Fund 118 Ambulance Service
Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Revenues			
40000	**Local Taxes**			
40100	**County Property Taxes**			
40110	Current Property Tax	462,577	475,749	480,000
40120	Trustee's Collections - Prior Year	16,078	13,617	13,927
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,835	2,984	3,200
40140	Interest And Penalty	5,231	4,103	4,164
40162	Payments In Lieu Of Taxes-Local Utilitie	25,164	20,168	20,168
Total	**County Property Taxes**	**513,885**	**516,621**	**521,459**
Total	**Local Taxes**	**513,885**	**516,621**	**521,459**
43000	**Charges For Current Services**			
43100	**General Service Charges**			
43120	Patient Charges	525,786	372,801	450,000
Total	**General Service Charges**	**525,786**	**372,801**	**450,000**
Total	**Charges For Current Services**	**525,786**	**372,801**	**450,000**
44000	**Other Local Revenues**			
44100	**Recurring Items**			
44170	Miscellaneous Refunds	0	5,723	6,007
Total	**Recurring Items**	**0**	**5,723**	**6,007**
Total	**Other Local Revenues**	**0**	**5,723**	**6,007**
46000	**State Of Tennessee**			
46300	**Health And Welfare Grants**			
46390	Other Health And Welfare Grants	0	30,303	30,303
Total	**Health And Welfare Grants**	**0**	**30,303**	**30,303**
Total	**State Of Tennessee**	**0**	**30,303**	**30,303**
Total	**Revenues**	**1,039,671**	**925,448**	**1,007,769**
Total	**Revenues**	**1,039,671**	**925,448**	**1,007,769**

Fund 118 Ambulance Service
Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Expenditures			
50000	**General Government**			
55000	**Public Health And Welfare**			
55130-105	Supervisor/Director	43,528	44,578	48,000
55130-131	Medical Personnel	453,376	436,893	465,000
55130-187	Overtime Pay	194,224	194,143	226,000
55130-196	In-Service Training	3,837	390	10,000
55130-201	Social Security	42,017	40,942	45,818
55130-204	State Retirement	44,584	44,759	51,730
55130-210	Unemployment Compensation	326	319	2,217
55130-212	Employer Medicare	9,827	9,575	10,715
55130-320	Dues And Memberships	835	335	1,500
55130-333	Licenses	1,520	1,500	1,500
55130-335	Maintenance And Repair Services-Buildings	772	3,794	9,000
55130-336	Maintenance And Repair Services-Equipment	215	1,162	7,000
55130-338	Maintenance And Repair Services-Vehicles	17,165	12,925	11,000
55130-399	Other Contracted Services	52,608	42,365	47,500
55130-413	Drugs And Medical Supplies	33,697	39,264	34,000
55130-451	Uniforms	3,271	1,955	5,000
55130-499	Other Supplies And Materials	937	857	1,500
55130-510	Trustee's Commission	15,277	14,616	15,000
55130-599	Other Charges	1,405	1,787	2,000
55130-708	Communication Equipment	4,839	1,217	2,000
55130-735	Health Equipment	1,340	30,508	1,500
55130-790	Other Equipment	1,212	216	800
Total	**Public Health And Welfare**	**926,812**	**924,100**	**998,780**
Total	**General Government**	**926,812**	**924,100**	**998,780**
Total	**Expenditures**	**926,812**	**924,100**	**998,780**
Total	**Expenditures**	**926,812**	**924,100**	**998,780**

Fund 118 Ambulance Service
Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Excess of Estimated Revenue Over Under Estimated Expenditures		112,859	1,348	8,989
Estimated Beg Fund Bal JULY 1		439,572	552,431	553,779
Prior Prior Year Ending Encumbered Fund Balance	439,572			
Excess/Deficit Revenues/Expenditures	112,859			
Adjustments	0			
Prior Year Ending Fund Bal	552,431			
Adjustment		0		
Estimated End Fund JUNE 30		552,431	553,779	562,768

Fund 120 Local Purpose Tax

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Revenues			
40000	**Local Taxes**			
40100	**County Property Taxes**			
40110	Current Property Tax	168,214	173,004	319,221
40120	Trustee's Collections - Prior Year	5,847	4,952	5,082
40130	Cir Clk/Clk & Master Collections-Pr Yr	1,759	1,085	1,500
40140	Interest And Penalty	1,903	1,493	1,515
40162	Payments In Lieu Of Taxes-Local Utilitie	9,151	7,334	7,334
Total	**County Property Taxes**	**186,874**	**187,868**	**334,652**
Total	**Local Taxes**	**186,874**	**187,868**	**334,652**
44000	**Other Local Revenues**			
44100	**Recurring Items**			
44170	Miscellaneous Refunds	0	0	800
Total	**Recurring Items**	**0**	**0**	**800**
Total	**Other Local Revenues**	**0**	**0**	**800**
Total	**Revenues**	**186,874**	**187,868**	**335,452**
49000	**Other Sources (Non-Revenue)**			
49700	Insurance Recovery	0	1,372	1,372
Total	**Other Sources (Non-Revenue)**	**0**	**1,372**	**1,372**
Total	**Other Sources (Non-Revenue)**	**0**	**1,372**	**1,372**
Total	**Revenues & Other Sources (Non-Revenue)**	**186,874**	**189,240**	**336,824**

Fund 120 Local Purpose Tax

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Expenditures			
50000 General Government				
54000 Public Safety				
54310-316	Contributions	125,000	125,000	125,000
54310-336	Maintenance And Repair Services-Equipment	4,870	1,000	5,000
54310-502	Building And Contents Insurance	47,153	51,202	52,000
Total Public Safety		**177,023**	**177,202**	**182,000**
58000 Other General Government				
58400-510	Trustee's Commission	3,724	3,752	3,360
Total Other General Government		**3,724**	**3,752**	**3,360**
Total General Government		**180,747**	**180,954**	**185,360**
Total Expenditures		**180,747**	**180,954**	**185,360**
Total Expenditures		**180,747**	**180,954**	**185,360**

Fund 120 Local Purpose Tax
Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number		**24-25 Actual**	**25-26 Current Yr Actual\Enc**	**26-27 Commission Approved**
Excess of Estimated Revenue Over Under Estimated Expenditures		**6,127**	**8,286**	**151,464**
Estimated Beg Fund Bal JULY 1		**27,917**	**34,044**	**42,330**
Prior Prior Year Ending Encumbered Fund Balance	27,917			
Excess/Deficit Revenues/Expenditures	6,127			
Adjustments	0			
Prior Year Ending Fund Bal	34,044			
Adjustment		**0**		
Estimated End Fund JUNE 30		**34,044**	**42,330**	**193,794**

Fund 122 Drug Control
Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Revenues			
42000	**Fines, Forfeitures And Penalties**			
42100	**Circuit Court**			
42140	Drug Control Fines	7,000	3,501	3,634
Total	**Circuit Court**	**7,000**	**3,501**	**3,634**
42300	**General Sessions Court**			
42340	Drug Control Fines	16,733	16,270	19,913
Total	**General Sessions Court**	**16,733**	**16,270**	**19,913**
42800	**Judicial District Drug Program**			
42865	Drug Task Force Forfeitures And Seizures	1,526	1,500	0
Total	**Judicial District Drug Program**	**1,526**	**1,500**	**0**
Total	**Fines, Forfeitures And Penalties**	**25,259**	**21,271**	**23,547**
44000	**Other Local Revenues**			
44500	**Nonrecurring Items**			
44570	Contributions & Gifts	0	0	1,000
Total	**Nonrecurring Items**	**0**	**0**	**1,000**
Total	**Other Local Revenues**	**0**	**0**	**1,000**
48000	**Other Governments And Citizens Groups**			
48600	**Citizens Groups**			
48610	Donations	500	1,000	0
Total	**Citizens Groups**	**500**	**1,000**	**0**
Total	**Other Governments And Citizens Groups**	**500**	**1,000**	**0**
Total	**Revenues**	**25,759**	**22,271**	**24,547**
Total	**Revenues**	**25,759**	**22,271**	**24,547**

Fund 122 Drug Control

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Expenditures			
50000	**General Government**			
54000	**Public Safety**			
54150-499	Other Supplies And Materials	5,495	46,073	5,000
54150-718	Motor Vehicles	17,900	0	0
Total	**Public Safety**	**23,395**	**46,073**	**5,000**
58000	**Other General Government**			
58400-510	Trustee's Commission	217	236	250
Total	**Other General Government**	**217**	**236**	**250**
Total	**General Government**	**23,612**	**46,309**	**5,250**
Total	**Expenditures**	**23,612**	**46,309**	**5,250**
Total	**Expenditures**	**23,612**	**46,309**	**5,250**

Fund 122 Drug Control

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Excess of Estimated Revenue Over Under Estimated Expenditures		**2,147**	**(24,038)**	**19,297**
Estimated Beg Fund Bal JULY 1		**96,282**	**98,429**	**74,391**
Prior Prior Year Ending Encumbered Fund Balance	96,282			
Excess/Deficit Revenues/Expenditures	2,147			
Adjustments	0			
Prior Year Ending Fund Bal	98,429			
Adjustment		**0**		
Estimated End Fund JUNE 30		**98,429**	**74,391**	**93,688**

Fund 151 General Debt Service
Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Revenues			
40000	**Local Taxes**			
40100	**County Property Taxes**			
40110	Current Property Tax	176,625	181,655	183,552
40120	Trustee's Collections - Prior Year	3,443	5,179	5,335
40125	Trustee's Collections - Bankruptcy	0	0	10
40130	Cir Clk/Clk & Master Collections-Pr Yr	967	597	640
40140	Interest And Penalty	1,494	1,568	1,591
40161	Payments In Lieu Of Taxes - T. V. A.	572	572	572
40162	Payments In Lieu Of Taxes-Local Utilitie	9,608	7,701	7,700
Total	**County Property Taxes**	**192,709**	**197,272**	**199,400**
40200	**County Local Option Taxes**			
40220	Hotel/Motel Tax	236,667	202,024	223,998
Total	**County Local Option Taxes**	**236,667**	**202,024**	**223,998**
Total	**Local Taxes**	**429,376**	**399,296**	**423,398**
46000	**State Of Tennessee**			
46800	**Other State Revenues**			
46851	State Revenue Sharing -T.V.A.	23,441	19,601	19,601
Total	**Other State Revenues**	**23,441**	**19,601**	**19,601**
Total	**State Of Tennessee**	**23,441**	**19,601**	**19,601**
48000	**Other Governments And Citizens Groups**			
48100	**Other Governments**			
48130	Contributions	123,564	0	0
Total	**Other Governments**	**123,564**	**0**	**0**
Total	**Other Governments And Citizens Groups**	**123,564**	**0**	**0**
Total	**Revenues**	**576,381**	**418,897**	**442,999**
Total	**Revenues**	**576,381**	**418,897**	**442,999**

Fund 151 General Debt Service

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Expenditures			
80000 Debt Service				
82310-510	Trustee's Commission	6,439	6,374	7,000
Total Debt Service		**6,439**	**6,374**	**7,000**
Total Expenditures		**6,439**	**6,374**	**7,000**
80000 Debt Service				
82100 Principal On Debt				
82110-601	Principal On Bonds	240,000	240,000	245,000
82130-601	Principal On Bonds	88,000	0	0
Total Principal On Debt		**328,000**	**240,000**	**245,000**
82200 Interest On Debt				
82210-603	Interest On Bonds	138,928	134,968	130,768
82230-603	Interest On Bonds	35,564	0	0
Total Interest On Debt		**174,492**	**134,968**	**130,768**
Total Debt Service		**502,492**	**374,968**	**375,768**
Total Expenditures		**502,492**	**374,968**	**375,768**
Total Expenditures & Expenditures		**508,931**	**381,342**	**382,768**

Fund 151 General Debt Service

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Excess of Estimated Revenue Over Under Estimated Expenditures		**67,450**	**37,555**	**60,231**
Estimated Beg Fund Bal JULY 1		**440,091**	**507,541**	**545,096**
Prior Prior Year Ending Encumbered Fund Balance	440,091			
Excess/Deficit Revenues/Expenditures	67,450			
Adjustments	0			
Prior Year Ending Fund Bal	507,541			
Adjustment		**0**		
Estimated End Fund JUNE 30		**507,541**	**545,096**	**605,327**

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Actual 2024-2025	Estimated 2025-2026	Proposed 2026-2027
Estimated/Appropriated/Actual	Revenues			
40000	**Local Taxes**			
40200	**County Local Option Taxes**			
40280	Mineral Severance Tax	29	643	2,200
Total	**County Local Option Taxes**	**29**	**643**	**2,200**
Total	**Local Taxes**	**29**	**643**	**2,200**
44000	**Other Local Revenues**			
44100	**Recurring Items**			
44170	Miscellaneous Refunds	3,070	0	5,000
Total	**Recurring Items**	**3,070**	**0**	**5,000**
44500	**Nonrecurring Items**			
44530	Sale Of Equipment	0	0	100,000
Total	**Nonrecurring Items**	**0**	**0**	**100,000**
Total	**Other Local Revenues**	**3,070**	**0**	**105,000**
46000	**State Of Tennessee**			
46400	**Public Works Grants**			
46410	Bridge Program	0	0	40,000
46420	State Aid Program	755,530	196,246	1,161,662
Total	**Public Works Grants**	**755,530**	**196,246**	**1,201,662**
46800	**Other State Revenues**			
46920	Gasoline And Motor Fuel Tax	2,007,158	1,673,852	2,070,000
46925	Hybrid Electric Vehicle Registration Fee	25,587	26,395	30,000
46930	Petroleum Special Tax	4,087	3,406	4,092
Total	**Other State Revenues**	**2,036,832**	**1,703,653**	**2,104,092**
Total	**State Of Tennessee**	**2,792,362**	**1,899,899**	**3,305,754**
Total	**Revenues**	**2,795,461**	**1,900,542**	**3,412,954**
Total	**Revenues**	**2,795,461**	**1,900,542**	**3,412,954**

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Actual 2024-2025	Estimated 2025-2026	Proposed 2026-2027
Estimated/Appropriated/Actual		Expenditures			
60000		**Highways**			
60100		**Highways**			
61000		**Administration**			
61000	101	Administration - County Official/Administrative Offic	94,327	89,348	100,309
61000	103	Administration - Assistant(s)	40,000	39,417	44,000
61000	119	Administration - Accountants/Bookkeepers	35,000	34,833	39,000
61000	141	Administration - Foremen	0	0	84,000
61000	187	Administration - Overtime Pay	2,048	0	10,000
61000	189	Administration - Other Salaries & Wages	0	0	6,000
61000	201	Administration - Social Security	10,183	9,692	20,000
61000	210	Administration - Unemployment Compensation	0	0	425
61000	212	Administration - Employer Medicare	2,382	2,267	3,500
61000	307	Administration - Communication	2,495	1,642	3,500
61000	320	Administration - Dues And Memberships	2,560	2,560	4,000
61000	322	Administration - Evaluation And Testing	0	0	100
61000	337	Administration - Maintenance And Repair Services-(	0	0	3,500
61000	348	Administration - Postal Charges	230	246	500
61000	349	Administration - Printing, Stationery And Forms	77	286	600
61000	355	Administration - Travel	1,532	472	5,000
61000	413	Administration - Drugs And Medical Supplies	0	0	2,500
61000	415	Administration - Electricity	1,945	1,798	2,500
61000	435	Administration - Office Supplies	1,364	724	3,000
61000	599	Administration - Other Charges	1,481	1,619	3,000
61000		**Administration**	**195,624**	**184,904**	**335,434**
62000		**Highway And Bridge Maintenance**			
62000	143	Highway And Bridge Maintenance - Equipment Ope	94,214	65,557	150,000
62000	147	Highway And Bridge Maintenance - Truck Drivers	27,927	26,769	40,000
62000	149	Highway And Bridge Maintenance - Laborers	130,192	127,314	180,000
62000	187	Highway And Bridge Maintenance - Overtime Pay	6,278	3,838	30,000
62000	189	Highway And Bridge Maintenance - Other Salaries (	14,967	9,819	25,000
62000	201	Highway And Bridge Maintenance - Social Security	16,292	13,752	25,000
62000	210	Highway And Bridge Maintenance - Unemployment	0	0	1,200
62000	212	Highway And Bridge Maintenance - Employer Medi(	3,810	3,216	7,000
62000	321	Highway And Bridge Maintenance - Engineering Se	0	0	500
62000	399	Highway And Bridge Maintenance - Other Contract(	775,988	644,982	748,019
62000	403	Highway And Bridge Maintenance - Asphalt-Cold M	5,644	2,492	9,500
62000	405	Highway And Bridge Maintenance - Asphalt-Liquid	0	4,000	500

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Actual 2024-2025	Estimated 2025-2026	Proposed 2026-2027
62000	409	Highway And Bridge Maintenance - Crushed Stone	59,110	49,871	70,000
62000	427	Highway And Bridge Maintenance - Ice	0	0	300
62000	433	Highway And Bridge Maintenance - Lubricants	0	0	3,000
62000	440	Highway And Bridge Maintenance - Pipe-Metal	11,212	7,376	15,000
62000	443	Highway And Bridge Maintenance - Road Signs	2,313	2,778	6,000
62000	444	Highway And Bridge Maintenance - Salt	36,041	6,867	60,000
62000	446	Highway And Bridge Maintenance - Small Tools	0	0	1,000
62000	447	Highway And Bridge Maintenance - Structural Steel	936	1,123	2,000
62000	455	Highway And Bridge Maintenance - Wood Products	0	0	500
62000	499	Highway And Bridge Maintenance - Other Supplies	1,400	979	4,000
62000	**Highway And Bridge Maintenance**		**1,186,324**	**970,733**	**1,378,519**
63100	**Operation And Maintenance Of Equipment**				
63100	141	Operation And Maintenance Of Equipment - Forem	0	13,128	0
63100	142	Operation And Maintenance Of Equipment - Mecha	64,604	49,612	76,000
63100	149	Operation And Maintenance Of Equipment - Labore	56,059	71,509	100,000
63100	150	Operation And Maintenance Of Equipment - Nightw	63,060	57,684	70,000
63100	187	Operation And Maintenance Of Equipment - Overtir	3,291	4,423	10,000
63100	189	Operation And Maintenance Of Equipment - Other	5,678	4,529	10,000
63100	201	Operation And Maintenance Of Equipment - Social	11,616	12,143	20,000
63100	210	Operation And Maintenance Of Equipment - Unemp	0	0	500
63100	212	Operation And Maintenance Of Equipment - Emplo	2,717	2,840	4,000
63100	329	Operation And Maintenance Of Equipment - Laundı	0	0	200
63100	336	Operation And Maintenance Of Equipment - Mainte	5,156	3,660	8,000
63100	399	Operation And Maintenance Of Equipment - Other	0	0	2,500
63100	412	Operation And Maintenance Of Equipment - Diesel	39,755	42,612	70,000
63100	418	Operation And Maintenance Of Equipment - Equipn	29,714	27,921	60,000
63100	424	Operation And Maintenance Of Equipment - Garage	2,640	1,503	6,000
63100	425	Operation And Maintenance Of Equipment - Gasolir	20,973	22,678	40,000
63100	433	Operation And Maintenance Of Equipment - Lubrica	7,497	7,625	10,000
63100	442	Operation And Maintenance Of Equipment - Propar	0	0	100
63100	446	Operation And Maintenance Of Equipment - Small	252	129	500
63100	450	Operation And Maintenance Of Equipment - Tires A	17,173	5,251	25,000
63100	454	Operation And Maintenance Of Equipment - Water	0	0	100
63100	499	Operation And Maintenance Of Equipment - Other	31,998	11,362	32,000
63100	599	Operation And Maintenance Of Equipment - Other	1,459	806	1,500
63100	**Operation And Maintenance Of Equipment**		**363,642**	**339,415**	**546,400**
63400	**Quarry Operations**				

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Actual 2024-2025	Estimated 2025-2026	Proposed 2026-2027
63400	307	Quarry Operations - Communication	3,979	1,808	5,000
63400	330	Quarry Operations - Operating Lease Payments	4,800	3,600	4,800
63400	415	Quarry Operations - Electricity	2,845	2,768	4,000
63400	**Quarry Operations**		**11,624**	**8,176**	**13,800**
65000	**Other Charges**				
65000	316	Other Charges - Contributions	597	0	2,500
65000	506	Other Charges - Liability Insurance	41,544	46,498	50,000
65000	508	Other Charges - Premiums On Corporate Surety Bo	0	0	500
65000	510	Other Charges - Trustee's Commission	20,359	18,663	30,000
65000	513	Other Charges - Workman's Compensation Insuran	41,030	39,533	50,000
65000	**Other Charges**		**103,530**	**104,694**	**133,000**
66000	**Employee Benefits**				
66000	204	Employee Benefits - State Retirement	37,640	33,054	55,000
66000	205	Employee Benefits - Employee And Dependent Ins	18,422	20,572	40,000
66000	207	Employee Benefits - Medical Insurance	37,540	33,432	80,000
66000	210	Employee Benefits - Unemployment Compensation	3,911	4,279	8,000
66000	**Employee Benefits**		**97,513**	**91,337**	**183,000**
68000	**Capital Outlay**				
68000	705	Capital Outlay - Bridge Construction	0	8,900	40,000
68000	708	Capital Outlay - Communication Equipment	0	0	5,000
68000	711	Capital Outlay - Furniture And Fixtures	0	0	800
68000	714	Capital Outlay - Highway Equipment	88,707	109,801	175,000
68000	718	Capital Outlay - Motor Vehicles	183,507	69,433	100,000
68000	719	Capital Outlay - Office Equipment	0	0	2,000
68000	726	Capital Outlay - State Aid Projects	755,701	196,684	500,000
68000	**Capital Outlay**		**1,027,915**	**384,818**	**822,800**
Total	**Highways**		**2,986,172**	**2,084,077**	**3,412,953**
Total	**Highways**		**2,986,172**	**2,084,077**	**3,412,953**
Total	**Expenditures**		**2,986,172**	**2,084,077**	**3,412,953**
Total	**Expenditures**		**2,986,172**	**2,084,077**	**3,412,953**

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Actual 2024-2025	Estimated 2025-2026	Proposed 2026-2027
Excess of Estimated Revenue Over Under Estimated Expenditures		**(190,711)**	**(183,535)**	**1**
Estimated Beg Fund Bal JULY 1		**2,153,041**	**1,962,330**	**1,778,795**
Prior Prior Year Ending Encumbered Fund Balance	2,153,041			
Excess/Deficit Revenues/Expenditures	(190,711)			
Adjustments	0			
Prior Year Ending Fund Bal	1,962,330			
Adjustment		**0**		
Estimated End Fund JUNE 30		**1,962,330**	**1,778,795**	**1,778,796**

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Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual	**Revenues**			
40000	**Local Taxes**			
40100	**County Property Taxes**			
40110	Current Property Tax	563,504	579,550	610,000
40120	Trustee's Collections - Prior Year	20,018	17,021	20,000
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,628	3,635	5,600
40140	Interest And Penalty	6,299	4,891	6,200
40161	Payments In Lieu Of Taxes - T. V. A.	4,954	4,954	5,000
40162	Payments In Lieu Of Taxes-Local Utilitie	30,655	24,568	30,000
Total	**County Property Taxes**	**631,058**	**634,619**	**676,800**
40200	**County Local Option Taxes**			
40210	Local Option Sales Tax	1,112,700	1,036,618	1,112,000
40220	Hotel/Motel Tax	236,668	202,024	236,000
40275	Mixed Drink Tax	16,297	14,922	16,000
40290	Other County Local Option Taxes	20,950	12,634	72,000
Total	**County Local Option Taxes**	**1,386,615**	**1,266,198**	**1,436,000**
40300	**Statutory Local Taxes**			
40350	Interstate Telecommunications Tax	0	0	500
Total	**Statutory Local Taxes**	**0**	**0**	**500**
Total	**Local Taxes**	**2,017,673**	**1,900,817**	**2,113,300**
41000	**Licenses And Permits**			
41100	**Licenses**			
41110	Marriage Licenses	361	419	300
Total	**Licenses**	**361**	**419**	**300**
Total	**Licenses And Permits**	**361**	**419**	**300**
43000	**Charges For Current Services**			
43500	**Education Charges**			
43511	Tuition - Regular Day Students	3,600	2,400	3,600
43551	School Based Health Services -FFS	0	0	0
43570	Receipts From Individual Schools	12,320	12,190	15,000
Total	**Education Charges**	**15,920**	**14,590**	**18,600**
Total	**Charges For Current Services**	**15,920**	**14,590**	**18,600**
44000	**Other Local Revenues**			
44100	**Recurring Items**			
44130	Sale Of Materials And Supplies	0	0	0
44170	Miscellaneous Refunds	42,078	7,760	25,000
Total	**Recurring Items**	**42,078**	**7,760**	**25,000**
44500	**Nonrecurring Items**			
44530	Sale Of Equipment	0	1,550	2,000
44560	Damages Recovered From Individuals	307	0	500
44570	Contributions & Gifts	23,169	23,742	25,000
Total	**Nonrecurring Items**	**23,476**	**25,292**	**27,500**
44900	**Other Local Revenues**			
44990	Other Local Revenues	124	0	200
Total	**Other Local Revenues**	**124**	**0**	**200**
Total	**Other Local Revenues**	**65,678**	**33,052**	**52,700**
46000	**State Of Tennessee**			

Fund 141 General Purpose School
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
46200 Public Safety Grants				
46290	Other Public Safety Grants	0	15,173	0
Total Public Safety Grants		**0**	**15,173**	**0**
46300 Health And Welfare Grants				
46390	Other Health And Welfare Grants	164,249	131,417	0
Total Health And Welfare Grants		**164,249**	**131,417**	**0**
46500 State Education Funds				
46510	Tennessee Investment In Student Achiev	6,489,131	5,672,558	6,500,000
46513	TISA - On-behalf Payments	10,445	0	11,000
46515	Early Childhood Education	233,794	166,367	250,000
46590	Other State Education Funds	210,366	262,065	250,000
46596	Paid Parental Leave	16,878	0	16,000
46610	Career Ladder Program	10,838	7,939	11,000
46640	Vocational Equipment	0	0	0
46790	Other Vocational - Innovative School Mo	527,431	66,991	0
Total State Education Funds		**7,498,883**	**6,175,920**	**7,038,000**
46800 Other State Revenues				
46851	State Revenue Sharing -T.V.A.	203,151	169,874	203,000
46980	Other State Grants	0	3,825	0
46981	Safe Schools - ARRA	0	0	0
46990	Other State Revenues	0	20,398	0
Total Other State Revenues		**203,151**	**194,097**	**203,000**
Total State Of Tennessee		**7,866,283**	**6,516,607**	**7,241,000**
47000 Federal Government				
47100 Federal Through State				
47143	Special Education - Grants To States	0	0	0
47590	Other Federal Through State	13,770	0	15,000
Total Federal Through State		**13,770**	**0**	**15,000**
Total Federal Government		**13,770**	**0**	**15,000**
Total Revenues		**9,979,685**	**8,465,485**	**9,440,900**
49000 Other Sources (Non-Revenue)				
49700	Insurance Recovery	0	23,300	0
49800	Transfers In	0	0	1,000
49800 Other Sources (Non-Revenue)		0	23,300	1,000
Total Other Sources (Non-Revenue)		**0**	**23,300**	**1,000**
Total Revenues & Other Sources (Non-Revenue)		**9,979,685**	**8,488,785**	**9,441,900**

Fund 141 General Purpose School
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual		**Expenditures**			
70000	**Education**				
71000	**Instruction**				
71100	**Regular Instruction Program**				
71100	116	Teachers	2,673,745	2,598,051	2,800,000
71100	117	Career Ladder Program	5,000	5,000	5,000
71100	128	Homebound Teachers	3,744	1,608	3,000
71100	163	Educational Assistants	204,454	179,952	165,000
71100	188	Bonus Payments	0	93,500	0
71100	189	Other Salaries & Wages	0	750	1,000
71100	195	Certified Substitute Teachers	1,050	180	1,500
71100	198	Non-Certified Substitute Teachers	42,656	52,809	45,000
71100	201	Social Security	171,077	175,842	189,000
71100	204	State Retirement	198,655	196,539	186,500
71100	207	Medical Insurance	231,796	225,667	245,000
71100	210	Unemployment Compensation	0	0	100
71100	212	Employer Medicare	40,147	41,267	43,000
71100	217	Retirement - Hybrid Stabilization	10,187	11,865	12,000
71100	311	Contracts With Other School Systems	0	0	100
71100	336	Maintenance And Repair Services-Equipr	0	0	100
71100	355	Travel	85	0	100
71100	399	Other Contracted Services	0	500	500
71100	429	Instructional Supplies And Materials	13,075	12,600	14,000
71100	449	Textbooks - Bound	1,053	166,435	250,000
71100	499	Other Supplies And Materials	1,211	0	1,000
71100	535	Fee Waiver	0	0	100
71100	595	TISA - On-behalf Payments	10,445	0	0
71100	599	Other Charges	13,575	6,354	6,000
71100	722	Regular Instruction Equipment	0	0	250
71100	**Regular Instruction Program**		**3,621,955**	**3,768,919**	**3,968,250**
71200	**Special Education Program**				
71200	116	Teachers	347,015	364,172	448,000
71200	128	Homebound Teachers	0	108	500
71200	163	Educational Assistants	84,536	122,298	92,000
71200	188	Bonus Payments	0	12,000	0
71200	195	Certified Substitute Teachers	630	0	1,000
71200	198	Non-Certified Substitute Teachers	8,686	6,203	9,000
71200	201	Social Security	25,239	29,017	33,700
71200	204	State Retirement	31,248	35,410	37,000
71200	207	Medical Insurance	82,504	75,722	95,000
71200	210	Unemployment Compensation	0	0	100
71200	212	Employer Medicare	5,903	6,787	7,900
71200	217	Retirement - Hybrid Stabilization	2,173	2,388	3,550
71200	312	Contracts With Private Agencies	0	0	1,000
71200	336	Maintenance And Repair Services-Equipr	95	100	500
71200	429	Instructional Supplies And Materials	228	769	500
71200	499	Other Supplies And Materials	100	376	500

Fund 141		General Purpose School			
Statement of Proposed Operations For Fiscal Year Ending June 30, 2027 **Account Number**			**Budgetary Basis 2025**	**Est & Bgt Thru June 2026**	**Proposed 2027**
71200	535	Fee Waiver	0	0	500
71200	725	Special Education Equipment	461	0	10,000
71200	**Special Education Program**		**588,818**	**655,350**	**740,750**
71300	**Vocational Education Program**				
71300	105	Supervisor/Director	0	0	500
71300	116	Teachers	289,536	285,441	326,000
71300	117	Career Ladder Program	1,000	1,000	1,000
71300	188	Bonus Payments	0	10,500	0
71300	189	Other Salaries & Wages	13,500	13,500	500
71300	195	Certified Substitute Teachers	0	0	100
71300	198	Non-Certified Substitute Teachers	0	321	500
71300	201	Social Security	17,336	17,866	20,400
71300	204	State Retirement	20,249	19,969	21,000
71300	207	Medical Insurance	28,350	24,107	33,000
71300	210	Unemployment Compensation	0	0	100
71300	212	Employer Medicare	4,054	4,178	4,800
71300	217	Retirement - Hybrid Stabilization	925	863	2,500
71300	336	Maintenance And Repair Services-Equipr	0	0	500
71300	356	Tuition	1,380	960	1,000
71300	429	Instructional Supplies And Materials	0	7,011	1,000
71300	471	Software	0	5,996	500
71300	499	Other Supplies And Materials	0	0	500
71300	535	Fee Waiver	0	0	500
71300	599	Other Charges	0	0	500
71300	730	Vocational Instruction Equipment	235	6,059	1,000
71300	**Vocational Education Program**		**376,565**	**397,771**	**415,900**
Total	**Instruction**		**4,587,338**	**4,822,040**	**5,124,900**
72000	**Support Services**				
72110	**Attendance**				
72110	105	Supervisor/Director	73,722	0	0
72110	117	Career Ladder Program	1,000	0	0
72110	201	Social Security	4,344	0	0
72110	204	State Retirement	4,752	0	0
72110	207	Medical Insurance	5,192	0	0
72110	210	Unemployment Compensation	0	0	0
72110	212	Employer Medicare	1,016	0	0
72110	355	Travel	0	453	600
72110	499	Other Supplies And Materials	0	0	500
72110	524	Inbservice/Staff Development	500	300	500
72110	599	Other Charges	186	0	100
72110	704	Attendance Equipment	0	0	0
72110	**Attendance**		**90,712**	**753**	**1,700**
72120	**Health Services**				
72120	105	Supervisor/Director	67,488	70,368	74,000
72120	131	Medical Personnel	107,420	111,234	116,000
72120	189	Other Salaries & Wages	27,427	43,030	28,000

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
72120	201	Social Security	12,350	13,429	14,000
72120	204	State Retirement	13,920	15,192	16,000
72120	207	Medical Insurance	6,998	6,510	10,000
72120	210	Unemployment Compensation	0	0	100
72120	212	Employer Medicare	2,889	3,199	3,300
72120	217	Retirement - Hybrid Stabilization	8	8	100
72120	307	Communication	0	0	300
72120	348	Postal Charges	292	0	100
72120	355	Travel	838	0	1,000
72120	413	Drugs And Medical Supplies	21,081	32,825	20,000
72120	499	Other Supplies And Materials	12,723	14,140	10,000
72120	524	Inbservice/Staff Development	3,338	3,988	3,000
72120	599	Other Charges	5	0	1,000
72120	701	Administration Equipment	0	0	1,000
72120	**Health Services**		**276,777**	**313,923**	**297,900**
72130	**Other Student Support**				
72130	123	Guidance Personnel	116,479	113,209	128,000
72130	188	Bonus Payments	0	4,000	0
72130	189	Other Salaries & Wages	214,730	103,337	72,000
72130	201	Social Security	20,356	12,010	13,000
72130	204	State Retirement	21,126	13,787	14,000
72130	207	Medical Insurance	18,765	19,538	26,000
72130	210	Unemployment Compensation	0	0	100
72130	212	Employer Medicare	4,768	3,042	4,000
72130	217	Retirement - Hybrid Stabilization	1,594	1,472	2,500
72130	309	Contracts With Government Agencies	3,000	3,000	500
72130	322	Evaluation And Testing	0	0	500
72130	355	Travel	23	0	500
72130	399	Other Contracted Services	5,572	5,278	6,000
72130	499	Other Supplies And Materials	4,950	4,000	5,000
72130	**Other Student Support**		**411,363**	**282,673**	**272,100**
72210	**Regular Instruction Program**				
72210	105	Supervisor/Director	73,722	79,139	87,000
72210	117	Career Ladder Program	0	0	0
72210	129	Librarians	105,980	110,780	116,000
72210	188	Bonus Payments	0	4,000	0
72210	189	Other Salaries & Wages	73,180	65,338	63,000
72210	201	Social Security	12,456	12,906	17,000
72210	204	State Retirement	13,039	12,674	19,000
72210	207	Medical Insurance	24,903	24,028	28,000
72210	210	Unemployment Compensation	0	0	100
72210	212	Employer Medicare	3,444	3,545	4,000
72210	217	Retirement - Hybrid Stabilization	516	566	1,000
72210	336	Maintenance And Repair Services-Equipr	0	0	100
72210	355	Travel	0	0	100
72210	399	Other Contracted Services	0	0	100
72210	432	Library Books/Media	4,996	4,984	5,000

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
72210	499	Other Supplies And Materials	1,435	0	1,500
72210	524	Inbservice/Staff Development	839	1,775	1,500
72210	599	Other Charges	913	0	1,000
72210	790	Other Equipment	0	0	100
72210		**Regular Instruction Program**	**315,423**	**319,735**	**344,500**
72220		**Special Education Program**			
72220	105	Supervisor/Director	69,927	74,514	77,000
72220	124	Phsycological Personnel	67,020	69,420	72,000
72220	131	Medical Personnel	0	0	1,000
72220	162	Clerical Personnel	0	0	500
72220	189	Other Salaries & Wages	8,221	55,997	56,000
72220	201	Social Security	8,316	11,734	13,000
72220	204	State Retirement	9,284	12,221	15,000
72220	207	Medical Insurance	12,857	18,650	16,000
72220	210	Unemployment Compensation	0	0	100
72220	212	Employer Medicare	1,945	2,744	3,100
72220	217	Retirement - Hybrid Stabilization	1	0	100
72220	307	Communication	156	143	500
72220	312	Contracts With Private Agencies	96,000	78,056	96,000
72220	336	Maintenance And Repair Services-Equipr	0	0	500
72220	355	Travel	0	482	500
72220	499	Other Supplies And Materials	0	1,896	1,000
72220	524	Inbservice/Staff Development	2,431	2,200	2,000
72220	599	Other Charges	72	186	1,000
72220		**Special Education Program**	**276,230**	**328,243**	**355,300**
72230		**Vocational Education Program**			
72230	105	Supervisor/Director	0	(993)	500
72230	201	Social Security	0	(1)	100
72230	204	State Retirement	0	0	100
72230	207	Medical Insurance	0	0	100
72230	210	Unemployment Compensation	0	0	100
72230	212	Employer Medicare	0	0	100
72230	355	Travel	849	438	2,000
72230		**Vocational Education Program**	**849**	**(556)**	**3,000**
72250		**Technology**			
72250	138	Instructional Computer Personnel	132,394	126,415	156,000
72250	201	Social Security	7,916	7,540	9,700
72250	204	State Retirement	8,811	8,017	11,000
72250	207	Medical Insurance	5,045	5,316	14,000
72250	210	Unemployment Compensation	0	0	100
72250	212	Employer Medicare	1,851	1,763	2,300
72250	350	Internet Connectivity	9,660	7,620	11,000
72250	355	Travel	1,484	344	1,500
72250	470	Cabling	0	0	1,000
72250	471	Software	87,267	85,320	80,000
72250	499	Other Supplies And Materials	96	116	500

Fund 141 General Purpose School
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
72250	524	Inbservice/Staff Development	550	600	800
72250	722	Regular Instruction Equipment	70,614	73,408	80,000
72250	790	Other Equipment	6,078	4,878	5,000
72250	**Technology**		**331,766**	**321,337**	**372,900**
72310	**Board Of Education**				
72310	191	Board And Committee Members Fees	16,500	15,400	18,000
72310	201	Social Security	837	781	1,125
72310	207	Medical Insurance	57,882	51,245	75,000
72310	210	Unemployment Compensation	0	0	100
72310	212	Employer Medicare	239	223	275
72310	305	Audit Services	7,000	7,100	8,000
72310	320	Dues And Memberships	7,284	7,657	8,000
72310	355	Travel	75	0	400
72310	399	Other Contracted Services	150	225	500
72310	499	Other Supplies And Materials	90	0	100
72310	506	Liability Insurance	0	0	100
72310	510	Trustee's Commission	28,235	28,053	30,000
72310	513	Workman's Compensation Insurance	39,898	45,813	50,000
72310	533	Criminal Investigation Of Applicants - TB	0	0	100
72310	**Board Of Education**		**158,190**	**156,497**	**191,700**
72320	**Director Of Schools**				
72320	101	County Official/Administrative Officer	96,718	101,800	104,800
72320	117	Career Ladder Program	0	1,000	0
72320	201	Social Security	5,527	6,297	6,500
72320	204	State Retirement	5,707	5,901	8,000
72320	207	Medical Insurance	4,625	0	0
72320	210	Unemployment Compensation	0	0	0
72320	212	Employer Medicare	1,293	1,473	1,550
72320	307	Communication	8,275	7,196	8,000
72320	320	Dues And Memberships	1,472	1,679	1,800
72320	348	Postal Charges	962	126	200
72320	355	Travel	1,786	1,722	1,500
72320	435	Office Supplies	913	572	500
72320	499	Other Supplies And Materials	427	1,040	1,000
72320	599	Other Charges	62	0	100
72320	**Director Of Schools**		**127,767**	**128,806**	**133,950**
72410	**Office Of The Principal**				
72410	104	Principals	154,712	174,024	172,000
72410	139	Assistant Principals	139,129	138,666	172,000
72410	161	Secretary(s)	68,290	69,376	75,000
72410	201	Social Security	21,350	22,942	26,000
72410	204	State Retirement	24,271	24,731	30,000
72410	207	Medical Insurance	24,373	29,806	35,000
72410	210	Unemployment Compensation	0	0	100
72410	212	Employer Medicare	4,993	5,366	6,000
72410	217	Retirement - Hybrid Stabilization	726	834	1,500

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
72410	307	Communication	138	126	300
72410	336	Maintenance And Repair Services-Equipr	0	0	300
72410	355	Travel	0	0	500
72410	399	Other Contracted Services	0	0	300
72410	435	Office Supplies	0	0	100
72410	499	Other Supplies And Materials	0	0	100
72410	599	Other Charges	0	0	500
72410	701	Administration Equipment	0	0	500
72410	**Office Of The Principal**		**437,982**	**465,871**	**520,200**
72510	**Fiscal Services**				
72510	119	Accountants/Bookkeepers	54,400	54,481	58,000
72510	161	Secretary(s)	47,500	47,773	51,000
72510	189	Other Salaries & Wages	42,000	41,927	45,000
72510	201	Social Security	8,743	8,807	10,500
72510	204	State Retirement	10,073	10,093	12,000
72510	207	Medical Insurance	6,456	13,588	20,000
72510	210	Unemployment Compensation	0	0	100
72510	212	Employer Medicare	2,045	2,060	2,500
72510	317	Data Processing Services	20,665	21,995	35,000
72510	399	Other Contracted Services	2,603	3,527	3,600
72510	411	Data Processing Supplies	697	444	1,000
72510	435	Office Supplies	606	1,707	2,500
72510	499	Other Supplies And Materials	130	0	1,000
72510	599	Other Charges	108	330	900
72510	701	Administration Equipment	0	0	500
72510	**Fiscal Services**		**196,026**	**206,732**	**243,600**
72610	**Operation Of Plant**				
72610	166	Custodial Personnel	206,443	209,608	190,000
72610	201	Social Security	12,402	12,521	11,800
72610	204	State Retirement	14,008	13,754	14,000
72610	207	Medical Insurance	49,961	48,853	55,000
72610	210	Unemployment Compensation	0	0	100
72610	212	Employer Medicare	2,901	2,928	2,800
72610	217	Retirement - Hybrid Stabilization	10	0	500
72610	328	Janitorial Services	0	0	100
72610	399	Other Contracted Services	11,094	11,816	15,000
72610	410	Custodial Supplies	33,695	25,747	38,000
72610	415	Electricity	167,591	168,014	185,000
72610	434	Natural Gas	31,423	33,227	40,000
72610	454	Water And Sewer	63,469	64,008	75,000
72610	499	Other Supplies And Materials	1,101	0	1,500
72610	502	Building And Contents Insurance	131,395	144,980	160,000
72610	599	Other Charges	1,080	0	1,000
72610	720	Plant Operation Equipment	0	0	1,000
72610	**Operation Of Plant**		**726,573**	**735,456**	**790,800**
72620	**Maintenance Of Plant**				

Fund 141 General Purpose School
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
72620	105	Supervisor/Director	45,004	44,614	48,000
72620	189	Other Salaries & Wages	0	0	500
72620	201	Social Security	2,705	2,669	3,000
72620	204	State Retirement	3,150	3,123	3,500
72620	207	Medical Insurance	7,022	7,398	8,000
72620	210	Unemployment Compensation	0	0	100
72620	212	Employer Medicare	633	624	750
72620	307	Communication	1,013	993	1,200
72620	335	Maintenance And Repair Services-Buildin	11,154	5,550	10,000
72620	336	Maintenance And Repair Services-Equipr	36,656	33,860	38,000
72620	338	Maintenance And Repair Services-Vehicl	723	0	3,000
72620	399	Other Contracted Services	3,342	10,103	6,000
72620	499	Other Supplies And Materials	2,110	1,130	3,000
72620	701	Administration Equipment	0	0	500
72620	717	Maintenance Equipment	2,796	0	5,000
72620	**Maintenance Of Plant**		**116,308**	**110,064**	**130,550**
72710	**Transportation**				
72710	105	Supervisor/Director	0	75,000	85,000
72710	142	Mechanic(s)	52,300	51,175	56,000
72710	146	Bus Drivers	184,600	177,024	180,000
72710	188	Bonus Payments	0	2,000	0
72710	189	Other Salaries & Wages	14,651	14,843	16,000
72710	201	Social Security	14,629	14,245	20,000
72710	204	State Retirement	17,555	17,084	18,000
72710	207	Medical Insurance	34,429	36,313	39,000
72710	210	Unemployment Compensation	0	0	100
72710	212	Employer Medicare	3,421	3,331	4,900
72710	217	Retirement - Hybrid Stabilization	43	79	500
72710	307	Communication	728	82	1,000
72710	313	Contracts With Parents	2,210	(713)	2,500
72710	351	Rentals	0	0	200
72710	355	Travel	0	0	250
72710	412	Diesel Fuel	37,832	45,286	50,000
72710	425	Gasoline	12,623	11,701	15,000
72710	433	Lubricants	1,539	1,539	2,000
72710	450	Tires And Tubes	6,463	5,429	8,000
72710	453	Vehicle Parts	13,077	18,272	20,000
72710	499	Other Supplies And Materials	546	937	1,500
72710	599	Other Charges	4,698	5,464	6,000
72710	729	Transportation Equipment	204,496	770	167,000
72710	**Transportation**		**605,840**	**479,861**	**692,950**
Total	**Support Services**		**4,071,806**	**3,849,395**	**4,351,150**
73000	**Operation Of Non-Instructional Services**				
73300	**Community Services**				
73300	105	Supervisor/Director	44,791	39,708	45,000
73300	116	Teachers	38,100	44,436	40,000
73300	117	Career Ladder Program	1,000	1,000	1,000

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
73300	163	Educational Assistants	7,098	5,101	8,000
73300	165	Cafeteria Personnel	0	0	500
73300	189	Other Salaries & Wages	42,569	34,331	35,000
73300	201	Social Security	7,879	7,343	9,000
73300	204	State Retirement	8,711	6,951	9,300
73300	207	Medical Insurance	7,890	3,663	10,000
73300	210	Unemployment Compensation	0	0	100
73300	212	Employer Medicare	1,843	1,717	2,200
73300	217	Retirement - Hybrid Stabilization	59	2	500
73300	355	Travel	0	0	250
73300	399	Other Contracted Services	22,011	0	500
73300	422	Food Supplies	0	0	250
73300	429	Instructional Supplies And Materials	0	0	250
73300	499	Other Supplies And Materials	18,013	21,037	12,000
73300	524	Inbservice/Staff Development	2,739	0	3,000
73300	599	Other Charges	1,300	6,363	6,000
73300	790	Other Equipment	0	0	500
73300	**Community Services**		**204,003**	**171,652**	**183,350**
73400	**Early Childhood Education**				
73400	105	Supervisor/Director	19,232	19,866	24,000
73400	116	Teachers	125,970	130,770	138,000
73400	163	Educational Assistants	62,625	68,221	75,000
73400	188	Bonus Payments	0	4,000	0
73400	198	Non-Certified Substitute Teachers Volunt	2,401	0	0
73400	201	Social Security	11,548	12,795	15,000
73400	204	State Retirement	13,567	14,135	18,000
73400	207	Medical Insurance	33,227	35,564	45,000
73400	210	Unemployment Compensation	0	0	100
73400	212	Employer Medicare	2,700	2,992	3,500
73400	307	Communication	632	576	800
73400	355	Travel	0	0	500
73400	399	Other Contracted Services	0	0	100
73400	422	Food Supplies	0	0	100
73400	429	Instructional Supplies And Materials	0	3,267	4,000
73400	499	Other Supplies And Materials	4,815	3,973	5,000
73400	524	Inbservice/Staff Development	594	300	700
73400	599	Other Charges	20	0	100
73400	790	Other Equipment	0	0	100
73400	**Early Childhood Education**		**277,331**	**296,459**	**330,000**
Total	**Operation Of Non-Instructional Services**		**481,334**	**468,111**	**513,350**
76000	**Capital Outlay**				
76100	**Regular Capital Outlay**				
76100	304	Architects	7,971	0	1,000
76100	331	Legal Services	2,943	11,877	1,000
76100	399	Other Contracted Services Innovative Sc	46,140	0	0
76100	706	Building Construction	350,577	0	100
76100	707	Building Improvements	561,489	106,694	20,000

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
76100	711	Furniture And Fixtures	10,208	1,800	5,000
76100	724	Site Development	32,439	0	100
76100	790	Other Equipment	8,705	8,619	10,000
76100	799	Other Capital Outlay	0	0	100
76100	**Regular Capital Outlay**		**1,020,472**	**128,990**	**37,300**
Total	**Capital Outlay**		**1,020,472**	**128,990**	**37,300**
Total	**Education**		**10,160,950**	**9,268,536**	**10,026,700**
80000	**Debt Service**				
82100	**Principal On Debt**				
82130	**Education**				
82130	612	Principal On Other Loans	88,000	91,000	94,000
82130	**Education**		**88,000**	**91,000**	**94,000**
Total	**Principal On Debt**		**88,000**	**91,000**	**94,000**
82200	**Interest On Debt**				
82230	**Education**				
82230	613	Interest On Other Loans	35,564	32,584	31,000
82230	**Education**		**35,564**	**32,584**	**31,000**
Total	**Interest On Debt**		**35,564**	**32,584**	**31,000**
82300	**Other Debt Service**				
82330	**Education**				
82330	699	Other Debt Service	0	0	1,000
82330	**Education**		**0**	**0**	**1,000**
Total	**Other Debt Service**		**0**	**0**	**1,000**
Total	**Debt Service**		**123,564**	**123,584**	**126,000**
Total	**Expenditures**		**10,284,514**	**9,392,120**	**10,152,700**
Total	**Expenditures**		**10,284,514**	**9,392,120**	**10,152,700**

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Excess of Estimated Revenue Over Under Estimated Expenditures		(304,829)	(903,335)	(710,800)
Estimated Beg Fund Bal JULY 1		2,217,767	1,912,938	1,009,603
Prior Prior Year Ending Encumbered Fund Balance	2,217,767			
Excess/Deficit Revenues/Expenditures	(304,829)			
Adjustments	0			
Prior Year Ending Fund Bal	1,912,938			
Adjustment		0		
Estimated End Fund JUNE 30		1,912,938	1,009,603	298,803

Fund 143 Central Cafeteria

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual Revenues				
43000 Charges For Current Services				
43500 Education Charges				
43521	Lunch Payments - Children	1,182	0	5,000
43522	Lunch Payments - Adults	8,869	7,934	20,000
43523	Income From Breakfast	2,568	1,832	5,000
43525	A La Carte Sales	42,187	29,901	50,000
Total Education Charges		54,806	39,667	80,000
Total Charges For Current Services		54,806	39,667	80,000
44000 Other Local Revenues				
44100 Recurring Items				
44110	Investment Income	4,452	3,666	7,000
44170	Miscellaneous Refunds	3,378	1,031	3,000
Total Recurring Items		7,830	4,697	10,000
44500 Nonrecurring Items				
44570	Contributions & Gifts	1,000	0	0
Total Nonrecurring Items		1,000	0	0
Total Other Local Revenues		8,830	4,697	10,000
46000 State Of Tennessee				
46500 State Education Funds				
46520	School Food Service	4,474	0	7,000
Total State Education Funds		4,474	0	7,000
Total State Of Tennessee		4,474	0	7,000
47000 Federal Government				
47100 Federal Through State				
47111	USDA School Lunch Program	358,614	288,065	400,000
47112	USDA - Commodities	42,818	0	45,000
47113	Breakfast	179,690	145,725	200,000
47114	USDA - Other	29,865	19,486	50,000
47590	Other Federal Through State	46,620	0	50,000
Total Federal Through State		657,607	453,276	745,000
Total Federal Government		657,607	453,276	745,000
Total Revenues		725,717	497,640	842,000
Total Revenues		725,717	497,640	842,000

Fund 143 Central Cafeteria
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Account Number			Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Estimated/Appropriated/Actual Expenditures					
70000	**Education**				
73000	**Operation Of Non-Instructional Services**				
73100	**Food Service**				
73100	105	Supervisor/Director	45,300	35,400	49,000
73100	165	Cafeteria Personnel	227,210	180,938	215,000
73100	201	Social Security	16,387	13,182	20,000
73100	204	State Retirement	19,299	14,376	25,000
73100	207	Medical Insurance	28,176	22,136	40,000
73100	210	Unemployment Compensation	17	35	1,200
73100	212	Employer Medicare	3,832	3,084	5,000
73100	307	Communication	276	206	1,000
73100	336	Maintenance And Repair Services-Equipr	8,459	6,652	20,000
73100	355	Travel	198	0	1,000
73100	399	Other Contracted Services	5,156	5,278	6,000
73100	421	Food Preparation Supplies	13,365	15,606	30,000
73100	422	Food Supplies	319,370	231,918	350,000
73100	435	Office Supplies	24	174	1,500
73100	451	Uniforms	310	726	1,000
73100	469	Usda - Commodities	42,818	0	43,000
73100	499	Other Supplies And Materials	3,103	1,110	2,300
73100	524	Inbservice/Staff Development	754	275	500
73100	599	Other Charges	1,719	0	500
73100	710	Food Service Equipment	2,606	104	30,000
73100	**Food Service**		**738,379**	**531,200**	**842,000**
Total	**Operation Of Non-Instructional Services**		**738,379**	**531,200**	**842,000**
Total	**Education**		**738,379**	**531,200**	**842,000**
Total	**Expenditures**		**738,379**	**531,200**	**842,000**
Total	**Expenditures**		**738,379**	**531,200**	**842,000**

Fund 143 Central Cafeteria
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Account Number		Budgetary Basis 2025	Est & Bgt Thru June 2026	Proposed 2027
Excess of Estimated Revenue Over Under Estimated Expenditures		(12,662)	(33,560)	0
Estimated Beg Fund Bal JULY 1		227,469	280,093	246,533
Prior Prior Year Ending Encumbered Fund Balance	227,469			
Excess/Deficit Revenues/Expenditures	(12,662)			
Adjustments	65,286			
Prior Year Ending Fund Bal	280,093			
Adjustment		65,286		
Estimated End Fund JUNE 30		280,093	246,533	246,533

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Moffitt, Joan

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Maintenance of Effort Test

Van Buren County (880) Public District - FY 2027 - State Funds - Rev 0 - 141 - General Purpose

Save And Go To

Show Unbudgeted Accounts

40110	Current Property Taxes	$610,000.00	$531,606.00	$531,606.00	$0.00	($531,606.00)	$78,394.00	Create Comment
40120	Trustee's Collections - Prior Year	$20,000.00	$40,000.00	$40,000.00	$0.00	($40,000.00)	($20,000.00)	Create Comment
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	$5,600.00	$14,000.00	$14,000.00	$0.00	($14,000.00)	($8,400.00)	Create Comment
40140	Interest & Penalty	$6,200.00	$11,000.00	$11,000.00	$0.00	($11,000.00)	($4,800.00)	Create Comment
40161	Payments in Lieu of Taxes - T.V.A.	$5,000.00	$5,900.00	$5,900.00	$0.00	($5,900.00)	($900.00)	Create Comment
40162	Payments in Lieu of Taxes - Local Utilities	$30,000.00	$50,000.00	$50,000.00	$0.00	($50,000.00)	($20,000.00)	Create Comment
40210	Local Option Sales Tax	$1,112,000.00	$1,000,000.00	$1,000,000.00	$0.00	($1,000,000.00)	$112,000.00	Create Comment
40220	Hotel/Motel Tax	$236,000.00	$290,000.00	$290,000.00	$0.00	($290,000.00)	($54,000.00)	Create Comment
40275	Mixed Drink Tax	$16,000.00	$25,000.00	$25,000.00	$0.00	($25,000.00)	($9,000.00)	Create Comment
40290	Other County Local Option Taxes	$72,000.00	$20,000.00	$20,000.00	$0.00	($20,000.00)	$52,000.00	Create Comment
40390	Other Statutory Local Taxes	$500.00	$500.00	$500.00	$0.00	($500.00)	$0.00	Create Comment
	Total County Taxes	**$2,113,300.00**	**$1,988,006.00**	**$1,988,006.00**	**$0.00**	**($1,988,006.00)**	**$125,294.00**	
41110	Marriage Licenses	$300.00	$300.00	$300.00	$0.00	($300.00)	$0.00	Create Comment
46851	State Revenue Sharing - TVA	$203,000.00	$200,000.00	$200,000.00	$0.00	($200,000.00)	$3,000.00	Create Comment
	Total Local Revenue per School Records	**$2,316,600.00**	**$2,188,306.00**	**$2,188,306.00**	**$0.00**	**($2,188,306.00)**	**$128,294.00**	
Capital Outlay	(Less) Local revenue increases for Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Debt Service	(Less) Local revenue increases for Debt Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Adjusted Local Revenue	**$2,316,600.00**	**$2,188,306.00**	**$2,188,306.00**	**$0.00**	**($2,188,306.00)**	**$128,294.00**	
	Local Match Adjustment	**$0.00**						
	Revised Total Adjusted Local Revenue	**$2,316,600.00**						
	Required Local Match	**$0.00**						

Maintenance of Effort Test Met
Required Local Match Test Met

Save And Go To

Adjournment

Tabitha Denney made a motion, seconded by Terry Hickey to adjourn. All approved by voice vote. 0-opposed. Motion passed. Meeting adjourned at 6:07 p.m.

Chairman Cale Crain

County Clerk Lisa Rigsby