

**THE BUDGET
OF
DEKALB COUNTY, TENNESSEE**

**THE APPROPRIATION RESOLUTION
TAX LEVY RESOLUTION
NON-PROFIT RESOLUTION
&
BUDGET STATEMENTS OF THE
INDIVIDUAL FUNDS**

**FOR THE YEAR ENDING
June 30, 2026**

Approved by Budget Committee: JULY 08, 2025

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A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF DEKALB COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, ACCORDING TO THE FOLLOWING SCHEDULE:

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Dekalb County, Tennessee, assembled in Regular Session this 28th day of July, 2025, that the amounts hereafter set out are hereby appropriated for the purposes of meeting the expenses of the various funds, departments, institutions, offices, and agencies, of Dekalb County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2025 and ending June 30, 2026, according to the following schedule:

COUNTY GENERAL FUND:

GENERAL ADMINISTRATION	\$	2,617,353
FINANCE	\$	1,033,343
ADMINISTRATION OF JUSTICE	\$	1,339,799
PUBLIC SAFETY	\$	8,848,769
PUBLIC HEALTH & WELFARE	\$	2,279,553
SOCIAL, CULTURAL & RECREATIONAL	\$	350,486
AGRICULTURAL/NATURAL RESOURCES	\$	182,187
OTHER GENERAL GOVERNMENT	\$	368,410
OPERATING TRANSFERS	\$	-
TOTAL GENERAL FUND EXPENDITURES	\$	17,019,900

COURTHOUSE & JAIL MAINTENANCE:

TOTAL EXPENDITURES	\$	75,800
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SOLID WASTE/SANITATION:

TOTAL EXPENDITURES	\$	3,429,503
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LOCAL PURPOSE TAX FUND:

TOTAL EXPENDITURES	\$	3,370,510
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DRUG CONTROL:

TOTAL EXPENDITURES	\$	70,281
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SPECIAL REVENUE FUND

TOTAL EXPENDITURES	\$	665,000
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HIGHWAYS/PUBLIC WORKS:

ADMINISTRATION	\$	226,721
HIGHWAY & BRIDGE MAINTENANCE	\$	1,847,500
OPERATION & MAINTENANCE OF EQUIP	\$	394,200
QUARRY OPERATIONS	\$	210,500
OTHER CHARGES	\$	173,500
EMPLOYEE BENEFITS	\$	432,000
CAPITAL OUTLAY	\$	3,262,131
OPERATING TRANSFERS	\$	-
TOTAL HIGHWAY EXPENDITURES	\$	6,546,552

GENERAL PURPOSE SCHOOL FUND:	
INSTRUCTIONAL EXPENDITURES	\$ 21,217,858
SUPPORT SERVICES	\$ 16,361,284
NON-INSTRUCTIONAL	\$ 830,500
CAPITAL OUTLAY	\$ 510,000
EDUCATION DEBT SERVICE	\$ 140,000
OPERATING TRANSFERS	\$ -
TOTAL SCHOOL FUND EXPENDITURES	<u>\$ 39,059,642</u>
 CENTRAL CAFETERIA:	
TOTAL EXPENDITURES	\$ 3,286,450
 DEBT SERVICE FUND:	
PRINCIPAL	\$ 3,220,000
INTEREST	\$ 25,485
OTHER DEBT SERVICE	\$ 45,131
TOTAL DEBT SERVICE EXPENDITURES	<u>\$ 3,290,616</u>
 GENERAL CAPITAL PROJECTS:	
TOTAL EXPENDITURES	\$ 2,151,723
 EDUCATION CAPITAL PROJECTS FUND:	
TOTAL EXPENDITURES	\$ 1,300,000

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for the separate projects within the fund by the DeKalb County Board of Education.

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund for the No Child Left Behind Act (NCLB) shall be the budget approved for the separate projects within the fund by the DeKalb County Board of Education.

BE IT FURTHER RESOLVED, that the budget for the Early Childhood Education (pre-K Grant) shall be the budget approved for the separate projects within the fund by the DeKalb County Board of Education and Tennessee Department of Education.

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund for the Individuals with Disabilities Act (IDEA-Part B and Preschool) and Carl Perkins Vocational projects shall be the budget approved for the separate projects within the fund by the Tennessee Department of Education.

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff, may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED , that if any fee officials, as enumerated in Section 8-22-101, T.C.A., operate under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials. Effective with the September 2010 terms of office, enumeration under T.C.A. 5-5-107 for members is hereafter \$150 per meeting attended by members of the Legislative Body. T.C.A. 5-5-107(d) shall apply with the September 2010 terms only to duly authorized committee members in attendance, limited one per day, work sessions excluded.

SECTION 3. BE IT FURTHER RESOLVED, that any amendment to the budget shall be approved as provided in Section 5-9-407, T.C.A., One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute, is made in lieu of, but not in addition to, said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division, or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, T.C.A.

SECTION 6. BE IT FURTHER RESOLVED, that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2025-2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Section 21, Tennessee Code Annotated. Said notes shall be signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2026.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year beginning July 1, 2025 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026, shall be apportioned to the various County funds according to the subdivision of the tax levy for the year beginning July 1, 2025. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered fund balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect after June 30, 2026.

SECTION 9. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

INTRODUCED, PASSED AND ADOPTED on this the 28th day of July, 2025, the public welfare requiring it.

AYES: _____ **NAYS:** _____ **PASS:** _____ **ABSENT:** _____

APPROVED: _____
MATT ADCOCK, CHAIRMAN

ATTEST: _____
JAMES L. POSS
(SEAL)

DEKALB COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2026

FUND	FUND	BEGINNING BALANCE 7/1/2025	TRANSFERS FROM OTHER FUNDS	ESTIMATED REVENUES	ESTIMATED AVAILABLE FUNDS	TRANSFERS TO OTHER FUNDS	TOTAL APPROPRIATIONS	1/12TH APPROPRIATIONS	ENDING BALANCE 6/30/2026
COUNTY GENERAL	101	\$ 6,464,866	\$ -	\$ 16,047,669	\$ 22,512,535	\$ -	\$ 17,019,900	\$ 1,418,325	\$ 5,492,635
SOLID WASTE	116	\$ 6,115,085	\$ -	\$ 3,259,240	\$ 9,374,325	\$ -	\$ 3,429,503	\$ 285,792	\$ 5,944,822
OTHER SPECIAL REVENUE	128	\$ 659,600	\$ -	\$ 5,400	\$ 665,000	\$ -	\$ 665,000	\$ 55,417	\$ -
HIGHWAYS	131	\$ 1,328,454	\$ -	\$ 5,514,821	\$ 6,843,275	\$ -	\$ 6,546,552	\$ 545,546	\$ 296,723
DEBT SERVICE	151	\$ 5,327,602	\$ 107,985	\$ 4,155,102	\$ 9,590,688	\$ -	\$ 3,290,616	\$ 274,218	\$ 6,300,072
GEN PURPOSE SCHOOLS	141	\$ 8,137,465	\$ 16,000	\$ 34,914,760	\$ 43,068,225	\$ -	\$ 39,059,642	\$ 3,254,970	\$ 4,008,583
CENTRAL CAFETERIA	143	\$ 578,840	\$ -	\$ 3,352,000	\$ 3,930,840	\$ -	\$ 3,514,600	\$ 292,883	\$ 416,240
GEN CAPITAL PROJECTS	171	\$ 2,564,465	\$ -	\$ 2,132,771	\$ 4,697,236	\$ -	\$ 2,151,723	\$ 179,310	\$ 2,545,513
LOCAL PURPOSE FUND	120	\$ 14,595,887	\$ -	\$ 4,775,000	\$ 19,370,887	\$ (1,407,985)	\$ 3,370,510	\$ 280,876	\$ 16,000,377
DRUG CONTROL	122	\$ 108,026	\$ -	\$ 24,425	\$ 132,451	\$ -	\$ 70,281	\$ 5,857	\$ 62,170
COURTHOUSE/JAIL MAINT	112	\$ 75,135	\$ -	\$ 76,000	\$ 151,135	\$ -	\$ 75,800	\$ 6,317	\$ 75,335
EDUC. CAPITAL PROJ	177	\$ 211,809	\$ 1,300,000	\$ -	\$ 1,511,809	\$ -	\$ 1,300,000	\$ 108,333	\$ 211,809
TOTALS		\$ 46,167,234	\$ 1,423,985	\$ 74,257,187	\$ 121,848,406	\$ (1,407,985)	\$ 80,494,127	\$ 6,707,844	\$ 41,354,279

* Transfers do not Balance due to Transfer from non-budgeted School Federal Projects Fund.

**A RESOLUTION FIXING THE TAX LEVY IN DEKALB COUNTY, TENNESSEE
FOR THE YEAR ENDING JUNE 30, 2026**

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Dekalb County, Tennessee, assembled in Regular Session on this the **28th** day of **July, 2025**, that the combined tax rate for Dekalb County, Tennessee for the year beginning July 1, 2025 shall be \$2.51 for each \$100.00 of taxable property which is to provide revenue for each of the following funds and otherwise conform to the following levies:

	<u>RATE</u>
County General	\$ 1.2583
Highway/Public Works	\$ 0.0326
General Capital Projects	\$ 0.0733
Debt Service	\$ 0.6160
General Purpose Schools	<u>\$ 0.5298</u>
	<u>\$ 2.5100</u>

SECTION 2. BE IT FURTHER RESOLVED, that there is hereby levied a Gross Receipts Tax as provided by law, the Gross Receipts Tax herein levied shall be deposited to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED, that proceeds from State Beer Tax shall be deposited into the County Solid Waste Fund.

SECTION 4. BE IT FURTHER RESOLVED, that proceeds from the Wholesale Beer Tax shall be deposited into the Solid Waste Fund.

SECTION 5. BE IT FURTHER RESOLVED, that the proceeds from Bank Excise Tax shall be deposited into the Solid Waste Fund.

SECTION 6. BE IT FURTHER RESOLVED, that State Revenue Sharing-TVA Funds shall be deposited to the Solid Waste Fund.

SECTION 7. BE IT FURTHER RESOLVED, that the first \$400,000 in Interest Earned on County Investments (excluding interest from Central Cafeteria, Library, Trust Funds or Bond Proceeds) shall be deposited into the General Fund and the remainder to the General Capital Projects Fund.

SECTION 8. BE IT FURTHER RESOLVED, that proceeds from Hotel/Motel Tax shall be deposited into the General Fund.

SECTION 9. BE IT FURTHER RESOLVED, the County's portion of the Local Option Sales Tax shall be deposited into the Solid Waste Fund.

SECTION 10. BE IT FURTHER RESOLVED, that any proceeds received from Payments In-Lieu of Taxes shall be distributed to the Solid Waste Fund.

SECTION 11. BE IT FURTHER RESOLVED, Alcoholic Beverage Tax shall be deposited into the Solid Waste Fund.

SECTION 12. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Dekalb County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 13. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

INTRODUCED, PASSED AND ADOPTED ON THIS THE 28th DAY OF JULY, 2025.

AYES: _____ NAYS: _____ PASS: _____ ABSENT: _____

MATT ADCOCK, CHAIRMAN

ATTEST: _____

JAMES L. POSS
COUNTY CLERK

DEKALB COUNTY, TENNESSEE
 ESTIMATED REVENUE FROM CURRENT PROPERTY TAX
 2025 (FY26) ASSESSMENTS BASED UPON ESTIMATED
 ASSESSED VALUATIONS OF ----- \$ 664,345,535

Full Value = \$66,434.55
 @ 95.50% \$63,385.00

<u>FUND</u>	<u>FUND</u>	<u>PROPOSED TAX RATE</u>	<u>AMOUNT OF LEVY</u>	<u>RESERVE FOR DELINQUENCY 4.500%</u>	<u>NET ESTIMATED COLLECTION</u>
COUNTY GENERAL	101	\$ 1.2583	\$ 8,359,460	\$ 376,176	\$ 7,983,284
GENERAL PURPOSE SCHOOLS	141	\$ 0.5298	\$ 3,519,703	\$ 158,387	\$ 3,361,051
HIGHWAYS/PUBLIC WORKS	131	\$ 0.0326	\$ 216,577	\$ 10,206	\$ 206,371
DEBT SERVICE	151	\$ 0.6160	\$ 4,092,368	\$ 184,157	\$ 3,908,212
GENERAL CAPITAL PROJECTS	171	\$ 0.0733	\$ 486,965	\$ 21,913	\$ 465,052
TOTAL TAX LEVY		\$ 2.5100	\$ 16,675,073	\$ 750,838	\$ 15,923,970

DEKALB COUNTY ASSESSMENT DATA - 05/07/2025

	REAL PROPERTY	\$ 20,483,200.00	INDUSTRIAL
		\$ 86,943,565.00	COMMERCIAL
		\$ 410,036,695.00	RESIDENTIAL
		\$ 27,878,325.00	FARM
		\$ 66,022,410.00	AGRICULTURAL
		\$ 10,150,650.00	FOREST
		\$ 9,029,185.34	PUBLIC UTILITIES @ 59.68%
		\$ 630,544,030.34	
\$725,520,700	LAND		
\$1,599,686,000	IMPROVEMENT	PERSONAL \$ 34,106,807.00	PERSON/TANGIBLE @ 59.68%
\$178,520,835	TANGIBLE	\$ 664,650,837.34	TOTAL ASSESSMENTS
\$16,416,701	PUBLIC UTILITY (Est.)	\$ (305,301.85)	RESERVE FOR APPEALS
\$2,520,144,236	TOTAL FMV	\$ 664,345,535.49	TOTAL ASSESSED VALUE USED

RESOLUTION NO. _____

RESOLUTION TO APPROVE NON-PROFIT AND CHARITABLE CONTRIBUTIONS

NOW, THEREFORE, BE IT RESOLVED, by the DeKalb County Legislative Body meeting in Regular Session the 28th day of July, 2025, approving the contributions to non-profits and charitable organizations as set forth below.

This resolution shall take effect upon its passage, the public welfare requiring it.

Account	Description	2025-2026 Appropriation
51900		
316	Upper Cumberland Development District	\$ -
54310	Fire Prevention and Control	
326	TN Division of Forestry	\$ 1,500
54900	Other Public Safety	
316	DeKalb County Rescue Squad	\$ 51,321
55120	DeKalb Animal Coalition	\$ 36,805
55310	Regional Mental Health	
316	Plateau Mental Health	\$ 7,180
56300	Senior Citizens Assistance	
all codes	Senior Program	\$ 93,318
57500		
all codes	DeKalb County Soil Conservation District	\$ 100,651
58190		
316	DeKalb County Chamber of Commerce	\$ 35,000
58400		
316	Imagination Library	\$ 12,000
58500		
316	Veterans Honor Guard	\$ -
316	Civil War Trails	\$ 500
316	DeKalb County Fair	\$ 5,000
316	Spot Program	\$ -
316	Jamboree	\$ 5,000
316	Upper Cumberland Human Resource Agency	\$ 5,500
	Total	\$ 16,000
	TOTALS	\$ 353,775

Matt Adcock, County Mayor

James L. Poss, County Clerk

Sponsor: Budget Committee

DEKALB COUNTY, TENNESSEE

GENERAL FUND

AUDIT AUDIT AUDIT ESTIMATED BUDGET
2022 2023 2024 2025 2026

REVENUES & OTHER SOURCES

40000 LOCAL TAXES

40110	CURRENT PROPERTY TAX	\$ 6,124,559	\$ 6,269,163	\$ 7,911,108	\$ 7,927,460	\$ 7,983,284
40115	DISCOUNT ON PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
40120	TRUSTEE'S COLLECTION PRIOR YEARS	\$ 131,890	\$ 127,446	\$ 129,722	\$ 156,250	\$ 130,926
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	\$ -	\$ -	\$ -	\$ -	\$ -
40130	CIRCUIT/CLERK & MASTER-PRIOR/YRS	\$ 36,621	\$ 54,326	\$ 57,258	\$ 60,407	\$ 57,799
40140	INTEREST & PENALTY	\$ 20,762	\$ 25,655	\$ 29,351	\$ 30,600	\$ 29,618
40150	PICK-UP TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
40200	LOCAL OPTION TAXES					
40210	LOCAL OPTION SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40220	HOTEL/MOTEL TAX	\$ 265,151	\$ 295,020	\$ 331,333	\$ 280,000	\$ 315,000
40240	WHEEL TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40250	LITIGATION TAX-GENERAL	\$ 431	\$ 448	\$ 378	\$ 450	\$ 450
40260	LITIGATION TAX-SPECIAL PURPOSE	\$ 9,608	\$ 12,229	\$ 11,255	\$ 10,000	\$ 10,000
40265	LITIGATION TAX-PUBLIC DEFENDER	\$ -	\$ -	\$ -	\$ -	\$ -
40266	LITIGATION TAX-JAIL OR WORKHOUSE	\$ -	\$ -	\$ -	\$ -	\$ -
40268	LITIGATION TAX-COURTHOUSE SECURITY	\$ 42,101	\$ 54,043	\$ 52,316	\$ 40,000	\$ 46,660
40270	BUSINESS TAX	\$ 247,416	\$ 245,363	\$ 259,217	\$ 245,000	\$ 245,000
40275	MIXED DRINK TAX	\$ 34,284	\$ 39,437	\$ 38,281	\$ 30,000	\$ 34,500
40290	OTHER COUNTY LOCAL OPTION TAXES	\$ 712	\$ 1,047	\$ 488	\$ -	\$ -
40300	STATUTORY LOCAL TAXES					
40320	BANK EXCISE TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40330	WHOLESALE BEER TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40350	INTERSTATE TELECOMM. TAX	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL TAXES	\$ 6,913,535	\$ 7,124,177	\$ 8,820,707	\$ 8,780,167	\$ 8,853,237

41000 LICENSES & PERMITS

41110	MARRIAGE LICENSES	\$ -	\$ -	\$ -	\$ -	\$ -
41140	CABLE TV FRANCHISE	\$ 60,530	\$ 58,752	\$ 48,575	\$ 55,000	\$ 55,000
41510	BEER PERMITS	\$ 3,790	\$ 3,081	\$ 2,913	\$ 4,200	\$ 4,200
41520	BUILDING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ 40,000
	TOTAL LICENSES & PERMITS	\$ 64,320	\$ 61,833	\$ 51,488	\$ 59,200	\$ 99,200

42000 FINES, FORFEITURES & PENALTIES

42100	CIRCUIT COURT					
42110	FINES	\$ 2,718	\$ 6,800	\$ 3,507	\$ 2,300	\$ 2,300
42120	OFFICERS COSTS	\$ 3,662	\$ 3,271	\$ 3,192	\$ 4,290	\$ 4,290
42140	DRUG CONTROL FINES	\$ -	\$ -	\$ -	\$ 170	\$ 170
42141	DRUG COURT FEES	\$ 493	\$ 654	\$ 722	\$ 1,280	\$ 1,280
42142	VETERANS TREATMENT COURT FEES	\$ 174	\$ 441	\$ 432	\$ 200	\$ 200
42150	JAIL FEES	\$ 898	\$ 745	\$ 330	\$ 1,100	\$ 1,100
42180	DUI TREATMENT FINES	\$ 712	\$ 712	\$ 190	\$ 1,500	\$ 1,500
42190	DATA ENTRY FEE	\$ 871	\$ 825	\$ 874	\$ 915	\$ 915
42191	COURTROOM SECURITY FEE	\$ 19	\$ 21	\$ 4	\$ -	\$ -
42200	CRIMINAL COURT					
42290	DATA ENTRY FEE	\$ -	\$ -	\$ -	\$ -	\$ -
42241	DRUG COURT FEES	\$ -	\$ -	\$ -	\$ -	\$ -
42300	GENERAL SESSIONS COURT					
42310	FINES	\$ 7,193	\$ 5,192	\$ 6,043	\$ 12,750	\$ 5,865
42320	OFFICERS COSTS	\$ 15,284	\$ 14,211	\$ 21,309	\$ 16,800	\$ 17,110
42330	GAME & FISH FINES	\$ 776	\$ 554	\$ 706	\$ 770	\$ 720
42340	DRUG CONTROL FINES	\$ -	\$ -	\$ 356	\$ -	\$ -
42341	DRUG COURT FEES	\$ 1,848	\$ 830	\$ 1,576	\$ 2,165	\$ 1,855
42342	VETERANS TREATMENT COURT FEES	\$ 1,209	\$ 522	\$ 1,092	\$ 1,200	\$ 1,040
42350	JAIL FEES	\$ 3,344	\$ 2,679	\$ 3,292	\$ 3,370	\$ 3,185
42351	INTERPRETER FEES (Traffic School)	\$ -	\$ -	\$ -	\$ -	\$ -

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026	
42380	DUI TREATMENT FINES	\$ 2,727	\$ 2,371	\$ 2,232	\$ 2,655	\$ 2,300
42390	DATA ENTRY FEE-GEN. SESSIONS COURT	\$ 6,825	\$ 8,664	\$ 8,065	\$ 6,450	\$ 8,100
42391	COURTROOM SECURITY FEE	\$ 720	\$ 618	\$ 676	\$ 720	\$ 685
42400	JUVENILE COURT					
42410	FINES	\$ 2,384	\$ 3,156	\$ 1,870	\$ 2,450	\$ 2,255
42420	OFFICERS COSTS	\$ 1,785	\$ 2,397	\$ 1,622	\$ 1,600	\$ 1,600
42430	GAME & FISH FINES	\$ 45	\$ -	\$ -	\$ 30	\$ 30
42490	DATA ENTRY FEE	\$ 390	\$ 564	\$ 642	\$ 330	\$ 400
42491	COURTROOM SECURITY FEE	\$ 40	\$ 93	\$ 157	\$ 30	\$ 90
42500	CHANCERY COURT					
42520	OFFICERS COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
42530	DATA ENTRY FEE	\$ 1,734	\$ 2,082	\$ 2,770	\$ 2,160	\$ 2,200
42591	COURTROOM SECURITY FEE	\$ 2	\$ 17	\$ 36	\$ 10	\$ 10
42600	OTHER COURTS IN COUNTY					
42610	FINES	\$ 4,536	\$ 4,430	\$ 1,876	\$ 3,750	\$ 2,910
42900	OTHER FINES FORFEITURES & PENALTIES					
42910	PROCEEDS-CONFISCATED PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -
42990	OTHER FINES, FORF., & PENALTIES	\$ 773	\$ -	\$ -	\$ 810	\$ 50
	TOTAL FINES, FORFEIT. & PENALTIES	\$ 61,162	\$ 61,849	\$ 63,571	\$ 69,805	\$ 62,160
43100	GENERAL SERVICE CHARGES					
43107	RESID. WASTE COLLECTION CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
43113	SURCHARGE-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -
43120	PATIENT CHARGES	\$ 908,007	\$ 1,430,165	\$ 883,449	\$ 750,000	\$ 875,000
43130	PAST DUE COLLECTIONS-AMBULANCE	\$ -	\$ -	\$ -	\$ -	\$ -
43190	OTHER GENERAL SERVICE CHARGES	\$ 1,878	\$ 1,574	\$ 2,455	\$ 2,000	\$ 2,000
43300	FEES					
43320	SUBDIVISION LOT FEES	\$ 8,775	\$ 6,575	\$ 6,675	\$ 9,000	\$ 6,650
43340	RECREATION FEES (County Complex)	\$ 51,821	\$ 54,570	\$ 44,917	\$ 50,000	\$ 50,000
43350	COPY FEES	\$ 480	\$ 680	\$ 803	\$ 475	\$ 475
43360	LIBRARY FEES	\$ 8,076	\$ 9,007	\$ 8,913	\$ 5,500	\$ 5,500
43366	GREENBELT LATE APPLICATION FEES	\$ -	\$ -	\$ -	\$ -	\$ -
43370	TELEPHONE COMMISSIONS	\$ 1,776	\$ 5,967	\$ 9,884	\$ 2,000	\$ 2,855
43380	VENDING MACHINE COLLECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
43383	ADDITION'L FEES-TITLING & REGISTRATIONS	\$ -	\$ 19,407	\$ 19,110	\$ 18,000	\$ 19,075
43392	DATA PROCESSING FEE (REGISTER)	\$ 12,174	\$ 9,414	\$ 8,310	\$ 12,000	\$ 12,000
43394	DATA PROCESSING FEE (SHERIFF)	\$ 1,091	\$ 1,070	\$ 1,383	\$ 850	\$ 850
43395	SEX OFFENDER REGISTRATION FEE	\$ 3,300	\$ 3,750	\$ 3,450	\$ 3,150	\$ 3,150
43396	DATA PROCESSING FEE-COUNTY CLERK	\$ 7,704	\$ 8,421	\$ 8,244	\$ 7,700	\$ 7,700
43399	VEH. INS. COV. & REINSTATEMENT FEES	\$ 3,100	\$ 2,665	\$ 5,040	\$ 2,200	\$ 2,200
43583	TBI-CRIMINAL BACKGROUND FEE	\$ -	\$ -	\$ -	\$ 200	\$ 200
43990	OTHER CHARGES FOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL GEN. SERVICE CHARGES & FEES	\$ 1,008,182	\$ 1,553,265	\$ 1,002,633	\$ 863,075	\$ 987,655
44000	OTHER LOCAL REVENUE					
44110	INTEREST EARNED	\$ 164,813	\$ 355,722	\$ 292,970	\$ 300,000	\$ 400,000
44120	LEASE/RENTALS (ATM)	\$ -	\$ -	\$ -	\$ -	\$ -
44120	LEASE/RENTALS	\$ 54,775	\$ 55,005	\$ 56,685	\$ 50,000	\$ 50,000
44120	LEASE/RENTALS (UCHRA)	\$ -	\$ -	\$ -	\$ -	\$ -
44130	SALE OF MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
44131	COMMISSARY SALES	\$ 6,581	\$ 11,328	\$ 9,585	\$ 6,000	\$ 6,000
44145	SALE OF RECYCLED MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
44170	MISCELLANEOUS REFUNDS	\$ 25,399	\$ 47,238	\$ 93,379	\$ 31,000	\$ 31,000
44530	SALE OF EQUIPMENT	\$ 38,282	\$ 54,360	\$ 6,908	\$ 4,000	\$ 4,000
44540	SALE OF PROPERTY	\$ 3,251	\$ -	\$ -	\$ 1,500	\$ 1,500
44570	CONTRIBUTIONS & GIFTS	\$ 10,457	\$ 21,442	\$ 13,465	\$ 10,000	\$ 10,000
44580	PERFORMANCE BOND FORFEITURES	\$ -	\$ -	\$ -	\$ -	\$ -
44990	OTHER LOCAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUE	\$ 303,558	\$ 545,095	\$ 472,992	\$ 402,500	\$ 502,500

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
45000 FEES RECEIVED FROM COUNTY OFFICIALS					
45180 REGISTER	\$ -	\$ -	\$ -	\$ -	\$ -
45190 TRUSTEE	\$ 381,520	\$ 391,200	\$ 466,003	\$ 390,000	\$ 410,000
45500 FEES IN-LIEU OF SALARY					
45510 COUNTY CLERK	\$ 227,043	\$ 246,229	\$ 241,901	\$ 241,000	\$ 241,000
45520 CIRCUIT COURT CLERK	\$ 57,668	\$ 51,202	\$ 58,612	\$ 51,000	\$ 52,200
45540 GENERAL SESSIONS COURT CLERK	\$ 106,468	\$ 125,560	\$ 117,400	\$ 102,400	\$ 112,000
45550 CLERK & MASTER	\$ 57,013	\$ 64,303	\$ 66,287	\$ 61,325	\$ 62,100
45560 JUVENILE COURT CLERK	\$ 6,952	\$ 10,127	\$ 8,806	\$ 7,225	\$ 8,200
45580 REGISTER	\$ 191,431	\$ 145,590	\$ 129,441	\$ 179,000	\$ 140,000
45590 SHERIFF	\$ 14,499	\$ 13,348	\$ 15,395	\$ 14,000	\$ 14,000
45610 TRUSTEE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FEES & IN-LIEU OF SALARY	\$ 1,042,594	\$ 1,047,559	\$ 1,103,845	\$ 1,045,950	\$ 1,039,500

46000 STATE OF TENNESSEE					
46100 GENERAL GOVERNMENT GRANTS					
46110 JUVENILE SERVICES (YSOFF)	\$ 4,500	\$ 9,000	\$ 13,500	\$ 9,000	\$ 9,000
46140 AGING PROGRAMS	\$ 13,400	\$ 8,125	\$ 1,490	\$ 36,400	\$ 24,200
46160 STATE REAPPRAISAL GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
46175 ON-BEHALF CONTRIBUTIONS (OPEB)	\$ -	\$ -	\$ -	\$ -	\$ -
46190 OTHER GEN/GOVERNMENT GRANTS (3 Star)	\$ -	\$ 149,620	\$ -	\$ 50,000	\$ -
46210 LAW ENFORCEMENT TRAINING	\$ 20,000	\$ 8,386	\$ 14,234	\$ -	\$ -
46220 DRUG CONTROL GRANTS (Acct 53330)	\$ 130,593	\$ 150,434	\$ 158,007	\$ 139,000	\$ 139,000
46240 SCHOOL RESOURCE OFFICER GRANTS	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ 375,000
46290 OTHER PUBLIC SAFETY GRANTS (Acct 55170)	\$ 76,598	\$ 19,810	\$ 118,515	\$ 121,226	\$ 129,699
46310 HEALTH DEPT PROGRAMS (Acct 55110-791)	\$ -	\$ -	\$ -	\$ -	\$ -
46390 OTH. HEALTH & WELFARE GRANTS (Safe Baby)	\$ -	\$ 55,324	\$ 146,385	\$ 100,000	\$ -
46390 OTH. HEALTH & WELFARE GRANTS (55110)	\$ -	\$ -	\$ -	\$ 127,000	\$ 144,000
46430 LITTER PROGRAM (County)	\$ 115,811	\$ 110,925	\$ 116,358	\$ 44,200	\$ 44,200
46430 LITTER PROGRAM (State)	\$ -	\$ -	\$ -	\$ 76,379	\$ 76,379
46490 OTHER PUBLIC WORKS GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
46800 OTHER STATE REVENUE					
46810 FLOOD CONTROL	\$ 190,614	\$ 312,426	\$ 382,977	\$ 240,000	\$ 322,000
46820 INCOME TAX	\$ 955	\$ 99	\$ 246	\$ -	\$ -
46830 BEER TAX	\$ -	\$ -	\$ -	\$ -	\$ -
46835 VEHICLE CERTIFICATE OF TITLE FEES	\$ 2,180	\$ 2,233	\$ 2,219	\$ 2,065	\$ 2,065
46840 ALCOHOLIC BEVERAGE TAX	\$ -	\$ -	\$ -	\$ -	\$ -
46845 OPIOD SETTLEMENT FUNDS	\$ -	\$ 119,163	\$ 117,829	\$ -	\$ -
46850 MIXED DRINK TAX	\$ -	\$ -	\$ -	\$ -	\$ -
46852 STATE REV SHARING-TELECOMM.	\$ 65,730	\$ 53,204	\$ 56,843	\$ 45,000	\$ 40,000
46870 EMERGENCY HOSPITAL-PRISONERS	\$ -	\$ -	\$ -	\$ -	\$ -
46851 STATE REVENUE SHARING-TVA FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
46855 STATE SHARED SPORTS GAMING PRIV TAX	\$ 12,833	\$ 21,886	\$ 24,912	\$ 20,000	\$ 20,000
46915 CONTRACTED PRISONER BOARDING	\$ 116,025	\$ 139,963	\$ 153,213	\$ 100,000	\$ 100,000
46940 REAPPR. PROG. REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
46960 REGISTRAR SALARY SUPPLEMENT	\$ 15,164	\$ 26,994	\$ 15,164	\$ 15,164	\$ 15,164
46980 OTHER STATE GRANTS (JECG)	\$ 96,409	\$ 34,091	\$ -	\$ -	\$ -
46990 OTHER STATE REVENUES (Local Government Grant)	\$ 348,891	\$ -	\$ 7,336	\$ -	\$ -
46990 OTHER STATE REVENUES	\$ -	\$ 9,053	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUE	\$ 1,209,703	\$ 1,230,736	\$ 1,704,228	\$ 1,500,434	\$ 1,440,707

47000 FEDERAL GOVERNMENT					
47135 COMMUNITY BASED ORGANIZATIONS	\$ -	\$ -	\$ 5,000	\$ -	\$ -
47180 COMMUNITY DEVELOPMENT (THDA)	\$ -	\$ 237,062	\$ 262,938	\$ 80,000	\$ -
47220 CIVIL DEFENSE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
47230 DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -
47235 HOMELAND SECURITY GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
47240 MEDICAID	\$ 65,412	\$ 83,997	\$ 70,003	\$ -	\$ -
47250 LAW ENFORCEMENT GRANTS (Fire Dept)	\$ -	\$ -	\$ -	\$ -	\$ -
47301 COVID 19 GRANT (1)	\$ -	\$ -	\$ -	\$ -	\$ -

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
47302	COVID 19 GRANT (2)	\$ -	\$ -	\$ -	\$ -	\$ -
47303	COVID 19 GRANT (3)	\$ -	\$ -	\$ -	\$ -	\$ -
47304	COVID 19 GRANT (4)	\$ -	\$ -	\$ -	\$ -	\$ -
47306	COVID 19 GRANT (A)	\$ -	\$ -	\$ -	\$ -	\$ -
47307	COVID 19 GRANT (B)	\$ -	\$ -	\$ -	\$ -	\$ -
47308	COVID 19 GRANT (C)	\$ -	\$ -	\$ -	\$ -	\$ -
47309	COVID 19 GRANT (D)	\$ -	\$ -	\$ -	\$ -	\$ -
47310	COVID 19 GRANT (E)	\$ -	\$ 259,167	\$ -	\$ -	\$ -
47402	ARPA GRANT #2	\$ -	\$ 65,130	\$ -	\$ -	\$ -
47590	OTHER FEDERAL THROUGH STATE (EMA)	\$ 165,402	\$ 205,658	\$ 201,335	\$ 5,500	\$ -
47600	DIRECT FEDERAL REVENUE					
47620	POLICE SERVICE (LAKE AREA)	\$ -	\$ -	\$ -	\$ -	\$ -
47990	OTHER DIRECT FEDERAL REVENUE (Fire)	\$ 23,700	\$ 3,442	\$ 2,000	\$ -	\$ -
	TOTAL FEDERAL REVENUE	\$ 254,514	\$ 854,456	\$ 541,276	\$ 85,500	\$ -
48000 OTHER GOVERNMENTS & CITIZENS						
48110	PRISONER BOARD	\$ -	\$ -	\$ -	\$ -	\$ -
48130	CONTRIBUTIONS (School SRO) # 141-72130-309	\$ 125,044	\$ 135,088	\$ -	\$ -	\$ -
48130	CONTRIBUTIONS	\$ -	\$ -	\$ 11,503	\$ 62,710	\$ 62,710
48140	OTHER CONTRACTED SVC'S (Cities Reappraisal)	\$ -	\$ -	\$ -	\$ -	\$ -
48990	OTHER (OPIOD - PAST REMEDIATION)	\$ -	\$ 85,184	\$ 99,086	\$ -	\$ -
	TOTAL OTHER GOV'TS/CITIZENS GROUPS	\$ 125,044	\$ 220,272	\$ 110,589	\$ 62,710	\$ 62,710
49000 OTHER SOURCES (NON-REVENUE)						
49200	NOTES ISSUED	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
49300	CAPITAL LEASES ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49500	OTHER LOANS ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49700	INSURANCE RECOVERY	\$ -	\$ 5,410	\$ -	\$ -	\$ -
49800	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER SOURCES (NON-REVENUE)	\$ -	\$ 5,410	\$ -	\$ -	\$ 3,000,000
	TOTAL REVENUE & OTHER SOURCES	\$ 10,982,612	\$ 12,704,652	\$ 13,871,329	\$ 12,869,341	\$ 16,047,669

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
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EXPENDITURES:

51100 COUNTY COMMISSION

191	BOARD & COMMITTEE MEMBER FEES	\$ 55,428	\$ 63,000	\$ 56,325	\$ 65,000	\$ 65,000
201	SOCIAL SECURITY	\$ 3,436	\$ 3,894	\$ 3,484	\$ 4,030	\$ 4,030
204	PENSIONS (@ 5.41%)	\$ 1,660	\$ 1,294	\$ 1,031	\$ 2,100	\$ 2,100
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
210	UNEMPLOYMENT	\$ -	\$ 1	\$ 1	\$ 100	\$ 100
212	EMPLOYER MEDICARE	\$ 803	\$ 911	\$ 815	\$ 943	\$ 943
305	AUDIT SERVICES	\$ 8,233	\$ 8,434	\$ 8,634	\$ 9,000	\$ 9,000
312	CONTRACTS W/PRIVATE AGENCIES	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
316	CONTRIBUTIONS (Special Needs Prom)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
325	FISCAL AGENT CHARGES	\$ -	\$ 22,500	\$ 22,500	\$ 22,500	\$ 25,000
332	LEGAL NOTICES, REC & COURT COSTS	\$ 5,978	\$ 4,758	\$ 4,097	\$ 6,000	\$ 6,000
355	TRAVEL	\$ -	\$ 626	\$ 466	\$ 1,500	\$ 1,500
505	JUDGEMENTS / LITIGATION	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
540	TAX RELIEF PROGRAM	\$ 17,172	\$ 19,947	\$ 20,270	\$ 25,000	\$ 34,000
599	OTHER CHARGES	\$ 475	\$ 64	\$ -	\$ 800	\$ 800
719	OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COUNTY COMMISSION		\$ 93,185	\$ 125,429	\$ 118,623	\$ 153,473	\$ 164,973

51210 BOARD OF EQUALIZATION

191	BOARD & COMMITTEE MEMBER FEES	\$ 525	\$ 925	\$ -	\$ 2,500	\$ 2,500
201	SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -
204	STATE RETIREMENT (@ 5.41%)	\$ -	\$ -	\$ -	\$ -	\$ -
212	EMPLOYER MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOARD OF EQUALIZATION		\$ 525	\$ 925	\$ -	\$ 2,500	\$ 2,500

51220 BEER BOARD

191	BOARD & COMMITTEE MEMBER FEES	\$ 1,625	\$ 725	\$ 315	\$ -	\$ -
201	SOCIAL SECURITY	\$ 26	\$ 17	\$ -	\$ -	\$ -
204	PENSIONS (@ 5.41%)	\$ 3	\$ 3	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -
212	EMPLOYER MEDICARE	\$ 6	\$ 4	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES (fingerprinting)	\$ -	\$ -	\$ -	\$ 500	\$ 500
TOTAL BEER BOARD		\$ 1,660	\$ 749	\$ 315	\$ 500	\$ 500

51300 COUNTY MAYOR

101	COUNTY OFFICIAL	\$ 90,416	\$ 98,828	\$ 100,157	\$ 105,396	\$ 108,697
103	ASSISTANTS	\$ 76,717	\$ 98,828	\$ 100,157	\$ 107,505	\$ 110,872
169	PART-TIME PERSONNEL	\$ 1,050	\$ -	\$ -	\$ 5,000	\$ 5,000
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ 1,500	\$ 825	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 9,893	\$ 11,765	\$ 11,728	\$ 13,510	\$ 13,925
204	STATE RETIREMENT (@ 5.41%)	\$ 9,180	\$ 10,738	\$ 10,837	\$ 11,518	\$ 11,885
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 12,600	\$ 15,608	\$ 16,183	\$ 19,800	\$ 19,800
210	UNEMPLOYMENT	\$ 38	\$ 38	\$ 38	\$ 400	\$ 400
212	EMPLOYER MEDICARE	\$ 2,314	\$ 2,751	\$ 2,743	\$ 3,160	\$ 3,261
317	DATA PROCESSING SERVICES	\$ 14,289	\$ 18,740	\$ 21,000	\$ 22,200	\$ 22,200
338	MAINTENANCE & REPAIR-VEHICLES	\$ 582	\$ 170	\$ 372	\$ 1,000	\$ 1,000
349	PRINTING, STATIONERY & FORMS	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ 731	\$ -	\$ 348	\$ 2,000	\$ 2,000
425	GASOLINE	\$ 646	\$ 1,344	\$ 1,571	\$ 2,000	\$ 2,000
435	OFFICE SUPPLIES	\$ 3,176	\$ 5,654	\$ 3,832	\$ 6,500	\$ 6,500
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ -	\$ 840	\$ 484	\$ 1,500	\$ 1,500
709	DATA PROCESSING EQUIPMENT (upgrade)	\$ -	\$ -	\$ -	\$ -	\$ -
719	OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COUNTY MAYOR		\$ 223,132	\$ 266,129	\$ 269,450	\$ 301,488	\$ 309,040

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
51400 COUNTY ATTORNEY						
101	COUNTY OFFICIAL/ADMIN. OFFICER	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
320	DUES AND MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 100	\$ 100
331	LEGAL SERVICES	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
355	TRAVEL	\$ 683	\$ -	\$ -	\$ 300	\$ 300
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL COUNTY ATTORNEY	\$ 24,683	\$ 24,000	\$ 24,000	\$ 27,400	\$ 27,400

51500 ELECTION COMMISSION						
101	COUNTY OFFICIAL	\$ 70,454	\$ 77,008	\$ 78,044	\$ 82,127	\$ 84,699
169	PART-TIME PERSONNEL	\$ 140	\$ 792	\$ 612	\$ 2,000	\$ 19,604
189	OTHER SALARIES & WAGES	\$ 35,227	\$ 40,817	\$ 39,889	\$ 42,889	\$ 36,703
192	ELECTION COMMISSION	\$ 3,075	\$ 3,825	\$ 4,500	\$ 7,500	\$ 7,500
193	ELECTION COMMISSION WORKERS	\$ 13,744	\$ 30,451	\$ 15,954	\$ 42,000	\$ 22,000
196	IN-SERVICE TRAINING	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
201	SOCIAL SECURITY	\$ 5,845	\$ 6,604	\$ 6,999	\$ 7,876	\$ 8,745
204	PENSIONS	\$ 5,717	\$ 6,374	\$ 6,137	\$ 6,872	\$ 6,568
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 8,400	\$ 10,800	\$ 10,350	\$ 13,200	\$ 19,800
210	UNEMPLOYMENT	\$ 42	\$ 42	\$ 21	\$ 400	\$ 300
212	EMPLOYER MEDICARE	\$ 1,367	\$ 1,544	\$ 1,637	\$ 1,842	\$ 2,045
302	ADVERTISING	\$ 3,030	\$ 4,526	\$ 2,188	\$ 4,750	\$ 3,500
307	COMMUNICATION	\$ 449	\$ 467	\$ 78	\$ -	\$ -
336	MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
349	PRINTING, STATIONERY & FORMS	\$ 2,725	\$ 182	\$ 107	\$ 7,500	\$ 7,500
355	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ 22,417	\$ 25,373	\$ 27,283	\$ 30,600	\$ 34,000
435	OFFICE SUPPLIES	\$ 3,226	\$ 4,229	\$ 1,731	\$ 3,500	\$ 3,500
499	OTHER SUPPLIES & MATERIALS	\$ 5,400	\$ 164	\$ 6,418	\$ 8,000	\$ 8,000
506	LIABILITY INSURANCE	\$ 2,912	\$ 3,125	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ 9,486	\$ 7,082	\$ 9,464	\$ 19,000	\$ 19,000
709	DATA PROCESSING EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
790	OTHER EQUIPMENT	\$ -	\$ 149,620	\$ -	\$ -	\$ -
	TOTAL ELECTION COMMISSION	\$ 193,656	\$ 373,025	\$ 211,412	\$ 281,555	\$ 284,964

51600 REGISTER OF DEEDS						
101	COUNTY OFFICIAL	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110
103	ASSISTANTS	\$ 67,183	\$ 59,889	\$ 65,811	\$ 72,090	\$ 76,230
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 8,948	\$ 8,991	\$ 9,457	\$ 10,128	\$ 10,562
204	PENSIONS (@ 5.41%)	\$ 7,641	\$ 7,507	\$ 7,900	\$ 8,837	\$ 9,216
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ 13,200	\$ 13,200
210	UNEMPLOYMENT	\$ 42	\$ 77	\$ 71	\$ 400	\$ 400
212	EMPLOYER MEDICARE	\$ 2,093	\$ 2,103	\$ 2,212	\$ 2,368	\$ 2,470
317	DATA PROCESSING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ 265	\$ 3,060	\$ 616	\$ 3,700	\$ 3,700
435	OFFICE SUPPLIES	\$ 1,657	\$ 1,649	\$ 501	\$ 2,250	\$ 2,250
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800
709	DATA PROCESSING EQUIPMENT	\$ 19,380	\$ 8,348	\$ 13,501	\$ 13,501	\$ 13,501
790	OTHER EQUIPMENT	\$ -	\$ 2,489	\$ 1,498	\$ 2,500	\$ 2,500
	TOTAL REGISTER OF DEEDS	\$ 185,491	\$ 179,678	\$ 188,283	\$ 222,026	\$ 229,939

51720 PLANNING						
191	BOARD & COMMITTEE MEMBER FEES	\$ 5,625	\$ 7,938	\$ 6,001	\$ 8,100	\$ 8,100
201	SOCIAL SECURITY	\$ 126	\$ 116	\$ 130	\$ 300	\$ 300
204	PENSIONS	\$ 89	\$ 8	\$ 16	\$ 250	\$ 250
210	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ 100	\$ 100
212	EMPLOYER MEDICARE	\$ 29	\$ 27	\$ 30	\$ 110	\$ 110
399	OTHER CONTRACTED SERVICES	\$ 10,750	\$ 8,062	\$ 10,750	\$ 13,000	\$ 13,000
509	REFUNDS	\$ -	\$ 50	\$ -	\$ -	\$ -
	TOTAL PLANNING	\$ 16,619	\$ 16,201	\$ 16,927	\$ 21,860	\$ 21,860

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
51750 CODES COMPLIANCE					
399 OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 25,000
435 OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,500
599 OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CODES COMPLIANCE	\$ -	\$ -	\$ -	\$ -	\$ 26,500

51800 COUNTY BUILDINGS					
160 GUARDS	\$ -	\$ -	\$ -	\$ -	\$ 37,440
166 CUSTODIAL PERSONNEL	\$ 43,967	\$ 54,164	\$ 56,978	\$ 62,965	\$ 66,819
169 TEMPORARY/PART-TIME	\$ 9,249	\$ 12,330	\$ 7,790	\$ 12,480	\$ 32,240
189 OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
201 SOCIAL SECURITY	\$ 3,071	\$ 3,978	\$ 3,744	\$ 4,678	\$ 8,463
204 PENSIONS (@ 5.41%)	\$ 2,242	\$ 2,803	\$ 3,083	\$ 3,406	\$ 5,640
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 6,475	\$ 8,100	\$ 10,800	\$ 13,200	\$ 19,800
210 UNEMPLOYMENT	\$ 63	\$ 70	\$ 79	\$ 300	\$ 300
212 EMPLOYER MEDICARE	\$ 718	\$ 930	\$ 876	\$ 1,094	\$ 1,979
335 MAINTENANCE & REPAIR - BUILDINGS	\$ 113,225	\$ 100,381	\$ 113,488	\$ 150,000	\$ 150,000
336 MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
452 UTILITIES	\$ 107,770	\$ 109,352	\$ 104,433	\$ 115,000	\$ 125,000
502 BUILDING & CONTENTS INSURANCE	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
791 OTHER CONSTRUCTION	\$ 4,500	\$ 339,264	\$ -	\$ -	\$ -
TOTAL COUNTY BUILDINGS	\$ 291,280	\$ 631,372	\$ 301,271	\$ 366,623	\$ 451,182

51810 OTHER FACILITIES (County Complex)					
105 DIRECTOR	\$ 31,313	\$ 35,081	\$ 36,421	\$ 39,239	\$ 41,409
169 TEMPORARY/PART-TIME	\$ 37,322	\$ 62,832	\$ 52,872	\$ 54,000	\$ 58,500
186 LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -
189 OTHER SALARIES & WAGES - (Wax Floors)	\$ 8,940	\$ 7,470	\$ 7,460	\$ 9,500	\$ 9,500
201 SOCIAL SECURITY	\$ 4,192	\$ 5,959	\$ 5,402	\$ 5,781	\$ 6,194
204 PENSIONS (@ 5.41%)	\$ 1,694	\$ 1,898	\$ 1,970	\$ 2,123	\$ 2,240
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 4,200	\$ 5,400	\$ 5,400	\$ 6,600	\$ 6,600
210 UNEMPLOYMENT	\$ 122	\$ 128	\$ 108	\$ 200	\$ 200
212 EMPLOYER MEDICARE	\$ 980	\$ 1,394	\$ 1,263	\$ 1,353	\$ 1,449
335 MAINTENANCE & REPAIR - BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -
336 MAINTENANCE & REPAIR - EQPT	\$ 3,146	\$ -	\$ 6,000	\$ 6,000	\$ 8,000
435 OFFICE SUPPLIES	\$ -	\$ 284	\$ 1,867	\$ 1,500	\$ 1,500
499 OTHER SUPPLIES	\$ 2,478	\$ 2,836	\$ -	\$ 3,500	\$ 5,000
599 OTHER CHARGES	\$ 3,288	\$ 8,988	\$ 7,071	\$ 12,500	\$ 12,500
790 OTHER EQUIPMENT	\$ 9,500	\$ 9,997	\$ -	\$ -	\$ -
791 OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FACILITIES	\$ 107,175	\$ 142,267	\$ 125,834	\$ 142,296	\$ 153,092

51900 OTHER GENERAL ADMINISTRATION					
189 OTHER SALARIES & WAGES	\$ 4,499	\$ 6,750	\$ 6,500	\$ 6,500	\$ 6,500
201 SOCIAL SECURITY	\$ 251	\$ 388	\$ 368	\$ 403	\$ 403
204 PENSIONS	\$ 243	\$ 365	\$ 352	\$ 352	\$ 352
210 UNEMPLOYMENT	\$ 2	\$ 2	\$ 2	\$ 162	\$ 162
212 EMPLOYER MEDICARE	\$ 59	\$ 91	\$ 86	\$ 94	\$ 94
215 ON-BEHALF CONTRIBUTIONS (OPEB)	\$ -	\$ -	\$ -	\$ -	\$ -
307 COMMUNICATION	\$ 46,067	\$ 47,644	\$ 49,777	\$ 50,000	\$ 53,000
316 CONTRIBUTIONS (Upper Cumberland)	\$ -	\$ -	\$ -	\$ 2,000	\$ -
320 DUES & MEMBERSHIPS	\$ 10,671	\$ 12,768	\$ 12,268	\$ 16,782	\$ 22,538
330 OPER. LEASE PAYMENTS (Copiers/Elevator)	\$ 11,767	\$ 12,659	\$ 10,185	\$ 17,000	\$ 17,000
337 MAINTENANCE & REPAIR - OFFICE EQPT	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
348 POSTAL CHARGES	\$ 31,195	\$ 38,752	\$ 35,710	\$ 40,000	\$ 45,000
435 OFFICE SUPPLIES	\$ 3,962	\$ 3,984	\$ 3,936	\$ 4,600	\$ 5,000
437 PERIODICALS	\$ 45	\$ 45	\$ 45	\$ 1,200	\$ 1,200
506 LIABILITY INSURANCE (see 55130)	\$ 184,062	\$ 322,418	\$ 439,977	\$ 488,594	\$ 502,155
508 PREMIUMS ON CORP. SURETY BONDS	\$ -	\$ 5,137	\$ 2,066	\$ 8,000	\$ 8,000

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
513	WORKERS COMPENSATION (see 55130)	\$ 135,009	\$ 279,420	\$ 273,424	\$ 272,169	\$ 280,000
599	OTHER CHARGES	\$ 2,317	\$ 565	\$ 50	\$ 3,000	\$ 3,000
719	OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER GENERAL ADMIN.	\$ 430,149	\$ 730,988	\$ 834,746	\$ 911,856	\$ 945,404
	TOTAL GENERAL ADMINISTRATION	\$ 1,567,555	\$ 2,490,763	\$ 2,090,861	\$ 2,431,577	\$ 2,617,353

52300 PROPERTY ASSESSOR'S OFFICE

101	COUNTY OFFICIAL	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110
103	ASSISTANTS	\$ -	\$ -	\$ -	\$ -	\$ -
106	DEPUTIES	\$ 114,472	\$ 133,153	\$ 127,769	\$ 151,480	\$ 156,224
161	SECRETARY(S)	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 11,612	\$ 13,253	\$ 12,327	\$ 15,049	\$ 15,521
204	PENSIONS (@ 5.41%)	\$ 10,284	\$ 11,732	\$ 11,533	\$ 13,132	\$ 13,543
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 7,525	\$ 9,900	\$ 9,900	\$ 33,000	\$ 33,000
210	UNEMPLOYMENT	\$ 107	\$ 90	\$ 93	\$ 300	\$ 300
212	EMPLOYER MEDICARE	\$ 2,716	\$ 3,099	\$ 2,883	\$ 3,521	\$ 3,630
317	DATA PROCESSING SERVICES	\$ 6,448	\$ 7,799	\$ 2,023	\$ 6,807	\$ 6,807
320	DUES & MEMBERSHIPS	\$ 1,395	\$ 1,395	\$ 1,350	\$ 1,740	\$ 1,740
338	MAINTENANCE & REPAIR-VEHICLES	\$ 944	\$ 139	\$ -	\$ 1,200	\$ 1,200
355	TRAVEL	\$ 2,937	\$ 1,350	\$ 2,305	\$ 2,000	\$ 2,000
399	OTHER CONTRACTED SERVICES (GIS Mapping)	\$ 18,255	\$ 15,320	\$ 25,225	\$ 24,000	\$ 24,000
425	GASOLINE	\$ 690	\$ 546	\$ 585	\$ 1,500	\$ 1,500
435	OFFICE SUPPLIES	\$ 1,119	\$ 992	\$ 2,179	\$ 2,000	\$ 2,000
	TOTAL PROPERTY ASSESSOR	\$ 256,786	\$ 284,333	\$ 284,888	\$ 346,981	\$ 355,575

52400 COUNTY TRUSTEE

101	COUNTY OFFICIAL	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110
103	ASSISTANTS	\$ 71,238	\$ 78,719	\$ 74,231	\$ 86,690	\$ 79,994
106	DEPUTIES	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
201	SOCIAL SECURITY	\$ 8,507	\$ 9,594	\$ 9,398	\$ 11,218	\$ 10,980
204	PENSIONS	\$ 8,089	\$ 8,888	\$ 8,707	\$ 9,627	\$ 9,419
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 8,400	\$ 10,800	\$ 9,900	\$ 13,200	\$ 13,200
210	UNEMPLOYMENT	\$ 42	\$ 42	\$ 42	\$ 400	\$ 400
212	EMPLOYER MEDICARE	\$ 1,990	\$ 2,244	\$ 2,198	\$ 2,624	\$ 2,568
317	DATA PROCESSING SERVICES	\$ 18,097	\$ 19,936	\$ 21,918	\$ 28,000	\$ 35,000
332	LEGAL NOTICES, REC & COURT COSTS	\$ 430	\$ 311	\$ 476	\$ 600	\$ 800
367	MAINT & REPAIR SERVICES-RECORDS	\$ -	\$ 7,080	\$ 7,080	\$ 7,080	\$ -
435	OFFICE SUPPLIES	\$ 1,642	\$ 1,401	\$ 1,285	\$ 3,000	\$ 3,000
790	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ 300	\$ 300
	TOTAL COUNTY TRUSTEE	\$ 196,717	\$ 224,580	\$ 221,951	\$ 256,991	\$ 252,771

52500 COUNTY CLERK

101	COUNTY OFFICIAL	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110
103	ASSISTANTS	\$ -	\$ -	\$ -	\$ -	\$ -
106	DEPUTIES	\$ 141,145	\$ 153,160	\$ 156,957	\$ 204,406	\$ 214,573
162	CLERICAL PERSONNEL	\$ -	\$ -	\$ 30,567	\$ -	\$ -
189	OTHER SALARIES & WAGES (20 hrs @ \$10)	\$ 1,500	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 12,345	\$ 13,480	\$ 15,549	\$ 18,331	\$ 19,138
204	PENSIONS	\$ 11,641	\$ 12,915	\$ 14,731	\$ 15,995	\$ 16,700
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 12,950	\$ 16,200	\$ 16,200	\$ 39,600	\$ 39,600
210	UNEMPLOYMENT	\$ 109	\$ 83	\$ 125	\$ 400	\$ 400
212	EMPLOYER MEDICARE	\$ 2,887	\$ 3,153	\$ 3,636	\$ 4,287	\$ 4,476
312	CONTRACTS W/PRIVATE AGENCIES (BIS)	\$ 18,052	\$ 17,891	\$ 16,642	\$ 21,000	\$ 21,000
334	MAINTENANCE AGREEMENTS (BIS)	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ 1,439	\$ 966	\$ 626	\$ 2,000	\$ 2,000
367	MAINTENANCE & REPAIR SERVICES-Records	\$ -	\$ -	\$ -	\$ -	\$ -
435	OFFICE SUPPLIES	\$ 4,359	\$ 3,929	\$ 4,424	\$ 5,000	\$ 5,000

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
599 OTHER CHARGES	\$ 3,717	\$ 4,006	\$ 1,331	\$ 8,000	\$ 8,000
709 DATA PROCESSING EQPT	\$ 1,860	\$ 8,039	\$ -	\$ -	\$ -
719 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COUNTY CLERK	\$ 290,286	\$ 319,387	\$ 347,504	\$ 410,271	\$ 424,997
TOTAL FINANCE	\$ 743,789	\$ 828,300	\$ 854,343	\$ 1,014,242	\$ 1,033,343
53100 CIRCUIT COURT CLERK					
101 COUNTY OFFICIAL/ADMIN OFFICER	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110
106 DEPUTY(IES)	\$ 121,264	\$ 137,251	\$ 138,520	\$ 154,218	\$ 162,813
169 PART-TIME PERSONNEL (24 HOURS WEEK)	\$ -	\$ -	\$ -	\$ -	\$ -
189 OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
194 JURY & WITNESS FEES	\$ 5,914	\$ 6,965	\$ 7,331	\$ 13,000	\$ 13,000
201 SOCIAL SECURITY	\$ 11,825	\$ 13,310	\$ 12,965	\$ 15,219	\$ 15,929
204 STATE RETIREMENT (@ 5.41%)	\$ 10,668	\$ 11,822	\$ 12,185	\$ 13,280	\$ 13,900
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 5,950	\$ 10,275	\$ 21,375	\$ 33,000	\$ 33,000
210 UNEMPLOYMENT	\$ 140	\$ 84	\$ 84	\$ 400	\$ 400
212 EMPLOYER MEDICARE	\$ 2,765	\$ 3,113	\$ 3,032	\$ 3,559	\$ 3,725
317 DATA PROCESSING	\$ 23,166	\$ 24,750	\$ 25,938	\$ 26,656	\$ 30,116
399 OTHER CONTRACTED SERVICES (BIS)	\$ 1,795	\$ 2,030	\$ 3,328	\$ 2,400	\$ 2,400
435 OFFICE SUPPLIES	\$ 6,227	\$ 6,926	\$ 4,449	\$ 7,000	\$ 7,000
499 OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
599 OTHER CHARGES	\$ 2,106	\$ 2,000	\$ 1,373	\$ 2,000	\$ 2,000
709 DATA PROCESSING EQUIPMENT	\$ -	\$ -	\$ 11,930	\$ -	\$ -
790 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CIRCUIT COURT CLERK	\$ 270,102	\$ 304,091	\$ 329,226	\$ 361,984	\$ 378,393
53300 GENERAL SESSIONS COURT					
101 COUNTY OFFICIAL/ADMIN OFFICER (2.9%)	\$ 118,426	\$ 117,345	\$ 118,649	\$ 123,514	\$ 127,096
161 SECRETARY(S)	\$ 10,400	\$ 10,680	\$ 10,400	\$ 10,400	\$ 10,400
164 ATTENDANTS	\$ 80,405	\$ 98,747	\$ 99,644	\$ 106,568	\$ 118,218
186 LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -
201 SOCIAL SECURITY	\$ 12,113	\$ 13,692	\$ 13,967	\$ 12,505	\$ 13,297
204 PENSIONS	\$ 10,757	\$ 11,690	\$ 11,810	\$ 13,010	\$ 13,834
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 8,750	\$ 11,700	\$ 8,100	\$ 13,200	\$ 13,200
210 UNEMPLOYMENT	\$ 64	\$ 69	\$ 73	\$ 300	\$ 193
212 EMPLOYER MEDICARE	\$ 2,833	\$ 3,202	\$ 3,266	\$ 3,488	\$ 3,708
317 DATA PROCESSING	\$ -	\$ -	\$ -	\$ -	\$ -
355 TRAVEL	\$ 635	\$ 1,503	\$ 1,255	\$ 4,000	\$ 4,000
435 OFFICE SUPPLIES	\$ 2,683	\$ 1,913	\$ 745	\$ 2,500	\$ 2,500
599 OTHER CHARGES	\$ 2,683	\$ 1,075	\$ 175	\$ 3,000	\$ 3,000
709 DATA PROCESSING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
719 OFFICE EQPT	\$ 893	\$ -	\$ 396	\$ 1,000	\$ -
TOTAL GENERAL SESSIONS	\$ 250,642	\$ 271,616	\$ 268,480	\$ 293,485	\$ 309,446
53330 DRUG COURT					
189 OTHER SALARIES & WAGES	\$ 82,828	\$ 114,576	\$ 116,894	\$ 124,656	\$ 130,890
201 SOCIAL SECURITY	\$ 5,003	\$ 6,899	\$ 6,996	\$ 7,729	\$ 8,116
204 STATE RETIREMENT (@ 5.41%)	\$ 4,351	\$ 6,034	\$ 6,324	\$ 6,744	\$ 7,082
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 4,025	\$ 8,100	\$ 10,800	\$ 19,800	\$ 19,800
210 UNEMPLOYMENT	\$ 84	\$ 83	\$ 64	\$ 300	\$ 300
212 EMPLOYER MEDICARE	\$ 1,170	\$ 1,614	\$ 1,636	\$ 1,808	\$ 1,899
307 COMMUNICATION	\$ 4,088	\$ 3,180	\$ 3,688	\$ 4,114	\$ 4,114
355 TRAVEL	\$ 15,032	\$ 11,454	\$ 9,934	\$ 15,000	\$ 15,000
349 PRINTING, STATIONERY & FORMS	\$ -	\$ -	\$ -	\$ -	\$ -
399 OTHER CONTRACTED SERVICES	\$ 19,362	\$ 22,911	\$ 20,718	\$ -	\$ -
413 DRUGS & MEDICAL SUPPLIES	\$ 4,552	\$ 6,714	\$ 8,351	\$ 5,000	\$ 5,000
435 OFFICE SUPPLIES	\$ 1,971	\$ 1,374	\$ 3,556	\$ 3,024	\$ 3,500
599 OTHER CHARGES	\$ 7,927	\$ 14,165	\$ 13,890	\$ 21,198	\$ 10,071
TOTAL DRUG COURT	\$ 150,393	\$ 197,104	\$ 202,851	\$ 209,372	\$ 205,772

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026	
53400 CHANCERY COURT						
101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110
161	SECRETARY(S)	\$ 34,432	\$ 38,847	\$ 38,497	\$ 42,889	\$ 44,232
169	PART-TIME PERSONNEL	\$ 3,525	\$ 3,031	\$ 1,836	\$ 12,480	\$ 13,520
201	SOCIAL SECURITY	\$ 6,190	\$ 6,872	\$ 6,740	\$ 9,091	\$ 9,416
204	PENSIONS	\$ 6,098	\$ 6,731	\$ 6,774	\$ 7,257	\$ 7,485
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 8,400	\$ 10,800	\$ 10,800	\$ 13,200	\$ 13,200
210	UNEMPLOYMENT	\$ 53	\$ 51	\$ 48	\$ 200	\$ 200
212	EMPLOYER MEDICARE	\$ 1,448	\$ 1,607	\$ 1,576	\$ 2,126	\$ 2,203
317	DATA PROCESSING	\$ 12,285	\$ 13,125	\$ 13,755	\$ 14,280	\$ 15,300
355	TRAVEL	\$ -	\$ -	\$ -	\$ 750	\$ 750
435	OFFICE SUPPLIES	\$ 2,044	\$ 2,862	\$ 946	\$ 2,500	\$ 2,500
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ 1,328	\$ 1,560	\$ 1,282	\$ 1,500	\$ 2,000
709	DATA PROCESSING EQUIPMENT	\$ 415	\$ -	\$ 9,105	\$ -	\$ -
719	OFFICE EQPT	\$ -	\$ -	\$ 1,767	\$ 2,500	\$ 2,500
TOTAL CHANCERY COURT		\$ 154,500	\$ 171,051	\$ 179,842	\$ 200,025	\$ 207,417

53500 JUVENILE COURT						
112	YOUTH SERVICE OFFICER	\$ 40,000	\$ 43,990	\$ 50,625	\$ 60,000	\$ 60,000
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES (SAFE BABY COORDINATOR)	\$ -	\$ -	\$ 9,519	\$ 45,000	\$ 50,400
201	SOCIAL SECURITY	\$ 2,480	\$ 2,727	\$ 3,717	\$ 6,510	\$ 6,846
204	PENSIONS	\$ 2,164	\$ 2,380	\$ 2,926	\$ 5,681	\$ 5,974
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ 450	\$ 13,200	\$ 13,200
210	UNEMPLOYMENT	\$ 21	\$ 21	\$ 47	\$ 200	\$ 200
212	EMPLOYER MEDICARE	\$ 580	\$ 638	\$ 869	\$ 1,523	\$ 1,602
310	CONTRACTS W/OTHER PUBLIC AGEN.	\$ 6,150	\$ 1,050	\$ 525	\$ 5,000	\$ 5,000
317	DATA PROCESSING	\$ 774	\$ -	\$ 1,027	\$ 1,000	\$ 1,000
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ 31,079	\$ -	\$ -
599	OTHER CHARGES (SAFE BABY RELATED)	\$ 137	\$ 145	\$ 6,642	\$ 28,878	\$ 19,356
TOTAL JUVENILE COURT		\$ 52,306	\$ 50,951	\$ 107,426	\$ 166,991	\$ 163,577

53700 JUDICIAL COMMISSIONERS						
101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 41,700	\$ 46,102	\$ 44,699	\$ 44,700	\$ 60,000
201	SOCIAL SECURITY	\$ 2,585	\$ 2,858	\$ 2,771	\$ 2,771	\$ 3,722
210	UNEMPLOYMENT	\$ 70	\$ 72	\$ 63	\$ 300	\$ 300
212	EMPLOYER MEDICARE	\$ 605	\$ 668	\$ 648	\$ 648	\$ 872
320	DUES & MEMBERSHIPS	\$ 225	\$ 400	\$ 300	\$ 500	\$ 500
355	TRAVEL	\$ 257	\$ 590	\$ 690	\$ 500	\$ 500
435	OFFICE SUPPLIES	\$ 831	\$ 1,009	\$ 859	\$ 5,000	\$ 9,300
TOTAL JUDICIAL COMMISSIONERS		\$ 46,273	\$ 51,699	\$ 50,030	\$ 54,420	\$ 75,194
TOTAL ADMINISTRATION OF JUSTICE		\$ 924,216	\$ 1,046,512	\$ 1,137,855	\$ 1,286,277	\$ 1,339,799

54110 SHERIFF DEPARTMENT						
101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 86,910	\$ 94,922	\$ 96,188	\$ 100,377	\$ 103,521
103	ASSISTANTS	\$ -	\$ -	\$ -	\$ -	\$ -
105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -
106	DEPUTIES	\$ 1,151,716	\$ 1,222,812	\$ 1,175,956	\$ 1,465,629	\$ 1,499,491
106	DEPUTIES-SCH. RESOURCE OFFICERS (6)	\$ -	\$ -	\$ -	\$ -	\$ -
108	INVESTIGATORS	\$ -	\$ -	\$ -	\$ -	\$ -
161	SECRETARY(S)	\$ -	\$ -	\$ -	\$ -	\$ -
169	PART-TIME PERSONNEL (Court Officers)	\$ -	\$ -	\$ -	\$ -	\$ -
170	SCHOOL RESOURCE OFFICER(S)	\$ -	\$ -	\$ 269,894	\$ 283,950	\$ 294,504
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -
187	OVERTIME PAY (Court Officers included)	\$ 142,331	\$ 105,200	\$ 147,979	\$ 155,250	\$ 159,908
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
196	IN-SERVICE TRAINING	\$ 34,943	\$ 20,920	\$ 39,139	\$ 30,000	\$ 30,000
196	IN-SERVICE TRAINING-SCHOOL RESOURCE	\$ -	\$ -	\$ -	\$ -	\$ -

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
201	SOCIAL SECURITY	\$ 82,854	\$ 86,081	\$ 102,119	\$ 124,323	\$ 127,561
204	PENSIONS	\$ 74,335	\$ 76,545	\$ 90,434	\$ 108,482	\$ 111,308
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 57,987	\$ 71,086	\$ 84,825	\$ 118,800	\$ 145,200
205	EMPLOYEE & DEPENDENT INSUR.-SRO	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ 573	\$ 525	\$ 723	\$ 2,100	\$ 1,800
212	EMPLOYER MEDICARE	\$ 19,377	\$ 20,132	\$ 23,883	\$ 29,075	\$ 29,834
307	COMMUNICATION	\$ 37,313	\$ 35,826	\$ 25,837	\$ 38,700	\$ 38,700
312	CONTRACTS W/PRIVATE AGENCIES	\$ 4,460	\$ 1,155	\$ 680	\$ 4,500	\$ 4,500
316	CONTRIBUTIONS	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,500
330	OPERATING LEASES	\$ 2,113	\$ 2,397	\$ 2,386	\$ 4,000	\$ 4,000
335	MAINT. & REPAIR - BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -
338	MAINTENANCE & REPAIR -VEHICLES	\$ 58,649	\$ 96,108	\$ 101,880	\$ 90,000	\$ 100,000
355	TRAVEL	\$ 4,019	\$ 9,068	\$ 8,520	\$ 8,000	\$ 6,000
410	CUSTODIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
425	GASOLINE	\$ 136,846	\$ 126,588	\$ 131,161	\$ 136,000	\$ 136,000
425	GASOLINE - SCHOOL RESOURCE OFFICER	\$ -	\$ -	\$ -	\$ -	\$ -
429	INSTRUCTIONAL SUPPLES & MATERIALS	\$ -	\$ -	\$ -	\$ 1,958	\$ 1,958
431	LAW ENFORCEMENT SUPPLIES	\$ 8,084	\$ 5,018	\$ 17,165	\$ 10,000	\$ 10,000
431	LAW ENFORCEMENT SUPPLIES - SRO	\$ -	\$ -	\$ -	\$ -	\$ -
435	OFFICE SUPPLIES	\$ 10,356	\$ 8,703	\$ 7,757	\$ 12,500	\$ 12,500
450	TIRES & TUBES	\$ -	\$ -	\$ -	\$ -	\$ -
451	UNIFORMS	\$ 14,107	\$ 13,434	\$ 17,484	\$ 18,500	\$ 15,000
452	UTILITIES	\$ 79,368	\$ 70,073	\$ 56,245	\$ 60,000	\$ 60,000
499	OTHER SUPPLIES & MATERIALS	\$ 13,449	\$ 9,368	\$ 35,415	\$ 19,000	\$ 19,000
599	OTHER CHARGES	\$ 95	\$ 15,539	\$ 826	\$ -	\$ -
709	DATA PROCESSING EQUIPMENT	\$ 1,599	\$ 16,641	\$ 531	\$ -	\$ -
716	LAW ENFORCEMENT EQPT	\$ -	\$ -	\$ 60,252	\$ -	\$ 7,000
718	MOTOR VEHICLES	\$ 22,419	\$ 27,674	\$ -	\$ -	\$ -
790	OTHER EQUIPMENT	\$ -	\$ -	\$ 64,995	\$ -	\$ -
TOTAL SHERIFF DEPARTMENT		\$ 2,045,403	\$ 2,137,315	\$ 2,563,774	\$ 2,823,644	\$ 2,920,285

54120 SPECIAL PATROLS / (LITTER GRANT)

149	LABORER (County Roads)	\$ 26,978	\$ 42,919	\$ 42,861	\$ 45,816	\$ 50,445
160	GUARDS (State Roads)	\$ 31,641	\$ -	\$ -	\$ -	\$ -
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ 4,200	\$ 4,361	\$ 4,200	\$ 4,200	\$ 4,200
201	SOCIAL SECURITY	\$ 4,377	\$ 2,842	\$ 2,845	\$ 3,101	\$ 3,128
204	PENSIONS	\$ 3,989	\$ 2,562	\$ 2,546	\$ 2,706	\$ 2,729
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 3,850	\$ -	\$ -	\$ 6,600	\$ 6,600
210	UNEMPLOYMENT	\$ 70	\$ 22	\$ 22	\$ 200	\$ 200
212	EMPLOYER MEDICARE	\$ 1,024	\$ 679	\$ 665	\$ 725	\$ 731
425	GASOLINE	\$ 3,138	\$ 3,215	\$ 756	\$ 3,500	\$ 3,500
429	INSTRUCTIONAL SUPPLIES	\$ 8,840	\$ 8,837	\$ 8,840	\$ 8,840	\$ 8,840
599	OTHER CHARGES	\$ 4,935	\$ -	\$ -	\$ -	\$ -
TOTAL SPECIAL PATROLS		\$ 93,042	\$ 65,437	\$ 62,735	\$ 75,688	\$ 80,373

54130 TRAFFIC CONTROL

169	PART-TIME PERSONNEL (Traffic School)	\$ 1,100	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
189	OTHER SALARIES/WAGES (Traffic Control)	\$ 14,727	\$ 17,691	\$ 16,280	\$ 17,600	\$ 17,600
201	SOCIAL SECURITY	\$ 913	\$ 852	\$ 755	\$ 1,091	\$ 1,091
204	PENSIONS	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ 44	\$ 39	\$ 43	\$ 150	\$ 150
212	EMPLOYER MEDICARE	\$ 214	\$ 199	\$ 177	\$ 255	\$ 255
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRAFFIC CONTROL		\$ 16,998	\$ 22,081	\$ 20,555	\$ 22,396	\$ 22,396

54230 JAIL

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -
165	CAFETERIA PERSONNEL	\$ 36,496	\$ -	\$ -	\$ -	\$ -

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES (20)	\$ 758,074	\$ 881,590	\$ 870,323	\$ 968,546
201	SOCIAL SECURITY	\$ 47,131	\$ 53,641	\$ 52,919	\$ 60,050
204	PENSIONS	\$ 37,580	\$ 59,269	\$ 45,137	\$ 52,398
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 28,988	\$ 31,950	\$ 28,592	\$ 66,000
210	UNEMPLOYMENT	\$ 603	\$ 563	\$ 596	\$ 3,000
212	EMPLOYER MEDICARE	\$ 11,022	\$ 12,531	\$ 12,376	\$ 14,044
312	CONTRACTS W/PRIVATE AGENCIES	\$ 341,981	\$ 387,488	\$ 390,834	\$ 434,794
340	MEDICAL & DENTAL SERVICES	\$ 183,564	\$ 57,253	\$ 87,774	\$ 100,000
422	FOOD SUPPLIES	\$ 156,885	\$ 231,348	\$ 212,190	\$ 278,000
499	OTHER SUPPLIES & MATERIALS	\$ 32,776	\$ 20,393	\$ 21,122	\$ 35,000
599	OTHER CHARGES	\$ 101,960	\$ 57,850	\$ 145,150	\$ 60,000
706	BUILDING CONSTRUCTION	\$ -	\$ -	\$ -	\$ 1,175,000
715	LAND	\$ -	\$ -	\$ -	\$ 1,800,000
724	SITE DEVELOPMENT	\$ -	\$ -	\$ -	\$ 25,000
	TOTAL COUNTY JAIL	\$ 1,737,060	\$ 1,793,876	\$ 1,867,013	\$ 2,071,832

54310 FIRE PREVENTION & CONTROL

169	PART-TIME PERSONNEL	\$ 25,357	\$ 33,266	\$ 32,348	\$ 36,281
196	IN-SERVICE TRAINING	\$ 8,139	\$ 11,387	\$ 6,424	\$ 16,000
201	SOCIAL SECURITY	\$ 1,676	\$ 2,024	\$ 2,006	\$ 2,250
204	PENSIONS	\$ -	\$ -	\$ -	\$ -
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ 70	\$ 78	\$ 70	\$ 200
212	EMPLOYER MEDICARE	\$ 392	\$ 482	\$ 469	\$ 527
307	COMMUNICATION	\$ 4,950	\$ 4,413	\$ 4,771	\$ 7,200
326	FOREST RESOURCE SERVICES	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
335	MAINTENANCE & REPAIR - BUILDINGS	\$ 5,716	\$ 13,824	\$ 6,094	\$ 10,000
336	MAINTENANCE & REPAIR - EQPT	\$ 20,840	\$ 27,507	\$ 53,118	\$ 35,000
340	MEDICAL & DENTAL SERVICES	\$ -	\$ -	\$ -	\$ -
418	EQUIPMENT & MACHINERY PARTS	\$ 22,226	\$ 27,735	\$ 38,756	\$ 30,000
425	GASOLINE	\$ 15,497	\$ 17,642	\$ 16,597	\$ 25,000
429	INSTRUCTIONAL SUPPLIES/MATERIALS	\$ 996	\$ 999	\$ 993	\$ 1,500
431	LAW ENFORCEMENT SUPPLIES	\$ -	\$ -	\$ -	\$ -
452	UTILITIES	\$ 21,195	\$ 21,518	\$ 21,711	\$ 30,000
499	OTHER SUPPLIES & MATERIALS	\$ 13,091	\$ 5,629	\$ 2,138	\$ 5,000
506	LIABILITY INSURANCE	\$ 2,707	\$ 2,645	\$ 2,248	\$ 5,000
524	INSERVICE/STAFF DEVELOPMENT	\$ 53,000	\$ 55,650	\$ 55,650	\$ 62,110
599	OTHER CHARGES	\$ 4,680	\$ 18,813	\$ 24,551	\$ 4,500
708	COMMUNICATION EQUIPMENT (PAGERS)	\$ 5,828	\$ 4,817	\$ 1,127	\$ 20,000
716	LAW ENFORCEMENT EQPT (GRANT MATCH)	\$ 20,100	\$ 19,810	\$ 31,520	\$ 31,350
790	OTHER EQUIPMENT (Air turnout Gear)	\$ -	\$ -	\$ -	\$ -
790	OTHER EQUIPMENT	\$ 50,777	\$ 33,925	\$ 40,653	\$ 45,000
791	OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -
	TOTAL FIRE PREVENTION & CONTROL	\$ 278,737	\$ 303,664	\$ 342,744	\$ 368,418

54410 CIVIL DEFENSE (DeKalb EMA)

189	OTHER SALARIES & WAGES	\$ 5,200	\$ 5,400	\$ 5,200	\$ 5,200
201	SOCIAL SECURITY	\$ 322	\$ 335	\$ 322	\$ 322
204	STATE RETIREMENT (@ 5.41%)	\$ -	\$ -	\$ -	\$ -
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ 17	\$ 16	\$ 16	\$ 200
212	EMPLOYER MEDICARE	\$ 75	\$ 78	\$ 75	\$ 75
307	COMMUNICATION	\$ 3,081	\$ 3,567	\$ 2,935	\$ 4,400
320	DUES & MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -
338	MAINTENANCE & REPAIR-VEHICLES	\$ 1,008	\$ 1,321	\$ 1,119	\$ 2,000
599	OTHER CHARGES	\$ 2,811	\$ 2,638	\$ 2,782	\$ 6,000
718	MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -
	TOTAL CIVIL DEFENSE	\$ 12,514	\$ 13,355	\$ 12,449	\$ 18,198

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
54490 OTHER EMERGENCY MANAGEMENT						
169	PART-TIME PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -
299	OTHER FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -
316	CONTRIBUTIONS - E911	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 171,500
506	LIABILITY INSURANCE	\$ 5,812	\$ 6,888	\$ 8,830	\$ 6,888	\$ 6,888
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
708	COMMUNICATION EQPT	\$ -	\$ 153	\$ 321	\$ 3,000	\$ 3,000
	TOTAL OTHER EMERGENCY MGMT	\$ 165,812	\$ 167,041	\$ 169,151	\$ 169,888	\$ 181,388

54610 COUNTY CORONER/MEDICAL EXAMINER						
131	MEDICAL PERSONNEL	\$ -	\$ -	\$ -	\$ 31,000	\$ -
201	SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 1,922	\$ -
204	PENSIONS	\$ -	\$ -	\$ -	\$ 1,677	\$ -
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ 6,600	\$ -
210	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ 100	\$ -
212	EMPLOYER MEDICARE	\$ -	\$ -	\$ -	\$ 450	\$ -
322	EVALUATION & TESTING	\$ 55,242	\$ 45,200	\$ 77,200	\$ 45,000	\$ 45,000
340	MEDICAL & DENTAL SERVICES	\$ 8,300	\$ 6,600	\$ 3,200	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ 9,825	\$ 8,800	\$ 13,300	\$ 5,000	\$ 15,000
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
	TOTAL CORONER/MEDICAL EXAMINER	\$ 73,367	\$ 60,600	\$ 93,700	\$ 92,749	\$ 61,000

54710 SANITATION MANAGEMENT (State Grant)						
160	GUARDS	\$ -	\$ 42,716	\$ 41,922	\$ 47,359	\$ 48,790
201	SOCIAL SECURITY	\$ -	\$ 2,648	\$ 2,599	\$ 2,936	\$ 3,025
204	PENSIONS	\$ -	\$ 2,133	\$ 2,268	\$ 2,562	\$ 2,640
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ 6,600	\$ 6,600
210	UNEMPLOYMENT COMPENSATION	\$ -	\$ 32	\$ 18	\$ 200	\$ 200
212	EMPLOYER MEDICARE	\$ -	\$ 619	\$ 608	\$ 687	\$ 707
599	OTHER CHARGES	\$ -	\$ -	\$ 23,225	\$ 17,234	\$ 14,417
718	MOTOR VEHICLES	\$ -	\$ 25,210	\$ -	\$ -	\$ -
	TOTAL SANITATION MANAGEMENT	\$ -	\$ 73,358	\$ 70,640	\$ 77,578	\$ 76,379

54900 OTHER PUBLIC SAFETY						
169	PART-TIME PERSONNEL (Safety Director)	\$ 2,000	\$ 4,100	\$ -	\$ 7,500	\$ 8,125
201	SOCIAL SECURITY	\$ 121	\$ 246	\$ -	\$ 465	\$ 504
210	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ 100	\$ 100
212	MEDICARE	\$ 28	\$ 58	\$ -	\$ 109	\$ 118
316	CONTRIBUTIONS (Rescue Squad)	\$ 38,321	\$ 40,821	\$ 42,821	\$ 104,256	\$ 51,321
355	TRAVEL	\$ -	\$ 210	\$ -	\$ 900	\$ 900
435	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 400	\$ 400
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
708	COMMUNICATION EQUIPMENT	\$ -	\$ -	\$ 302,418	\$ -	\$ -
	TOTAL OTHER PUBLIC SAFETY	\$ 40,470	\$ 45,435	\$ 345,239	\$ 113,730	\$ 61,468
	TOTAL PUBLIC SAFETY	\$ 4,463,403	\$ 4,682,162	\$ 5,548,000	\$ 5,834,121	\$ 8,848,769

55110 LOCAL HEALTH CENTER						
130	SOCIAL WORKERS (TENnderCARE)	\$ 31,278	\$ 34,489	\$ 33,756	\$ 44,164	\$ 40,700
131	MEDICAL PERSONNEL	\$ 34,066	\$ 14,710	\$ 44,737	\$ 64,136	\$ 60,000
166	CUSTODIAL PERSONNEL	\$ 7,433	\$ 7,986	\$ 7,528	\$ 9,000	\$ 9,000
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 4,279	\$ 3,462	\$ 5,333	\$ 6,600	\$ 6,802
202	HANDLING & ADMIN CHARGES	\$ -	\$ -	\$ 58	\$ 200	\$ 200
204	PENSIONS	\$ 1,601	\$ 796	\$ 3,955	\$ 2,500	\$ 5,935
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 3,850	\$ 2,025	\$ -	\$ 4,000	\$ 13,200
210	UNEMPLOYMENT	\$ 93	\$ 44	\$ 104	\$ 100	\$ 100
212	EMPLOYER MEDICARE	\$ 1,001	\$ 810	\$ 1,247	\$ 1,600	\$ 1,600
302	ADVERTISING	\$ 705	\$ 84	\$ 105	\$ 730	\$ 730
307	COMMUNICATION	\$ 4,682	\$ 4,595	\$ 3,288	\$ 5,008	\$ 5,008

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
309	CONTRACTS W/GOVT AGENCIES	\$ 10,478	\$ 10,478	\$ 10,748	\$ 10,478
312	CONTRACTS W/PRIVATE AGENCIES	\$ -	\$ -	\$ 886	\$ 10,000
336	MAINTENANCE & REPAIR -EQPT	\$ 75	\$ -	\$ 322	\$ 1,200
348	POSTAL CHARGES	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ 180	\$ -	\$ 611	\$ 1,500
399	OTHER CONTRACTED SVCS (GRANT 46390)	\$ -	\$ -	\$ -	\$ -
410	CUSTODIAL SUPPLIES	\$ 138	\$ 444	\$ 400	\$ 600
413	DRUGS & MEDICAL SUPPLIES	\$ 260	\$ 300	\$ 300	\$ 1,500
429	INSTR. SUPPL & MATERIALS (TOBACCO GRANT)	\$ -	\$ -	\$ -	\$ -
435	OFFICE SUPPLIES	\$ 597	\$ 488	\$ 309	\$ 1,500
452	UTILITIES	\$ 11,797	\$ 11,511	\$ 10,650	\$ 14,000
499	OTHER SUPPLIES & MATERIALS	\$ 250	\$ 252	\$ 65	\$ 2,000
513	WORKERS COMPENSATION	\$ 158	\$ 158	\$ 158	\$ 200
599	OTHER CHARGES	\$ 3,331	\$ 7,432	\$ 7,653	\$ 10,000
791	OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL HEALTH CENTER	\$ 116,252	\$ 100,064	\$ 132,213	\$ 191,016

55120 RABIES & ANIMAL CONTROL

310	CONTRACTS W/OTHER PUBLIC AGEN.	\$ 1,370	\$ 1,980	\$ 1,430	\$ 3,000
316	CONTRIBUTIONS	\$ 36,805	\$ 36,805	\$ 36,805	\$ 36,805
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -
	TOTAL RABIES & ANIMAL CONTROL	\$ 38,175	\$ 38,785	\$ 38,235	\$ 39,805

55130 AMBULANCE / EMERGENCY MEDICAL SERVICES

101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 55,000	\$ 58,258	\$ 59,040	\$ 61,040
131	MEDICAL PERSONNEL	\$ 574,553	\$ 786,664	\$ 782,903	\$ 773,406
161	SECRETARY(S)	\$ 38,359	\$ 41,927	\$ 42,491	\$ 45,626
169	PART-TIME	\$ 119,753	\$ 132,100	\$ 139,005	\$ 140,000
187	OVERTIME PAY	\$ 175,286	\$ 195,893	\$ 177,746	\$ 203,000
196	IN-SERVICE TRAINING	\$ 7,323	\$ 9,845	\$ 7,555	\$ 40,000
201	SOCIAL SECURITY	\$ 57,513	\$ 73,516	\$ 72,513	\$ 75,830
204	STATE RETIREMENT (@ 5.41%)	\$ 43,430	\$ 57,057	\$ 55,176	\$ 58,596
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 33,600	\$ 42,316	\$ 40,725	\$ 79,200
210	UNEMPLOYMENT COMPENSATION	\$ 700	\$ 518	\$ 791	\$ 2,000
212	MEDICARE	\$ 13,451	\$ 17,193	\$ 16,959	\$ 17,735
302	ADVERTISING	\$ 390	\$ 60	\$ -	\$ 1,000
307	COMMUNICATION	\$ 8,108	\$ 9,555	\$ 10,586	\$ 10,000
330	LEASE PAYMENTS (copy machines,etc..)	\$ 3,283	\$ 4,883	\$ 5,287	\$ 5,000
332	LEGAL NOTICES,REC & COURT COSTS	\$ -	\$ -	\$ -	\$ -
333	LICENSES	\$ 1,744	\$ 3,387	\$ 2,125	\$ 3,000
335	MAINTENANCE & REPAIR-BLDGS	\$ 1,680	\$ 1,720	\$ 3,957	\$ 6,500
336	MAINTENANCE & REPAIR-EQPT	\$ 5,374	\$ 8,455	\$ 4,329	\$ 10,000
337	MAINTENANCE & REPAIR-OFFICE EQPT	\$ -	\$ -	\$ -	\$ -
338	MAINTENANCE & REPAIR-VEHICLES	\$ 59,340	\$ 54,094	\$ 75,541	\$ 75,000
349	PRINTING, STATIONARY & FORMS	\$ -	\$ -	\$ -	\$ 600
355	TRAVEL	\$ 640	\$ 135	\$ -	\$ 1,000
359	DISPOSAL FEES (Bio-Medical)	\$ 700	\$ 540	\$ 671	\$ 1,500
399	OTHER CONTRACTED SERVICES	\$ 32,474	\$ 81,226	\$ 66,087	\$ 40,000
410	CUSTODIAL SUPPLIES	\$ 1,983	\$ 2,050	\$ 2,480	\$ 3,000
412	DIESEL FUEL	\$ 59,625	\$ 66,797	\$ 37,053	\$ 75,000
413	DRUGS & MEDICAL SUPPLIES	\$ 60,018	\$ 63,970	\$ 59,800	\$ 60,000
429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$ 957	\$ 2,460	\$ 2,358	\$ 8,500
435	OFFICE SUPPLIES	\$ 3,804	\$ 6,393	\$ 7,159	\$ 7,000
450	TIRES & TUBES	\$ -	\$ -	\$ -	\$ -
451	UNIFORMS	\$ 4,620	\$ 5,296	\$ 8,559	\$ 5,000
452	UTILITIES	\$ 9,075	\$ 9,207	\$ 7,962	\$ 10,000
499	OTHER SUPPLIES & MATERIALS	\$ 2,305	\$ 6,335	\$ 8,583	\$ 6,000
506	LIABILITY INSURANCE (see 51900)	\$ 98,000	\$ -	\$ -	\$ -
509	REFUNDS	\$ 2,713	\$ 4,083	\$ 1,393	\$ 2,500
513	WORKER'S COMPENSATION (see 51900)	\$ 127,116	\$ -	\$ -	\$ -

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
599	OTHER CHARGES	\$ 4,800	\$ 4,499	\$ 7,512	\$ 6,000	\$ 6,000
790	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL AMBULANCE/EMERG. MEDICAL	\$ 1,607,717	\$ 1,750,432	\$ 1,706,346	\$ 1,833,033	\$ 1,900,615
55170 ALCOHOL & DRUG PROGRAMS (rev code 46290)						
307	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ 11,836	\$ 15,848	\$ 15,264	\$ 11,294	\$ 10,133
399	OTHER CONTRACTED SERVICES	\$ 66,294	\$ 83,989	\$ 116,710	\$ 83,468	\$ 99,228
435	OFFICE SUPPLIES	\$ 43,603	\$ 23,968	\$ 31,560	\$ 11,879	\$ 6,449
499	OTHER SUPPLIES & MATERIALS	\$ 29,346	\$ 20,750	\$ 36,855	\$ 12,085	\$ 11,389
599	OTHER CHARGES	\$ 3,308	\$ 2,919	\$ 2,500	\$ 2,500	\$ 2,500
	TOTAL ALCOHOL & DRUG PROGRAMS	\$ 154,387	\$ 147,474	\$ 202,889	\$ 121,226	\$ 129,699
55310 REGIONAL MENTAL HEALTH CENTER						
316	CONTRIBUTIONS (Plateau)	\$ 7,180	\$ 7,180	\$ 7,180	\$ 7,180	\$ 7,180
	TOTAL REGIONAL MENTAL HEALTH	\$ 7,180	\$ 7,180	\$ 7,180	\$ 7,180	\$ 7,180
55900 OTHER PUBLIC HEALTH & WELFARE						
316	CONTRIBUTIONS	\$ -	\$ -	\$ 22,440	\$ -	\$ -
599	OTHER CHARGES	\$ -	\$ -	\$ 82,094	\$ -	\$ -
	TOTAL OTHER PUBLIC HEALTH & WELFARE	\$ -	\$ -	\$ 104,534	\$ -	\$ -
	TOTAL PUBLIC HEALTH & WELFARE	\$ 1,923,711	\$ 2,043,935	\$ 2,191,397	\$ 2,192,260	\$ 2,279,553
56300 SENIOR CITIZENS ASSISTANCE						
162	CLERICAL PERSONNEL	\$ 28,182	\$ 29,557	\$ 32,952	\$ 34,676	\$ 36,703
189	OTHER SALARIES & WAGES (Alexandria)	\$ 25,834	\$ 21,386	\$ 26,882	\$ 29,201	\$ 31,057
201	SOCIAL SECURITY	\$ 3,097	\$ 2,954	\$ 3,422	\$ 3,960	\$ 4,204
204	STATE RETIREMENT (@ 5.41%)	\$ 2,922	\$ 2,211	\$ 2,510	\$ 3,456	\$ 3,670
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 4,200	\$ 6,750	\$ 10,800	\$ 13,200	\$ 13,200
210	UNEMPLOYMENT	\$ 42	\$ 45	\$ 42	\$ 200	\$ 200
212	EMPLOYER MEDICARE	\$ 724	\$ 691	\$ 800	\$ 926	\$ 985
316	CONTRIBUTIONS	\$ 10,000	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ -	\$ -	\$ -	\$ 500	\$ 500
499	OTHER SUPPLIES & MATERIALS	\$ 1,181	\$ 90	\$ 747	\$ 2,500	\$ 2,500
599	OTHER CHARGES	\$ -	\$ 50	\$ 330	\$ 300	\$ 300
	TOTAL SENIOR CITIZENS ASSISTANCE	\$ 76,182	\$ 63,734	\$ 78,485	\$ 88,919	\$ 93,318
56500 LIBRARIES						
129	LIBRARIANS - 1	\$ 40,030	\$ 44,494	\$ 45,959	\$ 49,277	\$ 50,819
162	CLERICAL PERSONNEL	\$ 53,233	\$ 59,896	\$ 61,201	\$ 63,878	\$ 66,819
169	PART-TIME PERSONNEL - 4	\$ 33,430	\$ 47,136	\$ 45,600	\$ 45,600	\$ 49,400
201	SOCIAL SECURITY	\$ 7,843	\$ 9,366	\$ 9,442	\$ 9,843	\$ 10,356
204	PENSIONS	\$ 5,046	\$ 5,647	\$ 5,686	\$ 6,122	\$ 6,364
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ 13,200	\$ 19,800
210	UNEMPLOYMENT	\$ 167	\$ 174	\$ 186	\$ 400	\$ 400
212	EMPLOYER MEDICARE	\$ 1,834	\$ 2,190	\$ 2,208	\$ 2,302	\$ 2,422
307	COMMUNICATION	\$ 5,676	\$ 5,683	\$ 5,697	\$ 6,000	\$ 6,000
432	LIBRARY BOOKS/MEDIA	\$ 11,390	\$ 11,400	\$ 9,595	\$ 9,600	\$ 9,600
437	PERIODICALS	\$ 1,499	\$ 1,499	\$ 1,500	\$ 1,500	\$ 1,500
452	UTILITIES	\$ 9,567	\$ 10,447	\$ 9,278	\$ 12,000	\$ 12,000
499	OTHER SUPPLIES & MATERIALS	\$ 13,374	\$ 12,485	\$ 11,647	\$ 11,187	\$ 11,187
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
790	OTHER EQUIPMENT	\$ 1,496	\$ 1,490	\$ 1,490	\$ 1,500	\$ 1,500
	TOTAL LIBRARIES	\$ 184,585	\$ 211,907	\$ 209,489	\$ 232,408	\$ 248,168
56700 PARKS & FAIR BOARDS						
599	OTHER CHARGES (6 @ \$1,500)	\$ 7,500	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
	TOTAL PARKS & FAIR BOARDS	\$ 7,500	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
56900 OTHER SOCIAL, CULTURAL & RECREA.						
599	OTHER CHARGES (Library Reserves)	\$ 13,536	\$ 10,871	\$ 20,717	\$ -	\$ -

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
TOTAL SOC. CULTURAL. & RECREATIONAL	\$ 13,536	\$ 10,871	\$ 20,717	\$ -	\$ -
TOTAL SOCIAL, CULTURAL & RECREA.	\$ 281,803	\$ 295,512	\$ 317,691	\$ 330,328	\$ 350,486
57100 AGRICULTURAL EXTENSION SERVICE					
103 ASSISTANTS	\$ 23,658	\$ 15,810	\$ 24,705	\$ 27,695	\$ 30,582
105 SUPERVISOR/DIRECTOR	\$ 14,126	\$ 14,832	\$ 15,573	\$ 16,352	\$ 17,169
162 CLERICAL PERSONNEL	\$ 6,825	\$ 5,697	\$ 7,436	\$ 7,808	\$ 8,199
299 OTHER FRINGE BENEFITS	\$ 16,041	\$ 13,601	\$ 16,914	\$ 20,020	\$ 21,086
355 TRAVEL	\$ 100	\$ 1,000	\$ 2,000	\$ 2,250	\$ 2,250
499 OTHER SUPPLIES & MATERIALS	\$ 1,895	\$ 2,000	\$ 2,000	\$ 2,250	\$ 2,250
TOTAL AGRIC/NATURAL RESOURCES	\$ 62,645	\$ 52,940	\$ 68,628	\$ 76,375	\$ 81,536
57500 SOIL CONSERVATION					
161 SECRETARY(S)	\$ 29,601	\$ 33,972	\$ 35,554	\$ 38,326	\$ 40,468
189 OTHER SALARIES & WAGES	\$ -	\$ 16,067	\$ 25,754	\$ 35,589	\$ 36,703
201 SOCIAL SECURITY	\$ 1,835	\$ 2,940	\$ 3,536	\$ 4,583	\$ 4,785
204 PENSIONS	\$ 1,412	\$ 2,573	\$ 3,155	\$ 3,999	\$ 4,175
205 EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ 5,400	\$ 8,550	\$ 13,200	\$ 13,200
210 UNEMPLOYMENT	\$ 22	\$ 42	\$ 48	\$ 200	\$ 200
212 EMPLOYER MEDICARE	\$ 429	\$ 688	\$ 827	\$ 1,072	\$ 1,120
TOTAL SOIL CONSERVATION	\$ 33,299	\$ 61,682	\$ 77,424	\$ 96,968	\$ 100,651
TOTAL AGRIC/NATURAL RESOURCES	\$ 95,944	\$ 114,622	\$ 146,052	\$ 173,343	\$ 182,187
58120 INDUSTRIAL DEVELOPMENT					
599 OTHER CHARGES	\$ 104	\$ 40	\$ 90	\$ 1,000	\$ 1,000
TOTAL INDUSTRIAL DEVELOPMENT	\$ 104	\$ 40	\$ 90	\$ 1,000	\$ 1,000
58130 HOUSING & URBAN DEVELOPMENT					
399 OTHER CONTRACTED SERVICES	\$ -	\$ 237,062	\$ 262,938	\$ 80,000	\$ -
TOTAL HOUSING & URBAN DEVELOPMENT	\$ -	\$ 237,062	\$ 262,938	\$ 80,000	\$ -
58190 OTHER ECONOMIC & COMMUNITY DEV					
309 CONTRACTS W/GOVERNMENT AGENCIES	\$ 3,000	\$ -	\$ -	\$ -	\$ -
316 CONTRIBUTIONS (Chamber of Commerce)	\$ 25,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000
339 MATCHING SHARE (Tourism Grant)	\$ 7,500	\$ -	\$ -	\$ -	\$ -
355 TRAVEL	\$ 500	\$ 700	\$ 500	\$ -	\$ -
599 OTHER CHARGES	\$ -	\$ 25,285	\$ -	\$ 5,000	\$ 5,000
599 OTHER CHARGES (Three Star Grant)	\$ 118,277	\$ -	\$ 55,853	\$ 50,000	\$ -
791 OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER ECONOMIC/COMM DEV	\$ 154,277	\$ 50,985	\$ 91,353	\$ 90,000	\$ 40,000
58300 VETERANS SERVICE					
105 SUPERVISOR/DIRECTOR	\$ 12,000	\$ 13,396	\$ 13,169	\$ 16,800	\$ 16,800
201 SOCIAL SECURITY	\$ 744	\$ 831	\$ 816	\$ 1,042	\$ 1,042
210 UNEMPLOYMENT	\$ 32	\$ 24	\$ 23	\$ 100	\$ 100
212 EMPLOYER MEDICARE	\$ 174	\$ 194	\$ 191	\$ 244	\$ 244
307 COMMUNICATION	\$ -	\$ -	\$ -	\$ -	\$ -
355 TRAVEL	\$ 434	\$ -	\$ 422	\$ 1,500	\$ 1,500
599 OTHER CHARGES	\$ 4,476	\$ 4,520	\$ 1,500	\$ 3,500	\$ 3,500
TOTAL VETERANS SERVICE	\$ 17,860	\$ 18,965	\$ 16,121	\$ 23,185	\$ 23,185
58400 OTHER CHARGES					
316 CONTRIBUTIONS (Imagination Library)	\$ 10,700	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
510 TRUSTEE'S COMMISSION	\$ 151,376	\$ 162,457	\$ 187,567	\$ 195,614	\$ 243,925
TOTAL OTHER CHARGES	\$ 162,076	\$ 174,457	\$ 199,567	\$ 207,614	\$ 255,925
58500 CONTRIBUTIONS TO OTHER AGENCIES					
316 CONTRIBUTIONS	\$ 19,245	\$ 19,717	\$ 20,117	\$ 27,117	\$ 16,000
320 DUES & MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CONTRIBUTIONS/OTHER AGEN.	\$ 19,245	\$ 19,717	\$ 20,117	\$ 27,117	\$ 16,000
58600 EMPLOYEE BENEFITS					

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 7,500	\$ 9,720	\$ 8,397	\$ 10,000	\$ 10,000
210 UNEMPLOYMENT COMPENSATION	\$ 330	\$ -	\$ -	\$ 600	\$ 600
TOTAL EMPLOYEE BENEFITS	\$ 7,830	\$ 9,720	\$ 8,397	\$ 10,600	\$ 10,600
58801 COVID-19 GRANT #1					
499 OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
599 OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COVID-19 #1	\$ -	\$ -	\$ -	\$ -	\$ -
58802 COVID-19 GRANT #2					
599 OTHER CHARGES	\$ 9,350	\$ -	\$ -	\$ -	\$ -
TOTAL COVID-19 #2	\$ 9,350	\$ -	\$ -	\$ -	\$ -
58806 COVID-19 GRANT #6					
599 OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COVID-19 #2	\$ -	\$ -	\$ -	\$ -	\$ -
58807 COVID-19 GRANT #7					
599 OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COVID-19 #2	\$ -	\$ -	\$ -	\$ -	\$ -
58810 COVID-19 GRANT #10					
599 OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COVID-19 #2	\$ -	\$ -	\$ -	\$ -	\$ -
58815 COVID-19 GRANT E					
335 MAINT & REPAIR- BUILDINGS	\$ -	\$ 27,700	\$ -	\$ -	\$ -
431 LAW ENFORCEMENT SUPPLIES	\$ -	\$ 95,030	\$ -	\$ -	\$ -
599 OTHER CHARGES	\$ -	\$ 136,437	\$ -	\$ -	\$ -
TOTAL COVID-19 GRANT E	\$ -	\$ 259,167	\$ -	\$ -	\$ -
58840 AMERICAN RESCUE PLAN ACT-GRANT #2					
599 OTHER CHARGES	\$ -	\$ 55,780	\$ -	\$ -	\$ -
TOTAL AMERICAN RESCUE PLAN GRANT	\$ -	\$ 55,780	\$ -	\$ -	\$ -
58900 MISCELLANEOUS					
341 PAUPER BURIALS	\$ 1,500	\$ 500	\$ 250	\$ 3,000	\$ 3,000
443 ROAD SIGNS	\$ 6,501	\$ 9,185	\$ 5,924	\$ 9,200	\$ 9,200
599 OTHER CHARGES	\$ 7,138	\$ 3,222	\$ 1,906	\$ 9,500	\$ 9,500
TOTAL MISCELLANEOUS	\$ 15,139	\$ 12,907	\$ 8,080	\$ 21,700	\$ 21,700
TOTAL OTHER GENERAL GOVERNMENT	\$ 385,881	\$ 838,800	\$ 606,663	\$ 461,216	\$ 368,410
TOTAL EXPENDITURES	\$ 10,386,302	\$ 12,340,606	\$ 12,892,862	\$ 13,723,365	\$ 17,019,900
OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 596,310	\$ 364,046	\$ 978,467	\$ (854,024)	\$ (972,232)
FUND BALANCE JULY 1,	\$ 5,380,067	\$ 5,976,378	\$ 6,340,424	\$ 7,318,890	\$ 6,464,866
ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE JUNE 30,	\$ 5,976,378	\$ 6,340,424	\$ 7,318,890	\$ 6,464,866	\$ 5,492,635
ASSIGNED FUND BALANCE	\$ 471,358	\$ 795,141	\$ 969,581	\$ 471,358	\$ 475,000
UNASSIGNED FUND BALANCE	\$ 5,505,020	\$ 5,545,283	\$ 6,349,309	\$ 5,993,508	\$ 5,017,635
FUND BALANCES AS A % OF REVENUES	54%	50%	53%	50%	34%
FUND BALANCES AS % OF EXPENDITURES	58%	51%	57%	47%	32%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
COURTHOUSE & JAIL MAINTENANCE FUND					
REVENUES & OTHER SOURCES:					
40200	COUNTY LOCAL OPTION TAXES				
40250	\$ 44,037	\$ 56,557	\$ 50,472	\$ 47,000	\$ 51,000
40260	\$ 4,097	\$ 4,252	\$ 3,588	\$ 4,355	\$ 4,000
40266	\$ 18,635	\$ 23,494	\$ 21,915	\$ 19,445	\$ 21,000
44170	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL TAXES	\$ 66,769	\$ 84,303	\$ 75,975	\$ 76,000
EXPENDITURES:					
166	\$ -	\$ -	\$ -	\$ -	\$ -
332	\$ -	\$ -	\$ -	\$ -	\$ -
335	\$ 29,674	\$ 30,269	\$ 29,301	\$ 30,000	\$ 30,000
336	\$ -	\$ -	\$ -	\$ -	\$ -
399	\$ -	\$ -	\$ -	\$ 800	\$ 800
410	\$ 34,763	\$ 39,526	\$ 45,697	\$ 45,000	\$ 44,000
510	\$ 672	\$ 830	\$ 785	\$ 1,000	\$ 1,000
707	\$ -	\$ -	\$ -	\$ -	\$ -
711	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 65,109	\$ 70,625	\$ 75,783	\$ 75,800
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES					
	\$ 1,660	\$ 13,678	\$ 192	\$ (6,000)	\$ 200
UNASSIGNED FUND BALANCE JULY 1,					
	\$ 65,605	\$ 67,265	\$ 80,943	\$ 81,135	\$ 75,135
OPERATING TRANSFERS					
	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED FUND BALANCE JUNE 30,					
	\$ 67,265	\$ 80,943	\$ 81,135	\$ 75,135	\$ 75,335
FUND BALANCE AS A % OF REVENUES					
	101%	96%	107%	106%	99%
FUND BALANCE AS A % OF EXPENDITURES					
	103%	115%	107%	98%	99%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
SOLID WASTE FUND # 116					
REVENUES & OTHER SOURCES:					
40000	LOCAL TAXES				
40161	PAYMENT IN-LIEU OF TAXES- TVA	\$ 107	\$ 107	\$ 107	\$ 107
40162	PAYMENT IN-LIEU OF TAXES- LOCAL UTIL	\$ -	\$ -	\$ -	\$ -
40163	PAYMENT IN-LIEU OF TAXES- OTHER	\$ 104,184	\$ 117,750	\$ 123,410	\$ 117,693
40210	LOCAL OPTION SALES TAX	\$ 954,509	\$ 1,024,771	\$ 1,069,543	\$ 1,027,000
40220	HOTEL/MOTEL TAX	\$ -	\$ -	\$ -	\$ -
40320	BANK EXCISE TAX	\$ 131,279	\$ 130,249	\$ 160,921	\$ 130,000
40330	WHOLESALE BEER TAX	\$ 87,621	\$ 98,197	\$ 87,884	\$ 98,500
	TOTAL LOCAL TAXES	\$ 1,277,700	\$ 1,371,074	\$ 1,441,865	\$ 1,373,300
43100	GENERAL SERVICES CHARGES				
43106	COM-INDUS. WASTE COLL. CHARGES	\$ -	\$ -	\$ -	\$ -
43107	RESIDENTIAL WASTE COLL. CHARGES	\$ 19,737	\$ 22,200	\$ 12,800	\$ 20,000
43110	TIPPING FEES	\$ 374,865	\$ 827,649	\$ 890,859	\$ 680,000
43114	SOLID WASTE DISPOSAL FEE	\$ -	\$ -	\$ -	\$ -
43116	WASTE TIRE DISPOSAL	\$ 10,966	\$ 11,625	\$ 11,673	\$ 10,000
	TOTAL GENERAL SERVICE CHARGES	\$ 405,568	\$ 861,474	\$ 915,332	\$ 710,000
44000	OTHER LOCAL REVENUE				
44110	INTEREST EARNED	\$ -	\$ -	\$ 1,246,392	\$ -
44130	SALE OF MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -
44145	SALE OF RECYCLED MATERIALS	\$ 47,275	\$ 31,641	\$ 35,853	\$ 25,000
44170	MISCELLANEOUS REFUNDS	\$ -	\$ -	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ -	\$ 51,244	\$ -	\$ 500
44540	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -
44560	DAMAGES RECOVERED FROM INDIVIDUALS	\$ -	\$ -	\$ -	\$ -
44990	OTHER LOCAL REVENUES	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUE	\$ 47,275	\$ 82,885	\$ 1,282,245	\$ 25,500
46170	SOLID WASTE GRANTS				
46830	STATE BEER TAX	\$ 19,194	\$ 19,200	\$ 18,498	\$ 19,075
46840	ALCOHOLIC BEVERAGE TAX	\$ 59,253	\$ 59,459	\$ 59,344	\$ 59,450
46851	STATE REVENUE SHARING - TVA	\$ 413,561	\$ 479,219	\$ 488,464	\$ 479,220
46980	OTHER STATE GRANTS	\$ -	\$ -	\$ -	\$ -
46990	OTHER STATE REVENUES	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER STATE REVENUE	\$ 492,008	\$ 557,878	\$ 566,306	\$ 557,745
47000	FEDERAL GOVERNMENT				
47230	DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -
47590	OTHER FEDERAL THROUGH STATE	\$ -	\$ -	\$ -	\$ -
	TOTAL FEDERAL REVENUE	\$ -	\$ -	\$ -	\$ -
48000	OTHER GOVERNMENTS CITIZENS GROUPS				
48130	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -
49000	OTHER SOURCES-(NON-REVENUE)				
49100	BONDS ISSUED	\$ -	\$ -	\$ -	\$ -
49300	CAPITAL LEASES ISSUED	\$ -	\$ -	\$ -	\$ -
49700	INSURANCE RECOVERY	\$ -	\$ 31,902	\$ -	\$ -
49800	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER SOURCES (NON-REV)	\$ -	\$ 31,902	\$ -	\$ -
	TOTAL REVENUES & OTHER SOURCES	\$ 2,222,551	\$ 2,905,213	\$ 4,205,748	\$ 2,666,545

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
EXPENDITURES:					
55731 WASTE PICK-UP					
149 LABORERS (Truck Drivers)	\$ 135,463	\$ 143,199	\$ 120,332	\$ 190,229	\$ 191,743
169 PART-TIME	\$ -	\$ -	\$ -	\$ 3,000	\$ -
187 OVERTIME	\$ 12,335	\$ 12,550	\$ 9,624	\$ 18,000	\$ 15,000
201 SOCIAL SECURITY (@ 6.2%)	\$ 8,371	\$ 9,182	\$ 7,730	\$ 13,096	\$ 12,818
204 PENSIONS	\$ 7,064	\$ 7,611	\$ 5,492	\$ 11,427	\$ 11,185
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 8,050	\$ 9,450	\$ 9,225	\$ 19,800	\$ 19,800
210 UNEMPLOYMENT	\$ 138	\$ 102	\$ 117	\$ 400	\$ 400
212 EMPLOYER MEDICARE (@1.45%)	\$ 1,958	\$ 2,147	\$ 1,808	\$ 3,063	\$ 2,998
338 MAINTENANCE & REPAIR-VEHICLES	\$ 38,071	\$ 56,412	\$ 59,639	\$ 60,000	\$ 85,000
412 DIESEL FUEL	\$ 87,535	\$ 101,445	\$ 80,055	\$ 85,000	\$ 85,000
499 OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WASTE PICK-UP	\$ 298,985	\$ 342,098	\$ 294,022	\$ 404,016	\$ 423,944

55732 CONVENIENCE CENTERS

149 LABORERS	\$ 263,742	\$ 388,133	\$ 361,895	\$ 377,184	\$ 445,120
201 SOCIAL SECURITY (@ 6.2%)	\$ 16,352	\$ 24,064	\$ 22,324	\$ 23,386	\$ 27,598
204 STATE RETIREMENT (@ 5.41%)	\$ -	\$ -	\$ -	\$ -	\$ -
205 EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -
210 UNEMPLOYMENT	\$ 675	\$ 690	\$ 545	\$ 800	\$ 800
212 EMPLOYER MEDICARE (@1.45%)	\$ 3,824	\$ 5,628	\$ 5,221	\$ 5,471	\$ 6,456
307 COMMUNICATION	\$ 3,819	\$ 4,203	\$ 4,342	\$ 4,000	\$ 14,000
336 MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ 50,000
338 MAINTENANCE & REPAIR - VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -
405 ASPHALT - LIQUID	\$ -	\$ -	\$ -	\$ -	\$ -
409 CRUSHED STONE	\$ -	\$ -	\$ -	\$ -	\$ 2,000
499 OTHER SUPPLIES & MATERIALS	\$ 6,243	\$ 6,445	\$ 7,899	\$ 7,500	\$ 10,000
715 LAND	\$ -	\$ -	\$ -	\$ -	\$ -
790 OTHER EQPT	\$ -	\$ -	\$ -	\$ -	\$ 150,000
791 OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 227,778
TOTAL CONVENIENCE CENTERS	\$ 294,655	\$ 429,163	\$ 402,226	\$ 418,342	\$ 933,753

55733 TRANSFER STATION(S)

105 SUPERVISOR / DIRECTOR	\$ -	\$ -	\$ 53,658	\$ 58,750	\$ 61,700
149 LABORERS	\$ -	\$ -	\$ 59,349	\$ 68,016	\$ 97,486
187 OVERTIME	\$ -	\$ -	\$ 1,925	\$ 7,500	\$ 7,500
201 SOCIAL SECURITY (@ 6.2%)	\$ -	\$ -	\$ 6,905	\$ 8,324	\$ 10,335
204 STATE RETIREMENT (@ 5.41%)	\$ -	\$ -	\$ 5,942	\$ 7,264	\$ 9,018
205 EMPLOYEE & DEPENDENT INSURANCE (5)	\$ -	\$ -	\$ 10,350	\$ 19,800	\$ 26,400
210 UNEMPLOYMENT	\$ -	\$ -	\$ 78	\$ 300	\$ 300
212 EMPLOYER MEDICARE (@1.45%)	\$ -	\$ -	\$ 1,615	\$ 1,947	\$ 2,417
307 COMMUNICATION	\$ 471	\$ 1,699	\$ 2,773	\$ 3,400	\$ 3,600
317 DATA PROCESSING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 7,000
321 ENGINEERING SERVICES	\$ -	\$ -	\$ 195	\$ 5,000	\$ 5,000
330 LEASE PAYMENTS	\$ -	\$ -	\$ 18,998	\$ 26,000	\$ 31,000
338 MAINTENANCE & REPAIR-VEHICLES	\$ -	\$ -	\$ 6,750	\$ 40,000	\$ 40,000
399 OTHER CONTRACTED SERVICES	\$ 984,950	\$ 1,229,898	\$ 1,591,572	\$ 1,500,000	\$ 1,600,000
409 CRUSHED STONE	\$ -	\$ -	\$ 2,472	\$ 4,000	\$ 4,000
412 DIESEL FUEL	\$ -	\$ -	\$ 4,008	\$ 6,000	\$ 6,000
452 UTILITIES	\$ 1,200	\$ 1,322	\$ 16,254	\$ 23,400	\$ 25,000
499 OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ 11,555	\$ 20,000	\$ 20,000
599 OTHER CHARGES	\$ -	\$ -	\$ 3,416	\$ 15,000	\$ 15,000
790 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,700
791 OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFER STATION(S)	\$ 986,621	\$ 1,232,919	\$ 1,797,815	\$ 1,814,701	\$ 1,973,455

55759 OTHER WASTE DISPOSAL

191 BOARD & COMMITTEE MEMBER FEES	\$ -	\$ -	\$ -	\$ -	\$ -
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	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
212 EMPLOYER MEDICARE (@1.45%)	\$ -	\$ -	\$ -	\$ -	\$ -
355 TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ 2,500
510 TRUSTEE'S COMMISSION	\$ 22,420	\$ 27,102	\$ 41,678	\$ 29,332	\$ 35,852
599 OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER WASTE DISPOSAL	\$ 22,420	\$ 27,102	\$ 41,678	\$ 29,332	\$ 38,352

55770 POSTCLOSURE CARE COSTS

105 SUPERVISOR / DIRECTOR	\$ 10,950	\$ 31,632	\$ -	\$ -	\$ -
149 LABORERS (Truck Drivers)	\$ 86,917	\$ 69,247	\$ -	\$ -	\$ -
187 OVERTIME	\$ 5,561	\$ 5,125	\$ -	\$ -	\$ -
201 SOCIAL SECURITY (@ 6.2%)	\$ 6,033	\$ 6,353	\$ -	\$ -	\$ -
204 PENSIONS	\$ 4,812	\$ 5,005	\$ -	\$ -	\$ -
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 10,850	\$ 11,925	\$ -	\$ -	\$ -
210 UNEMPLOYMENT	\$ 81	\$ 93	\$ -	\$ -	\$ -
212 EMPLOYER MEDICARE (@1.45%)	\$ 1,411	\$ 1,486	\$ -	\$ -	\$ -
307 COMMUNICATION	\$ 1,796	\$ 797	\$ -	\$ -	\$ -
321 ENGINEERING SERVICES	\$ 2,058	\$ -	\$ -	\$ -	\$ -
330 LEASE PAYMENTS	\$ 20,310	\$ 18,932	\$ -	\$ -	\$ -
338 MAINTENANCE & REPAIR-VEHICLES	\$ 19,368	\$ 35,060	\$ -	\$ -	\$ -
351 RENTALS	\$ 10,228	\$ 5,123	\$ -	\$ -	\$ -
399 OTHER CONTRACTED SERVICES	\$ 26,577	\$ 38,749	\$ -	\$ -	\$ -
409 CRUSHED STONE	\$ 2,686	\$ -	\$ -	\$ -	\$ -
412 DIESEL FUEL	\$ 7,616	\$ 6,465	\$ -	\$ -	\$ -
452 UTILITIES	\$ 16,712	\$ 14,802	\$ -	\$ -	\$ -
499 OTHER SUPPLIES & MATERIALS	\$ 17,832	\$ 15,614	\$ -	\$ -	\$ -
523 LANDFILL CLOSURE/POSTCLOSURE COSTS	\$ 47,177	\$ 50,380	\$ 45,881	\$ 60,000	\$ 60,000
599 OTHER CHARGES	\$ 10,092	\$ 20,941	\$ -	\$ -	\$ -
719 MOTOR VEHICLES	\$ -	\$ 51,244	\$ -	\$ -	\$ -
TOTAL POSTCLOSURE CARE COSTS	\$ 309,067	\$ 388,973	\$ 45,881	\$ 60,000	\$ 60,000

TOTAL EXPENDITURES	\$ 1,911,748	\$ 2,420,255	\$ 2,581,622	\$ 2,726,390	\$ 3,429,503
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EXCESS OF REV'S & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 310,803	\$ 484,958	\$ 1,624,126	\$ (59,845)	\$ (170,263)
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UNASSIGNED FUND BALANCE JULY 1,	\$ 3,755,043	\$ 4,065,846	\$ 4,550,804	\$ 6,174,930	\$ 6,115,085
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OPERATING TRANSFERS (OUT)	\$ -	\$ -	\$ -	\$ -	\$ -
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UNASSIGNED FUND BALANCE JUNE 30,	\$ 4,065,846	\$ 4,550,804	\$ 6,174,930	\$ 6,115,085	\$ 5,944,822
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FUND BALANCE AS A % OF REVENUES	182.94%	156.64%	146.82%	229.33%	182.40%
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FUND BALANCE AS A % OF EXPENDITURES	212.68%	188.03%	239.19%	224.29%	173.34%
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		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
LOCAL PURPOSE TAX FUND						
40000	LOCAL TAXES					
40210	LOCAL OPTION SALES TAX	\$ 4,116,722	\$ 4,415,644	\$ 4,653,811	\$ 4,420,000	\$ 4,775,000
49800	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 4,116,722	\$ 4,415,644	\$ 4,653,811	\$ 4,420,000	\$ 4,775,000
EXPENDITURES:						
91190	OTHER GENERAL GOVERNMENT					
316	CONTRIBUTIONS (SCHOOL)	\$ 1,540,000	\$ 1,540,000	\$ 1,540,000	\$ 1,910,000	\$ 1,910,000
316	CONTRIBUTIONS (FEDERAL PROJECTS)	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
510	TRUSTEE'S COMMISSION	\$ 40,545	\$ 44,252	\$ 46,236	\$ 48,620	\$ 52,525
590	TRANSFERS TO OTHER FUNDS (DSV)	\$ 415,445	\$ 409,950	\$ 449,465	\$ 452,940	\$ 107,985
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL PURPOSE TAX FUND	\$ 1,995,990	\$ 1,994,202	\$ 2,035,701	\$ 2,411,560	\$ 2,070,510
	EXCESS OF REV'S & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 2,120,732	\$ 2,421,442	\$ 2,618,110	\$ 2,008,440	\$ 2,704,490
	UNASSIGNED FUND BALANCE JULY 1,	\$ 5,427,163	\$ 7,547,895	\$ 9,969,337	\$ 12,587,447	\$ 14,595,887
	OPERATING TRANSFERS (DSV)	\$ -	\$ -	\$ -	\$ -	\$ -
	OPERATING TRANSFERS (ED CAP PROJ)	\$ -	\$ -	\$ -	\$ -	\$ (1,300,000)
	UNASSIGNED FUND BALANCE JUNE 30,	\$ 7,547,895	\$ 9,969,337	\$ 12,587,447	\$ 14,595,887	\$ 16,000,377
	FUND BALANCE AS A % OF REVENUES	183.35%	225.77%	270.48%	330.22%	335.09%
	FUND BALANCE AS A % OF EXPENDITURES	378.15%	499.92%	618.33%	605.25%	474.72%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
DRUG CONTROL FUND #122					
42000 FINES, FORFEITURES & PENALTIES:					
42100 CIRCUIT COURT					
120	OFFICERS COSTS	\$ -	\$ -	\$ -	\$ -
140	DRUG CONTROL FINES	\$ 2,280	\$ 4,346	\$ 3,800	\$ 5,000
141	DRUG COURT FEES	\$ -	\$ -	\$ -	\$ -
42300 GENERAL SESSIONS COURT					
340	DRUG CONTROL FINES	\$ 2,145	\$ 546	\$ 712	\$ 775
341	DRUG COURT FEES	\$ -	\$ -	\$ -	\$ -
380	DUI TREATMENT FINES	\$ -	\$ -	\$ -	\$ -
42800 JUDICIAL DISTRICT DRUG PROGRAM					
865	DRUG TASK FORCE FORF. & SEIZURES	\$ -	\$ -	\$ 8,226	\$ 650
42900 OTHER FINES, FORF. & PENALTIES					
910	PROCEEDS-CONFISCATED PROPERTY	\$ 22,600	\$ 35,813	\$ 22,803	\$ 12,500
44000	OTHER LOCAL REVENUES				
44170	MISCELLANEOUS REFUNDS	\$ -	\$ -	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ 26,029	\$ 69,051	\$ -	\$ 5,000
44570	CONTRIBUTIONS & GIFTS	\$ 500	\$ 500	\$ 500	\$ 500
46990	OTHER STATE REVENUES	\$ -	\$ -	\$ -	\$ -
49800	TRANSFERS	\$ -	\$ -	\$ -	\$ -
	TOTAL FINES, FORFEIT./ PENALTIES	\$ 53,554	\$ 110,256	\$ 36,041	\$ 24,425
EXPENDITURES:					
54110 SHERIFF'S DEPARTMENT					
108	INVESTIGATORS	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ 9,270	\$ 35,729	\$ 63,172	\$ 50,000
716	LAW ENFORCEMENT EQPT	\$ -	\$ -	\$ -	\$ -
	TOTAL SHERIFF'S DEPT	\$ 9,270	\$ 35,729	\$ 63,172	\$ 50,000
54150 DRUG ENFORCEMENT					
319	CONFID. DRUG ENFOR. PAYMENTS	\$ -	\$ 10,000	\$ 8,000	\$ 10,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -
718	MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -
	TOTAL DRUG ENFORCEMENT	\$ -	\$ 10,000	\$ 8,000	\$ 10,000
58400 OTHER CHARGES					
510	TRUSTEE'S COMMISSION	\$ 263	\$ 405	\$ 365	\$ 281
	TOTAL OTHER CHARGES	\$ 263	\$ 405	\$ 365	\$ 281
72130 OTHER STUDENT SUPPORT (Dare Program)					
499	OTHER SUPPLIES & MATERIALS	\$ 6,302	\$ 3,487	\$ 8,450	\$ 10,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER STUDENT SUPPORT	\$ 6,302	\$ 3,487	\$ 8,450	\$ 10,000
	TOTAL DRUG CONTROL FUND	\$ 15,835	\$ 49,621	\$ 79,987	\$ 70,281
	EXCESS OF REVENUES & OTH. SOURCES OVER (UNDER) EXPENDITURES	\$ 37,719	\$ 60,635	\$ (43,946)	\$ (45,856)
	OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -
	UNASSIGNED FUND BALANCE JULY 1,	\$ 49,184	\$ 86,903	\$ 147,538	\$ 103,592
	UNASSIGNED FUND BALANCE JUNE 30,	\$ 86,903	\$ 147,538	\$ 103,592	\$ 62,170

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026	
OTHER SPECIAL REVENUE FUND #128						
REVENUES & OTHER SOURCES:						
44000	OTHER LOCAL REVENUE					
44110	INTEREST EARNED	\$ 5,216	\$ 37,254	\$ 22,027	\$ 10,000	\$ 5,400
44170	MISCELLANEOUS REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
44540	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -
44560	DAMAGES RECOVERED FROM INDIVIDUALS	\$ -	\$ -	\$ -	\$ -	\$ -
44990	OTHER LOCAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUE	\$ 5,216	\$ 37,254	\$ 22,027	\$ 10,000	\$ 5,400
46990	OTHER STATE REVENUES					
	TOTAL OTHER STATE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
47000	FEDERAL GOVERNMENT					
47230	DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -
47590	OTHER FEDERAL THROUGH STATE					
47901	AMERICAN RESCUE ACT	\$ -	\$ 1,830,258	\$ 1,439,143	\$ 866,000	\$ -
	TOTAL FEDERAL REVENUE	\$ -	\$ 1,830,258	\$ 1,439,143	\$ 866,000	\$ -
48000	OTHER GOVERNMENTS CITIZENS GROUPS					
48130	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
49000	OTHER SOURCES-(NON-REVENUE)					
49100	BONDS ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49300	CAPITAL LEASES ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49800	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER SOURCES (NON-REV)	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES & OTHER SOURCES	\$ 5,216	\$ 1,867,512	\$ 1,461,170	\$ 876,000	\$ 5,400
58831	AMERICAN RESCUE PLAN ACT #1					
189	OTHER SALARIES & WAGES	\$ -	\$ 366,207	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ -	\$ 19,896	\$ -	\$ -	\$ -
204	STATE RETIREMENT	\$ -	\$ 13,520	\$ -	\$ -	\$ -
212	EMPLOYER MEDICARE	\$ -	\$ 4,655	\$ -	\$ -	\$ -
316	CONTRIBUTIONS	\$ -	\$ 13,900	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ 275,005	\$ -	\$ 599,133	\$ 56,447	\$ 665,000
58832	AMERICAN RESCUE PLAN ACT #2					
599	OTHER CHARGES	\$ -	\$ -	\$ 225,648	\$ -	\$ -
	TOTAL AMERICAN RESCUE PLAN ACT	\$ 275,005	\$ 418,178	\$ 824,781	\$ 56,447	\$ 665,000
	EXCESS OF REVENUES & OTH. SOURCES OVER (UNDER) EXPENDITURES	\$ (269,789)	\$ 1,449,334	\$ 636,389	\$ 819,553	\$ (659,600)
	OPERATING TRANSFERS	\$ -	\$ (3,965,858)	\$ -	\$ -	\$ -
	UNASSIGNED FUND BALANCE JULY 1,	\$ 1,989,971	\$ 1,720,182	\$ (796,342)	\$ (159,953)	\$ 659,600
	UNASSIGNED FUND BALANCE JUNE 30,	\$ 1,720,182	\$ (796,342)	\$ (159,953)	\$ 659,600	\$ -

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026	
HIGHWAY PUBLIC WORKS FUND						
REVENUES & OTHER SOURCES						
40000 LOCAL TAXES						
40110	CURRENT PROPERTY TAX	\$ 201,896	\$ 207,061	\$ 202,741	\$ 204,924	\$ 206,371
40115	DISCOUNT ON PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
40120	TRUSTEE'S COLLECTION PRIOR YEARS	\$ 3,746	\$ 4,200	\$ 6,959	\$ 4,039	\$ 3,384
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	\$ -	\$ -	\$ -	\$ -	\$ -
40130	CIRCUIT/CLERK & MASTER-PRIOR/YRS	\$ 1,574	\$ 1,559	\$ 2,043	\$ 1,562	\$ 1,494
40140	INTEREST & PENALTY	\$ 685	\$ 847	\$ 884	\$ 791	\$ 766
40150	PICK-UP TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
40280	MINERAL SEVERANCE TAX	\$ 26,687	\$ 38,532	\$ 37,839	\$ 30,000	\$ 30,000
40320	BANK EXCISE TAX	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL TAXES	\$ 234,588	\$ 252,199	\$ 250,466	\$ 241,316	\$ 242,015
OTHER LOCAL REVENUES						
44130	SALE OF MATERIALS & SUPPLIES	\$ -	\$ 20,883	\$ -	\$ -	\$ -
44161	COBRA INSURANCE PAYMENTS	\$ 655	\$ 162	\$ -	\$ -	\$ -
44170	MISCELLANEOUS REFUNDS	\$ 28,109	\$ 8,860	\$ 9,339	\$ -	\$ -
44520	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
44540	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -
44570	CONTRIBUTIONS & GIFTS	\$ -	\$ -	\$ 12,000	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 28,764	\$ 29,905	\$ 21,339	\$ -	\$ -
46000 STATE OF TENNESSEE						
46175	ON BEHALF CONTRIBUTIONS (OPEB)	\$ -	\$ -	\$ -	\$ -	\$ -
46410	BRIDGE PROGRAM	\$ 129,215	\$ 1,364,072	\$ -	\$ 974,065	\$ 969,665
46420	STATE AID PROGRAM	\$ 616,955	\$ -	\$ 779,994	\$ 2,515,500	\$ 2,092,466
46920	GASOLINE & MOTOR FUEL TAX	\$ 2,181,699	\$ 2,180,526	\$ 2,177,972	\$ 2,177,675	\$ 2,177,675
46925	HYBRID/ELECTRIC VEHICLES REGIS	\$ -	\$ -	\$ 6,920	\$ 18,017	\$ 23,000
46930	PETROLEUM SPECIAL TAX	\$ 13,356	\$ 13,305	\$ 13,305	\$ 10,000	\$ 10,000
46980	OTHER STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
48120	PAVING & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL STATE OF TENNESSEE	\$ 2,941,225	\$ 3,557,903	\$ 2,978,191	\$ 5,695,257	\$ 5,272,806
47000 FEDERAL GOVERNMENT						
47230	DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -
47401	AMERICAN RESCUE ACT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FEDERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ -	\$ -
48000 OTHER GOVERN. & CITIZENS GROUPS						
48100	OTHER GOVERNMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
48120	PAVING & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL GOV'TS & CITIZENS GROUPS	\$ -	\$ -	\$ -	\$ -	\$ -
49000 OTHER SOURCES (NON-REVENUE)						
49100	BONDS ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49200	NOTES ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49600	PROCEEDS / SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -
49700	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -
49800	TRANSFERS IN	\$ -	\$ 1,000,001	\$ -	\$ -	\$ -
	TOTAL SOURCES (NON-REVENUE)	\$ -	\$ 1,000,001	\$ -	\$ -	\$ -
	TOTAL REVENUES & OTHER SOURCES	\$ 3,204,577	\$ 4,840,008	\$ 3,249,996	\$ 5,936,573	\$ 5,514,821

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
61000 ADMINISTRATION						
101	COUNTY OFFICIAL/ADMIN	\$ 86,110	\$ 94,122	\$ 95,388	\$ 100,377	\$ 103,521
119	ACCOUNTANTS/BOOKKEEPERS	\$ 30,276	\$ -	\$ -	\$ -	\$ -
161	SECRETARY(S)	\$ -	\$ 32,364	\$ 35,360	\$ 40,000	\$ 40,000
166	CUSTODIAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -
188	BONUS PAYMENTS	\$ 1,774	\$ -	\$ -	\$ -	\$ -
191	BOARD & COMM. MEMBERS FEES	\$ 600	\$ 600	\$ 475	\$ -	\$ -
201	SOCIAL SECURITY (@ 6.2%)	\$ -	\$ -	\$ -	\$ -	\$ -
204	STATE RETIREMENT (@ 5.41%)	\$ -	\$ -	\$ -	\$ -	\$ -
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -
212	EMPLOYER MEDICARE (@1.45%)	\$ -	\$ -	\$ -	\$ -	\$ -
307	COMMUNICATION	\$ 5,263	\$ 5,175	\$ 5,720	\$ 6,500	\$ 6,500
317	DATA PROCESSING SERVICES	\$ 14,436	\$ 15,474	\$ 16,163	\$ 22,000	\$ 18,500
320	DUES & MEMBERSHIPS	\$ 3,143	\$ 3,645	\$ 3,718	\$ 6,500	\$ 6,500
331	LEGAL SERVICES	\$ -	\$ -	\$ 608	\$ 10,000	\$ 5,000
332	NOTICES, REC. & COURT COSTS	\$ -	\$ 297	\$ -	\$ 1,000	\$ 1,000
334	MAINTENANCE AGREEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
335	MAINTENANCE & REPAIR - BLDGS	\$ -	\$ -	\$ 819	\$ 60,000	\$ 20,000
337	MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
338	MAINTENANCE & REPAIR -OFF EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
348	POSTAL CHARGES	\$ 281	\$ 242	\$ 275	\$ 700	\$ 700
349	PRINTING, STATIONERY & FORMS	\$ 514	\$ 675	\$ 427	\$ 1,500	\$ 1,500
351	RENTALS	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
355	TRAVEL	\$ 440	\$ 457	\$ 564	\$ 1,500	\$ 4,000
359	DISPOSAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
407	COAL	\$ -	\$ -	\$ -	\$ -	\$ -
410	CUSTODIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
415	ELECTRICITY	\$ 4,208	\$ 4,618	\$ 4,434	\$ 5,500	\$ 5,500
434	NATURAL GAS	\$ 2,736	\$ 4,535	\$ 2,734	\$ 5,000	\$ 7,000
435	OFFICE SUPPLIES	\$ 1,475	\$ 2,202	\$ 2,859	\$ 4,000	\$ 4,000
454	WATER & SEWER	\$ 193	\$ 437	\$ 291	\$ 500	\$ 500
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
509	REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ 1,500
709	DATA PROCESSING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
790	OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL ADMINISTRATION	\$ 151,449	\$ 164,843	\$ 169,835	\$ 266,077	\$ 226,721

62000 HIGHWAY & BRIDGE MAINTENANCE

141	FOREMEN (1)	\$ -	\$ -	\$ -	\$ -	\$ -
143	EQUIPMENT OPERATORS	\$ 59,144	\$ 62,720	\$ 66,128	\$ 73,000	\$ 70,000
145	EQUIPMENT OPERATORS-LIGHT	\$ -	\$ -	\$ -	\$ -	\$ -
147	TRUCK DRIVERS	\$ 100,642	\$ 81,647	\$ 115,577	\$ 175,500	\$ 250,000
149	LABORERS	\$ 336,756	\$ 303,584	\$ 267,401	\$ 340,000	\$ 398,000
351	RENTALS	\$ -	\$ 1,025	\$ -	\$ 5,000	\$ 5,000
399	OTHER CONTRACTED SERVICES	\$ 87,733	\$ 226,272	\$ 195,755	\$ 250,000	\$ 100,000
403	ASPHALT-COLD MIX	\$ -	\$ -	\$ -	\$ -	\$ -
405	ASPHALT - LIQUID	\$ 1,907,500	\$ 549,473	\$ 235,754	\$ 750,000	\$ 700,000
408	CONCRETE	\$ 16,387	\$ 36,473	\$ 30,456	\$ 150,000	\$ 75,000
409	CRUSHED STONE	\$ 106,851	\$ 129,371	\$ 202,211	\$ 125,000	\$ 125,000
426	GEN. CONSTRUCTION MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
427	ICE	\$ -	\$ -	\$ -	\$ -	\$ -
436	OTHER ROAD MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
440	PIPE-METAL	\$ 85,733	\$ 84,922	\$ 68,756	\$ 75,000	\$ 75,000
443	ROAD SIGNS	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
444	SALT	\$ -	\$ -	\$ -	\$ 500	\$ 500

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
447	STRUCTURAL STEEL	\$ 26,466	\$ 7,193	\$ 913	\$ 30,000	\$ 30,000
451	UNIFORMS	\$ 4,239	\$ 5,858	\$ 5,086	\$ 6,000	\$ 6,000
455	WOOD PRODUCTS	\$ 2,352	\$ 1,050	\$ 4,704	\$ 4,000	\$ 4,000
456	GRAVEL & CHERT	\$ -	\$ -	\$ -	\$ -	\$ -
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ 2,093	\$ -	\$ 5,000	\$ 5,000
599	OTHER CHARGES	\$ 102	\$ -	\$ 389	\$ 2,000	\$ 2,000
714	HIGHWAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL HIGHWAY/BRIDGE MAINT.	\$ 2,733,905	\$ 1,491,681	\$ 1,193,130	\$ 1,993,000	\$ 1,847,500

63100 OPERATION & MAINTENANCE OF EQPT

142	MECHANIC(S)	\$ 36,540	\$ 38,628	\$ 73,656	\$ 79,000	\$ 84,000
187	OVERTIME PAY	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY (@ 6.2%)	\$ -	\$ -	\$ -	\$ -	\$ -
204	STATE RETIREMENT (@ 5.41%)	\$ -	\$ -	\$ -	\$ -	\$ -
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -
212	EMPLOYER MEDICARE (@1.45%)	\$ -	\$ -	\$ -	\$ -	\$ -
336	MAINTENANCE & REPAIR - EQPT	\$ 21,818	\$ 12,330	\$ 87,622	\$ 40,000	\$ 40,000
338	MAINTENANCE & REPAIR - VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -
412	DIESEL FUEL	\$ 112,901	\$ 104,176	\$ 91,898	\$ 125,000	\$ 100,000
417	EQUIPMENT PARTS SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
418	EQUIPMENT & MACHINERY PARTS	\$ 51,341	\$ 82,398	\$ 45,361	\$ 80,000	\$ 80,000
424	GARAGE SUPPLIES	\$ 5,351	\$ 10,305	\$ 3,867	\$ 10,000	\$ 10,000
425	GASOLINE	\$ 28,696	\$ 26,813	\$ 25,860	\$ 40,000	\$ 40,000
426	GENERAL CONSTRUCTION MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
433	LUBRICANTS	\$ 3,255	\$ 2,927	\$ 4,077	\$ 5,000	\$ 5,200
446	SMALL TOOLS	\$ 1,287	\$ 3,720	\$ 2,021	\$ 5,000	\$ 5,000
450	TIRES & TUBES	\$ 27,823	\$ 34,074	\$ 16,349	\$ 30,000	\$ 30,000
718	MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OPER. & MAINT. OF EQUIPMENT	\$ 289,012	\$ 315,371	\$ 350,711	\$ 414,000	\$ 394,200

63400 QUARRY OPERATIONS

141	FOREMEN (1)	\$ 25,088	\$ -	\$ -	\$ -	\$ -
143	EQUIPMENT OPERATORS	\$ 50,750	\$ 55,838	\$ 66,720	\$ 40,000	\$ 40,000
201	SOCIAL SECURITY (@ 6.2%)	\$ -	\$ -	\$ -	\$ -	\$ -
204	STATE RETIREMENT (@ 5.41%)	\$ -	\$ -	\$ -	\$ -	\$ -
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -
212	EMPLOYER MEDICARE (@1.45%)	\$ -	\$ -	\$ -	\$ -	\$ -
323	EXPLOSIVE & DRILLING SERVICES	\$ 21,699	\$ -	\$ 13,067	\$ 35,000	\$ 35,000
336	MAINT. & REPAIR SERVICES - EQPT	\$ 38,100	\$ 2,466	\$ -	\$ 30,000	\$ 30,000
412	DIESEL FUEL	\$ -	\$ -	\$ -	\$ -	\$ -
415	ELECTRICITY	\$ 20,726	\$ 7,816	\$ 3,700	\$ 38,000	\$ 38,000
418	EQUIPMENT & MACHINERY PARTS	\$ 27,902	\$ 21,322	\$ 18,917	\$ 30,000	\$ 30,000
524	PROFESSIONAL DEVELOPMENT	\$ 1,488	\$ 2,165	\$ 1,944	\$ 3,500	\$ 35,000
530	FINES, ASSESSMENTS & PENALTIES	\$ 250	\$ 1,335	\$ 878	\$ 2,500	\$ 2,500
718	MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL QUARRY OPERATIONS	\$ 186,003	\$ 90,942	\$ 105,226	\$ 179,000	\$ 210,500

65000 OTHER CHARGES

215	ON BEHALF PAYMENTS (OPEB)	\$ -	\$ -	\$ -	\$ -	\$ -
506	LIABILITY INSURANCE	\$ 48,766	\$ 52,677	\$ 67,362	\$ 80,000	\$ 75,000
510	TRUSTEES COMMISSION	\$ 26,370	\$ 26,580	\$ 26,536	\$ 32,000	\$ 32,000
511	VEHICLE & EQPT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -
513	WORKERS COMPENSATION	\$ 75,559	\$ 53,965	\$ 29,693	\$ 85,000	\$ 63,000
599	OTHER CHARGES	\$ 45	\$ 21	\$ 127	\$ 3,500	\$ 3,500
602	PRINCIPAL ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ -
604	INTEREST ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER CHARGES	\$ 150,740	\$ 133,243	\$ 123,718	\$ 200,500	\$ 173,500

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
66000 EMPLOYEE BENEFITS					
201 SOCIAL SECURITY	\$ 55,444	\$ 50,817	\$ 55,178	\$ 80,000	\$ 65,000
204 STATE RETIREMENT	\$ 37,863	\$ 34,427	\$ 37,996	\$ 55,000	\$ 52,000
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 248,318	\$ 180,261	\$ 206,983	\$ 280,000	\$ 300,000
210 UNEMPLOYMENT COMPENSATION	\$ 7,673	\$ 9,301	\$ 9,656	\$ 15,000	\$ 15,000
212 EMPLOYER MEDICARE (@1.45%)	\$ -	\$ -	\$ -	\$ -	\$ -
399 OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
516 OTHER SELF-INSURED CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ 349,298	\$ 274,806	\$ 309,813	\$ 430,000	\$ 432,000
68000 CAPITAL OUTLAY					
321 ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
436 OTHER ROAD MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
705 BRIDGE CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
713 HIGHWAY CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
714 HIGHWAY EQPT	\$ 52,416	\$ 254,323	\$ 109,818	\$ 150,000	\$ 100,000
715 LAND	\$ -	\$ -	\$ -	\$ 80,000	\$ -
718 MOTOR VEHICLES	\$ -	\$ 94,900	\$ 341,278	\$ 130,000	\$ 100,000
726 STATE AID PROJECTS	\$ 701,375	\$ 1,364,072	\$ 804,899	\$ 3,489,565	\$ 3,062,131
790 OTHER EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
791 OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 753,791	\$ 1,713,295	\$ 1,255,995	\$ 3,849,565	\$ 3,262,131
TOTAL ESTIMATED EXPENDITURES	\$ 4,614,198	\$ 4,184,181	\$ 3,508,428	\$ 7,332,142	\$ 6,546,552
EXCESS OF REVENUES & OTH. SOURCES OVER (UNDER) EXPENDITURES	\$ (1,409,621)	\$ 655,827	\$ (258,432)	\$ (1,395,569)	\$ (1,031,731)
OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED FUND BALANCE JULY 1,	\$ 3,736,249	\$ 2,326,628	\$ 2,982,455	\$ 2,724,023	\$ 1,328,454
UNASSIGNED FUND BALANCE JUNE 30,	\$ 2,326,628	\$ 2,982,455	\$ 2,724,023	\$ 1,328,454	\$ 296,723
FUND BALANCE AS A % OF REVENUES	72.60%	61.62%	83.82%	22.38%	5.38%
FUND BALANCE AS A % OF EXPENDITURES	50.42%	71.28%	77.64%	18.12%	4.53%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026	
GENERAL PURPOSE SCHOOL FUND						
40110	CURRENT PROPERTY TAX	\$ 3,281,184	\$ 3,365,127	\$ 3,294,758	\$ 3,337,547	\$ 3,361,051
40120	TRUSTEE'S COLLECTIONS PRIOR YRS	\$ 70,664	\$ 68,271	\$ 81,204	\$ 65,783	\$ 55,121
40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY	\$ -	\$ -	\$ -	\$ -	\$ -
40130	CIR CLK & MASTERS COLL. PRIOR YRS	\$ 25,580	\$ 25,336	\$ 34,432	\$ 25,432	\$ 24,334
40140	INTEREST & PENALTY	\$ 11,124	\$ 13,747	\$ 15,279	\$ 12,883	\$ 12,469
40150	PICK-UP TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
40161	PAYMENTS IN-LIEU OF TAXES - TVA	\$ -	\$ -	\$ -	\$ -	\$ -
40162	PAYM'TS IN-LIEU OF TAXES - LOC. UTIL.	\$ -	\$ -	\$ -	\$ -	\$ -
40163	PAYMENTS IN-LIEU OF TAXES - OTHER	\$ -	\$ -	\$ -	\$ -	\$ -
40210	LOCAL OPTION SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40275	MIXED DRINK TAX	\$ 34,284	\$ 39,437	\$ 38,281	\$ 33,809	\$ 29,629
40320	BANK EXCISE TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40350	INTERSTATE TELECOMM. TAX	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL COUNTY TAXES	\$ 3,422,836	\$ 3,511,918	\$ 3,463,954	\$ 3,475,454	\$ 3,482,605
41000 LICENSES & PERMITS						
41110	MARRIAGE LICENSES	\$ 1,630	\$ 1,877	\$ 1,803	\$ 1,500	\$ 1,500
	TOTAL LICENSES & PERMITS	\$ 1,630	\$ 1,877	\$ 1,803	\$ 1,500	\$ 1,500
43000 CHARGES FOR CURRENT SERVICES						
43511	TUITION - REGULAR DAY STUDENT	\$ 3,220	\$ 3,000	\$ 15,750	\$ 1,500	\$ 1,500
43513	TUITION - SUMMER SCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -
43517	TUITION - OTHER	\$ -	\$ -	\$ -	\$ -	\$ -
43541	CONTRACTS ADM. SVC-OTHER LEA'S	\$ -	\$ -	\$ -	\$ -	\$ -
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	\$ 17,363	\$ 18,046	\$ 31,116	\$ 41,000	\$ 41,000
43581	COMMUNITY SERVICE FEES - CHILD	\$ -	\$ -	\$ -	\$ -	\$ -
43583	TBI CRIMINAL BACKGROUND FEE	\$ -	\$ -	\$ -	\$ -	\$ -
43990	OTHER CHARGES FOR SERVICES	\$ 312	\$ 575	\$ -	\$ 1,000	\$ 1,000
	TOTAL CHARGES FOR SERVICES	\$ 20,895	\$ 21,621	\$ 46,866	\$ 43,500	\$ 43,500
44000 OTHER LOCAL REVENUES						
44110	INTEREST EARNED	\$ (13,172)	\$ 21,671	\$ 38,798	\$ -	\$ -
44120	LEASE/RENTALS	\$ -	\$ -	\$ -	\$ -	\$ -
44130	SALE OF MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
44145	SALE OF RECYCLED MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
44146	E-RATE FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -
44170	MISCELLANEOUS REFUNDS	\$ 30,719	\$ 622	\$ 4,079	\$ 32,000	\$ -
44500	NON-RECURRING ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
44520	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ -	\$ 4,836	\$ -	\$ -	\$ -
44540	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -
44550	RESALE OF MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
44560	DAMAGES RECOVERED/INDIVIDUALS	\$ 2,817	\$ -	\$ -	\$ -	\$ -
44570	CONTRIBUTIONS & GIFTS - CHARITY	\$ 19,984	\$ 14,736	\$ 19,543	\$ 15,000	\$ 26,400
44590	OTHER LOCAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 40,348	\$ 41,865	\$ 62,420	\$ 47,000	\$ 26,400
46100	GENERAL GOVERNMENT GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
46175	ON-BEHALF CONTRIBUTIONS FOR "OPEB"	\$ 82,889	\$ 54,938	\$ 47,101	\$ -	\$ -
46500 STATE EDUCATION FUNDS						
46510	TENNESSEE INV. IN STUDENT ACHIEVEMENT	\$ -	\$ -	\$ 22,913,822	\$ 22,182,738	\$ 28,508,311
46511	BASIC EDUCATION PROGRAM	\$ 17,871,548	\$ 18,584,648	\$ -	\$ -	\$ -
46512	BASIC EDUCATION PROGRAM-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -
46513	TISA - ON BEHALF PAYMENTS	\$ -	\$ -	\$ 35,340	\$ -	\$ -
46515	EARLY CHILDHOOD EDUCATION	\$ 483,645	\$ 467,766	\$ 427,062	\$ 486,167	\$ 398,042
46520	SCHOOL FOOD SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
46530	ENERGY EFFICIENT SCHOOL INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ -

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
46550 DRIVER EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
46590 OTHER STATE EDUCATION FUNDS	\$ 660,401	\$ 704,524	\$ 390,859	\$ -	\$ 225,000
46591 COORDINATED SCHOOL HEALTH-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -
46592 INTERNET CONNECTIVITY-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -
46594 FAMILY RESOURCE CENTER	\$ -	\$ -	\$ -	\$ -	\$ -
46595 STATEWIDE STUDENT MGMT SYSTEM-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -
46610 CAREER LADDER PROGRAM	\$ 28,308	\$ 22,613	\$ 21,672	\$ 20,000	\$ 20,000
46611 CAREER LADDER EVALUATORS	\$ -	\$ -	\$ -	\$ -	\$ -
46612 CAREER LADDER EXT. CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -
46615 CAREER LADDER PROGRAM-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -
46640 VOCATIONAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
46790 OTHER VOCATIONAL - CORD MATH	\$ -	\$ 913,697	\$ 134,228	\$ 579,372	\$ 242,276
OTHER STATE FUNDS					
46850 MIXED DRINK TAX	\$ -	\$ -	\$ -	\$ -	\$ -
46851 STATE REVENUE SHARING-TVA FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
46852 STATE REV SHARING-TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
46980 OTHER STATE GRANTS	\$ -	\$ 102,000	\$ 115,162	\$ -	\$ -
46981 SAFE SCHOOLS-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -
46990 OTHER STATE REVENUES	\$ -	\$ -	\$ 138,878	\$ -	\$ -
TOTAL STATE FUNDS	\$ 19,126,791	\$ 20,850,186	\$ 24,224,124	\$ 23,268,277	\$ 29,393,629
FEDERAL FUNDS RECEIVED THRU STATE					
Q					
47139 OTHER VOCATIONAL	\$ -	\$ -	\$ -	\$ -	\$ -
47141 ECIA CHAPTER 1	\$ -	\$ -	\$ -	\$ -	\$ -
47142 ECIA CHAPTER 2	\$ -	\$ -	\$ -	\$ -	\$ -
47143 SPEC. ED. GRANTS TO STATES	\$ 75,389	\$ -	\$ 24,433	\$ -	\$ -
47145 SPECIAL ED PRE-SCHOOL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
47189 TITLE II	\$ -	\$ -	\$ -	\$ -	\$ -
47210 JOB TRAINING PARTNERSHIP ACT	\$ -	\$ -	\$ -	\$ -	\$ -
47230 DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -
47401 AMERICAN RESCUE PLAN	\$ -	\$ -	\$ 273,089	\$ -	\$ -
47590 OTHER FEDERAL THRU STATE	\$ -	\$ -	\$ 60,431	\$ -	\$ -
DIRECT FEDERAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
47630 PUBLIC LAW 874	\$ 161,927	\$ 162,566	\$ 180,912	\$ -	\$ -
47990 OTHER DIRECT FEDERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL GOVERNMENT	\$ 237,316	\$ 162,566	\$ 538,865	\$ -	\$ -
48000 OTHER GOV'TS & CITIZENS GROUPS					
48130 CONTRIBUTIONS (Local Purpose)	\$ 1,540,000	\$ 1,540,000	\$ 1,824,666	\$ 1,910,000	\$ 1,910,000
48610 DONATIONS	\$ 13,520	\$ 11,012	\$ 36,932	\$ 10,000	\$ 27,126
49600 PROCEEDS/FROM SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -
49000 OTHER SOURCES (NON-REVENUE)					
49200 NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
49700 INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ 30,000
49800 TRANSFERS IN	\$ 3,500	\$ 8,759	\$ -	\$ 8,000	\$ 16,000
TOTAL OTHER SOURCES (NON-REV)	\$ 1,557,020	\$ 1,559,771	\$ 1,861,598	\$ 1,928,000	\$ 1,983,126
TOTAL REVENUES & OTHER SOURCES	\$ 24,406,836	\$ 26,149,804	\$ 30,199,630	\$ 28,763,731	\$ 34,930,760

AUDIT 2022
AUDIT 2023
AUDIT 2024
ESTIMATED 2025
BUDGET 2026

EXPENDITURES:

71100 REGULAR INSTRUCTION PROGRAM

116	TEACHERS	\$ 8,216,228	\$ 8,618,178	\$ 9,106,274	\$ 10,299,500	\$ 10,400,000
117	CAREER LADDER PROGRAM	\$ 14,000	\$ 12,000	\$ 10,000	\$ 20,000	\$ 10,000
123	GUIDANCE PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -
128	HOME BOUND TEACHERS	\$ 23,144	\$ 23,944	\$ 25,144	\$ 32,000	\$ 32,000
163	EDUCATIONAL ASSISTANTS (AIDES)	\$ 223,750	\$ 243,196	\$ 328,618	\$ 450,000	\$ 450,000
189	OTHER SALARIES & WAGES	\$ 202,741	\$ 195,936	\$ 220,586	\$ 664,257	\$ 734,083
195	CERTIFIED SUBSTITUTE TEACHERS	\$ 15,587	\$ 25,180	\$ 24,220	\$ 25,000	\$ 20,000
196	IN-SERVICE TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -
198	NON-CERTIFIED SUBSTITUTE TEACHERS	\$ 90,743	\$ 131,058	\$ 142,630	\$ 120,000	\$ 150,000
201	SOCIAL SECURITY	\$ 495,843	\$ 525,813	\$ 560,689	\$ 695,500	\$ 720,000
204	PENSIONS	\$ 797,566	\$ 720,675	\$ 754,533	\$ 950,000	\$ 990,000
205	EMPLOYEE DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -
207	MEDICAL INSURANCE	\$ 1,114,945	\$ 1,218,440	\$ 1,347,892	\$ 1,610,000	\$ 1,710,000
208	DENTAL INSURANCE	\$ 75,614	\$ 79,843	\$ 72,039	\$ 105,000	\$ 105,000
210	UNEMPLOYMENT COMP	\$ 3,677	\$ 2,919	\$ 1,740	\$ 13,000	\$ 13,000
212	MEDICARE	\$ 116,255	\$ 120,835	\$ 131,203	\$ 165,000	\$ 170,000
217	RETIREMENT - HYBRID STABILIZATION	\$ -	\$ 22,655	\$ -	\$ 90,000	\$ 90,000
356	TUITION	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ 3,425	\$ 4,028	\$ 6,817	\$ 10,000	\$ 25,000
422	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
429	INSTR. SUPPLIES & MATERIALS	\$ 91,815	\$ 93,654	\$ 81,787	\$ 130,000	\$ 140,000
432	LIBRARY BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -
449	TEXTBOOKS	\$ 44,134	\$ 67,060	\$ 209,934	\$ 400,000	\$ 500,000
457	IN-SERVICE STAFF DEV. TCHR CNTR	\$ -	\$ -	\$ -	\$ -	\$ -
471	SOFTWARE	\$ 34,423	\$ 43,455	\$ 14,520	\$ 50,000	\$ 100,000
499	OTHER SUPP. & MATER.-SUMMER SCH	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
524	STAFF DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
535	FEE WAIVERS	\$ 5,737	\$ 7,148	\$ 5,928	\$ 25,000	\$ 25,000
595	TISA-ON BEHALF PAYMENTS	\$ -	\$ -	\$ 35,340	\$ -	\$ -
599	OTHER CHARGES	\$ 11,321	\$ 10,724	\$ 18,675	\$ 23,000	\$ 23,000
722	REGULAR INSTRUCTION EQPT	\$ 36,434	\$ 23,685	\$ 322	\$ 125,000	\$ 125,000
TOTAL REGULAR INSTRUCTION PROG.		\$ 11,617,382	\$ 12,190,426	\$ 13,098,891	\$ 16,032,257	\$ 16,562,083

71150 ALTERNATIVE INSTRUCTION PROGRAM

116	TEACHERS	\$ 68,013	\$ 70,305	\$ 70,221	\$ 80,000	\$ 80,000
117	CAREER LADDER	\$ -	\$ -	\$ -	\$ -	\$ -
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -
163	EDUCATIONAL ASSISTANTS	\$ 21,903	\$ 23,640	\$ 25,882	\$ 29,000	\$ 31,000
195	SUBSTITUTE TEACHERS	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 5,035	\$ 5,255	\$ 5,348	\$ 6,900	\$ 7,000
204	STATE RETIREMENT	\$ 8,190	\$ 7,389	\$ 6,182	\$ 9,000	\$ 9,000
207	MEDICAL INSURANCE	\$ 11,700	\$ 12,771	\$ 16,148	\$ 23,500	\$ 25,500
208	DENTAL	\$ 548	\$ 548	\$ 521	\$ 675	\$ 675
210	UNEMPLOYMENT	\$ 41	\$ 25	\$ 16	\$ 50	\$ 50
212	EMPLOYER MEDICARE	\$ 1,178	\$ 1,229	\$ 1,251	\$ 1,650	\$ 1,700
429	INSTR. SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ 300	\$ 300
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALTERNATIVE INSTR/PROGRAM		\$ 116,608	\$ 121,162	\$ 125,569	\$ 151,075	\$ 155,225

71200 SPECIAL EDUCATION PROGRAM

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -
116	TEACHERS	\$ 1,430,947	\$ 1,470,830	\$ 1,494,716	\$ 1,860,000	\$ 1,870,000
117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
127	CAREER LADDER-EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -
128	HOMEBOUND TEACHERS	\$ 34,715	\$ 35,915	\$ 37,715	\$ 44,000	\$ 44,000
163	EDUCATIONAL ASSISTANTS	\$ 231,705	\$ 244,713	\$ 381,303	\$ 530,900	\$ 582,900

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
171	SPEECH PATHOLOGIST	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ 92,836	\$ 76,634	\$ 53,422	\$ 60,000
195	CERTIFIED SUBSTITUTE TEACHERS	\$ 390	\$ 5,392	\$ 382	\$ 2,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	\$ 2,520	\$ 13,963	\$ 14,699	\$ 14,000
201	SOCIAL SECURITY	\$ 100,786	\$ 104,414	\$ 111,983	\$ 157,100
204	STATE RETIREMENT	\$ 150,733	\$ 141,320	\$ 136,525	\$ 203,700
207	MEDICAL INSURANCE	\$ 241,948	\$ 246,594	\$ 284,537	\$ 314,000
208	DENTAL INSURANCE	\$ 14,350	\$ 14,267	\$ 12,313	\$ 28,000
210	UNEMPLOYMENT INSURANCE	\$ 889	\$ 470	\$ 319	\$ 1,000
212	MEDICARE	\$ 23,573	\$ 24,420	\$ 26,190	\$ 37,000
217	RETIREMENT - HYBRID STABILIZATION	\$ -	\$ 5,506	\$ -	\$ 19,200
311	CONTRACTS W/OTHER SCHOOL SYSTEMS	\$ -	\$ -	\$ -	\$ -
313	CONTRACTS W/PARENTS	\$ -	\$ -	\$ -	\$ -
330	LEASE / SBITA PAYMENTS	\$ 10,470	\$ 12,408	\$ 13,494	\$ 13,000
336	MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
429	INSTR. SUPPLIES & MATERIALS	\$ 13,629	\$ 4,153	\$ 1,787	\$ 15,000
499	OTHER SUPPLIES & MATERIALS	\$ 14,280	\$ 7,793	\$ 2,899	\$ 15,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -
725	SPECIAL EDUCATION EQPT	\$ 699	\$ 1,993	\$ 5,702	\$ 5,000
TOTAL SPECIAL ED. PROGRAM		\$ 2,365,470	\$ 2,411,785	\$ 2,578,986	\$ 3,319,900

71300 CAREER & TECHNICAL EDUCATION PROGRAM

104	PRINCIPALS	\$ -	\$ -	\$ -	\$ -
116	TEACHERS	\$ 546,147	\$ 571,216	\$ 573,582	\$ 700,000
117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ 51,548	\$ 53,954	\$ 57,582	\$ 63,000
195	CERTIFIED SUBSTITUTE TEACHERS	\$ -	\$ 595	\$ -	\$ 600
198	NON-CERTIFIED TEACHERS	\$ 4,200	\$ 8,424	\$ 5,031	\$ 7,700
201	SOCIAL SECURITY	\$ 34,754	\$ 36,676	\$ 36,603	\$ 48,000
204	STATE RETIREMENT	\$ 56,526	\$ 51,663	\$ 46,703	\$ 68,000
205	EMPLOYEE INSURANCE	\$ -	\$ -	\$ -	\$ -
207	MEDICAL INSURANCE	\$ 66,510	\$ 74,189	\$ 94,383	\$ 95,000
208	DENTAL INSURANCE	\$ 5,411	\$ 5,414	\$ 5,482	\$ 6,400
210	UNEMPLOYMENT COMP	\$ 227	\$ 140	\$ 86	\$ 250
212	MEDICARE	\$ 8,128	\$ 8,577	\$ 8,560	\$ 12,000
217	RETIREMENT - HYBRID STABILIZATION	\$ -	\$ 594	\$ -	\$ 12,000
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
429	INSTR. SUPPLIES & MATERIALS	\$ 12,000	\$ 52,795	\$ 17,088	\$ 53,000
471	SOFTWARE	\$ -	\$ -	\$ 15,000	\$ 30,000
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ 12,732	\$ 17,582
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -
730	VOCATIONAL INSTRUCTIONAL EQPT	\$ -	\$ 872,901	\$ 298,089	\$ 470,194
790	OTHER EQUIPMENT	\$ -	\$ 75,821	\$ -	\$ 8,597
TOTAL VOCATIONAL EDUC. PROGRAM		\$ 786,451	\$ 1,813,959	\$ 1,171,921	\$ 1,593,323

71600 ADULT EDUCATION

116	TEACHERS	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -
790	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -
TOTAL ADULT EDUCATION		\$ -	\$ -	\$ -	\$ -

TOTAL INSTRUCTIONAL EXPEND.		\$ 14,885,911	\$ 16,537,332	\$ 16,975,367	\$ 21,096,555
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72000 SUPPORT SERVICES

72110 ATTENDANCE

105	SUPERVISOR/DIRECTOR	\$ 66,615	\$ 68,615	\$ 71,615	\$ 78,000
117	CAREER LADDER PROGRAM	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
162	CLERICAL PERSONNEL	\$ 38,482	\$ 40,419	\$ 43,480	\$ 51,000	\$ 54,000
201	SOCIAL SECURITY	\$ 6,064	\$ 6,439	\$ 6,807	\$ 8,000	\$ 8,600
204	PENSIONS	\$ 9,036	\$ 8,236	\$ 7,410	\$ 11,500	\$ 11,000
207	MEDICAL INSURANCE	\$ 13,374	\$ 10,133	\$ 11,685	\$ 15,500	\$ 16,500
208	DENTAL	\$ 548	\$ 548	\$ 526	\$ 650	\$ 650
210	UNEMPLOYMENT	\$ 41	\$ 25	\$ 16	\$ 50	\$ 50
212	EMPLOYER MEDICARE	\$ 1,418	\$ 1,506	\$ 1,592	\$ 2,100	\$ 2,100
336	MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ -	\$ -	\$ -	\$ 500	\$ 500
399	OTHER CONTRACTED SERVICES	\$ 15,331	\$ 15,238	\$ 15,162	\$ 20,000	\$ 25,000
499	OTHER SUPPLIES & MATERIALS	\$ 969	\$ 740	\$ 237	\$ 1,500	\$ 1,500
524	INSERVICE/STAFF DEVELOPMENT	\$ 275	\$ 1,733	\$ 2,158	\$ 3,000	\$ 3,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
704	ATTENDANCE EQPT	\$ -	\$ -	\$ -	\$ 100	\$ 100
	TOTAL ATTENDANCE	\$ 153,053	\$ 154,632	\$ 161,688	\$ 192,900	\$ 205,000

72120 HEALTH SERVICES

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -
131	MEDICAL PERSONNEL	\$ 262,650	\$ 272,166	\$ 287,499	\$ 316,000	\$ 331,000
162	CLERICAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 14,138	\$ 14,990	\$ 15,944	\$ 23,500	\$ 23,500
204	STATE RETIREMENT	\$ 25,764	\$ 23,185	\$ 20,165	\$ 29,000	\$ 29,000
207	MEDICAL INSURANCE	\$ 46,707	\$ 45,762	\$ 50,169	\$ 56,000	\$ 59,000
208	DENTAL INSURANCE	\$ 2,285	\$ 2,194	\$ 2,084	\$ 3,100	\$ 3,100
210	UNEMPLOYMENT COMP	\$ 103	\$ 64	\$ 39	\$ 150	\$ 150
212	MEDICARE	\$ 3,306	\$ 3,506	\$ 3,729	\$ 4,600	\$ 5,000
217	RETIREMENT - HYBRID STABILIZATION	\$ -	\$ 364	\$ -	\$ 1,400	\$ 1,400
355	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ 1,000
399	OTHER CONTRACTED SERVICES	\$ -	\$ 15,000	\$ 30,000	\$ 35,000	\$ 35,000
413	DRUGS & MEDICAL SUPPLIES	\$ 760	\$ 2,061	\$ 2,194	\$ 13,000	\$ 13,000
429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
499	OTHER SUPPLIES & MATERIALS	\$ 1,610	\$ 5,905	\$ 5,108	\$ 10,000	\$ 10,000
524	INSERVICE/STAFF DEVELOPMENT	\$ -	\$ 526	\$ 1,604	\$ 2,000	\$ 2,000
790	OTHER EQUIPMENT	\$ 9,624	\$ 6,842	\$ 6,095	\$ 10,000	\$ 10,000
	TOTAL HEALTH SERVICES	\$ 366,947	\$ 392,565	\$ 424,630	\$ 503,750	\$ 523,150

72130 OTHER STUDENT SUPPORT

117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
123	GUIDANCE PERSONNEL	\$ 373,324	\$ 387,483	\$ 408,284	\$ 443,000	\$ 467,000
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ 4,660	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 21,273	\$ 22,407	\$ 23,375	\$ 28,000	\$ 29,000
204	STATE RETIREMENT	\$ 38,555	\$ 34,011	\$ 27,872	\$ 40,000	\$ 41,000
207	MEDICAL INSURANCE	\$ 39,576	\$ 42,327	\$ 45,441	\$ 50,000	\$ 54,000
208	DENTAL INSURANCE	\$ 3,290	\$ 3,290	\$ 3,117	\$ 3,700	\$ 3,700
210	UNEMPLOYMENT COMP	\$ 124	\$ 76	\$ 47	\$ 200	\$ 200
212	MEDICARE	\$ 4,975	\$ 5,240	\$ 5,467	\$ 6,600	\$ 6,800
307	COMMUNICATION	\$ -	\$ -	\$ -	\$ 4,500	\$ 100
309	CONTRACTS W/GOVERNMENT AGENCIES-SRO	\$ 236,646	\$ 128,828	\$ 5,752	\$ 90,000	\$ 90,000
322	EVALUATION & TESTING	\$ 16,307	\$ 6,956	\$ -	\$ 10,000	\$ 4,500,000
336	MAINT. & REPAIR SERVICES EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 60,000
790	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER STUDENT SUPPORT	\$ 735,070	\$ 636,278	\$ 520,355	\$ 677,000	\$ 5,252,800

72210 REGULAR INSTRUCTION STAFF

105	SUPERVISOR/DIRECTOR	\$ 160,133	\$ 164,133	\$ 165,226	\$ 179,000	\$ 187,000
117	CAREER LADDER PROGRAM	\$ 1,900	\$ 2,000	\$ 3,000	\$ 2,000	\$ 3,000
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -
129	LIBRARIANS	\$ 304,200	\$ 317,440	\$ 289,524	\$ 370,000	\$ 380,000

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
132	MATERIALS SUPERVISOR	\$ -	\$ -	\$ -	\$ -	\$ -
138	INSTR. COMPUTER PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -
163	EDUCATIONAL ASSISTANTS	\$ 29,399	\$ 31,481	\$ 19,714	\$ 48,000	\$ 48,000
201	SOCIAL SECURITY	\$ 29,055	\$ 30,227	\$ 27,837	\$ 37,000	\$ 37,000
204	PENSIONS	\$ 48,028	\$ 43,145	\$ 32,498	\$ 55,000	\$ 55,000
207	MEDICAL INSURANCE	\$ 39,937	\$ 42,719	\$ 46,312	\$ 53,000	\$ 70,000
208	DENTAL	\$ 3,839	\$ 3,839	\$ 3,218	\$ 4,100	\$ 4,200
210	UNEMPLOYMENT COMP	\$ 145	\$ 89	\$ 54	\$ 220	\$ 220
212	MEDICARE	\$ 6,795	\$ 7,069	\$ 6,510	\$ 9,000	\$ 9,000
217	RETIREMENT - HYBRID STABILIZATION	\$ -	\$ 454	\$ -	\$ 1,750	\$ 1,750
336	MAINTENANCE & REPAIR -EQPT	\$ -	\$ -	\$ -	\$ 500	\$ 500
355	TRAVEL	\$ 400	\$ 749	\$ -	\$ 1,500	\$ 1,500
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
422	FOOD SUPPLIES	\$ 6,994	\$ 19,765	\$ 14,140	\$ -	\$ 1
429	INSTRUCTIONAL SUPPLIES & MAT'LS	\$ -	\$ -	\$ -	\$ -	\$ -
432	LIBRARY BOOKS	\$ 15,930	\$ 16,340	\$ 15,700	\$ 17,000	\$ 17,000
471	SOFTWARE	\$ 3,784	\$ -	\$ -	\$ 10,000	\$ 10,000
499	OTHER SUPPLIES & MATERIALS	\$ 871	\$ 91	\$ 28	\$ 500	\$ 7,700
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 10,197	\$ 1,461	\$ 13,563	\$ 20,000	\$ 20,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
790	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
TOTAL REGULAR INSTRUCTION STAFF		\$ 661,607	\$ 681,002	\$ 637,324	\$ 814,570	\$ 857,871

72220 SPECIAL EDUCATION PROGRAM

105	SUPERVISOR/DIRECTOR	\$ 64,911	\$ 67,563	\$ 75,799	\$ 83,000	\$ 87,000
117	CAREER LADDER PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -
124	PSYCHOLOGICAL PERSONNEL	\$ -	\$ -	\$ -	\$ 64,000	\$ 65,000
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -
131	MEDICAL PERSONNEL	\$ 48,314	\$ 50,469	\$ 56,669	\$ 63,000	\$ 66,000
161	SECRETARY(S)	\$ -	\$ -	\$ 48,480	\$ 50,000	\$ 40,000
171	SPEECH PATHOLOGIST	\$ -	\$ 56,688	\$ 119,469	\$ 190,000	\$ 206,000
189	OTHER SALARIES & WAGES	\$ 55,160	\$ 58,530	\$ 57,140	\$ 79,000	\$ 81,000
201	SOCIAL SECURITY	\$ 10,329	\$ 14,054	\$ 20,822	\$ 34,000	\$ 35,000
204	PENSIONS	\$ 13,477	\$ 17,561	\$ 25,010	\$ 45,600	\$ 46,000
207	MEDICAL INSURANCE	\$ 1,864	\$ 10,633	\$ 35,424	\$ 32,000	\$ 70,000
208	DENTAL	\$ 1,005	\$ 1,097	\$ 1,958	\$ 2,650	\$ 2,650
210	UNEMPLOYMENT COMP	\$ 124	\$ 76	\$ 47	\$ 200	\$ 200
212	MEDICARE	\$ 2,416	\$ 3,287	\$ 4,870	\$ 7,800	\$ 8,000
217	RETIREMENT-HYBRID STABILIZATION	\$ -	\$ 646	\$ -	\$ 4,000	\$ 4,000
322	EVALUATION & TESTING	\$ -	\$ -	\$ 3,884	\$ -	\$ 10,000
348	POSTAL CHARGES	\$ 193	\$ 277	\$ 304	\$ 400	\$ 500
355	TRAVEL	\$ 2,860	\$ 2,894	\$ 3,604	\$ 4,000	\$ 5,000
399	OTHER CONTRACTED SERVICES	\$ 383,631	\$ 280,924	\$ 254,333	\$ 252,000	\$ 252,000
499	OTHER SUPPLIES & MATERIALS	\$ 1,657	\$ 1,781	\$ 7,036	\$ 10,000	\$ 10,000
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 12,800	\$ 7,282	\$ 8,468	\$ 12,000	\$ 15,000
790	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPECIAL EDUCATION		\$ 598,741	\$ 573,762	\$ 723,317	\$ 933,650	\$ 1,003,350

72230 CAREER & TECHNICAL EDUCATION PRGM

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ 76,098	\$ 152,196	\$ 85,098
201	SOCIAL SECURITY	\$ -	\$ -	\$ 4,714	\$ 9,442	\$ 5,276
204	PENSIONS	\$ -	\$ -	\$ 5,182	\$ 10,364	\$ 4,910
208	DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -
212	MEDICARE	\$ -	\$ -	\$ 1,103	\$ 2,209	\$ 1,234
722	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 73,943
730	VOCATIONAL INSTRUCTION EQPT	\$ -	\$ -	\$ -	\$ -	\$ 71,815
790	OTHER EQUIPMENT	\$ -	\$ -	\$ 4,044	\$ 4,044	\$ -
TOTAL CAREER & TECHNICAL ED PRGM		\$ -	\$ -	\$ 91,141	\$ 178,255	\$ 242,276

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
72250 TECHNOLOGY						
105	SUPERVISOR/DIRECTOR	\$ 44,338	\$ 45,338	\$ 47,338	\$ 56,000	\$ 59,000
138	INSTRUCTIONAL COMPUTER PERSONNEL	\$ 99,775	\$ 101,768	\$ 100,437	\$ 125,000	\$ 125,000
201	SOCIAL SECURITY	\$ 7,910	\$ 8,096	\$ 8,023	\$ 13,500	\$ 13,500
204	PENSIONS	\$ 6,581	\$ 6,744	\$ 7,041	\$ 16,000	\$ 12,000
207	MEDICAL INSURANCE	\$ 24,406	\$ 27,441	\$ 33,536	\$ 35,000	\$ 42,000
210	UNEMPLOYMENT	\$ 52	\$ 32	\$ 27	\$ 75	\$ 75
212	MEDICARE	\$ 1,850	\$ 1,893	\$ 1,876	\$ 3,100	\$ 3,100
307	COMMUNICATION	\$ 4,600	\$ 1,000	\$ 5,125	\$ 5,125	\$ 18,000
336	MAINTENANCE & REPAIR SERVICES-EQT	\$ 8,108	\$ 11,220	\$ 25,475	\$ 30,000	\$ 30,000
350	INTERNET CONNECTIVITY	\$ 86,113	\$ 110,770	\$ 360,442	\$ 75,000	\$ 75,000
355	TRAVEL	\$ 68	\$ -	\$ 440	\$ 750	\$ 750
399	OTHER CONTRACTED SERVICES	\$ -	\$ 1,500	\$ 6,000	\$ 33,000	\$ 38,000
470	CABLING	\$ 11,795	\$ 11,003	\$ 1,750	\$ 5,000	\$ 5,000
471	SOFTWARE	\$ -	\$ -	\$ 60,574	\$ 65,000	\$ 77,000
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 30	\$ 30	\$ 31	\$ 2,000	\$ 2,000
599	OTHER CHARGES	\$ 27,219	\$ 16,480	\$ 8,379	\$ 33,500	\$ 33,500
790	OTHER EQUIPMENT	\$ -	\$ -	\$ 39,120	\$ -	\$ 5,700
	TOTAL TECHNOLOGY	\$ 322,845	\$ 343,315	\$ 705,614	\$ 498,050	\$ 539,625

72260 ADULT PROGRAMS

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
790	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL ADULT PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -

72290 OTHER PROGRAMS

105	SUPERVISOR/DIRECTOR	\$ 53,858	\$ 56,603	\$ 60,392	\$ 66,305	\$ 69,903
162	CLERICAL PERSONNEL	\$ 8,558	\$ 8,773	\$ 7,703	\$ 12,000	\$ 8,900
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 3,870	\$ 4,084	\$ 4,222	\$ 4,800	\$ 4,886
204	PENSIONS	\$ 2,914	\$ 3,062	\$ 3,267	\$ 3,600	\$ 3,782
210	UNEMPLOYMENT COMPENSATION	\$ 31	\$ 19	\$ 12	\$ 50	\$ 50
212	MEDICARE	\$ 905	\$ 917	\$ 987	\$ 1,125	\$ 1,143
215	ON-BEHALF PAYMENTS TO OPEB	\$ 82,889	\$ 54,938	\$ 47,101	\$ -	\$ -
355	TRAVEL	\$ 121	\$ 179	\$ 176	\$ 250	\$ 250
399	OTHER CONTRACTED SERVICES	\$ 6,000	\$ 1,789	\$ -	\$ 1,000	\$ 500
499	OTHER SUPPLIES & MATERIALS	\$ 22,680	\$ 21,547	\$ 19,873	\$ 8,245	\$ 8,086
524	INSERVICE/STAFF DEVELOPMENT	\$ 1,600	\$ 2,362	\$ 2,588	\$ 3,650	\$ 2,500
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER PROGRAMS	\$ 183,426	\$ 154,273	\$ 146,321	\$ 101,025	\$ 100,000

72310 BOARD OF EDUCATION

118	SECRETARY TO BOARD	\$ -	\$ -	\$ -	\$ -	\$ -
162	CLERICAL PERSONNEL	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
191	BOARD & COMMITTEE MEMBER FEES	\$ 12,025	\$ 11,100	\$ 10,800	\$ 18,600	\$ 18,600
201	SOCIAL SECURITY	\$ 746	\$ 688	\$ 980	\$ 1,500	\$ 1,500
204	PENSIONS	\$ -	\$ -	\$ 270	\$ 325	\$ 325
212	MEDICARE	\$ 174	\$ 161	\$ 229	\$ 350	\$ 350
305	AUDIT SERVICES	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,500	\$ 6,500
320	DUES & MEMBERSHIPS	\$ 12,667	\$ 12,618	\$ 15,142	\$ 16,000	\$ 16,000
331	LEGAL SERVICES	\$ 4,718	\$ 4,731	\$ 13,298	\$ 25,000	\$ 25,000
355	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -
367	MAINTENANCE & REPAIR - RECORDS	\$ 5,000	\$ 9,680	\$ 5,763	\$ 11,000	\$ 11,000
399	OTHER CONTRACTED SERVICES	\$ 1,020	\$ 1,020	\$ 1,020	\$ 2,000	\$ 2,000
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
506	LIABILITY INSURANCE	\$ 53,597	\$ 55,219	\$ 63,327	\$ 65,000	\$ 78,000
510	TRUSTEES COMMISSION	\$ 96,966	\$ 98,651	\$ 98,211	\$ 125,000	\$ 125,000
513	WORKERS COMPENSATION	\$ 169,862	\$ 201,471	\$ 203,979	\$ 207,000	\$ 210,000

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
524	INSERVICE/STAFF DEVELOPMENT	\$ 1,099	\$ 2,227	\$ 1,964	\$ 2,500	\$ 2,500
534	APPLICANT RFD FOR CRIMINAL INVEST	\$ 3,585	\$ 4,194	\$ 3,566	\$ 13,500	\$ 13,500
599	OTHER CHARGES	\$ 16,910	\$ 12,940	\$ 14,574	\$ 2,500	\$ 1
	TOTAL EXPENDITURES FOR BOARD	\$ 384,369	\$ 420,700	\$ 444,123	\$ 501,775	\$ 515,276

72320 DIRECTOR OF SCHOOLS

101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 98,000	\$ 100,000	\$ 103,000	\$ 109,000	\$ 112,010
117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 1,000
201	SOCIAL SECURITY	\$ 5,608	\$ 5,919	\$ 6,240	\$ 7,000	\$ 7,200
204	STATE RETIREMENT	\$ 10,197	\$ 8,777	\$ 7,244	\$ 10,700	\$ 10,700
207	MEDICAL INSURANCE	\$ 11,559	\$ 8,056	\$ 5,649	\$ 13,000	\$ 13,000
208	DENTAL	\$ 548	\$ 548	\$ 526	\$ 750	\$ 750
210	UNEMPLOYMENT COMP	\$ 21	\$ 13	\$ 8	\$ 25	\$ 25
212	MEDICARE	\$ 1,312	\$ 1,384	\$ 1,459	\$ 1,650	\$ 1,700
307	COMMUNICATIONS	\$ 18,882	\$ 18,206	\$ 29,961	\$ 31,260	\$ 31,620
320	DUES & MEMBERSHIPS	\$ 2,492	\$ 3,092	\$ 160	\$ 4,200	\$ 4,200
336	MAINT. & REPAIR SERVICES-EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
348	POSTAL CHARGES	\$ 3,193	\$ 2,688	\$ 3,099	\$ 8,000	\$ 8,000
355	TRAVEL	\$ 4	\$ -	\$ 715	\$ 200	\$ 500
509	REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 1,851	\$ 2,140	\$ 1,790	\$ 2,500	\$ 2,500
599	OTHER CHARGES	\$ 671	\$ 1,025	\$ 933	\$ 1,200	\$ 1,200
701	ADMINISTRATION EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPEND. DIRECTOR OF SCHOOLS	\$ 155,338	\$ 152,848	\$ 161,784	\$ 190,485	\$ 194,405

72410 OFFICE OF THE PRINCIPAL

104	PRINCIPALS	\$ 368,305	\$ 399,224	\$ 414,133	\$ 432,000	\$ 475,000
117	CAREER LADDER PROGRAM	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -
139	ASSISTANT PRINCIPALS	\$ 392,174	\$ 394,649	\$ 417,726	\$ 443,000	\$ 480,000
161	SECRETARY(S)	\$ 350,386	\$ 350,234	\$ 375,028	\$ 443,000	\$ 475,000
162	CLERICAL	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 62,557	\$ 63,050	\$ 67,162	\$ 82,000	\$ 90,000
204	STATE RETIREMENT	\$ 97,357	\$ 86,608	\$ 77,127	\$ 101,300	\$ 110,000
207	MEDICAL INSURANCE	\$ 135,774	\$ 192,388	\$ 200,121	\$ 205,600	\$ 275,000
208	DENTAL	\$ 5,667	\$ 6,032	\$ 5,759	\$ 7,200	\$ 7,500
210	UNEMPLOYMENT COMP	\$ 475	\$ 292	\$ 179	\$ 700	\$ 700
212	MEDICARE	\$ 14,630	\$ 14,746	\$ 15,707	\$ 20,000	\$ 22,000
217	RETIREMENT-HYBRID STABLIZATION	\$ -	\$ 431	\$ -	\$ 1,800	\$ 1,800
307	COMMUNICATION	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500
320	DUES & MEMBERSHIPS	\$ -	\$ 6,000	\$ 6,000	\$ 6,500	\$ 10,000
355	TRAVEL	\$ 800	\$ 1,493	\$ 1,045	\$ 3,000	\$ 3,000
399	OTHER CONTRACTED SERVICES	\$ 8,760	\$ 6,685	\$ 5,238	\$ 9,000	\$ 9,000
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ -	\$ -	\$ 233	\$ 10,000	\$ 10,000
701	ADMINISTRATION EQPT	\$ 1,107	\$ 1,072	\$ -	\$ 500	\$ 500
	TOTAL EXPEND. FOR PRINCIPAL	\$ 1,457,192	\$ 1,542,404	\$ 1,604,958	\$ 1,785,100	\$ 1,989,000

72510 FISCAL SERVICES

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -
119	ACCOUNTANTS/BOOKKEEPER	\$ 75,404	\$ 78,088	\$ 83,480	\$ 89,000	\$ 97,500
161	SECRETARY(S)	\$ 40,534	\$ 41,480	\$ 43,480	\$ 51,000	\$ 53,000
162	CLERICAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 5,937	\$ 6,172	\$ 6,785	\$ 9,000	\$ 9,500
204	STATE RETIREMENT	\$ 6,272	\$ 6,469	\$ 6,868	\$ 8,000	\$ 8,500
207	MEDICAL INSURANCE	\$ 25,829	\$ 27,448	\$ 28,414	\$ 31,000	\$ 36,000
210	UNEMPLOYMENT	\$ 62	\$ 38	\$ 23	\$ 80	\$ 80

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
212	MEDICARE	\$ 1,389	\$ 1,444	\$ 1,587	\$ 2,200	\$ 2,500
317	DATA PROCESSING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
320	DUES & MEMBERSHIPS	\$ -	\$ -	\$ 150	\$ 150	\$ 150
330	LEASE - SBITA PAYMENTS	\$ 4,010	\$ 3,722	\$ 1,886	\$ 4,000	\$ 4,000
336	MAINTENANCE & REPAIR -EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ 100	\$ 173	\$ 349	\$ 500	\$ 500
399	OTHER CONTRACTED SERVICES	\$ 27,507	\$ 30,767	\$ 36,319	\$ 38,000	\$ 38,000
411	DATA PROCESSING SUPPLIES	\$ 2,419	\$ 2,351	\$ 1,909	\$ 4,000	\$ 4,000
435	OFFICE SUPPLIES	\$ 4,958	\$ 1,775	\$ 3,917	\$ 4,500	\$ 5,500
524	INSERVICE/STAFF DEVELOPMENT	\$ 801	\$ 1,698	\$ 3,106	\$ 3,100	\$ 5,000
599	OTHER CHARGES	\$ 136	\$ 277	\$ 569	\$ 650	\$ 650
701	ADMINISTRATION EQPT	\$ 5,316	\$ 2,423	\$ -	\$ 500	\$ 500
	TOTAL FISCAL SERVICES	\$ 200,674	\$ 204,325	\$ 218,842	\$ 245,680	\$ 265,380

72610 OPERATION OF PLANT

166	CUSTODIAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
336	MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
361	PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ 513,447	\$ 514,612	\$ 534,533	\$ 675,000	\$ 675,000
410	CUSTODIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
415	ELECTRICITY	\$ 514,860	\$ 581,518	\$ 526,667	\$ 550,000	\$ 550,000
434	NATURAL GAS	\$ 116,534	\$ 99,954	\$ 79,262	\$ 175,000	\$ 175,000
451	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -
454	WATER & SEWER	\$ 78,227	\$ 77,882	\$ 99,160	\$ 125,000	\$ 125,000
499	OTHER SUPPLIES & MATERIALS	\$ 38,123	\$ 35,360	\$ 46,635	\$ 75,000	\$ 100,000
501	BOILER INSURANCE	\$ 2,769	\$ 2,825	\$ 3,234	\$ 5,000	\$ 5,000
502	BUILDING & CONTENTS INSURANCE	\$ 125,493	\$ 128,689	\$ 155,118	\$ 170,000	\$ 225,000
599	OTHER CHARGES	\$ 983	\$ 1,275	\$ 1,552	\$ 2,000	\$ 2,000
720	PLANT OPERATION EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPEND. OPERATION/PLANT	\$ 1,390,436	\$ 1,442,115	\$ 1,446,161	\$ 1,777,000	\$ 1,857,000

72620 MAINTENANCE OF PLANT

105	SUPERVISOR/DIRECTOR	\$ 54,773	\$ 56,587	\$ 57,166	\$ 65,000	\$ 70,000
167	MAINTENANCE PERSONNEL	\$ 99,995	\$ 104,975	\$ 100,127	\$ 130,000	\$ 130,000
189	OTHER SALARIES & WAGES	\$ 10,595	\$ 5,128	\$ -	\$ 20,000	\$ 20,000
201	SOCIAL SECURITY	\$ 9,336	\$ 9,491	\$ 9,075	\$ 13,500	\$ 14,500
204	STATE RETIREMENT	\$ 8,800	\$ 8,921	\$ 8,510	\$ 11,600	\$ 12,100
207	MEDICAL INSURANCE	\$ 28,010	\$ 29,375	\$ 27,381	\$ 46,000	\$ 48,000
210	UNEMPLOYMENT	\$ 83	\$ 51	\$ 31	\$ 100	\$ 100
212	MEDICARE	\$ 2,183	\$ 2,220	\$ 2,122	\$ 3,100	\$ 3,300
335	MAINTENANCE & REPAIR - BLDGS	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
336	MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
347	PEST CONTROL	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ 91	\$ 199	\$ 384	\$ 500	\$ 500
399	OTHER CONTRACTED SERVICES	\$ 7,947	\$ 19,714	\$ 33,556	\$ 32,200	\$ 32,200
418	EQPT & MACHINERY PARTS	\$ -	\$ -	\$ -	\$ -	\$ -
499	OTHER SUPPLIES & MATERIALS	\$ 90,307	\$ 99,104	\$ 96,480	\$ 105,000	\$ 125,000
524	INSERVICE/STAFF DEVELOPMENT	\$ 2,236	\$ -	\$ -	\$ 1,500	\$ 1,500
701	ADMINISTRATION EQPT	\$ 33,880	\$ 34,440	\$ 24,742	\$ -	\$ -
717	MAINTENANCE EQUIPMENT	\$ 13,474	\$ 9,477	\$ 15,278	\$ 10,000	\$ 20,000
790	OTHER EQUIPMENT	\$ -	\$ -	\$ 98,825	\$ -	\$ 1
	TOTAL PLANT MAINTENANCE	\$ 361,710	\$ 379,682	\$ 473,677	\$ 439,500	\$ 478,201

72710 TRANSPORTATION

105	SUPERVISOR/DIRECTOR	\$ 48,672	\$ 38,526	\$ 47,910	\$ 57,000	\$ 60,000
142	MECHANICS	\$ 71,722	\$ 71,645	\$ 63,030	\$ 135,000	\$ 135,000
146	BUS DRIVERS	\$ 660,997	\$ 691,443	\$ 744,434	\$ 875,000	\$ 875,000
189	OTHER SALARIES & WAGES	\$ 108,284	\$ 116,643	\$ 146,398	\$ 136,000	\$ 170,000

		AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
201	SOCIAL SECURITY	\$ 50,016	\$ 51,537	\$ 56,625	\$ 75,000	\$ 78,000
204	PENSIONS	\$ 44,880	\$ 43,941	\$ 47,912	\$ 66,000	\$ 72,000
207	MEDICAL INSURANCE	\$ 42,020	\$ 43,199	\$ 46,049	\$ 70,000	\$ 70,000
208	DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT COMP	\$ 868	\$ 533	\$ 327	\$ 1,200	\$ 1,200
212	MEDICARE	\$ 12,325	\$ 12,756	\$ 13,986	\$ 18,000	\$ 19,000
311	CONTRACTS W/OTHER SCH. SYSTEMS	\$ 3,000	\$ 3,075	\$ 3,000	\$ 4,000	\$ 4,000
313	CONTRACTS WITH PARENTS	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
330	LEASE - SBITA PAYMENTS	\$ 1,163	\$ 721	\$ 143	\$ 2,000	\$ 2,000
336	MAINTENANCE & REPAIR - EQUIPMENT	\$ 596	\$ -	\$ -	\$ -	\$ -
338	MAINTENANCE & REPAIR - VEHICLES	\$ -	\$ 722	\$ -	\$ -	\$ -
355	TRAVEL	\$ -	\$ 169	\$ -	\$ 500	\$ 500
399	OTHER CONTRACTED SERVICES	\$ 18,396	\$ 20,564	\$ 13,862	\$ 40,000	\$ 40,000
412	DIESEL FUEL	\$ 145,996	\$ 194,491	\$ 138,455	\$ 200,000	\$ 200,000
418	EQUIPMENT & MACHINERY PARTS	\$ 295	\$ 514	\$ 747	\$ 1,000	\$ 1,000
422	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
424	GARAGE SUPPLIES	\$ 246	\$ 118	\$ 341	\$ 1,000	\$ 1,000
425	GASOLINE	\$ 18,401	\$ 15,561	\$ 13,060	\$ 25,000	\$ 25,000
433	LUBRICANTS	\$ 5,320	\$ 15,286	\$ 12,985	\$ 25,000	\$ 25,000
450	TIRES & TUBES	\$ 14,457	\$ 12,581	\$ 23,477	\$ 30,000	\$ 30,000
451	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -
453	VEHICLE PARTS	\$ 90,863	\$ 104,512	\$ 77,114	\$ 100,000	\$ 100,000
499	OTHER SUPPLIES & MATERIALS	\$ 10,856	\$ 10,770	\$ 13,564	\$ 20,000	\$ 20,000
511	VEHICLE & EQPT INSURANCE	\$ 31,373	\$ 32,172	\$ 37,229	\$ 50,000	\$ 50,000
524	INSERVICE/STAFF DEVELOPMENT	\$ 1,408	\$ 636	\$ -	\$ 1,250	\$ 1,250
599	OTHER CHARGES	\$ 2,664	\$ 3,535	\$ 4,180	\$ 7,000	\$ 7,000
701	ADMINISTRATION EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
729	TRANSPORTATION EQUIPMENT	\$ 208,954	\$ 241,305	\$ 297,694	\$ 350,000	\$ 350,000
	TOTAL EXPEND. TRANSPORTATION	\$ 1,593,772	\$ 1,726,955	\$ 1,802,522	\$ 2,290,950	\$ 2,337,950
	TOTAL EXPEND. SUPPORT SERVICES	\$ 8,565,180	\$ 8,804,856	\$ 9,562,457	\$ 11,129,690	\$ 16,361,284

73000 NON-INSTRUCTIONAL SERVICES

73100 FOOD SERVICE

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -
117	CAREER LADDER	\$ -	\$ -	\$ -	\$ -	\$ -
422	FOOD SUPPLIES	\$ 4,112	\$ -	\$ -	\$ -	\$ -
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
710	FOOD SERVICE - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES FOOD SERVICE	\$ 4,112	\$ -	\$ -	\$ -	\$ -

73300 COMMUNITY SERVICES

105	SUPERVISOR/DIRECTOR	\$ 2,400	\$ 6,540	\$ 6,488	\$ -	\$ 9,000
116	TEACHERS (LEAP)	\$ 85,222	\$ 123,285	\$ 101,266	\$ -	\$ 145,900
146	BUS DRIVERS	\$ -	\$ -	\$ -	\$ -	\$ -
163	EDUCATIONAL ASISTANTS	\$ -	\$ 7,888	\$ 9,688	\$ -	\$ 9,540
189	OTHER SALARIES & WAGES	\$ -	\$ 4,005	\$ 13,410	\$ -	\$ 21,000
201	SOCIAL SECURITY	\$ 5,433	\$ 8,787	\$ 8,113	\$ -	\$ 11,497
204	PENSIONS	\$ 8,642	\$ 11,494	\$ 8,909	\$ -	\$ 14,588
210	UNEMPLOYMENT COMP	\$ -	\$ -	\$ -	\$ -	\$ -
212	MEDICARE	\$ 1,271	\$ 2,055	\$ 1,897	\$ -	\$ 2,689
217	RETIREMENT-HYBRID STABILIZATION	\$ -	\$ 216	\$ -	\$ -	\$ 886
355	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ 500
399	OTHER CONTRACTED SERVICES	\$ -	\$ 319	\$ 37	\$ -	\$ 2,900
429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$ 1,143	\$ 2,229	\$ 361	\$ -	\$ 3,000
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ 1,285	\$ 562	\$ -	\$ 1,500
524	INSERVICE/STAFF DEVELOPMENT	\$ -	\$ -	\$ 1,166	\$ -	\$ 2,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPEND. COMMUNITY SVCS	\$ 104,111	\$ 168,103	\$ 151,897	\$ -	\$ 225,000

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
73400 EARLY CHILDHOOD EDUCATION					
105 SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -
116 TEACHERS	\$ 249,116	\$ 264,644	\$ 226,585	\$ 312,000	\$ 315,000
162 CLERICAL PERSONNEL	\$ 3,498	\$ -	\$ -	\$ -	\$ -
163 ED. ASSISTANTS	\$ 115,015	\$ 110,984	\$ 100,178	\$ 155,000	\$ 130,000
195 CERTIFIED SUB. TEACHERS	\$ 207	\$ 128	\$ 85	\$ -	\$ -
198 NON-CERTIFIED TEACHERS	\$ 3,146	\$ 5,226	\$ 4,056	\$ 5,000	\$ 5,000
201 SOCIAL SECURITY	\$ 21,012	\$ 21,757	\$ 19,174	\$ 30,000	\$ 30,000
204 PENSIONS	\$ 28,208	\$ 28,070	\$ 22,050	\$ 30,000	\$ 36,000
207 MEDICAL INSURANCE	\$ 44,204	\$ 46,582	\$ 34,921	\$ 108	\$ 70,000
208 DENTAL INSURANCE	\$ 2,742	\$ 2,742	\$ 2,084	\$ 3,300	\$ 3,000
210 UNEMPLOYMENT COMP	\$ 207	\$ 127	\$ 78	\$ 300	\$ 300
212 MEDICARE	\$ 4,914	\$ 5,088	\$ 4,485	\$ 7,000	\$ 6,000
217 RETIREMENT-HYBRID STABILIZATION	\$ -	\$ 727	\$ 1,804	\$ 5,000	\$ 2,000
307 COMMUNICATION	\$ 1,782	\$ 1,796	\$ 1,228	\$ 2,500	\$ -
330 OPERATING LEASE PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
422 FOOD SUPPLIES	\$ 772	\$ 1,820	\$ -	\$ 4,000	\$ 4,000
429 INSTR. SUPPLIES & MATERIALS	\$ 5,771	\$ 3,333	\$ 2,086	\$ 2,500	\$ 1,200
499 OTHER. SUPPLIES & MATERIALS	\$ 3,905	\$ 3,150	\$ 741	\$ 2,500	\$ 2,500
524 INSERVICE/STAFF DEVELOPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ 500
599 OTHER CHARGES	\$ 220	\$ -	\$ -	\$ -	\$ -
790 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EARLY CHILDHOOD EDUC.	\$ 484,719	\$ 496,174	\$ 419,555	\$ 560,208	\$ 605,500
TOTAL EXPEND. NON-INSTRUCTIONAL	\$ 592,942	\$ 664,277	\$ 571,452	\$ 560,208	\$ 830,500
76000 CAPITAL OUTLAY					
76100 REGULAR CAPITAL OUTLAY					
304 ARCHITECTS	\$ -	\$ 12,000	\$ -	\$ 50,000	\$ 50,000
706 BUILDING CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
707 BUILDING IMPROVEMENTS	\$ 88,921	\$ 246,559	\$ 92,125	\$ 210,000	\$ 210,000
715 LAND	\$ 486,671	\$ -	\$ 420,162	\$ -	\$ -
799 OTHER CAPITAL OUTLAY	\$ 155,641	\$ 721,902	\$ -	\$ 450,000	\$ 250,000
TOTAL CAPITAL OUTLAY	\$ 731,233	\$ 980,461	\$ 512,287	\$ 710,000	\$ 510,000
82130 EDUCATION PRINCIPAL					
602 PRINCIPAL ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ -
604 INTEREST ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ -
620 DSV CONTRIBUTION TO PRIMARY GOVERN'T	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
82230 EDUCATION INTEREST					
620 DSV CONTRIBUTION TO PRIMARY GOVERN'T	\$ -	\$ -	\$ -	\$ -	\$ -
699 OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPEN. EDUCATION DEBT SVC	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
GRAND TOTAL EXPENDITURES	\$ 24,915,266	\$ 27,126,926	\$ 27,761,563	\$ 33,636,453	\$ 39,059,642
EXCESS OF REV'S & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (508,430)	\$ (977,122)	\$ 2,438,067	\$ (4,872,722)	\$ (4,128,882)
OPERATING TRANSFERS	\$ -	\$ (250,000)	\$ -	\$ -	\$ -
FUND BALANCE JULY 1,	\$ 12,307,672	\$ 11,799,242	\$ 10,572,120	\$ 13,010,187	\$ 8,137,465
ADJUSTMENT(S)	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE JUNE 30,	\$ 11,799,242	\$ 10,572,120	\$ 13,010,187	\$ 8,137,465	\$ 4,008,583
FUND BALANCE AS A % OF REVENUES	48.34%	40.43%	43.08%	28.29%	11.48%
FUND BALANCE AS A % OF EXPENDITURES	47.36%	38.97%	46.86%	24.19%	10.26%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
CENTRAL CAFETERIA FUND					
43000	CHARGES FOR CURRENT SERVICES				
43521	\$ -	\$ -	\$ -	\$ -	\$ -
43522	\$ 36,636	\$ 40,863	\$ 39,976	\$ 40,000	\$ 50,000
43523	\$ -	\$ -	\$ 5	\$ 15,000	\$ 20,000
43525	\$ 56,273	\$ 63,479	\$ 58,767	\$ 100,000	\$ 120,000
	TOTAL CHARGES FOR CURRENT SVCS	\$ 92,909	\$ 104,342	\$ 98,748	\$ 155,000
44000	OTHER LOCAL REVENUES				
44100	RECURRING ITEMS				
44110	\$ 2,468	\$ 6,870	\$ 35,509	\$ 20,000	\$ 22,000
44145	\$ -	\$ -	\$ -	\$ -	\$ -
44170	\$ -	\$ -	\$ -	\$ 23,000	\$ 25,000
44530	\$ -	\$ -	\$ -	\$ -	\$ -
44570	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 2,468	\$ 6,870	\$ 35,509	\$ 47,000
46000	STATE OF TENNESSEE				
46500	STATE EDUCATION FUNDS				
46520	\$ 16,320	\$ 15,924	\$ 18,019	\$ -	\$ -
46980	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL STATE OF TENNESSEE	\$ 16,320	\$ 15,924	\$ 18,019	\$ -
47000	FEDERAL GOVERNMENT				
47100	FEDERAL THROUGH STATE				
47111	\$ 1,628,521	\$ 1,244,608	\$ 1,204,521	\$ 1,704,450	\$ 1,800,000
47112	\$ 147,865	\$ 167,620	\$ 153,957	\$ 190,000	\$ 190,000
47113	\$ 614,034	\$ 508,447	\$ 469,383	\$ 800,000	\$ 850,000
47114	\$ 180,095	\$ 129,254	\$ 147,820	\$ 250,000	\$ 275,000
47114	\$ -	\$ -	\$ -	\$ -	\$ -
47590	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FEDERAL GOVERNMENT	\$ 2,570,515	\$ 2,049,929	\$ 1,975,681	\$ 2,944,450
	TOTAL ESTIMATED REVENUES	\$ 2,682,212	\$ 2,177,065	\$ 2,127,957	\$ 3,142,450
49700	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES & OTHER SOURCES	\$ 2,682,212	\$ 2,177,065	\$ 2,127,957	\$ 3,142,450

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
73100 FOOD SERVICE					
105 SUPERVISOR/DIRECTOR	\$ 56,461	\$ 58,556	\$ 61,933	\$ 65,000	\$ 68,000
119 ACCOUNTANTS/BOOKKEEPERS	\$ 40,480	\$ 41,480	\$ 42,574	\$ 50,000	\$ 51,150
165 CAFETERIA PERSONNEL	\$ 587,360	\$ 625,776	\$ 703,059	\$ 960,000	\$ 1,009,000
189 OTHER SALARIES & WAGES	\$ -	\$ 2,500	\$ -	\$ 3,500	\$ 3,500
196 IN SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
201 SOCIAL SECURITY	\$ 37,196	\$ 39,976	\$ 43,862	\$ 67,000	\$ 70,000
204 PENSIONS	\$ 32,976	\$ 34,603	\$ 39,702	\$ 58,000	\$ 64,000
207 MEDICAL INSURANCE	\$ 112,283	\$ 123,771	\$ 144,441	\$ 148,000	\$ 151,000
208 DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -
210 UNEMPLOYMENT COMPENSATION	\$ 723	\$ 406	\$ 381	\$ 2,000	\$ 2,000
212 EMPLOYER MEDICARE	\$ 8,922	\$ 9,576	\$ 10,529	\$ 16,000	\$ 17,000
307 COMMUNICATION	\$ 2,609	\$ 2,628	\$ 2,638	\$ 3,200	\$ 3,200
335 MAINT. & REPAIR SERVICES-BLDGS	\$ -	\$ -	\$ -	\$ -	\$ -
336 MAINT. & REPAIR SERVICES-EQPT	\$ 19,973	\$ 14,423	\$ 23,422	\$ 30,000	\$ 40,000
355 TRAVEL	\$ 2,553	\$ 2,657	\$ 3,640	\$ 3,500	\$ 4,000
399 OTHER CONTRACTED SERVICES	\$ 9,700	\$ 9,430	\$ 9,511	\$ 13,500	\$ 13,500
421 FOOD PREPARATION SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
422 FOOD SUPPLIES	\$ 876,557	\$ 1,024,222	\$ 1,083,560	\$ 1,450,000	\$ 1,600,000
435 OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 250	\$ 250
469 USDA COMMODITIES	\$ 147,865	\$ 167,620	\$ 153,957	\$ 190,000	\$ 190,000
499 OTHER SUPPLIES & MATERIALS	\$ 75,246	\$ 102,849	\$ 85,671	\$ 120,000	\$ 120,000
524 IN SERVICE/STAFF DEVELOPMENT	\$ 4,918	\$ 6,558	\$ 6,765	\$ 10,500	\$ 11,000
599 OTHER CHARGES	\$ 3,626	\$ 5,908	\$ 5,807	\$ 6,000	\$ 7,000
710 FOOD SERVICE EQUIPMENT	\$ 30,994	\$ 72,707	\$ 22,598	\$ 90,000	\$ 90,000
TOTAL FOOD SERVICE EXPENDITURES	\$ 2,050,442	\$ 2,345,646	\$ 2,444,050	\$ 3,286,450	\$ 3,514,600
EXCESS OF REVENUES OVER/UNDER ESTIMATED EXPENDITURES					
	\$ 631,770	\$ (168,581)	\$ (316,093)	\$ (144,000)	\$ (162,600)
BEGINNING BALANCE, JULY 1	\$ 575,744	\$ 1,207,514	\$ 1,038,933	\$ 722,840	\$ 578,840
TRANSFERS OUT/ADJUSTMENT(S)	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, JUNE 30	\$ 1,207,514	\$ 1,038,933	\$ 722,840	\$ 578,840	\$ 416,240
FUND BALANCE AS A % OF REVENUES	45%	48%	34%	18%	12%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
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DEBT SERVICE FUND

REVENUES & OTHER SERVICES

40110	CURRENT PROPERTY TAX	\$ 656,352	\$ 671,849	\$ 667,613	\$ 3,880,883	\$ 3,908,212
40115	DISCOUNT ON PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40120	TRUSTEE'S COLLECTION PRIOR YRS.	\$ 14,134	\$ 13,660	\$ 13,830	\$ 13,163	\$ 64,095
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	\$ -	\$ -	\$ -	\$ -	\$ -
40130	CIR CLK & MASTER COLL. PRIOR YRS	\$ 3,923	\$ 5,821	\$ 6,136	\$ 5,089	\$ 28,295
40140	INTEREST & PENALTY	\$ 2,224	\$ 2,749	\$ 2,870	\$ 2,578	\$ 14,499
40150	PICK-UP TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
40162	PAYMENT IN-LIEU OF TAXES - LOCAL UTIL.	\$ -	\$ -	\$ -	\$ -	\$ -
40163	PAYMENT IN-LIEU OF TAXES - OTHER	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL TAXES	\$ 676,633	\$ 694,079	\$ 690,449	\$ 3,901,713	\$ 4,015,102

40200	COUNTY LOCAL OPTION TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
40210	LOCAL OPTION SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40330	WHOLESALE BEER TAX	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL OPTION TAXES	\$ -	\$ -	\$ -	\$ -	\$ -

44100	OTHER LOCAL REVENUES					
44110	INTEREST EARNED	\$ -	\$ -	\$ -	\$ -	\$ -
44170	MISC. REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
44510	ACCRUED INTEREST ON DEBT ISSUES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -

46800	OTHER STATE REVENUES					
46851	STATE REVENUE SHARING-TVA	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL STATE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -

48000	OTHER GOVERNMENTS/CITIZENS GROUPS					
48130	CONTRIBUTIONS (from GPS for School Energy Notes)	\$ -	\$ -	\$ -	\$ -	\$ -
48130	CONTRIBUTIONS (from GPS for School Energy Bonds)	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
49000	OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
49100	BONDS ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49410	PREMIUMS ON DEBT SOLD	\$ -	\$ -	\$ -	\$ -	\$ -
49200	NOTES ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49800	TRANSFERS IN (Highway Dept)	\$ -	\$ -	\$ -	\$ -	\$ -
49800	TRANSFERS IN (Local Purpose Fund)	\$ 415,445	\$ 409,950	\$ 449,465	\$ 452,940	\$ 107,985
	TOTAL OTHER SOURCES	\$ 555,445	\$ 549,950	\$ 589,465	\$ 592,940	\$ 247,985

	TOTAL ESTIMATED REVENUES	\$ 1,232,078	\$ 1,244,029	\$ 1,279,914	\$ 4,494,653	\$ 4,263,087
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	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
EXPENDITURES:					
82110	GENERAL GOVERNMENT				
601	\$ 585,000	\$ 600,000	\$ 610,000	\$ 630,000	\$ -
602	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
602	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 585,000	\$ 600,000	\$ 610,000	\$ 630,000	\$ 3,000,000
82120	HIGHWAYS & STREETS				
601	\$ -	\$ -	\$ -	\$ -	\$ -
602	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
82130	EDUCATION				
601	\$ 195,000	\$ 200,000	\$ 205,000	\$ 215,000	\$ 220,000
602	\$ 295,000	\$ 300,000	\$ 310,000	\$ 315,000	\$ -
	\$ 490,000	\$ 500,000	\$ 515,000	\$ 530,000	\$ 220,000
	\$ 1,075,000	\$ 1,100,000	\$ 1,125,000	\$ 1,160,000	\$ 3,220,000
82200	INTEREST				
82210	GENERAL GOVERNMENT				
603	\$ 56,838	\$ 43,675	\$ 29,425	\$ 14,175	\$ -
604	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 56,838	\$ 43,675	\$ 29,425	\$ 14,175	\$ -
82220	HIGHWAYS & STREETS				
603	\$ -	\$ -	\$ -	\$ -	\$ -
604	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
82230	EDUCATION				
362	\$ -	\$ -	\$ -	\$ -	\$ -
603	\$ 46,495	\$ 41,950	\$ 36,988	\$ 31,523	\$ 25,485
604	\$ 21,450	\$ 15,500	\$ 9,400	\$ 3,150	\$ -
	\$ 67,945	\$ 57,450	\$ 46,388	\$ 34,673	\$ 25,485
	\$ 124,783	\$ 101,125	\$ 75,813	\$ 48,848	\$ 25,485
82300	OTHER DEBT SERVICE				
82310	GENERAL GOVERNMENT				
316	\$ -	\$ -	\$ -	\$ -	\$ -
325	\$ -	\$ -	\$ -	\$ -	\$ -
510	\$ 13,505	\$ 13,841	\$ 13,585	\$ 44,947	\$ 42,631
605	\$ -	\$ -	\$ -	\$ -	\$ -
606	\$ -	\$ -	\$ -	\$ -	\$ -
699	\$ 950	\$ 1,000	\$ 1,910	\$ 2,500	\$ -
	\$ 14,455	\$ 14,841	\$ 15,495	\$ 47,447	\$ 42,631
82320	HIGHWAYS & STREETS				
699	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
82330	EDUCATION				
606	\$ -	\$ -	\$ -	\$ -	\$ -
699	\$ 385	\$ 2,123	\$ 1,961	\$ 2,500	\$ 2,500
	\$ 385	\$ 2,123	\$ 1,961	\$ 2,500	\$ 2,500
	\$ 14,840	\$ 16,964	\$ 17,456	\$ 49,947	\$ 45,131
99300	PAYM'TS-RFG DEBT ESCROW AGENT				
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,214,623	\$ 1,218,089	\$ 1,218,269	\$ 1,258,795	\$ 3,290,616

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 17,455	\$ 25,940	\$ 61,645	\$ 3,235,859	\$ 972,471
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED FUND BALANCE JULY 1,	\$ 1,986,703	\$ 2,004,158	\$ 2,030,098	\$ 2,091,743	\$ 5,327,602
UNASSIGNED FUND BALANCE JUNE 30,	\$ 2,004,158	\$ 2,030,098	\$ 2,091,743	\$ 5,327,602	\$ 6,300,072
FUND BALANCE AS A % OF REVENUES	163%	163%	163%	119%	148%
FUND BALANCE AS A % OF EXPENDITURES	165.00%	166.66%	171.70%	423.23%	191.46%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026	
GENERAL CAPITAL PROJECTS FUND #171						
REVENUES & OTHER SOURCES:						
40110	CURRENT PROPERTY TAX	\$ 453,877	\$ 464,593	\$ 462,181	\$ 461,800	\$ 465,052
40115	DISCOUNT ON PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40120	TRUSTEE'S COLLECTIONS-PRIOR YRS	\$ 9,788	\$ 9,447	\$ 9,564	\$ 9,943	\$ 7,627
40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY	\$ -	\$ -	\$ -	\$ -	\$ -
40130	CIRCUIT CLK\MASTER COLL-PRIOR YRS	\$ 2,716	\$ 4,028	\$ 4,243	\$ 2,762	\$ 3,367
40140	INTEREST & PENALTY	\$ 1,541	\$ 1,904	\$ 1,984	\$ 1,566	\$ 1,725
40150	PICK-UP TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
40163	PAYMENTS IN-LIEU OF - OTHER	\$ -	\$ -	\$ -	\$ -	\$ -
40320	BANK EXCISE TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40330	WHOLESALE BEER TAX	\$ -	\$ -	\$ -	\$ -	\$ -
44110	INTEREST EARNED	\$ -	\$ -	\$ -	\$ 1,336,400	\$ 1,575,000
44170	MISCELLANEOUS REFUNDS	\$ -	\$ 2,000	\$ -	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ 28,500	\$ -	\$ -	\$ -	\$ -
44570	CONTRIBUTIONS & GIFTS	\$ -	\$ -	\$ -	\$ -	\$ -
46290	OTHER PUBLIC SAFETY GRANTS	\$ -	\$ -	\$ -	\$ 352,497	\$ -
46390	OTHER HEALTH & WELFARE GRANTS	\$ -	\$ -	\$ 35,980	\$ -	\$ -
46980	OTHER STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
46990	OTHER STATE REVENUES (Local Government Grant)	\$ -	\$ -	\$ -	\$ -	\$ -
47114	USDA-OTHER	\$ -	\$ -	\$ -	\$ -	\$ -
47180	COMMUNITY DEVELOPMENT	\$ 13,697	\$ 255,875	\$ 7,308	\$ -	\$ 80,000
47990	OTHER DIRECT FEDERAL REVENUE	\$ 137,500	\$ -	\$ -	\$ -	\$ -
49100	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
49200	NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
49300	CAPITAL LEASES ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49410	PREMIUMS ON DEBT ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49800	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES & OTHER SOURCES	\$ 647,619	\$ 737,847	\$ 521,260	\$ 2,164,967	\$ 2,132,771

EXPENDITURES:

91110	GENERAL ADMIN. PROJECTS					
302	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -
321	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
339	MATCHING SHARE	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 96,000
510	TRUSTEE'S COMMISSION	\$ 9,349	\$ 9,587	\$ 9,398	\$ 47,629	\$ 46,921
605	UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -
606	OTHER DEBT ISSUANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
706	BUILDING CONSTRUCTION	\$ 24,531	\$ 39,869	\$ -	\$ -	\$ -
706	BUILDING CONSTRUCTION (Courthouse doors)	\$ -	\$ -	\$ -	\$ -	\$ -
706	BUILDING CONSTRUCTION (Omega)	\$ -	\$ -	\$ -	\$ -	\$ -
712	HEATING & AC EQPT	\$ -	\$ -	\$ -	\$ -	\$ 600,000
718	MOTOR VEHICLES	\$ -	\$ -	\$ 21,795	\$ -	\$ -
719	OFFICE EQUIPMENT	\$ 29,449	\$ -	\$ -	\$ -	\$ -
790	OTHER EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
791	OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
91130	PUBLIC SAFETY PROJECTS					
339	MATCHING SHARE	\$ 120,245	\$ 70,000	\$ -	\$ 67,142	\$ -
399	OTHER CONTRACTED SERVICES	\$ 13,193	\$ 14,300	\$ 3,500	\$ -	\$ -
599	OTHER CHARGES (Radios)	\$ 98,799	\$ -	\$ -	\$ 9,965	\$ 118,802
706	BUILDING CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 250,000
707	BUILDING IMPROVEMENTS	\$ 8,306	\$ 10,000	\$ -	\$ -	\$ -
707	BUILDING IMPROVEMENTS (Fire Dept)	\$ -	\$ -	\$ 47,026	\$ -	\$ -
711	FURNITURE & FIXTURES	\$ -	\$ -	\$ -	\$ -	\$ -
712	HEATING & AC EQPT (Courthouse)	\$ -	\$ -	\$ -	\$ -	\$ -
715	LAND	\$ -	\$ -	\$ -	\$ -	\$ -
718	MOTOR VEHICLES (Patrol Cars)	\$ 364,774	\$ 313,893	\$ 164,801	\$ 165,000	\$ 175,000
718	MOTOR VEHICLES (Fire Dept)	\$ -	\$ -	\$ -	\$ -	\$ 450,000

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026	
718	MOTOR VEHICLES (Ambulance(s))	\$ -	\$ -	\$ -	\$ 352,497	\$ 415,000
790	OTHER EQUIPMENT	\$ -	\$ 4,909	\$ 44,761	\$ 640,000	\$ -
790	OTHER EQUIPMENT (EMS Generator)	\$ -	\$ -	\$ -	\$ -	\$ -
791	OTHER CONSTRUCTION (fire hydrants)	\$ 7,700	\$ -	\$ -	\$ -	\$ -
91140	PUBLIC HEALTH AND WELFARE					
316	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
706	BUILDING CONSTRUCTION	\$ -	\$ -	\$ 39,978	\$ -	\$ -
718	MOTOR VEHICLES (Solid Waste)	\$ -	\$ -	\$ 220,586	\$ -	\$ -
733	SOLID WASTE EQPT	\$ 71,783	\$ 119,127	\$ 75,125	\$ -	\$ -
791	OTHER CONSTRUCTION	\$ -	\$ 73,270	\$ -	\$ -	\$ -
91200	HIGHWAY & STREET CAPITAL PROJECTS					
714	HIGHWAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL PROJECTS	\$ 748,129	\$ 654,955	\$ 626,970	\$ 1,282,233	\$ 2,151,723
EXCESS OF REV'S & OTHER SOURCES OVER (UNDER) EXPENDITURES		\$ (100,510)	\$ 82,892	\$ (105,710)	\$ 882,733	\$ (18,952)
OPERATING TRANSFERS		\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED FUND BALANCE JULY 1,		\$ 1,805,060	\$ 1,704,550	\$ 1,787,442	\$ 1,681,732	\$ 2,564,465
UNASSIGNED FUND BALANCE JUNE 30,		\$ 1,704,550	\$ 1,787,442	\$ 1,681,732	\$ 2,564,465	\$ 2,545,513

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
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EDUCATION CAPITAL PROJECTS FUND #177

40110	CURRENT PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40120	TRUSTEES COLLECTION-PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -
40130	CIR CLK/CLK & MASTERS-PRIOR YRS	\$ -	\$ -	\$ -	\$ -	\$ -
40140	INTEREST & PENALTY	\$ -	\$ -	\$ -	\$ -	\$ -
44120	LEASE RENTALS	\$ -	\$ -	\$ -	\$ -	\$ -
44170	MISCELLANEOUS REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
44540	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -
46290	OTHER PUBLIC SAFETY GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
46851	STATE REVENUE SHARING-TVA	\$ -	\$ -	\$ -	\$ -	\$ -
46990	OTHER STATE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
46980	OTHER STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
47180	COMMUNITY DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
47235	HOMELAND SECURITY GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
47590	OTHER FEDERAL THROUGH STATE (FEMA)	\$ -	\$ -	\$ -	\$ -	\$ -
47990	OTHER DIRECT FEDERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
48130	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
49100	BONDS ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49200	NOTES ISSUED	\$ -	\$ -	\$ -	\$ -	\$ -
49800	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000
TOTAL REVENUE & OTHER SOURCES		\$ -	\$ -	\$ -	\$ -	\$ 1,300,000

EXPENDITURES:

91300	EDUCATION CAPITAL PROJECTS					
302	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -
304	ARCHITECTS	\$ -	\$ -	\$ -	\$ -	\$ -
316	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
321	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
332	LEGAL NOTICES, REC & COURT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
361	PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -
510	TRUSTEE'S COMMISSION	\$ -	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
605	UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -
606	OTHER DEBT ISSUANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
706	BUILDING CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
706	BUILDING CONSTRUCTION (FEMA)	\$ -	\$ -	\$ -	\$ -	\$ -
707	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
707	BUILDING IMPROVEMENTS (DWSRP)	\$ -	\$ -	\$ -	\$ -	\$ -
715	LAND	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000
799	OTHER CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EDUCATION CAPITAL PROJ.		\$ -	\$ -	\$ -	\$ -	\$ 1,300,000

EXCESS OF REV'S & OTHER SOURCES OVER (UNDER) EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
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FUND BALANCE JULY 1,	\$ 211,809	\$ 211,809	\$ 211,809	\$ 211,809	\$ 211,809
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PRIOR PERIOD ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
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FUND BALANCE JUNE 30,	\$ 211,809	\$ 211,809	\$ 211,809	\$ 211,809	\$ 211,809
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	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
GENERAL FUND					
ESTIMATED REVENUES & OTHER SOURCES					
LOCAL TAXES & OTHER SOURCES	\$ 9,518,395	\$ 10,619,460	\$ 11,625,825	\$ 11,283,407	\$ 14,606,962
STATE OF TENNESSEE	\$ 1,209,703	\$ 1,230,736	\$ 1,704,228	\$ 1,500,434	\$ 1,440,707
FEDERAL GOVERNMENT	\$ 254,514	\$ 854,456	\$ 541,276	\$ 85,500	\$ -
TOTAL ESTIMATED REVENUES	\$ 10,982,612	\$ 12,704,652	\$ 13,871,329	\$ 12,869,341	\$ 16,047,669
ESTIMATED EXPENDITURES & OTHER USES					
SALARIES	\$ 5,302,838	\$ 5,913,776	\$ 5,924,706	\$ 6,640,559	\$ 7,192,720
OTHER COSTS	\$ 5,083,464	\$ 6,426,830	\$ 6,968,156	\$ 7,082,806	\$ 9,827,180
TOTAL ESTIMATED EXPENDITURES	\$ 10,386,302	\$ 12,340,606	\$ 12,892,862	\$ 13,723,365	\$ 17,019,900
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 5,380,067	\$ 5,976,378	\$ 6,340,424	\$ 7,318,890	\$ 6,464,866
ESTIMATED ENDING BALANCE, JUNE 30	\$ 5,976,377	\$ 6,340,424	\$ 7,318,891	\$ 6,464,866	\$ 5,492,635
EMPLOYEE POSITIONS - FULL TIME	109	110	111	117	121
EMPLOYEE POSITIONS - PART-TIME	37	37	37	45	47
HIGHWAYS/PUBLIC WORKS					
ESTIMATED REVENUES & OTHER SOURCES					
LOCAL TAXES & OTHER SOURCES	\$ 263,352	\$ 1,282,105	\$ 271,805	\$ 241,316	\$ 242,015
STATE OF TENNESSEE	\$ 2,941,225	\$ 3,557,903	\$ 2,978,191	\$ 5,695,257	\$ 5,272,806
FEDERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 3,204,577	\$ 4,840,008	\$ 3,249,996	\$ 5,936,573	\$ 5,514,821
ESTIMATED EXPENDITURES & OTHER USES					
SALARIES	\$ 727,080	\$ 668,903	\$ 720,230	\$ 847,877	\$ 985,521
OTHER COSTS	\$ 3,887,118	\$ 3,515,278	\$ 2,788,198	\$ 6,484,265	\$ 5,561,031
TOTAL ESTIMATED EXPENDITURES	\$ 4,614,198	\$ 4,184,181	\$ 3,508,428	\$ 7,332,142	\$ 6,546,552
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 3,736,249	\$ 2,326,628	\$ 2,982,455	\$ 2,724,023	\$ 1,328,454
ESTIMATED ENDING BALANCE, JUNE 30	\$ 2,326,628	\$ 2,982,455	\$ 2,724,023	\$ 1,328,454	\$ 296,723
EMPLOYEE POSITIONS - FULL TIME	23	21	21	20	20
EMPLOYEE POSITIONS - PART-TIME	5	5	5	3	3
GENERAL PURPOSE SCHOOL FUND					
ESTIMATED REVENUES & OTHER SOURCES					
LOCAL TAXES & OTHER SOURCES	\$ 5,042,729	\$ 5,137,052	\$ 5,436,641	\$ 5,495,454	\$ 5,537,131
STATE OF TENNESSEE	\$ 19,126,791	\$ 20,850,186	\$ 24,224,124	\$ 23,268,277	\$ 29,393,629
FEDERAL GOVERNMENT	\$ 237,316	\$ 162,566	\$ 538,865	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 24,406,836	\$ 26,149,804	\$ 30,199,630	\$ 28,763,731	\$ 34,930,760
ESTIMATED EXPENDITURES & OTHER USES					
SALARIES	\$ 15,631,116	\$ 16,434,756	\$ 17,578,542	\$ 20,897,458	\$ 21,486,934
OTHER COSTS	\$ 9,284,150	\$ 10,692,170	\$ 10,183,021	\$ 12,738,995	\$ 17,572,708
TOTAL ESTIMATED EXPENDITURES	\$ 24,915,266	\$ 27,126,926	\$ 27,761,563	\$ 33,636,453	\$ 39,059,642
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 12,307,672	\$ 11,799,242	\$ 10,572,120	\$ 13,010,187	\$ 8,137,465
ESTIMATED ENDING BALANCE, JUNE 30	\$ 11,799,242	\$ 10,822,120	\$ 13,010,187	\$ 8,137,465	\$ 4,008,583
EMPLOYEE POSITIONS- INCLUDES PART-TIME	527	527	502	470	470

	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
DEBT SERVICE FUND					
ESTIMATED REVENUES & OTHER SOURCES					
LOCAL TAXES & OTHER SOURCES	\$ 1,232,078	\$ 1,244,029	\$ 1,279,914	\$ 4,494,653	\$ 4,263,087
STATE OF TENNESSEE	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 1,232,078	\$ 1,244,029	\$ 1,279,914	\$ 4,494,653	\$ 4,263,087
ESTIMATED EXPENDITURES & OTHER USES					
DEBT SERVICE COSTS	\$ 1,214,623	\$ 1,218,089	\$ 1,218,269	\$ 1,258,795	\$ 3,290,616
TOTAL ESTIMATED EXPENDITURES	\$ 1,214,623	\$ 1,218,089	\$ 1,218,269	\$ 1,258,795	\$ 3,290,616
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 1,986,703	\$ 2,004,158	\$ 2,030,098	\$ 2,091,743	\$ 5,327,602
ESTIMATED ENDING BALANCE, JUNE 30	\$ 2,004,158	\$ 2,030,098	\$ 2,091,743	\$ 5,327,602	\$ 6,300,072
SOLID WASTE					
ESTIMATED REVENUES & OTHER SOURCES					
LOCAL TAXES & OTHER	\$ 1,730,543	\$ 2,315,433	\$ 3,639,442	\$ 2,108,800	\$ 2,391,290
STATE OF TENNESSEE	\$ 492,008	\$ 557,878	\$ 566,306	\$ 557,745	\$ 867,950
FEDERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 2,222,551	\$ 2,873,311	\$ 4,205,748	\$ 2,666,545	\$ 3,259,240
ESTIMATED EXPENDITURES & OTHER USES					
SALARIES	\$ 514,968	\$ 649,886	\$ 551,200	\$ 653,429	\$ 749,349
OTHER COSTS	\$ 1,396,780	\$ 1,770,369	\$ 2,030,422	\$ 2,072,961	\$ 2,680,154
TOTAL ESTIMATED EXPENDITURES	\$ 1,911,748	\$ 2,420,255	\$ 2,581,622	\$ 2,726,390	\$ 3,429,503
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 3,755,043	\$ 4,065,846	\$ 4,550,804	\$ 6,174,930	\$ 6,115,085
ESTIMATED ENDING BALANCE, JUNE 30	\$ 4,065,846	\$ 4,550,804	\$ 6,174,930	\$ 6,115,085	\$ 5,944,822
EMPLOYEE POSITIONS - FULL TIME	8	8	8	6	6
EMPLOYEE POSITIONS - PART TIME	34	34	27	27	27

ATTACHMENT "A"
FOR FISCAL YEAR ENDING JUNE 30, 2026

ISSUE NAME	ORIGINAL AMOUNT	OUTSTANDING AS OF JULY 1	PAYMENT FUND	FY PRINCIPAL DUE	FY INTEREST DUE	TOTAL DEBT SERVICE
SERIES 2013, SCHOOL BONDS (ENERGY)	\$ 3,000,000.00	\$ 925,000.00	DEBT SERVICE	\$ 220,000.00	\$ 25,485.00	\$ 245,485.00
SERIES 2025. INTERFUND LOAN	\$ 3,000,000.00	\$ 3,000,000.00	DEBT SERVICE	\$ 3,000,000.00	\$ -	\$ 3,000,000.00
	\$ 6,000,000.00	\$ 3,925,000.00		\$ 3,220,000.00	\$ 25,485.00	\$ 3,245,485.00

DEBT SERVICE BY FUND

	PRINCIPAL	INTEREST	TOTALS
GENERAL PURPOSE SCHOOL FUND	\$ -	\$ -	\$ -
DEBT SERVICE FUND	\$ 3,220,000.00	\$ 25,485.00	\$ 3,245,485.00
HIGHWAY/PUBLIC WORKS FUND	\$ -	\$ -	\$ -
SPECIAL PURPOSE FUND	\$ -	\$ -	\$ -
TOTALS	\$ 3,220,000.00	\$ 25,485.00	\$ 3,245,485.00

DEBT SERVICE BY FUNCTION

	PRINCIPAL	INTEREST	TOTALS
SCHOOLS	\$ 220,000.00	\$ 25,485.00	\$ 245,485.00
HIGHWAYS	\$ -	\$ -	\$ -
ADMINISTRATION	\$ 3,000,000.00	\$ -	\$ 3,000,000.00
SOLID WASTE	\$ -	\$ -	\$ -
HEALTHCARE	\$ -	\$ -	\$ -
TOTALS	\$ 3,220,000.00	\$ 25,485.00	\$ 3,245,485.00

Bonded Debt \$ 925,000.00

Total Debt \$ 3,925,000.00

MISCELLANEOUS INFORMATION

NON-PROFITS	ACCOUNT	OBJECT CODE	AMOUNT
TENNESSEE FORESTRY DIVISION	54310	326	\$ 1,500
DEKALB COUNTY RESCUE SQUAD	54900	316	\$ 51,321
DEKALB ANIMAL COALITION	55120	316	\$ 36,805
PLATEAU MENTAL HEALTH CENTER	55310	316	\$ 7,180
SENIOR PROGRAM	56300	----	\$ 93,318
DEKALB SOIL CONSERVATION DISTRICT	57500	161	\$ 100,651
CHAMBER OF COMMERCE	58190	316	\$ 35,000
IMAGINATION LIBRARY	58400	316	\$ 12,000
UCHRA PROGRAMS	58500	316	\$ 5,500
CIVIL WAR TRAILS	58500	316	\$ 500
VETERANS HONOR GUARD	58500	316	\$ -
JAMBOREE	58500	316	\$ 5,000
SPOT PROGRAM	58500	316	\$ -
DEKALB COUNTY FAIR	58500	316	\$ 5,000
			\$ 16,000
TOTAL NON-PROFITS			\$ 353,775
UPPER CUMBERLAND DEVELOPMENT DISTRICT	51900	316	\$ -
UPPER CUMBERLAND TOURISM ASSOCIATION	51900	320	\$ -
ASSOCIATION OF TN COUNTY MAYORS	51900	320	\$ 1,797
TN COUNTY SERVICES ASSOCIATION	51900	320	\$ 1,376
TN COUNTY OFFICIALS ASSOCIATION	51900	320	\$ 3,665
TENNESSEE COUNTY SHERIFFS' ASSOCIATION	51900	320	\$ 1,500
CIVIL WAR TRAILS	51900	320	\$ -
UPPER CUMBERLAND RECONNECT	51900	320	\$ -
TN COUNTY COMMISSIONERS ASSOCIATION	51900	320	\$ 1,350
MISCELLANEOUS	51900	320	\$ -
UPPER CUMBERLAND HUMAN RESOURCES	51900	320	\$ 6,225
UPPER CUMBERLAND DEVELOPMENT DISTRICT	51900	320	\$ 6,225
ASSOCIATION OF TN VALLEY GOVERNMENTS	51900	320	\$ 400
TOTAL DUES & MEMBERSHIPS			\$ 22,538

REVENUE ESTIMATES

<u>REVENUE ESTIMATES FOR ALLOCATION</u>	AUDIT 2021	AUDIT 2022	AUDIT 2023	AUDIT 2024	ESTIMATED 2025	BUDGET 2026
WHOLESALE BEER TAX						
SOLID WASTE	\$ 98,962	\$ 87,621	\$ 98,197	\$ 87,884	\$ 98,500	\$ 92,500
GROSS RECEIPTS (BUSINESS) TAX						
GENERAL FUND	\$ 189,910	\$ 247,416	\$ 245,363	\$ 259,217	\$ 245,000	\$ 245,000
HIGHWAY DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 189,910	\$ 247,416	\$ 245,363	\$ 259,217	\$ 245,000	\$ 245,000
BANK EXCISE TAX						
SOLID WASTE	\$ 145,694	\$ 131,279	\$ 130,249	\$ 160,921	\$ 130,000	\$ 140,820
STATE BEER TAX						
SOLID WASTE	\$ 18,369	\$ 19,194	\$ 19,200	\$ 18,498	\$ 19,075	\$ 19,000
STATE REVENUE SHARING - TELECOMMUNICATIONS	\$ 65,967	\$ 65,730	\$ -	\$ 56,843	\$ 45,000	\$ 40,000
STATE REVENUE SHARING - TVA FUNDS						
SOLID WASTE	\$ 422,309	\$ 413,561	\$ 479,219	\$ 488,464	\$ 479,220	\$ 490,000
ALCOHOLIC BEVERAGE TAX						
SOLID WASTE	\$ 42,978	\$ 59,253	\$ 59,459	\$ 59,344	\$ 59,450	\$ 59,500
PAYMENTS IN-LIEU OF TAXES (all Categories)						
SOLID WASTE 100%	\$ 101,699	\$ 104,291	\$ 117,857	\$ 123,517	\$ 117,800	\$ 123,520
HOTEL/MOTEL TAX						
GENERAL FUND	\$ 202,846	\$ 265,151	\$ 295,020	\$ 331,333	\$ 280,000	\$ 315,000
INTEREST INCOME						
GENERAL FUND	\$ 233,648	\$ 164,813	\$ 355,722	\$ 292,970	\$ 300,000	\$ 400,000
SPECIAL PURPOSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SOLID WASTE	\$ -	\$ -	\$ -	\$ 1,246,392	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 1,336,400	\$ 1,575,000
TOTAL	\$ 233,648	\$ 164,813	\$ 355,722	\$ 1,539,362	\$ 1,636,400	\$ 1,975,000
LOCAL OPTION SALES TAX						
LOCAL PURPOSE	\$ 3,748,748	\$ 4,116,722	\$ 4,415,644	\$ 4,653,811	\$ 4,420,000	\$ 4,775,000
SOLID WASTE	\$ 764,413	\$ 954,509	\$ 1,024,771	\$ 1,069,543	\$ 1,027,000	\$ 1,080,000
	\$ 4,513,161	\$ 5,071,231	\$ 5,440,415	\$ 5,723,354	\$ 5,447,000	\$ 5,855,000

DEKALB COUNTY, TENNESSEE ----- DEBT SERVICE PROJECTIONS

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	2034
Beginning Fund Balance	\$2,091,743	\$5,327,602	\$6,300,072	\$6,553,620	\$6,837,176	\$7,150,970	\$7,497,768	\$7,875,282	\$8,283,743	\$8,723,383
REVENUES										
Current Property Tax	\$3,880,883	\$3,908,212	\$3,937,524	\$3,967,055	\$3,996,808	\$4,026,784	\$4,056,985	\$4,087,412	\$4,118,068	\$4,148,953
Trustees Collection	\$13,163	\$64,095	\$64,575	\$65,060	\$65,548	\$66,039	\$66,535	\$67,034	\$67,536	\$68,043
Clerk & Masters	\$5,089	\$28,295	\$28,508	\$28,721	\$28,937	\$29,154	\$29,373	\$29,593	\$29,815	\$30,038
Interest & Penalty	\$2,578	\$14,499	\$14,608	\$14,718	\$14,828	\$14,939	\$15,051	\$15,164	\$15,278	\$15,393
Pick-up Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Payments In-Lieu of-TVA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax (@2.75%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wheel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Litigation Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bank Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
JTPA Lease Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Rev Sharing-TVA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LOCAL REVENUES	\$3,901,713	\$4,015,101	\$4,045,215	\$4,075,554	\$4,106,121	\$4,136,917	\$4,167,943	\$4,199,203	\$4,230,697	\$4,262,427
GPS Energy Contrib. 2013's	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$0	\$0	\$0	\$0	\$0
Local Purpose-SCH # 1	\$0	\$0	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000
Local Purpose-SCH # 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Tranf's-Loc Purp	\$452,940	\$107,985	\$106,475	\$109,281	\$111,481	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER REVENUES	\$592,940	\$247,985	\$3,421,475	\$3,424,281	\$3,426,481	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000
TOTAL REVENUES	\$4,494,653	\$4,263,086	\$7,466,690	\$7,499,835	\$7,532,602	\$7,311,917	\$7,342,943	\$7,374,203	\$7,405,697	\$7,437,427

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>
EXPENDITURES										
Trustee's Commission	\$44,947	\$42,631	\$74,667	\$74,998	\$75,326	\$73,119	\$73,429	\$73,742	\$74,057	\$74,374
Fiscal Agent Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal on Bonds-03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal on Bonds-10	\$630,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Princ-Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Princ. on Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Bonds-03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on bonds -10	\$14,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest-Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
JAIL Interfund Loan	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
JAIL P&I 12 YR NOTE	\$0	\$0	\$3,717,000	\$3,717,000	\$3,717,000	\$3,717,000	\$3,717,000	\$3,717,000	\$3,717,000	\$3,717,000
Principal-Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest-Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest-Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest-Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Debt Service	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal on Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHOOL #1 P&I	\$0	\$0	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000	\$3,175,000
SCHOOL #2 P&I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Princ. on Notes-2012	\$315,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal on Bonds-2013	\$215,000	\$220,000	\$225,000	\$235,000	\$245,000	\$0	\$0	\$0	\$0	\$0
Interest on Bonds-2013	\$31,523	\$25,485	\$18,975	\$11,781	\$3,981	\$0	\$0	\$0	\$0	\$0
Interest on Notes-2012	\$3,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Bonds-03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Debt Service	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0	\$0	\$0	\$0
Interest on Bonds-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,258,794	\$3,290,616	\$7,213,142	\$7,216,280	\$7,218,807	\$6,965,119	\$6,965,429	\$6,965,742	\$6,966,057	\$6,966,374

Excess of Revenues & Other

Sources Over (Under)

Expenditures	\$3,235,859	\$972,470	\$253,548	\$283,556	\$313,795	\$346,797	\$377,514	\$408,461	\$439,640	\$471,053
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TRANSFERS (OUT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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BEGINNING BALANCE	\$2,091,743	\$5,327,602	\$6,300,072	\$6,553,620	\$6,837,176	\$7,150,970	\$7,497,768	\$7,875,282	\$8,283,743	\$8,723,383
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ENDING BALANCE	\$5,327,602	\$6,300,072	\$6,553,620	\$6,837,176	\$7,150,970	\$7,497,768	\$7,875,282	\$8,283,743	\$8,723,383	\$9,194,436
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RESOLUTION # _____

RESOLUTION TO APPROVE A CAPITAL IMPROVEMENT PLAN FOR DEKALB COUNTY, TENNESSEE.

WHEREAS, The Board of County Commissioners of Dekalb County finds it necessary and advisable to properly plan for capital expenditures and for the issuance of debt for construction projects in and for Dekalb County (the “County”); and

WHEREAS, long-term planning is in the best interest of the County and can be useful in avoiding unanticipated tax increases which may not be necessary otherwise; and

WHEREAS, the proper planning of capital improvements correlates to issuing debt instruments and will assist the County in complying with the adopted “Federal Tax Policies and Procedures” of Dekalb County.

NOW, THEREFORE, BE IT RESOLVED by the Dekalb County Legislative Body, that a “Capital Improvement Plan” attached hereto be adopted,

1. The Capital Improvement Plan may be amended at anytime.
2. The Capital Improvement Plan may be presented and approved with the annual budget document and/or made a part of the Consolidated Budget.

This Resolution shall take effect upon its passage, the public welfare requiring it.

INTRODUCED, PASSED, AND ADOPTED on this the 28th day of July, 2025.

AYES:_____ NAYS:_____ PASS:_____ ABSENT:_____

Approved for entry this 28th day July, 2025

Matt Adcock, Chairman

James Poss, County Clerk

DEKALB COUNTY, TENNESSEE

CAPITAL IMPROVEMENT PLAN

YEAR	CALENDAR YEAR	
* 1	2025	Land for Jail, Core drilling, Architects \$3,000,000 (Interfund Loan)
	2025	School (2) Land purchase \$1,300,000 (Local Purpose acquisition)
2	2026	Jail Construction \$35,000,000 (12 yr Capital Outlay Notes)
2	2026	School (1) Construction \$55,000,000 Ambulance \$225,000 (paid from Capital Projects)
4	2028	Ambulance purchase \$225,000 (paid from Capital Projects)
11	2036	School (2) Construction

* This issuance of General Obligation Jail Capital Outlay Notes, Series 2026 will allow the County to amortize the project over a 12 year period and expand future borrowing capacity. Upon final maturity of Jail debt, the available debt service funds will amortize new school debt, together with contributions from Local Purpose, to construct School (2).

		BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030	BUDGET 2031	BUDGET 2032	BUDGET 2033	BUDGET 2034
SPECIAL PURPOSE FUND FORECAST										
		2026	2027	2028	2029	2030	2031	2032	2033	2034
40000	LOCAL TAXES									
40210	LOCAL OPTION SALES TAX	\$ 4,775,000	\$ 4,882,438	\$ 4,992,292	\$ 5,104,619	\$ 5,219,473	\$ 5,336,911	\$ 5,456,991	\$ 5,579,774	\$ 5,705,319
49800	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 4,775,000	\$ 4,882,438	\$ 4,992,292	\$ 5,104,619	\$ 5,219,473	\$ 5,336,911	\$ 5,456,991	\$ 5,579,774	\$ 5,705,319
EXPENDITURES:										
91190	OTHER GENERAL GOVERNMENT									
316	CONTRIBUTIONS (SCHOOL)	\$ 1,910,000	\$ 1,910,000	\$ 1,910,000	\$ 1,910,000	\$ 1,910,000	\$ 1,910,000	\$ 1,910,000	\$ 1,910,000	\$ 1,910,000
316	CONTRIBUTIONS (FEDERAL PROJECTS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	TRUSTEE'S COMMISSION	\$ 52,525	\$ 53,707	\$ 54,915	\$ 56,151	\$ 57,414	\$ 58,706	\$ 60,027	\$ 61,378	\$ 62,759
590	TRANSFERS TO OTHER FUNDS (DSV)	\$ 107,985	\$ 108,975	\$ 111,781	\$ 113,981	\$ -	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LOCAL PURPOSE TAX FUND		\$ 2,070,510	\$ 2,072,682	\$ 2,076,696	\$ 2,080,132	\$ 1,967,414	\$ 1,968,706	\$ 1,970,027	\$ 1,971,378	\$ 1,972,759
EXCESS OF REV'S & OTHER SOURCES OVER (UNDER) EXPENDITURES		\$ 2,704,490	\$ 2,809,756	\$ 2,915,596	\$ 3,024,487	\$ 3,252,059	\$ 3,368,205	\$ 3,486,965	\$ 3,608,396	\$ 3,732,560
UNASSIGNED FUND BALANCE JULY 1,		\$ 14,595,887	\$ 16,000,377	\$ 15,635,133	\$ 15,375,729	\$ 15,225,216	\$ 15,302,275	\$ 15,495,480	\$ 15,807,444	\$ 16,240,840
OPERATING TRANSFERS (DSV)		\$ -	\$ (3,175,000)	\$ (3,175,000)	\$ (3,175,000)	\$ (3,175,000)	\$ (3,175,000)	\$ (3,175,000)	\$ (3,175,000)	\$ (3,175,000)
OPERATING TRANSFERS (ED CAP PROJ)		\$ (1,300,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED FUND BALANCE JUNE 30,		\$ 16,000,377	\$ 15,635,133	\$ 15,375,729	\$ 15,225,216	\$ 15,302,275	\$ 15,495,480	\$ 15,807,444	\$ 16,240,840	\$ 16,798,401
FUND BALANCE AS A % OF REVENUES		335.09%	320.23%	307.99%	298.26%	293.18%	290.35%	289.67%	291.07%	294.43%
FUND BALANCE AS A % OF EXPENDITURES		474.72%	297.94%	292.78%	289.72%	297.57%	301.25%	307.24%	315.58%	326.32%