transfers to Other Funds	-	-	-	-	-
590-DFC-022	Transfers to Other Funds	-	-	-	-	-
99100 Total Transfers Out		-	-	-	-	-

Total Expenditures		47,220,720	52,137,180	54,530,806	51,885,428	53,097,917
Revenues		52,765,237	51,197,390	51,197,390	52,894,819	52,070,379

Increase/(Decrease) Fund Balance	5,544,517	(939,790)	(3,333,416)	1,009,391	(1,027,538)
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	Total Fund Balance July 1, 2024	22,472,719
Assigned /Restricted Fund Balance July 1, 2024		9,454,756
<u>Less Budget Amendments:</u>		
141-2025-1		(65,082)
141-2025-4		(602,657)
141-2025-5		(397,677)
141-2025-7		(489)
Revised Estimated Assigned/Restricted Fund Balance at June 30, 2025		8,388,850
Total Unassigned Fund Balance July 1, 2024		13,017,963
<u>Less Budget Amendments:</u>		
141-2025-1		(340,867)
141-2025-8		(285,000)
Projected to Increase/Decrease Unassigned Fund Balance		1,009,391
Revised Estimated Unassigned Fund Balance at June 30, 2025		13,401,487
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	Total Beginning Fund Balance July 1, 2025	21,790,338
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**CENTRAL CAFETERIA SCHOOL FUND
FUND 143
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
EDUCATION CHARGES					
43521 Lunch Payments - Children	\$ 341,430	\$ 400,000	\$ 400,000	\$ 315,000	\$ 315,000
43522 Lunch Payments - Adults	41,501	50,000	50,000	45,000	45,000
43523 Income from Breakfast	57,323	62,000	62,000	57,000	57,000
43525 A La Carte Sales	269,392	200,000	200,000	262,000	260,000
TOTAL EDUCATION CHARGES	\$ 709,646	\$ 712,000	\$ 712,000	\$ 679,000	\$ 677,000
RECURRING ITEMS					
44110 Investment Income	\$ 14,504	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,000
44130 Sale of Materials & Supplies	-	-	-	-	-
44170 Miscellaneous Refunds	-	-	-	-	-
TOTAL RECURRING ITEMS	\$ 14,504	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,000
NONRECURRING ITEMS					
44530 Sale of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
44570 Contributions & Gifts	-	-	-	-	-
TOTAL NONCURREING ITEMS	\$ -				
STATE EDUCATION FUNDS					
46520 School Food Service	\$ 22,860	\$ 22,000	\$ 22,000	\$ 22,253	\$ 22,000
TOTAL STATE EDUCATION FUNDS	\$ 22,860	\$ 22,000	\$ 22,000	\$ 22,253	\$ 22,000
OTHER STATE REVENUES					
46980 Other State Grants	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE EDUCATION FUNDS	\$ -				
FEDERAL THROUGH STATE					
47111 USDA School Lunch Program	\$ 1,521,634	\$ 1,500,000	\$ 1,500,000	\$ 1,575,000	\$ 1,500,000
47112 USDA Commodities	213,989	228,800	228,800	224,680	220,000
47113 USDA Breakfast	547,345	500,000	500,000	575,000	565,000
47114 USDA Other	187,342	35,000	35,000	120,000	35,000
TOTAL FEDERAL THROUGH STATE	\$ 2,470,310	\$ 2,263,800	\$ 2,263,800	\$ 2,494,680	\$ 2,320,000
OTHER SOURCES (NON-REVENUE)					
49700 Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES	\$ -				
TOTAL REVENUES CENTRAL CAFETERIA	\$ 3,217,320	\$ 2,999,000	\$ 2,999,000	\$ 3,196,933	\$ 3,020,000

CENTRAL CAFETERIA SCHOOL FUND
FUND 143
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	2024	2025			2026
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
Food Service					
105 Supervisor/Director	\$ 97,291	\$ 104,150	\$ 104,150	\$ 104,150	\$ 108,300
119 Accountants/Bookkeepers	41,865	45,500	45,500	45,000	48,000
165 Cafeteria Personnel	947,851	1,123,400	1,123,400	1,090,000	1,136,000
189 Other Salaries & Wages	5,426	7,000	7,000	-	-
201 Social Security	63,330	78,900	78,900	73,400	80,110
204 State Retirement	64,403	81,000	81,000	75,700	84,200
205 Vision Insurance	4,315	5,300	5,300	4,900	5,166
206 Life Insurance	2,631	4,000	4,000	2,900	3,008
207 Medical Insurance	315,598	396,600	396,600	369,200	399,400
208 Dental Insurance	10,717	12,600	12,600	12,600	13,400
212 Employer Medicare	14,811	18,550	18,550	17,200	18,800
217 Retirement-Hybrid Stabilization	3,231	5,000	5,000	4,300	5,900
307 Communication	530	700	700	530	700
336 Maintenance & Repair-Equipment	26,248	35,000	35,000	24,000	35,000
355 Travel	2,295	4,000	4,000	2,500	4,000
399 Other Contracted Services	18,359	25,000	25,000	22,000	25,000
421 Food Preparation Supplies	101,936	120,000	120,000	95,000	110,000
422 Food Supplies	1,240,375	1,500,000	1,500,000	1,245,000	1,350,000
435 Office Supplies	2,500	4,000	4,000	2,000	4,000
469 Commodities-USDA	213,989	228,800	228,800	228,800	224,680
499 Other Supplies & Materials	5,630	6,000	6,000	5,500	6,000
524 In-Service/Staff Development	2,577	6,000	6,000	6,000	6,000
599 Other Charges	1,299	4,000	4,000	1,500	2,000
710 Food Service Equipment	32,843	50,000	50,000	10,000	50,000
Total Food Services	\$ 3,220,051	\$ 3,865,500	\$ 3,865,500	\$ 3,442,180	\$ 3,719,664
NET CHANGE IN FUND BALANCE				\$ (245,247)	\$ (699,664)
FUND BALANCE JULY 1,				\$ 3,080,965	\$ 2,835,718
FUND BALANCE JUNE 30,				\$ 2,835,718	\$ 2,136,054

Coffee County, Tennessee
Proposed Statement of Changes in Long Term Debt
For the Fiscal Year Ending June 30, 2026

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Principal Outstanding 7/1/2025	Matured During Period	Principal Outstanding 6/30/2026
GOVERNMENTAL ACTIVITIES:							
NOTES PAYABLE							
<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	\$ 1,423,000	\$ 167,000	\$ 1,256,000
Total Payable through General Debt Service Fund					\$ 1,423,000	\$ 167,000	\$ 1,256,000
Total Notes Payable					\$ 1,423,000	\$ 167,000	\$ 1,256,000
LEASE PAYABLE							
<u>Payable through General Debt Service Fund</u>							
Enterprise Lease	1,149,437	6.996-7.99%	4/5/2023	1/31/2030	\$ 673,783	\$ 156,787	\$ 516,996
Total Payable through General Debt Service Fund					\$ 673,783	\$ 156,787	\$ 516,996
Total Lease Payable					\$ 673,783	\$ 156,787	\$ 516,996
LOANS PAYABLE							
<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	\$ 382,679	\$ 188,880	\$ 193,799
Total Payable through Rural Debt Service Fund					\$ 382,679	\$ 188,880	\$ 193,799
Total Loans Payable					\$ 382,679	\$ 188,880	\$ 193,799
BONDS PAYABLE							
<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	\$ 5,865,000	\$ 365,000	\$ 5,500,000
Series 2021C, General Obligation Refunding Bonds	8,820,000	1.7952%	5/19/2021	6/30/2044	7,340,000	425,000	6,915,000
Total Payable through General Debt Service Fund					\$ 13,205,000	\$ 790,000	\$ 12,415,000
<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	\$ 645,000	\$ 645,000	\$ -
Series 2018B, Rural School Bonds	9,510,000	3.204%	7/3/2018	7/1/2038	7,095,000	420,000	6,675,000
Series 2019, Rural School Refunding Bonds	15,445,000	2.984%	6/27/2019	6/30/2044	13,025,000	460,000	12,565,000
Series 2020, Rural School Refunding Bonds	16,725,000	2.120%	6/3/2020	6/1/2037	14,235,000	910,000	13,325,000
Series 2021 A, Rural High School Refunding Bonds (Trane)	1,180,000	0.8864%	5/19/2021	6/1/2031	775,000	115,000	660,000
Series 2021 B, Rural School Refunding Bonds (Trane)	1,550,000	0.8863%	5/19/2021	6/1/2031	1,020,000	150,000	870,000
Total Payable through Rural Debt Service Fund					\$ 36,795,000	\$ 2,700,000	\$ 34,095,000
Total Bonds Payable					\$ 50,000,000	\$ 3,490,000	\$ 46,510,000
TOTAL DEBT					\$ 52,479,462	\$ 5,258,667	\$ 48,643,795

Coffee County, Tennessee
Future General Debt Service Bond Requirements
For the Fiscal Year Ending June 30, 2026

Fiscal Year	G.O. Refunded Jail Bonds Series 2016	GO Refunded Jail Bonds Series 2021 C	Total Principal
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
	\$ 5,865,000	\$ 7,340,000	\$ 13,205,000

Fiscal Year	G.O. Refunded Jail Bonds Series 2016	GO Refunded Jail Bonds Series 2021 C	Total Interest	Total P & I
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
	\$ 1,150,044	\$ 2,341,250	\$ 3,491,294	\$ 16,696,294

Coffee County, Tennessee
Future Rural Debt Service Bond Requirements
For the Fiscal Year Ending June 30, 2026

	\$4,015,000 Rural School Refunding Bonds Series 2018 A	\$9,510,000 Rural School Bonds Series 2018 B	\$15,445,000 Rural School Refunding Bonds Series 2019	\$16,725,000 Rural School Refunding Bonds Series 2020	\$1,180,000 Rural High School Refunding Bonds Series 2021 A	\$1,550,000 Rural School Refunding Bonds Series 2021 B	Total Rural Debt Service Fund
Principal							
2026	645,000	420,000	460,000	910,000	115,000	150,000	2,700,000
2027	-	440,000	480,000	960,000	120,000	160,000	2,160,000
2028	-	460,000	505,000	1,005,000	125,000	165,000	2,260,000
2029	-	480,000	520,000	1,055,000	135,000	175,000	2,365,000
2030	-	500,000	550,000	1,110,000	135,000	180,000	2,475,000
2031	-	520,000	575,000	1,165,000	145,000	190,000	2,595,000
2032	-	540,000	600,000	1,215,000	-	-	2,355,000
2033	-	560,000	620,000	1,260,000	-	-	2,440,000
2034	-	585,000	645,000	1,310,000	-	-	2,540,000
2035	-	610,000	675,000	1,360,000	-	-	2,645,000
2036	-	635,000	700,000	1,415,000	-	-	2,750,000
2037	-	660,000	725,000	1,470,000	-	-	2,855,000
2038	-	685,000	755,000	-	-	-	1,440,000
2039	-	-	785,000	-	-	-	785,000
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
Total Principal	\$ 645,000	\$ 7,095,000	\$ 13,025,000	\$ 14,235,000	\$ 775,000	\$ 1,020,000	\$ 36,795,000
Interest							
2026	19,350	281,900	536,050	619,800	38,750	51,000	1,546,850
2027	-	260,400	513,050	574,300	33,000	43,500	1,424,250
2028	-	240,200	489,050	526,300	27,000	35,500	1,318,050
2029	-	221,400	473,900	476,050	20,750	27,250	1,219,350
2030	-	201,800	447,900	423,300	14,000	18,500	1,105,500
2031	-	181,400	420,400	367,800	7,250	9,500	986,350
2032	-	160,200	397,400	321,200	-	-	878,800
2033	-	138,200	373,400	272,600	-	-	784,200
2034	-	115,300	348,600	222,200	-	-	686,100
2035	-	91,400	322,800	169,800	-	-	584,000
2036	-	66,500	295,800	115,400	-	-	477,700
2037	-	40,600	267,800	58,800	-	-	367,200
2038	-	13,700	238,800	-	-	-	252,500
2039	-	-	208,600	-	-	-	208,600
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
Total Interest	\$ 19,350	\$ 2,013,000	\$ 5,878,750	\$ 4,147,550	\$ 140,750	\$ 185,250	\$ 12,384,650
Total P & I	\$ 664,350	\$ 9,108,000	\$ 18,903,750	\$ 18,382,550	\$ 915,750	\$ 1,205,250	\$ 49,179,650

**Coffee County, Tennessee
Future Note Requirements
For the Fiscal Year Ending June 30, 2026**

\$2,064,000 Capital Outlay Note General Debt Service Fund			
Fiscal Year	Principal	Interest	Total
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
\$ 1,423,000		\$ 101,946	\$ 1,524,946

**Coffee County, Tennessee
Future Loan Requirements
For the Fiscal Year Ending June 30, 2026**

\$3,027,000 QSCB School Loan Rural Debt Service		\$280,819 Wayside Acres Water Waste Water Authority	
Fiscal Year	Principal	Fiscal Year	Principal
2026	188,880	2026	28,081
2027	193,799	2027	28,080
\$ 382,679		\$ 56,162	

**Coffee County, Tennessee
Schedule of Lease Requirements by Year
Primary Government**

PRIMARY GOVERNMENT

Year Ending June 30	Principal		Lease Interest		Total P & I
2026	\$	491,072	\$	49,044	\$ 540,116
2027		294,479		19,425	313,904
2028		103,551		4,707	108,258
2029		19,009		293	19,302
	\$	908,111	\$	73,469	\$ 981,580