

FINAL / with Certified Tax Rate

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, 2027

6/9/2026

Approved by Budget Committee: June 02, 2026

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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, 2026 AND ENDING JUNE 30, 2027, 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 22nd day of June, 2026, 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, 2026 and ending June 30, 2027, according to the following schedule:

COUNTY GENERAL FUND:

GENERAL ADMINISTRATION	\$	2,747,885
FINANCE	\$	1,048,153
ADMINISTRATION OF JUSTICE	\$	1,509,623
PUBLIC SAFETY	\$	6,169,617
PUBLIC HEALTH & WELFARE	\$	2,616,609
SOCIAL, CULTURAL & RECREATIONAL	\$	355,094
AGRICULTURAL/NATURAL RESOURCES	\$	196,081
OTHER GENERAL GOVERNMENT	\$	353,315
OPERATING TRANSFERS	\$	-
TOTAL GENERAL FUND EXPENDITURES	\$	14,996,377
COURTHOUSE & JAIL MAINTENANCE:		
TOTAL EXPENDITURES	\$	73,400
SOLID WASTE/SANITATION:		
TOTAL EXPENDITURES	\$	3,787,583
LOCAL PURPOSE TAX FUND:		
TOTAL EXPENDITURES	\$	6,812,529
DRUG CONTROL:		
TOTAL EXPENDITURES	\$	80,351
SPECIAL REVENUE FUND		
TOTAL EXPENDITURES	\$	200,000
HIGHWAYS/PUBLIC WORKS:		
ADMINISTRATION	\$	234,059
HIGHWAY & BRIDGE MAINTENANCE	\$	2,087,260
OPERATION & MAINTENANCE OF EQUIP	\$	390,200
QUARRY OPERATIONS	\$	211,500
OTHER CHARGES	\$	195,500
EMPLOYEE BENEFITS	\$	435,000
CAPITAL OUTLAY	\$	3,844,431
OPERATING TRANSFERS	\$	-
TOTAL HIGHWAY EXPENDITURES	\$	7,397,950

GENERAL PURPOSE SCHOOL FUND:		
INSTRUCTIONAL EXPENDITURES	\$	21,598,541
SUPPORT SERVICES	\$	21,283,268
NON-INSTRUCTIONAL	\$	436,825
CAPITAL OUTLAY	\$	510,000
EDUCATION DEBT SERVICE	\$	140,000
OPERATING TRANSFERS	\$	-
TOTAL SCHOOL FUND EXPENDITURES	\$	43,968,634
CENTRAL CAFETERIA:		
TOTAL EXPENDITURES	\$	3,815,950
DEBT SERVICE FUND:		
PRINCIPAL	\$	3,610,000
INTEREST	\$	3,930,707
OTHER DEBT SERVICE	\$	86,201
TOTAL DEBT SERVICE EXPENDITURES	\$	7,626,908
GENERAL CAPITAL PROJECTS:		
TOTAL EXPENDITURES	\$	1,823,692
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, 2027. 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 2026-2027 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, 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, 2027.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year beginning July 1, 2026 and prior years and the interest and penalty thereon collected during the year ending June 30, 2027, shall be apportioned to the various County funds according to the subdivision of the tax levy for the year beginning July 1, 2026. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

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, 2027.

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

INTRODUCED, PASSED AND ADOPTED on this the 22nd day of June, 2026, 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, 2027

FUND	FUND	BEGINNING BALANCE 7/1/2026	TRANSFERS FROM OTHER FUNDS	ESTIMATED REVENUES	ESTIMATED AVAILABLE FUNDS	TRANSFERS TO OTHER FUNDS	TOTAL APPROPRIATIONS	1/12TH APPROPRIATIONS	ENDING BALANCE 6/30/2027
COUNTY GENERAL	101	\$ 6,935,933	\$ -	\$ 14,298,017	\$ 21,233,950	\$ -	\$ 14,996,377	\$ 1,249,698	\$ 6,237,573
SOLID WASTE	116	\$ 6,547,611	\$ -	\$ 2,763,955	\$ 9,311,566	\$ -	\$ 3,787,583	\$ 315,632	\$ 5,523,983
OTHER SPECIAL REVENUE	128	\$ 250,000	\$ -	\$ 5,000	\$ 255,000	\$ -	\$ 200,000	\$ 16,667	\$ 55,000
HIGHWAYS	131	\$ 2,146,695	\$ -	\$ 5,785,455	\$ 7,932,150	\$ -	\$ 7,397,950	\$ 616,496	\$ 534,200
DEBT SERVICE	151	\$ 6,334,171	\$ 3,547,364	\$ 4,372,712	\$ 14,254,247	\$ -	\$ 7,626,908	\$ 635,576	\$ 6,627,339
GEN PURPOSE SCHOOLS	141	\$ 11,447,365	\$ 16,000	\$ 41,199,089	\$ 52,662,454	\$ -	\$ 43,968,634	\$ 3,664,053	\$ 8,693,820
CENTRAL CAFETERIA	143	\$ 662,971	\$ -	\$ 3,652,000	\$ 4,314,971	\$ -	\$ 3,815,950	\$ 317,996	\$ 499,021
GEN CAPITAL PROJECTS	171	\$ 2,719,379	\$ -	\$ 2,994,655	\$ 5,714,034	\$ -	\$ 1,823,692	\$ 151,974	\$ 3,890,342
LOCAL PURPOSE FUND	120	\$ 17,933,283	\$ -	\$ 5,015,000	\$ 22,948,283	\$ (4,738,389)	\$ 6,812,529	\$ 567,711	\$ 16,135,754
DRUG CONTROL	122	\$ 65,785	\$ -	\$ 30,515	\$ 96,300	\$ -	\$ 80,351	\$ 6,696	\$ 15,949
COURTHOUSE/JAIL MAINT	112	\$ 71,589	\$ -	\$ 72,430	\$ 144,019	\$ -	\$ 73,400	\$ 6,117	\$ 70,619
EDUC. CAPITAL PROJ	177	\$ 211,809	\$ 1,300,000	\$ -	\$ 1,511,809	\$ -	\$ 1,300,000	\$ 108,333	\$ 211,809
TOTALS		\$ 55,326,590	\$ 4,863,364	\$ 80,188,829	\$ 140,378,783	\$ (4,738,389)	\$ 91,883,374	\$ 7,656,948	\$ 48,495,409

* 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, 2027**

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Dekalb County, Tennessee, assembled in Regular Session on this the 22nd day of June, 2026, that the combined tax rate for Dekalb County, Tennessee for the year beginning July 1, 2025 shall be \$1.5571 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	\$ 0.7721
Highway/Public Works	\$ 0.0200
General Capital Projects	\$ 0.0500
Debt Service	\$ 0.3900
General Purpose Schools	<u>\$ 0.3250</u>
	\$ 1.5571

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 General 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 22nd DAY OF JUNE, 2026.

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

MATT ADCOCK, CHAIRMAN

ATTEST: _____

JAMES L. POSS
COUNTY CLERK

DEKALB COUNTY, TENNESSEE
 ESTIMATED REVENUE FROM CURRENT PROPERTY TAX
 2026 (FY27) ASSESSMENTS BASED UPON ESTIMATED
 ASSESSED VALUATIONS OF ----- \$ 1,084,767,773

Full Value = \$108,476.78
 @ 95.35% \$103,372.61

<u>FUND</u>	<u>FUND</u>	<u>PROPOSED TAX RATE</u>	<u>AMOUNT OF LEVY</u>	<u>RESERVE FOR DELINQUENCY 4.650%</u>	<u>NET ESTIMATED COLLECTION</u>
COUNTY GENERAL	101	\$ 0.7721	\$ 8,375,492	\$ 393,104	\$ 7,982,388
GENERAL PURPOSE SCHOOLS	141	\$ 0.3250	\$ 3,525,495	\$ 162,421	\$ 3,363,075
HIGHWAYS/PUBLIC WORKS	131	\$ 0.0200	\$ 216,954	\$ 10,657	\$ 209,609
DEBT SERVICE	151	\$ 0.3900	\$ 4,230,594	\$ 194,905	\$ 4,035,690
GENERAL CAPITAL PROJECTS	171	\$ 0.0500	\$ 542,384	\$ 24,988	\$ 517,396
TOTAL TAX LEVY		\$ 1.5571	\$ 16,890,919	\$ 786,075	\$ 16,108,157

DEKALB COUNTY ASSESSMENT DATA - 06/08/2026

	REAL PROPERTY	\$ 25,384,680	INDUSTRIAL
		\$ 138,709,605	COMMERCIAL
		\$ 703,434,310	RESIDENTIAL
		\$ 47,322,475	FARM
		\$ 101,203,050	AGRICULTURAL
		\$ 19,552,225	FOREST
		\$ 24,189,621	PUBLIC UTILITIES @ 100.00%
		<u>\$ 1,059,795,966</u>	
\$1,226,762,900	LAND		
\$2,669,061,200	IMPROVEMENT	PERSONAL	\$ 53,627,132
\$178,756,990	TANGIBLE		\$ 1,113,423,098
<u>\$43,981,129</u>	PUBLIC UTILITY (Est.)		<u>\$ (28,655,325)</u>
\$4,118,562,219	TOTAL FMV		\$ 1,084,767,773

INDUSTRIAL
 COMMERCIAL
 RESIDENTIAL
 FARM
 AGRICULTURAL
 FOREST
 PUBLIC UTILITIES @ 100.00%

PERSON/TANGIBLE @ 100.00%
 TOTAL ASSESSMENTS
 CERTIFIED TAX RATE ADJUSTMENTS
 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 22nd day of June, 2026, 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		2026-2027 Appropriation
54310	Fire Prevention and Control		
326	TN Division of Forestry	\$	1,500
54900	Other Public Safety		
316	DeKalb County Rescue Squad	\$	76,321
55120	DeKalb Animal Coalition	\$	36,805
55900	Other Public Health & Welfare		
316	Contributions (Live & Let Live)	\$	45,000
55310	Regional Mental Health		
316	Plateau Mental Health	\$	7,180
58190			
316	DeKalb County Chamber of Commerce	\$	40,500
58400			
316	Imagination Library	\$	12,000
58500			
316	Veterans Honor Guard	\$	-
316	Civil War Trails	\$	500
316	DeKalb County Fair	\$	8,000
316	Spot Program	\$	-
316	Jamboree	\$	8,000
316	Upper Cumberland Human Resource Agency	\$	5,500
	Total	\$	22,000
	TOTALS	\$	241,306

Matt Adcock, County Mayor

James L. Poss, County Clerk

Sponsor: Budget Committee

DEKALB COUNTY, TENNESSEE

GENERAL FUND

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
REVENUES & OTHER SOURCES							
40000 LOCAL TAXES							
40110	CURRENT PROPERTY TAX	\$ 6,124,559	\$ 6,269,163	\$ 7,911,108	\$ 8,029,742	\$ 7,983,284	\$ 7,982,388
40115	DISCOUNT ON PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40120	TRUSTEE'S COLLECTION PRIOR YEARS	\$ 131,890	\$ 127,446	\$ 129,722	\$ 285,472	\$ 130,926	\$ 283,375
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40130	CIRCUIT/CLERK & MASTER-PRIOR/YRS	\$ 36,621	\$ 54,326	\$ 57,258	\$ 48,089	\$ 57,799	\$ 47,815
40140	INTEREST & PENALTY	\$ 20,762	\$ 25,655	\$ 29,351	\$ 58,708	\$ 29,618	\$ 58,351
40150	PICK-UP TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40200 LOCAL OPTION TAXES							
40210	LOCAL OPTION SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40220	HOTEL/MOTEL TAX	\$ 265,151	\$ 295,020	\$ 331,333	\$ 321,438	\$ 315,000	\$ 318,000
40240	WHEEL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40250	LITIGATION TAX-GENERAL	\$ 431	\$ 448	\$ 378	\$ 354	\$ 450	\$ 450
40260	LITIGATION TAX-SPECIAL PURPOSE	\$ 9,608	\$ 12,229	\$ 11,255	\$ 9,392	\$ 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	\$ 44,865	\$ 46,660	\$ 46,660
40270	BUSINESS TAX	\$ 247,416	\$ 245,363	\$ 259,217	\$ 284,859	\$ 245,000	\$ 278,000
40275	MIXED DRINK TAX	\$ 34,284	\$ 39,437	\$ 38,281	\$ 39,335	\$ 34,500	\$ 39,000
40290	OTHER COUNTY LOCAL OPTION TAXES	\$ 712	\$ 1,047	\$ 488	\$ 783	\$ -	\$ -
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	\$ 9,123,037	\$ 8,853,237	\$ 9,064,039
41000 LICENSES & PERMITS							
41110	MARRIAGE LICENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41140	CABLE TV FRANCHISE	\$ 60,530	\$ 58,752	\$ 48,575	\$ 75,751	\$ 55,000	\$ 75,000
41510	BEER PERMITS	\$ 3,790	\$ 3,081	\$ 2,913	\$ 3,816	\$ 4,200	\$ 4,200
41520	BUILDING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 100,000
TOTAL LICENSES & PERMITS		\$ 64,320	\$ 61,833	\$ 51,488	\$ 79,567	\$ 99,200	\$ 179,200
42000 FINES, FORFEITURES & PENALTIES							
42100 CIRCUIT COURT							
42110	FINES	\$ 2,718	\$ 6,800	\$ 3,507	\$ 6,052	\$ 2,300	\$ 4,825
42120	OFFICERS COSTS	\$ 3,662	\$ 3,271	\$ 3,192	\$ 4,958	\$ 4,290	\$ 4,325
42140	DRUG CONTROL FINES	\$ -	\$ -	\$ -	\$ -	\$ 170	\$ 75
42141	DRUG COURT FEES	\$ 493	\$ 654	\$ 722	\$ 399	\$ 1,280	\$ 655
42142	VETERANS TREATMENT COURT FEES	\$ 174	\$ 441	\$ 432	\$ 285	\$ 200	\$ 315
42150	JAIL FEES	\$ 898	\$ 745	\$ 330	\$ 574	\$ 1,100	\$ 500
42180	DUI TREATMENT FINES	\$ 712	\$ 712	\$ 190	\$ 998	\$ 1,500	\$ 450
42190	DATA ENTRY FEE	\$ 871	\$ 825	\$ 874	\$ 978	\$ 915	\$ 900
42191	COURTROOM SECURITY FEE	\$ 19	\$ 21	\$ 4	\$ 6	\$ -	\$ 4
42200 CRIMINAL COURT							
42290	DATA ENTRY FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42241	DRUG COURT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42300 GENERAL SESSIONS COURT							
42310	FINES	\$ 7,193	\$ 5,192	\$ 6,043	\$ 7,360	\$ 5,865	\$ 6,800
42320	OFFICERS COSTS	\$ 15,284	\$ 14,211	\$ 21,309	\$ 18,503	\$ 17,110	\$ 18,500
42330	GAME & FISH FINES	\$ 776	\$ 554	\$ 706	\$ 374	\$ 720	\$ 610
42340	DRUG CONTROL FINES	\$ -	\$ -	\$ 356	\$ 119	\$ -	\$ -
42341	DRUG COURT FEES	\$ 1,848	\$ 830	\$ 1,576	\$ 2,253	\$ 1,855	\$ 2,000
42342	VETERANS TREATMENT COURT FEES	\$ 1,209	\$ 522	\$ 1,092	\$ 1,662	\$ 1,040	\$ 1,425
42350	JAIL FEES	\$ 3,344	\$ 2,679	\$ 3,292	\$ 3,786	\$ 3,185	\$ 3,500
42351	INTERPRETER FEES (Traffic School)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42380	DUI TREATMENT FINES	\$ 2,727	\$ 2,371	\$ 2,232	\$ 3,508	\$ 2,300	\$ 3,000
42390	DATA ENTRY FEE-GEN. SESSIONS COURT	\$ 6,825	\$ 8,664	\$ 8,065	\$ 6,684	\$ 8,100	\$ 8,100
42391	COURTROOM SECURITY FEE	\$ 720	\$ 618	\$ 676	\$ 919	\$ 685	\$ 685
42400 JUVENILE COURT							
42410	FINES	\$ 2,384	\$ 3,156	\$ 1,870	\$ 935	\$ 2,255	\$ 900
42420	OFFICERS COSTS	\$ 1,785	\$ 2,397	\$ 1,622	\$ 666	\$ 1,600	\$ 725

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
42430 GAME & FISH FINES	\$ 45	\$ -	\$ -	\$ -	\$ 30	\$ 15
42490 DATA ENTRY FEE	\$ 390	\$ 564	\$ 642	\$ 208	\$ 400	\$ 225
42491 COURTROOM SECURITY FEE	\$ 40	\$ 93	\$ 157	\$ 36	\$ 90	\$ 40
42500 CHANCERY COURT						
42520 OFFICERS COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42530 DATA ENTRY FEE	\$ 1,734	\$ 2,082	\$ 2,770	\$ 1,894	\$ 2,200	\$ 2,000
42591 COURTROOM SECURITY FEE	\$ 2	\$ 17	\$ 36	\$ 23	\$ 10	\$ 20
42600 OTHER COURTS IN COUNTY						
42610 FINES	\$ 4,536	\$ 4,430	\$ 1,876	\$ 1,709	\$ 2,910	\$ 1,850
42900 OTHER FINES FORFEITURES & PENALTIES						
42910 PROCEEDS-CONFISCATED PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42990 OTHER FINES, FORF., & PENALTIES	\$ 773	\$ -	\$ -	\$ -	\$ 50	\$ 10
TOTAL FINES, FORFEIT. & PENALTIES	\$ 61,162	\$ 61,849	\$ 63,571	\$ 64,889	\$ 62,160	\$ 62,454
43100 GENERAL SERVICE CHARGES						
43107 RESID. WASTE COLLECTION CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43113 SURCHARGE-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43120 PATIENT CHARGES	\$ 908,007	\$ 1,430,165	\$ 883,449	\$ 632,347	\$ 875,000	\$ 880,000
43130 PAST DUE COLLECTIONS-AMBULANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43190 OTHER GENERAL SERVICE CHARGES	\$ 1,878	\$ 1,574	\$ 2,455	\$ 1,385	\$ 2,000	\$ 2,000
43300 FEES						
43320 SUBDIVISION LOT FEES	\$ 8,775	\$ 6,575	\$ 6,675	\$ 8,191	\$ 6,650	\$ 6,500
43340 RECREATION FEES (County Complex)	\$ 51,821	\$ 54,570	\$ 44,917	\$ 42,331	\$ 50,000	\$ 45,000
43350 COPY FEES	\$ 480	\$ 680	\$ 803	\$ 300	\$ 475	\$ 320
43360 LIBRARY FEES	\$ 8,076	\$ 9,007	\$ 8,913	\$ 8,980	\$ 5,500	\$ 8,500
43366 GREENBELT LATE APPLICATION FEES	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ -
43370 TELEPHONE COMMISSIONS	\$ 1,776	\$ 5,967	\$ 9,884	\$ 2,916	\$ 2,855	\$ 2,900
43380 VENDING MACHINE COLLECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43383 ADDITION'L FEES-TITLING & REGISTRATIONS	\$ -	\$ 19,407	\$ 19,110	\$ 18,995	\$ 19,075	\$ 19,025
43392 DATA PROCESSING FEE (REGISTER)	\$ 12,174	\$ 9,414	\$ 8,310	\$ 8,958	\$ 12,000	\$ 9,000
43394 DATA PROCESSING FEE (SHERIFF)	\$ 1,091	\$ 1,070	\$ 1,383	\$ 1,212	\$ 850	\$ 1,200
43395 SEX OFFENDER REGISTRATION FEE	\$ 3,300	\$ 3,750	\$ 3,450	\$ 3,600	\$ 3,150	\$ 3,500
43396 DATA PROCESSING FEE-COUNTY CLERK	\$ 7,704	\$ 8,421	\$ 8,244	\$ 7,836	\$ 7,700	\$ 7,800
43399 VEH. INS. COV. & REINSTATEMENT FEES	\$ 3,100	\$ 2,665	\$ 5,040	\$ 6,865	\$ 2,200	\$ 6,000
43583 TBI-CRIMINAL BACKGROUND FEE	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 100
43990 OTHER CHARGES FOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GEN. SERVICE CHARGES & FEES	\$ 1,008,182	\$ 1,553,265	\$ 1,002,633	\$ 744,066	\$ 987,655	\$ 991,845
44000 OTHER LOCAL REVENUE						
44110 INTEREST EARNED	\$ 164,813	\$ 355,722	\$ 292,970	\$ 308,253	\$ 400,000	\$ 400,000
44120 LEASE/RENTALS	\$ 54,775	\$ 55,005	\$ 56,685	\$ 56,790	\$ 50,000	\$ 56,000
44130 SALE OF MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44131 COMMISSARY SALES	\$ 6,581	\$ 11,328	\$ 9,585	\$ 4,079	\$ 6,000	\$ 4,100
44145 SALE OF RECYCLED MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44170 MISCELLANEOUS REFUNDS	\$ 25,399	\$ 47,238	\$ 93,379	\$ 104,426	\$ 31,000	\$ 40,000
44530 SALE OF EQUIPMENT	\$ 38,282	\$ 54,360	\$ 6,908	\$ 50,267	\$ 4,000	\$ 6,500
44540 SALE OF PROPERTY	\$ 3,251	\$ -	\$ -	\$ 158,123	\$ 1,500	\$ 2,000
44570 CONTRIBUTIONS & GIFTS	\$ 10,457	\$ 21,442	\$ 13,465	\$ 13,435	\$ 10,000	\$ 12,000
44580 PERFORMANCE BOND FORFEITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44990 OTHER LOCAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER LOCAL REVENUE	\$ 303,558	\$ 545,095	\$ 472,992	\$ 695,373	\$ 502,500	\$ 520,600
45000 FEES RECEIVED FROM COUNTY OFFICIALS						
45140 GENERAL SESSIONS COURT CLERK	\$ -	\$ -	\$ -	\$ 996	\$ -	\$ -
45190 TRUSTEE	\$ 381,520	\$ 391,200	\$ 466,003	\$ 515,938	\$ 410,000	\$ 510,000
45500 FEES IN-LIEU OF SALARY						
45510 COUNTY CLERK	\$ 227,043	\$ 246,229	\$ 241,901	\$ 247,560	\$ 241,000	\$ 245,000
45520 CIRCUIT COURT CLERK	\$ 57,668	\$ 51,202	\$ 58,612	\$ 63,465	\$ 52,200	\$ 63,000
45540 GENERAL SESSIONS COURT CLERK	\$ 106,468	\$ 125,560	\$ 117,400	\$ 106,511	\$ 112,000	\$ 107,000
45550 CLERK & MASTER	\$ 57,013	\$ 64,303	\$ 66,287	\$ 54,065	\$ 62,100	\$ 55,750
45560 JUVENILE COURT CLERK	\$ 6,952	\$ 10,127	\$ 8,806	\$ 4,220	\$ 8,200	\$ 4,500
45580 REGISTER	\$ 191,431	\$ 145,590	\$ 129,441	\$ 147,064	\$ 140,000	\$ 144,000
45590 SHERIFF	\$ 14,499	\$ 13,348	\$ 15,395	\$ 15,379	\$ 14,000	\$ 15,000
45610 TRUSTEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FEES & IN-LIEU OF SALARY	\$ 1,042,594	\$ 1,047,559	\$ 1,103,845	\$ 1,155,198	\$ 1,039,500	\$ 1,144,250

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
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	\$ 11,025	\$ 24,200
46160	STATE REAPPRAISAL GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
46175	ON-BEHALF CONTRIBUTIONS (OPEB)	\$ -	\$ -	\$ -	\$ -	\$ -
46190	OTHER GEN/GOV'T GRANTS (3 Star)	\$ -	\$ 149,620	\$ -	\$ -	\$ -
46210	LAW ENFORCEMENT TRAINING	\$ 20,000	\$ 8,386	\$ 14,234	\$ 14,394	\$ -
46220	DRUG CONTROL GRANTS (Acct 53330)	\$ 130,593	\$ 150,434	\$ 158,007	\$ 139,000	\$ 241,500
46240	SCHOOL RESOURCE OFFICER GRANTS	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ 375,000
46290	OTHER PUB. SAFETY GRANTS (Acct 55170)	\$ 76,598	\$ 19,810	\$ 118,515	\$ 85,645	\$ 129,699
46310	HEALTH DEPT PROGRAMS (Acct 55110-791)	\$ -	\$ -	\$ -	\$ -	\$ -
46390	OTH. HEALTH & WELFARE GRANTS (Safe Baby)	\$ -	\$ 55,324	\$ 146,385	\$ 180,909	\$ 100,000
46390	OTH. HEALTH & WELFARE GRANTS (55110)	\$ -	\$ -	\$ -	\$ 144,000	\$ 176,500
46430	LITTER PROGRAM (County)	\$ 115,811	\$ 110,925	\$ 116,358	\$ 117,258	\$ 44,200
46430	LITTER PROGRAM (State)	\$ -	\$ -	\$ -	\$ -	\$ 76,379
46490	OTHER PUBLIC WORKS GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
46800 OTHER STATE REVENUE						
46810	FLOOD CONTROL	\$ 190,614	\$ 312,426	\$ 382,977	\$ 411,565	\$ 322,000
46820	INCOME TAX	\$ 955	\$ 99	\$ 246	\$ -	\$ -
46830	BEER TAX	\$ -	\$ -	\$ -	\$ -	\$ -
46835	VEHICLE CERTIFICATE OF TITLE FEES	\$ 2,180	\$ 2,233	\$ 2,219	\$ 2,165	\$ 2,065
46840	ALCOHOLIC BEVERAGE TAX	\$ -	\$ -	\$ -	\$ -	\$ -
46845	OPIOD SETTLEMENT FUNDS	\$ -	\$ 119,163	\$ 117,829	\$ 93,789	\$ 48,088
46850	MIXED DRINK TAX	\$ -	\$ -	\$ -	\$ -	\$ -
46851	STATE REVENUE SHARING-TVA FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 480,000
46852	STATE REV SHARING-TELECOMM.	\$ 65,730	\$ 53,204	\$ 56,843	\$ 56,404	\$ 40,000
46855	STATE SHARED SPORTS GAMING PRIV TAX	\$ 12,833	\$ 21,886	\$ 24,912	\$ 29,319	\$ 20,000
46915	CONTRACTED PRISONER BOARDING	\$ 116,025	\$ 139,963	\$ 153,213	\$ 105,985	\$ 100,000
46940	REAPPR. PROG. REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
46960	REGISTRAR SALARY SUPPLEMENT	\$ 15,164	\$ 26,994	\$ 15,164	\$ 15,164	\$ 15,164
46980	OTHER STATE GRANTS (JECD)	\$ 96,409	\$ 34,091	\$ -	\$ 50,000	\$ -
46990	OTHER STATE REVENUES (Local Government Grant)	\$ 348,891	\$ -	\$ 7,336	\$ 6,481	\$ -
46990	OTHER STATE REVENUES	\$ -	\$ 9,053	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUE		\$ 1,209,703	\$ 1,230,736	\$ 1,704,228	\$ 1,703,103	\$ 1,440,707
47000 FEDERAL GOVERNMENT						
47135	COMMUNITY BASED ORGANIZATIONS	\$ -	\$ -	\$ 5,000	\$ -	\$ -
47180	COMMUNITY DEVELOPMENT (THDA)	\$ -	\$ 237,062	\$ 262,938	\$ 547,200	\$ -
47230	DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -
47235	HOMELAND SECURITY GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
47240	MEDICAID	\$ 65,412	\$ 83,997	\$ 70,003	\$ 49,070	\$ -
47250	LAW ENFORCEMENT GRANTS (Fire Dept)	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 199,636	\$ 5,000
47600 DIRECT FEDERAL REVENUE						
47620	POLICE SERVICE (LAKE AREA)	\$ -	\$ -	\$ -	\$ -	\$ -
47990	OTHER DIRECT FEDERAL REVENUE (Fire)	\$ 23,700	\$ 3,442	\$ 2,000	\$ 12,000	\$ -
TOTAL FEDERAL REVENUE		\$ 254,514	\$ 854,456	\$ 541,276	\$ 807,906	\$ 5,000
48000 OTHER GOVERNMENTS & CITIZENS						
48110	PRISONER BOARD	\$ -	\$ -	\$ -	\$ -	\$ -
48130	CONTRIBUTIONS (School SRO) # 141-72130-309	\$ 125,044	\$ 135,088	\$ -	\$ -	\$ -
48130	CONTRIBUTIONS	\$ -	\$ -	\$ 11,503	\$ 73,822	\$ 62,710
48140	OTHER CONTRACTED SVC'S (Cities Reappraisal)	\$ -	\$ -	\$ -	\$ -	\$ -
48991	OTHER (OPIOD - PAST REMEDIATION)	\$ -	\$ 85,184	\$ 99,086	\$ 65,109	\$ 93,789
TOTAL OTHER GOV'TS/CITIZENS GROUPS		\$ 125,044	\$ 220,272	\$ 110,589	\$ 138,931	\$ 62,710
49000 OTHER SOURCES (NON-REVENUE)						
49200	NOTES ISSUED	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -
49700	INSURANCE RECOVERY	\$ -	\$ 5,410	\$ -	\$ 4,119	\$ -
49800	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)		\$ -	\$ 5,410	\$ -	\$ 4,119	\$ 3,000,000
TOTAL REVENUE & OTHER SOURCES		\$ 10,982,612	\$ 12,704,652	\$ 13,871,329	\$ 14,516,189	\$ 16,047,669

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027	
EXPENDITURES:							
51100 COUNTY COMMISSION							
191	BOARD & COMMITTEE MEMBER FEES	\$ 55,428	\$ 63,000	\$ 56,325	\$ 59,075	\$ 65,000	\$ 65,000
201	SOCIAL SECURITY	\$ 3,436	\$ 3,894	\$ 3,484	\$ 3,660	\$ 4,030	\$ 4,030
204	PENSIONS (@ 5.41%)	\$ 1,660	\$ 1,294	\$ 1,031	\$ 1,119	\$ 2,100	\$ 2,100
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
210	UNEMPLOYMENT	\$ -	\$ 1	\$ 1	\$ 1	\$ 100	\$ 100
212	EMPLOYER MEDICARE	\$ 803	\$ 911	\$ 815	\$ 856	\$ 943	\$ 943
305	AUDIT SERVICES	\$ 8,233	\$ 8,434	\$ 8,634	\$ 8,835	\$ 9,000	\$ 9,500
312	CONTRACTS W/PRIVATE AGENCIES	\$ -	\$ -	\$ -	\$ 1,000	\$ 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	\$ 25,000
332	LEGAL NOTICES, REC & COURT COSTS	\$ 5,978	\$ 4,758	\$ 4,097	\$ 5,353	\$ 6,000	\$ 6,000
355	TRAVEL	\$ -	\$ 626	\$ 466	\$ 71	\$ 1,500	\$ 1,500
505	JUDGEMENTS / LITIGATION	\$ -	\$ -	\$ -	\$ 2,010	\$ 10,000	\$ 20,000
540	TAX RELIEF PROGRAM	\$ 17,172	\$ 19,947	\$ 20,270	\$ 22,502	\$ 34,000	\$ 40,000
599	OTHER CHARGES	\$ 475	\$ 64	\$ -	\$ 100	\$ 800	\$ 800
719	OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL COUNTY COMMISSION	\$ 93,185	\$ 125,429	\$ 118,623	\$ 127,082	\$ 164,973	\$ 181,473
51210 BOARD OF EQUALIZATION							
191	BOARD & COMMITTEE MEMBER FEES	\$ 525	\$ 925	\$ -	\$ 562	\$ 2,500	\$ 2,500
201	SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	STATE RETIREMENT (@ 5.41%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	EMPLOYER MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL BOARD OF EQUALIZATION	\$ 525	\$ 925	\$ -	\$ 562	\$ 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)	\$ -	\$ -	\$ -	\$ 37	\$ 500	\$ 500
	TOTAL BEER BOARD	\$ 1,660	\$ 749	\$ 315	\$ 37	\$ 500	\$ 500
51300 COUNTY MAYOR							
101	COUNTY OFFICIAL	\$ 90,416	\$ 98,828	\$ 100,157	\$ 105,396	\$ 108,697	\$ 111,677
103	ASSISTANTS	\$ 76,717	\$ 98,828	\$ 100,157	\$ 107,505	\$ 110,872	\$ 115,028
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	\$ 12,660	\$ 13,925	\$ 14,369
204	STATE RETIREMENT (@ 5.41%)	\$ 9,180	\$ 10,738	\$ 10,837	\$ 11,518	\$ 11,885	\$ 12,271
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 12,600	\$ 15,608	\$ 16,183	\$ 19,800	\$ 19,800	\$ 23,400
210	UNEMPLOYMENT	\$ 38	\$ 38	\$ 38	\$ 38	\$ 400	\$ 400
212	EMPLOYER MEDICARE	\$ 2,314	\$ 2,751	\$ 2,743	\$ 2,961	\$ 3,261	\$ 3,362
317	DATA PROCESSING SERVICES	\$ 14,289	\$ 18,740	\$ 21,000	\$ 20,883	\$ 22,200	\$ 23,300
338	MAINTENANCE & REPAIR-VEHICLES	\$ 582	\$ 170	\$ 372	\$ 144	\$ 1,000	\$ 1,000
349	PRINTING, STATIONERY & FORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ 731	\$ -	\$ 348	\$ -	\$ 2,000	\$ 2,000
425	GASOLINE	\$ 646	\$ 1,344	\$ 1,571	\$ 1,292	\$ 2,000	\$ 2,000
435	OFFICE SUPPLIES	\$ 3,176	\$ 5,654	\$ 3,832	\$ 5,454	\$ 6,500	\$ 13,500
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ -	\$ 840	\$ 484	\$ 1,427	\$ 1,500	\$ 1,500
709	DATA PROCESSING EQUIPMENT (upgrade)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
719	OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL COUNTY MAYOR	\$ 223,132	\$ 266,129	\$ 269,450	\$ 289,078	\$ 309,040	\$ 328,806
51400 COUNTY ATTORNEY							
101	COUNTY OFFICIAL/ADMIN. OFFICER	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 36,000
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	\$ 24,000	\$ 27,400	\$ 39,400

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
51500 ELECTION COMMISSION							
101	COUNTY OFFICIAL	\$ 70,454	\$ 77,008	\$ 78,044	\$ 82,127	\$ 84,699	\$ 87,021
169	PART-TIME PERSONNEL	\$ 140	\$ 792	\$ 612	\$ 1,272	\$ 19,604	\$ -
189	OTHER SALARIES & WAGES	\$ 35,227	\$ 40,817	\$ 39,889	\$ 43,908	\$ 36,703	\$ 76,386
192	ELECTION COMMISSION	\$ 3,075	\$ 3,825	\$ 4,500	\$ 5,700	\$ 7,500	\$ 7,500
193	ELECTION COMMISSION WORKERS	\$ 13,744	\$ 30,451	\$ 15,954	\$ 38,759	\$ 22,000	\$ 42,000
196	IN-SERVICE TRAINING	\$ -	\$ -	\$ -	\$ 206	\$ 1,500	\$ 1,500
201	SOCIAL SECURITY	\$ 5,845	\$ 6,604	\$ 6,999	\$ 7,708	\$ 8,745	\$ 10,132
204	PENSIONS	\$ 5,717	\$ 6,374	\$ 6,137	\$ 6,819	\$ 6,568	\$ 8,841
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 8,400	\$ 10,800	\$ 10,350	\$ 12,925	\$ 19,800	\$ 15,600
210	UNEMPLOYMENT	\$ 42	\$ 42	\$ 21	\$ 21	\$ 300	\$ 300
212	EMPLOYER MEDICARE	\$ 1,367	\$ 1,544	\$ 1,637	\$ 1,803	\$ 2,045	\$ 2,370
302	ADVERTISING	\$ 3,030	\$ 4,526	\$ 2,188	\$ 3,094	\$ 3,500	\$ 4,750
307	COMMUNICATION	\$ 449	\$ 467	\$ 78	\$ -	\$ -	\$ -
336	MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
349	PRINTING, STATIONERY & FORMS	\$ 2,725	\$ 182	\$ 107	\$ 2,675	\$ 7,500	\$ 7,500
355	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ 22,417	\$ 25,373	\$ 27,283	\$ 27,286	\$ 34,000	\$ 34,000
435	OFFICE SUPPLIES	\$ 3,226	\$ 4,229	\$ 1,731	\$ 853	\$ 3,500	\$ 3,500
499	OTHER SUPPLIES & MATERIALS	\$ 5,400	\$ 164	\$ 6,418	\$ 7,518	\$ 8,000	\$ 8,000
506	LIABILITY INSURANCE	\$ 2,912	\$ 3,125	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ 9,486	\$ 7,082	\$ 9,464	\$ 13,670	\$ 19,000	\$ 19,000
709	DATA PROCESSING EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
790	OTHER EQUIPMENT	\$ -	\$ 149,620	\$ -	\$ -	\$ -	\$ -
	TOTAL ELECTION COMMISSION	\$ 193,656	\$ 373,025	\$ 211,412	\$ 256,344	\$ 284,964	\$ 328,401
51600 REGISTER OF DEEDS							
101	COUNTY OFFICIAL	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110	\$ 96,690
103	ASSISTANTS	\$ 67,183	\$ 59,889	\$ 65,811	\$ 72,090	\$ 76,230	\$ 80,244
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 8,948	\$ 8,991	\$ 9,457	\$ 10,127	\$ 10,562	\$ 10,971
204	PENSIONS (@ 5.41%)	\$ 7,641	\$ 7,507	\$ 7,900	\$ 8,837	\$ 9,216	\$ 9,574
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 13,200	\$ 7,800
210	UNEMPLOYMENT	\$ 42	\$ 77	\$ 71	\$ 42	\$ 400	\$ 400
212	EMPLOYER MEDICARE	\$ 2,093	\$ 2,103	\$ 2,212	\$ 2,368	\$ 2,470	\$ 2,567
317	DATA PROCESSING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ 265	\$ 3,060	\$ 616	\$ 422	\$ 3,700	\$ 3,700
435	OFFICE SUPPLIES	\$ 1,657	\$ 1,649	\$ 501	\$ 735	\$ 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	\$ 13,501
790	OTHER EQUIPMENT	\$ -	\$ 2,489	\$ 1,498	\$ 842	\$ 2,500	\$ 2,500
	TOTAL REGISTER OF DEEDS	\$ 185,491	\$ 179,678	\$ 188,283	\$ 200,216	\$ 229,939	\$ 231,997
51720 PLANNING							
191	BOARD & COMMITTEE MEMBER FEES	\$ 5,625	\$ 7,938	\$ 6,001	\$ 6,150	\$ 8,100	\$ 8,100
201	SOCIAL SECURITY	\$ 126	\$ 116	\$ 130	\$ 177	\$ 300	\$ 300
204	PENSIONS	\$ 89	\$ 8	\$ 16	\$ 45	\$ 250	\$ 250
210	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
212	EMPLOYER MEDICARE	\$ 29	\$ 27	\$ 30	\$ 41	\$ 110	\$ 110
399	OTHER CONTRACTED SERVICES	\$ 10,750	\$ 8,062	\$ 10,750	\$ 13,000	\$ 13,000	\$ 13,000
509	REFUNDS	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -
	TOTAL PLANNING	\$ 16,619	\$ 16,201	\$ 16,927	\$ 19,413	\$ 21,860	\$ 21,860
51750 CODES COMPLIANCE							
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 75,000
435	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
	TOTAL CODES COMPLIANCE	\$ -	\$ -	\$ -	\$ -	\$ 26,500	\$ 86,000
51800 COUNTY BUILDINGS							
160	GUARDS	\$ -	\$ -	\$ -	\$ 27,468	\$ 37,440	\$ 38,384
166	CUSTODIAL PERSONNEL	\$ 43,967	\$ 54,164	\$ 56,978	\$ 62,424	\$ 66,819	\$ 70,585
169	TEMPORARY/PART-TIME	\$ 9,249	\$ 12,330	\$ 7,790	\$ 9,918	\$ 32,240	\$ 34,320
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 3,071	\$ 3,978	\$ 3,744	\$ 5,984	\$ 8,463	\$ 8,885
204	PENSIONS (@ 5.41%)	\$ 2,242	\$ 2,803	\$ 3,083	\$ 4,834	\$ 5,640	\$ 5,897

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 6,475	\$ 8,100	\$ 10,800	\$ 17,600	\$ 19,800	\$ 23,400
210	UNEMPLOYMENT	\$ 63	\$ 70	\$ 79	\$ 105	\$ 300	\$ 300
212	EMPLOYER MEDICARE	\$ 718	\$ 930	\$ 876	\$ 1,399	\$ 1,979	\$ 2,078
335	MAINTENANCE & REPAIR - BUILDINGS	\$ 113,225	\$ 100,381	\$ 113,488	\$ 139,436	\$ 150,000	\$ 150,000
336	MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452	UTILITIES	\$ 107,770	\$ 109,352	\$ 104,433	\$ 117,400	\$ 125,000	\$ 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	\$ 386,568	\$ 451,182	\$ 462,349

51810 OTHER FACILITIES (County Complex)

105	DIRECTOR	\$ 31,313	\$ 35,081	\$ 36,421	\$ 39,239	\$ 41,409	\$ 43,511
169	TEMPORARY/PART-TIME	\$ 37,322	\$ 62,832	\$ 52,872	\$ 44,760	\$ 58,500	\$ 63,002
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES - (Wax Floors)	\$ 8,940	\$ 7,470	\$ 7,460	\$ 7,420	\$ 9,500	\$ 9,500
201	SOCIAL SECURITY	\$ 4,192	\$ 5,959	\$ 5,402	\$ 5,135	\$ 6,194	\$ 6,604
204	PENSIONS (@ 5.41%)	\$ 1,694	\$ 1,898	\$ 1,970	\$ 2,123	\$ 2,240	\$ 2,355
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 4,200	\$ 5,400	\$ 5,400	\$ 6,600	\$ 6,600	\$ 7,800
210	UNEMPLOYMENT	\$ 122	\$ 128	\$ 108	\$ 113	\$ 200	\$ 200
212	EMPLOYER MEDICARE	\$ 980	\$ 1,394	\$ 1,263	\$ 1,201	\$ 1,449	\$ 1,545
335	MAINTENANCE & REPAIR - BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
336	MAINTENANCE & REPAIR - EQPT	\$ 3,146	\$ -	\$ 6,000	\$ 911	\$ 8,000	\$ 8,000
435	OFFICE SUPPLIES	\$ -	\$ 284	\$ 1,867	\$ 1,246	\$ 1,500	\$ 1,500
499	OTHER SUPPLIES	\$ 2,478	\$ 2,836	\$ -	\$ -	\$ 5,000	\$ 5,000
599	OTHER CHARGES	\$ 3,288	\$ 8,988	\$ 7,071	\$ 10,915	\$ 12,500	\$ 12,500
790	OTHER EQUIPMENT	\$ 9,500	\$ 9,997	\$ -	\$ -	\$ -	\$ -
791	OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER FACILITIES	\$ 107,175	\$ 142,267	\$ 125,834	\$ 119,663	\$ 153,092	\$ 161,517

51900 OTHER GENERAL ADMINISTRATION

189	OTHER SALARIES & WAGES	\$ 4,499	\$ 6,750	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
201	SOCIAL SECURITY	\$ 251	\$ 388	\$ 368	\$ 379	\$ 403	\$ 403
204	PENSIONS	\$ 243	\$ 365	\$ 352	\$ 352	\$ 352	\$ 352
210	UNEMPLOYMENT	\$ 2	\$ 2	\$ 2	\$ 2	\$ 162	\$ 162
212	EMPLOYER MEDICARE	\$ 59	\$ 91	\$ 86	\$ 89	\$ 94	\$ 94
307	COMMUNICATION	\$ 46,067	\$ 47,644	\$ 49,777	\$ 50,249	\$ 53,000	\$ 53,000
320	DUES & MEMBERSHIPS	\$ 10,671	\$ 12,768	\$ 12,268	\$ 15,146	\$ 22,538	\$ 19,348
330	OPER. LEASE PAYMENTS (Copiers/Elevator)	\$ 11,767	\$ 12,659	\$ 10,185	\$ 11,257	\$ 17,000	\$ 17,000
337	MAINTENANCE & REPAIR - OFFICE EQPT	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
348	POSTAL CHARGES	\$ 31,195	\$ 38,752	\$ 35,710	\$ 42,072	\$ 45,000	\$ 45,000
435	OFFICE SUPPLIES	\$ 3,962	\$ 3,984	\$ 3,936	\$ 1,245	\$ 5,000	\$ 5,000
437	PERIODICALS	\$ 45	\$ 45	\$ 45	\$ 45	\$ 1,200	\$ 1,200
506	LIABILITY INSURANCE	\$ 184,062	\$ 322,418	\$ 439,977	\$ 488,594	\$ 502,155	\$ 548,000
508	PREMIUMS ON CORP. SURETY BONDS	\$ -	\$ 5,137	\$ 2,066	\$ 1,381	\$ 8,000	\$ 6,000
513	WORKERS COMPENSATION	\$ 135,009	\$ 279,420	\$ 273,424	\$ 272,169	\$ 280,000	\$ 197,024
599	OTHER CHARGES	\$ 2,317	\$ 565	\$ 50	\$ -	\$ 3,000	\$ 3,000
719	OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER GENERAL ADMIN.	\$ 430,149	\$ 730,988	\$ 834,746	\$ 889,480	\$ 945,404	\$ 903,083
	TOTAL GENERAL ADMINISTRATION	\$ 1,567,555	\$ 2,490,763	\$ 2,090,861	\$ 2,312,443	\$ 2,617,353	\$ 2,747,885

52300 PROPERTY ASSESSOR'S OFFICE

101	COUNTY OFFICIAL	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110	\$ 96,690
103	ASSISTANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	DEPUTIES	\$ 114,472	\$ 133,153	\$ 127,769	\$ 147,282	\$ 156,224	\$ 162,441
161	SECRETARY(S)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 11,612	\$ 13,253	\$ 12,327	\$ 13,703	\$ 15,521	\$ 16,068
204	PENSIONS (@ 5.41%)	\$ 10,284	\$ 11,732	\$ 11,533	\$ 12,682	\$ 13,543	\$ 14,021
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 7,525	\$ 9,900	\$ 9,900	\$ 19,250	\$ 33,000	\$ 31,200
210	UNEMPLOYMENT	\$ 107	\$ 90	\$ 93	\$ 122	\$ 300	\$ 300
212	EMPLOYER MEDICARE	\$ 2,716	\$ 3,099	\$ 2,883	\$ 3,205	\$ 3,630	\$ 3,758
317	DATA PROCESSING SERVICES	\$ 6,448	\$ 7,799	\$ 2,023	\$ -	\$ 6,807	\$ 6,807
320	DUES & MEMBERSHIPS	\$ 1,395	\$ 1,395	\$ 1,350	\$ 1,700	\$ 1,740	\$ 1,740
338	MAINTENANCE & REPAIR-VEHICLES	\$ 944	\$ 139	\$ -	\$ 146	\$ 1,200	\$ 1,200
355	TRAVEL	\$ 2,937	\$ 1,350	\$ 2,305	\$ 2,319	\$ 2,000	\$ 2,000

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
399 OTHER CONTRACTED SERVICES (GIS Mapping)	\$ 18,255	\$ 15,320	\$ 25,225	\$ 25,763	\$ 24,000	\$ 26,000
425 GASOLINE	\$ 690	\$ 546	\$ 585	\$ 772	\$ 1,500	\$ 1,500
435 OFFICE SUPPLIES	\$ 1,119	\$ 992	\$ 2,179	\$ 814	\$ 2,000	\$ 1,000
TOTAL PROPERTY ASSESSOR	\$ 256,786	\$ 284,333	\$ 284,888	\$ 319,010	\$ 355,575	\$ 364,726

52400 COUNTY TRUSTEE

101 COUNTY OFFICIAL	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110	\$ 96,690
103 ASSISTANTS	\$ 71,238	\$ 78,719	\$ 74,231	\$ 69,124	\$ 79,994	\$ 82,188
189 OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
201 SOCIAL SECURITY	\$ 8,507	\$ 9,594	\$ 9,398	\$ 9,535	\$ 10,980	\$ 11,278
204 PENSIONS	\$ 8,089	\$ 8,888	\$ 8,707	\$ 8,565	\$ 9,419	\$ 9,678
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 8,400	\$ 10,800	\$ 9,900	\$ 6,600	\$ 13,200	\$ 15,600
210 UNEMPLOYMENT	\$ 42	\$ 42	\$ 42	\$ 77	\$ 400	\$ 400
212 EMPLOYER MEDICARE	\$ 1,990	\$ 2,244	\$ 2,198	\$ 2,230	\$ 2,568	\$ 2,639
317 DATA PROCESSING SERVICES	\$ 18,097	\$ 19,936	\$ 21,918	\$ 27,920	\$ 35,000	\$ 35,000
332 LEGAL NOTICES, REC & COURT COSTS	\$ 430	\$ 311	\$ 476	\$ 557	\$ 800	\$ 800
367 MAINT & REPAIR SERVICES-RECORDS	\$ -	\$ 7,080	\$ 7,080	\$ 7,080	\$ -	\$ -
435 OFFICE SUPPLIES	\$ 1,642	\$ 1,401	\$ 1,285	\$ 2,532	\$ 3,000	\$ 3,000
790 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ 75	\$ 300	\$ 300
TOTAL COUNTY TRUSTEE	\$ 196,717	\$ 224,580	\$ 221,951	\$ 225,547	\$ 252,771	\$ 260,574

52500 COUNTY CLERK

101 COUNTY OFFICIAL	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110	\$ 96,690
103 ASSISTANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106 DEPUTIES	\$ 141,145	\$ 153,160	\$ 156,957	\$ 189,453	\$ 214,573	\$ 217,524
162 CLERICAL PERSONNEL	\$ -	\$ -	\$ 30,567	\$ -	\$ -	\$ -
189 OTHER SALARIES & WAGES (20 hrs @ \$10)	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -
201 SOCIAL SECURITY	\$ 12,345	\$ 13,480	\$ 15,549	\$ 16,194	\$ 19,138	\$ 19,482
204 PENSIONS	\$ 11,641	\$ 12,915	\$ 14,731	\$ 15,136	\$ 16,700	\$ 17,000
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 12,950	\$ 16,200	\$ 16,200	\$ 18,975	\$ 39,600	\$ 31,200
210 UNEMPLOYMENT	\$ 109	\$ 83	\$ 125	\$ 107	\$ 400	\$ 400
212 EMPLOYER MEDICARE	\$ 2,887	\$ 3,153	\$ 3,636	\$ 3,787	\$ 4,476	\$ 4,557
312 CONTRACTS W/PRIVATE AGENCIES (BIS)	\$ 18,052	\$ 17,891	\$ 16,642	\$ 18,692	\$ 21,000	\$ 21,000
334 MAINTENANCE AGREEMENTS (BIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355 TRAVEL	\$ 1,439	\$ 966	\$ 626	\$ 1,790	\$ 2,000	\$ 2,000
367 MAINTENANCE & REPAIR SERVICES-Records	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
435 OFFICE SUPPLIES	\$ 4,359	\$ 3,929	\$ 4,424	\$ 6,541	\$ 5,000	\$ 6,000
599 OTHER CHARGES	\$ 3,717	\$ 4,006	\$ 1,331	\$ 4,984	\$ 8,000	\$ 7,000
709 DATA PROCESSING EQPT	\$ 1,860	\$ 8,039	\$ -	\$ 10,779	\$ -	\$ -
719 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COUNTY CLERK	\$ 290,286	\$ 319,387	\$ 347,504	\$ 377,690	\$ 424,997	\$ 422,853
TOTAL FINANCE	\$ 743,789	\$ 828,300	\$ 854,343	\$ 922,247	\$ 1,033,343	\$ 1,048,153

53100 CIRCUIT COURT CLERK

101 COUNTY OFFICIAL/ADMIN OFFICER	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110	\$ 96,690
106 DEPUTY(IES)	\$ 121,264	\$ 137,251	\$ 138,520	\$ 154,218	\$ 162,813	\$ 167,275
169 PART-TIME PERSONNEL (24 HOURS WEEK)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189 OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
194 JURY & WITNESS FEES	\$ 5,914	\$ 6,965	\$ 7,331	\$ 6,625	\$ 13,000	\$ 13,000
201 SOCIAL SECURITY	\$ 11,825	\$ 13,310	\$ 12,965	\$ 14,337	\$ 15,929	\$ 16,367
204 STATE RETIREMENT (@ 5.41%)	\$ 10,668	\$ 11,822	\$ 12,185	\$ 13,280	\$ 13,900	\$ 14,282
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 5,950	\$ 10,275	\$ 21,375	\$ 31,900	\$ 33,000	\$ 39,000
210 UNEMPLOYMENT	\$ 140	\$ 84	\$ 84	\$ 84	\$ 400	\$ 400
212 EMPLOYER MEDICARE	\$ 2,765	\$ 3,113	\$ 3,032	\$ 3,353	\$ 3,725	\$ 3,827
317 DATA PROCESSING	\$ 23,166	\$ 24,750	\$ 25,938	\$ 26,656	\$ 30,116	\$ 29,792
399 OTHER CONTRACTED SERVICES (BIS)	\$ 1,795	\$ 2,030	\$ 3,328	\$ 2,460	\$ 2,400	\$ 2,400
435 OFFICE SUPPLIES	\$ 6,227	\$ 6,926	\$ 4,449	\$ 6,066	\$ 7,000	\$ 7,000
499 OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
599 OTHER CHARGES	\$ 2,106	\$ 2,000	\$ 1,373	\$ 1,484	\$ 2,000	\$ 2,000
709 DATA PROCESSING EQUIPMENT	\$ -	\$ -	\$ 11,930	\$ -	\$ -	\$ -
790 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CIRCUIT COURT CLERK	\$ 270,102	\$ 304,091	\$ 329,226	\$ 351,715	\$ 378,393	\$ 392,033

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
53300 GENERAL SESSIONS COURT							
101	COUNTY OFFICIAL/ADMIN OFFICER (2.9%)	\$ 118,426	\$ 117,345	\$ 118,649	\$ 123,514	\$ 127,096	\$ 130,528
161	SECRETARY(S)	\$ 10,400	\$ 10,680	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400
164	ATTENDANTS	\$ 80,405	\$ 98,747	\$ 99,644	\$ 92,379	\$ 118,218	\$ 119,202
201	SOCIAL SECURITY	\$ 12,113	\$ 13,692	\$ 13,967	\$ 13,958	\$ 13,297	\$ 16,129
204	PENSIONS	\$ 10,757	\$ 11,690	\$ 11,810	\$ 11,680	\$ 13,834	\$ 14,074
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 8,750	\$ 11,700	\$ 8,100	\$ 4,400	\$ 13,200	\$ 23,400
210	UNEMPLOYMENT	\$ 64	\$ 69	\$ 73	\$ 63	\$ 193	\$ 300
212	EMPLOYER MEDICARE	\$ 2,833	\$ 3,202	\$ 3,266	\$ 3,264	\$ 3,708	\$ 3,772
317	DATA PROCESSING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ 635	\$ 1,503	\$ 1,255	\$ 460	\$ 4,000	\$ 4,000
435	OFFICE SUPPLIES	\$ 2,683	\$ 1,913	\$ 745	\$ 1,361	\$ 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	\$ 50	\$ -	\$ -
TOTAL GENERAL SESSIONS		\$ 250,642	\$ 271,616	\$ 268,480	\$ 261,529	\$ 309,446	\$ 327,305
53330 DRUG COURT							
189	OTHER SALARIES & WAGES	\$ 82,828	\$ 114,576	\$ 116,894	\$ 124,655	\$ 130,890	\$ 194,117
201	SOCIAL SECURITY	\$ 5,003	\$ 6,899	\$ 6,996	\$ 7,605	\$ 8,116	\$ 12,036
204	STATE RETIREMENT (@ 5.41%)	\$ 4,351	\$ 6,034	\$ 6,324	\$ 6,744	\$ 7,082	\$ 10,503
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 4,025	\$ 8,100	\$ 10,800	\$ 13,200	\$ 19,800	\$ 15,600
210	UNEMPLOYMENT	\$ 84	\$ 83	\$ 64	\$ 63	\$ 300	\$ 311
212	EMPLOYER MEDICARE	\$ 1,170	\$ 1,614	\$ 1,636	\$ 1,779	\$ 1,899	\$ 2,816
307	COMMUNICATION	\$ 4,088	\$ 3,180	\$ 3,688	\$ 3,520	\$ 4,114	\$ 4,114
355	TRAVEL	\$ 15,032	\$ 11,454	\$ 9,934	\$ 7,295	\$ 15,000	\$ 20,000
349	PRINTING, STATIONERY & FORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ 19,362	\$ 22,911	\$ 20,718	\$ -	\$ -	\$ -
413	DRUGS & MEDICAL SUPPLIES	\$ 4,552	\$ 6,714	\$ 8,351	\$ 6,627	\$ 5,000	\$ 15,000
435	OFFICE SUPPLIES	\$ 1,971	\$ 1,374	\$ 3,556	\$ 633	\$ 3,500	\$ 10,000
599	OTHER CHARGES	\$ 7,927	\$ 14,165	\$ 13,890	\$ 16,770	\$ 10,071	\$ 19,578
TOTAL DRUG COURT		\$ 150,393	\$ 197,104	\$ 202,851	\$ 188,891	\$ 205,772	\$ 304,075
53400 CHANCERY COURT							
101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 78,282	\$ 85,565	\$ 86,716	\$ 91,252	\$ 94,110	\$ 96,690
161	SECRETARY(S)	\$ 34,432	\$ 38,847	\$ 38,497	\$ 35,817	\$ 44,232	\$ 84,122
169	PART-TIME PERSONNEL	\$ 3,525	\$ 3,031	\$ 1,836	\$ 14,682	\$ 13,520	\$ -
201	SOCIAL SECURITY	\$ 6,190	\$ 6,872	\$ 6,740	\$ 7,794	\$ 9,416	\$ 11,211
204	PENSIONS	\$ 6,098	\$ 6,731	\$ 6,774	\$ 6,874	\$ 7,485	\$ 9,783
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 8,400	\$ 10,800	\$ 10,800	\$ 12,925	\$ 13,200	\$ 15,600
210	UNEMPLOYMENT	\$ 53	\$ 51	\$ 48	\$ 81	\$ 200	\$ 300
212	EMPLOYER MEDICARE	\$ 1,448	\$ 1,607	\$ 1,576	\$ 1,823	\$ 2,203	\$ 2,623
317	DATA PROCESSING	\$ 12,285	\$ 13,125	\$ 13,755	\$ 14,280	\$ 15,300	\$ 15,960
355	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 750
435	OFFICE SUPPLIES	\$ 2,044	\$ 2,862	\$ 946	\$ 2,364	\$ 2,500	\$ 2,500
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ 1,328	\$ 1,560	\$ 1,282	\$ 2,310	\$ 2,000	\$ 2,500
709	DATA PROCESSING EQUIPMENT	\$ 415	\$ -	\$ 9,105	\$ 641	\$ -	\$ -
719	OFFICE EQPT	\$ -	\$ -	\$ 1,767	\$ -	\$ 2,500	\$ 3,000
TOTAL CHANCERY COURT		\$ 154,500	\$ 171,051	\$ 179,842	\$ 190,843	\$ 207,417	\$ 245,039
53500 JUVENILE COURT							
112	YOUTH SERVICE OFFICER	\$ 40,000	\$ 43,990	\$ 50,625	\$ 60,000	\$ 60,000	\$ 60,000
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES (SAFE BABY COORDINATOR)	\$ -	\$ -	\$ 9,519	\$ 45,000	\$ 50,400	\$ 50,400
201	SOCIAL SECURITY	\$ 2,480	\$ 2,727	\$ 3,717	\$ 6,353	\$ 6,846	\$ 6,846
204	PENSIONS	\$ 2,164	\$ 2,380	\$ 2,926	\$ 5,680	\$ 5,974	\$ 5,974
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ 450	\$ 6,600	\$ 13,200	\$ 15,600
210	UNEMPLOYMENT	\$ 21	\$ 21	\$ 47	\$ 42	\$ 200	\$ 200
212	EMPLOYER MEDICARE	\$ 580	\$ 638	\$ 869	\$ 1,486	\$ 1,602	\$ 1,602
310	CONTRACTS W/OTHER PUBLIC AGEN.	\$ 6,150	\$ 1,050	\$ 525	\$ 1,050	\$ 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	\$ 9,918	\$ 19,356	\$ 19,356
TOTAL JUVENILE COURT		\$ 52,306	\$ 50,951	\$ 107,426	\$ 136,129	\$ 163,577	\$ 165,977

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
53700 JUDICIAL COMMISSIONERS							
101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 41,700	\$ 46,102	\$ 44,699	\$ 44,699	\$ 60,000	\$ 60,000
201	SOCIAL SECURITY	\$ 2,585	\$ 2,858	\$ 2,771	\$ 2,771	\$ 3,722	\$ 3,722
210	UNEMPLOYMENT	\$ 70	\$ 72	\$ 63	\$ 63	\$ 300	\$ 300
212	EMPLOYER MEDICARE	\$ 605	\$ 668	\$ 648	\$ 648	\$ 872	\$ 872
320	DUES & MEMBERSHIPS	\$ 225	\$ 400	\$ 300	\$ -	\$ 500	\$ 500
355	TRAVEL	\$ 257	\$ 590	\$ 690	\$ 552	\$ 500	\$ 500
435	OFFICE SUPPLIES	\$ 831	\$ 1,009	\$ 859	\$ 1,669	\$ 9,300	\$ 9,300
	TOTAL JUDICIAL COMMISSIONERS	\$ 46,273	\$ 51,699	\$ 50,030	\$ 50,402	\$ 75,194	\$ 75,194
	TOTAL ADMINISTRATION OF JUSTICE	\$ 924,216	\$ 1,046,512	\$ 1,137,855	\$ 1,179,509	\$ 1,339,799	\$ 1,509,623
54110 SHERIFF DEPARTMENT							
101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 86,910	\$ 94,922	\$ 96,188	\$ 101,977	\$ 103,521	\$ 106,359
103	ASSISTANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	DEPUTIES	\$ 1,151,716	\$ 1,222,812	\$ 1,175,956	\$ 1,261,768	\$ 1,499,491	\$ 1,565,629
170	SCHOOL RESOURCE OFFICER(S)	\$ -	\$ -	\$ 269,894	\$ 345,617	\$ 294,504	\$ 301,301
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	OVERTIME PAY (Court Officers included)	\$ 142,331	\$ 105,200	\$ 147,979	\$ 144,509	\$ 159,908	\$ 164,114
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	IN-SERVICE TRAINING	\$ 34,943	\$ 20,920	\$ 39,139	\$ 29,273	\$ 30,000	\$ 30,000
196	IN-SERVICE TRAINING-SCHOOL RESOURCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 82,854	\$ 86,081	\$ 102,119	\$ 113,045	\$ 127,561	\$ 132,520
204	PENSIONS	\$ 74,335	\$ 76,545	\$ 90,434	\$ 100,135	\$ 111,308	\$ 115,635
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 57,987	\$ 71,086	\$ 84,825	\$ 111,100	\$ 145,200	\$ 148,200
205	EMPLOYEE & DEPENDENT INSUR.-SRO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ 573	\$ 525	\$ 723	\$ 648	\$ 1,800	\$ 3,000
212	EMPLOYER MEDICARE	\$ 19,377	\$ 20,132	\$ 23,883	\$ 26,438	\$ 29,834	\$ 30,993
307	COMMUNICATION	\$ 37,313	\$ 35,826	\$ 25,837	\$ 38,200	\$ 38,700	\$ 38,700
312	CONTRACTS W/PRIVATE AGENCIES	\$ 4,460	\$ 1,155	\$ 680	\$ 850	\$ 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	\$ 2,368	\$ 4,000	\$ 4,000
335	MAINT. & REPAIR - BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338	MAINTENANCE & REPAIR -VEHICLES	\$ 58,649	\$ 96,108	\$ 101,880	\$ 117,517	\$ 100,000	\$ 100,000
355	TRAVEL	\$ 4,019	\$ 9,068	\$ 8,520	\$ 6,265	\$ 6,000	\$ 6,000
410	CUSTODIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
425	GASOLINE	\$ 136,846	\$ 126,588	\$ 131,161	\$ 121,180	\$ 136,000	\$ 136,000
425	GASOLINE - SCHOOL RESOURCE OFFICER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
429	INSTRUCTIONAL SUPPLES & MATERIALS	\$ -	\$ -	\$ -	\$ 633	\$ 1,958	\$ 1,958
431	LAW ENFORCEMENT SUPPLIES	\$ 8,084	\$ 5,018	\$ 17,165	\$ 3,781	\$ 10,000	\$ 10,000
431	LAW ENFORCEMENT SUPPLIES - SRO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
435	OFFICE SUPPLIES	\$ 10,356	\$ 8,703	\$ 7,757	\$ 9,002	\$ 12,500	\$ 12,500
450	TIRES & TUBES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
451	UNIFORMS	\$ 14,107	\$ 13,434	\$ 17,484	\$ 18,447	\$ 15,000	\$ 15,000
452	UTILITIES	\$ 79,368	\$ 70,073	\$ 56,245	\$ 62,086	\$ 60,000	\$ 60,000
499	OTHER SUPPLIES & MATERIALS	\$ 13,449	\$ 9,368	\$ 35,415	\$ 37,185	\$ 19,000	\$ 19,000
599	OTHER CHARGES	\$ 95	\$ 15,539	\$ 826	\$ 135	\$ -	\$ -
709	DATA PROCESSING EQUIPMENT	\$ 1,599	\$ 16,641	\$ 531	\$ -	\$ -	\$ -
716	LAW ENFORCEMENT EQPT	\$ -	\$ -	\$ 60,252	\$ 24,414	\$ 7,000	\$ 7,000
718	MOTOR VEHICLES	\$ 22,419	\$ 27,674	\$ -	\$ -	\$ -	\$ -
790	OTHER EQUIPMENT	\$ -	\$ -	\$ 64,995	\$ 12,030	\$ -	\$ -
	TOTAL SHERIFF DEPARTMENT	\$ 2,045,403	\$ 2,137,315	\$ 2,563,774	\$ 2,688,603	\$ 2,920,285	\$ 3,014,909
54120 SPECIAL PATROLS / (LITTER GRANT)							
149	LABORER (County Roads)	\$ 26,978	\$ 42,919	\$ 42,861	\$ 46,623	\$ 50,445	\$ 51,764
160	GUARDS (State Roads)	\$ 31,641	\$ -	\$ -	\$ -	\$ -	\$ -
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ 4,200	\$ 4,361	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
201	SOCIAL SECURITY	\$ 4,377	\$ 2,842	\$ 2,845	\$ 3,030	\$ 3,128	\$ 3,471
204	PENSIONS	\$ 3,989	\$ 2,562	\$ 2,546	\$ 2,750	\$ 2,729	\$ 3,030
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 3,850	\$ -	\$ -	\$ 3,850	\$ 6,600	\$ 7,800
210	UNEMPLOYMENT	\$ 70	\$ 22	\$ 22	\$ 22	\$ 200	\$ 200
212	EMPLOYER MEDICARE	\$ 1,024	\$ 679	\$ 665	\$ 709	\$ 731	\$ 812
425	GASOLINE	\$ 3,138	\$ 3,215	\$ 756	\$ 2,199	\$ 3,500	\$ 3,500

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
429	INSTRUCTIONAL SUPPLIES	\$ 8,840	\$ 8,837	\$ 8,840	\$ 8,840	\$ 8,840	\$ 8,840
599	OTHER CHARGES	\$ 4,935	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SPECIAL PATROLS	\$ 93,042	\$ 65,437	\$ 62,735	\$ 72,223	\$ 80,373	\$ 83,617

54130 TRAFFIC CONTROL

169	PART-TIME PERSONNEL (Traffic School)	\$ 1,100	\$ 3,300	\$ 3,300	\$ 3,025	\$ 3,300	\$ 3,300
189	OTHER SALARIES/WAGES (Traffic Control)	\$ 14,727	\$ 17,691	\$ 16,280	\$ 15,314	\$ 17,600	\$ 18,482
201	SOCIAL SECURITY	\$ 913	\$ 852	\$ 755	\$ 949	\$ 1,091	\$ 1,350
204	PENSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ 44	\$ 39	\$ 43	\$ 44	\$ 150	\$ 150
212	EMPLOYER MEDICARE	\$ 214	\$ 199	\$ 177	\$ 222	\$ 255	\$ 316
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL TRAFFIC CONTROL	\$ 16,998	\$ 22,081	\$ 20,555	\$ 19,554	\$ 22,396	\$ 23,598

54230 CORRECTIONAL INCENTIVE PROGRAM IMPROVEMENTS

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	CAFETERIA PERSONNEL	\$ 36,496	\$ -	\$ -	\$ -	\$ -	\$ -
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES (20)	\$ 758,074	\$ 881,590	\$ 870,323	\$ 894,485	\$ 1,009,221	\$ 1,041,453
201	SOCIAL SECURITY	\$ 47,131	\$ 53,641	\$ 52,919	\$ 54,384	\$ 62,572	\$ 64,570
204	PENSIONS	\$ 37,580	\$ 59,269	\$ 45,137	\$ 45,491	\$ 54,599	\$ 56,343
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 28,988	\$ 31,950	\$ 28,592	\$ 51,150	\$ 85,800	\$ 101,400
210	UNEMPLOYMENT	\$ 603	\$ 563	\$ 596	\$ 538	\$ 2,700	\$ 3,000
212	EMPLOYER MEDICARE	\$ 11,022	\$ 12,531	\$ 12,376	\$ 12,719	\$ 14,634	\$ 15,101
312	CONTRACTS W/PRIVATE AGENCIES	\$ 341,981	\$ 387,488	\$ 390,834	\$ 438,592	\$ 449,577	\$ 464,866
340	MEDICAL & DENTAL SERVICES	\$ 183,564	\$ 57,253	\$ 87,774	\$ 194,602	\$ 100,000	\$ 100,000
422	FOOD SUPPLIES	\$ 156,885	\$ 231,348	\$ 212,190	\$ 178,621	\$ 175,000	\$ 175,000
499	OTHER SUPPLIES & MATERIALS	\$ 32,776	\$ 20,393	\$ 21,122	\$ 25,623	\$ 35,000	\$ 35,000
599	OTHER CHARGES	\$ 101,960	\$ 57,850	\$ 145,150	\$ 390,812	\$ 60,000	\$ 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	\$ 2,287,017	\$ 5,049,102	\$ 2,116,733

54310 FIRE PREVENTION & CONTROL

169	PART-TIME PERSONNEL	\$ 25,357	\$ 33,266	\$ 32,348	\$ 36,118	\$ 37,370	\$ 38,353
196	IN-SERVICE TRAINING	\$ 8,139	\$ 11,387	\$ 6,424	\$ 11,299	\$ 16,000	\$ 16,000
201	SOCIAL SECURITY	\$ 1,676	\$ 2,024	\$ 2,006	\$ 2,239	\$ 2,318	\$ 2,378
204	PENSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ 70	\$ 78	\$ 70	\$ 68	\$ 200	\$ 100
212	EMPLOYER MEDICARE	\$ 392	\$ 482	\$ 469	\$ 524	\$ 543	\$ 556
307	COMMUNICATION	\$ 4,950	\$ 4,413	\$ 4,771	\$ 2,412	\$ 7,200	\$ 7,200
326	FOREST RESOURCE SERVICES	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
335	MAINTENANCE & REPAIR - BUILDINGS	\$ 5,716	\$ 13,824	\$ 6,094	\$ 14,256	\$ 15,000	\$ 30,500
336	MAINTENANCE & REPAIR - EQPT	\$ 20,840	\$ 27,507	\$ 53,118	\$ 47,239	\$ 35,000	\$ 58,900
340	MEDICAL & DENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
418	EQUIPMENT & MACHINERY PARTS	\$ 22,226	\$ 27,735	\$ 38,756	\$ 58,024	\$ 32,000	\$ 32,000
425	GASOLINE	\$ 15,497	\$ 17,642	\$ 16,597	\$ 14,845	\$ 25,000	\$ 25,000
429	INSTRUCTIONAL SUPPLIES/MATERIALS	\$ 996	\$ 999	\$ 993	\$ 1,495	\$ 2,000	\$ 2,000
431	LAW ENFORCEMENT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452	UTILITIES	\$ 21,195	\$ 21,518	\$ 21,711	\$ 21,943	\$ 30,000	\$ 30,000
499	OTHER SUPPLIES & MATERIALS	\$ 13,091	\$ 5,629	\$ 2,138	\$ 17,408	\$ 5,000	\$ 5,000
506	LIABILITY INSURANCE	\$ 2,707	\$ 2,645	\$ 2,248	\$ 2,645	\$ 5,000	\$ 5,000
524	INSERVICE/STAFF DEVELOPMENT	\$ 53,000	\$ 55,650	\$ 55,650	\$ 62,110	\$ 61,650	\$ 100,455
599	OTHER CHARGES	\$ 4,680	\$ 18,813	\$ 24,551	\$ 16,500	\$ 4,500	\$ 4,500
708	COMMUNICATION EQUIPMENT (PAGERS)	\$ 5,828	\$ 4,817	\$ 1,127	\$ 11,605	\$ 20,000	\$ 20,000
716	LAW ENFORCEMENT EQPT (GRANT MATCH)	\$ 20,100	\$ 19,810	\$ 31,520	\$ 61,200	\$ 30,900	\$ 30,900
790	OTHER EQUIPMENT (Air turnout Gear)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
790	OTHER EQUIPMENT	\$ 50,777	\$ 33,925	\$ 40,653	\$ 53,500	\$ 47,000	\$ 47,000
791	OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FIRE PREVENTION & CONTROL	\$ 278,737	\$ 303,664	\$ 342,744	\$ 436,930	\$ 378,181	\$ 457,342

54410 CIVIL DEFENSE (DeKalb EMA)

189	OTHER SALARIES & WAGES	\$ 5,200	\$ 5,400	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
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		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
201	SOCIAL SECURITY	\$ 322	\$ 335	\$ 322	\$ 322	\$ 322	\$ 322
204	STATE RETIREMENT (@ 5.41%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ 17	\$ 16	\$ 16	\$ 16	\$ 200	\$ 200
212	EMPLOYER MEDICARE	\$ 75	\$ 78	\$ 75	\$ 75	\$ 75	\$ 75
307	COMMUNICATION	\$ 3,081	\$ 3,567	\$ 2,935	\$ 3,327	\$ 4,400	\$ 4,400
320	DUES & MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338	MAINTENANCE & REPAIR-VEHICLES	\$ 1,008	\$ 1,321	\$ 1,119	\$ 392	\$ 2,000	\$ 2,000
599	OTHER CHARGES	\$ 2,811	\$ 2,638	\$ 2,782	\$ 3,030	\$ 6,000	\$ 6,000
718	MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CIVIL DEFENSE		\$ 12,514	\$ 13,355	\$ 12,449	\$ 12,362	\$ 18,198	\$ 18,198
54490 OTHER EMERGENCY MANAGEMENT							
316	CONTRIBUTIONS - E911	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 171,500	\$ 171,500
506	LIABILITY INSURANCE	\$ 5,812	\$ 6,888	\$ 8,830	\$ 9,139	\$ 6,888	\$ 10,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
708	COMMUNICATION EQPT	\$ -	\$ 153	\$ 321	\$ -	\$ 3,000	\$ 3,000
TOTAL OTHER EMERGENCY MGMT		\$ 165,812	\$ 167,041	\$ 169,151	\$ 169,139	\$ 181,388	\$ 184,500
54610 COUNTY CORONER/MEDICAL EXAMINER							
131	MEDICAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	PENSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	EMPLOYER MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322	EVALUATION & TESTING	\$ 55,242	\$ 45,200	\$ 77,200	\$ 83,600	\$ 45,000	\$ 90,000
340	MEDICAL & DENTAL SERVICES	\$ 8,300	\$ 6,600	\$ 3,200	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ 9,825	\$ 8,800	\$ 13,300	\$ 9,700	\$ 15,000	\$ 15,000
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
TOTAL CORONER/MEDICAL EXAMINER		\$ 73,367	\$ 60,600	\$ 93,700	\$ 93,300	\$ 61,000	\$ 106,000
54710 SANITATION MANAGEMENT (State Grant)							
160	GUARDS	\$ -	\$ 42,716	\$ 41,922	\$ 45,103	\$ 48,790	\$ 51,764
201	SOCIAL SECURITY	\$ -	\$ 2,648	\$ 2,599	\$ 2,796	\$ 3,025	\$ 3,209
204	PENSIONS	\$ -	\$ 2,133	\$ 2,268	\$ 2,440	\$ 2,640	\$ 2,800
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 6,600	\$ 7,800
210	UNEMPLOYMENT COMPENSATION	\$ -	\$ 32	\$ 18	\$ 20	\$ 200	\$ 200
212	EMPLOYER MEDICARE	\$ -	\$ 619	\$ 608	\$ 654	\$ 707	\$ 751
599	OTHER CHARGES	\$ -	\$ -	\$ 23,225	\$ 13,934	\$ 14,417	\$ 11,055
718	MOTOR VEHICLES	\$ -	\$ 25,210	\$ -	\$ -	\$ -	\$ -
TOTAL SANITATION MANAGEMENT		\$ -	\$ 73,358	\$ 70,640	\$ 64,947	\$ 76,379	\$ 77,579
54900 OTHER PUBLIC SAFETY							
169	PART-TIME PERSONNEL (Safety Director)	\$ 2,000	\$ 4,100	\$ -	\$ 294	\$ 8,125	\$ 8,751
201	SOCIAL SECURITY	\$ 121	\$ 246	\$ -	\$ 18	\$ 504	\$ 543
210	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ 1	\$ 100	\$ 100
212	MEDICARE	\$ 28	\$ 58	\$ -	\$ 4	\$ 118	\$ 127
316	CONTRIBUTIONS (Rescue Squad)	\$ 38,321	\$ 40,821	\$ 42,821	\$ 104,256	\$ 51,321	\$ 76,321
355	TRAVEL	\$ -	\$ 210	\$ -	\$ 595	\$ 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	\$ 105,168	\$ 61,468	\$ 87,141
TOTAL PUBLIC SAFETY		\$ 4,463,403	\$ 4,682,162	\$ 5,548,000	\$ 5,949,243	\$ 8,848,769	\$ 6,169,617
55110 LOCAL HEALTH CENTER							
130	SOCIAL WORKERS (TENnderCARE)	\$ 31,278	\$ 34,489	\$ 33,756	\$ 40,143	\$ 40,700	\$ 44,860
131	MEDICAL PERSONNEL	\$ 34,066	\$ 14,710	\$ 44,737	\$ 50,065	\$ 60,000	\$ 65,640
166	CUSTODIAL PERSONNEL	\$ 7,433	\$ 7,986	\$ 7,528	\$ 7,809	\$ 9,000	\$ 9,000
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 4,279	\$ 3,462	\$ 5,333	\$ 5,987	\$ 6,802	\$ 7,410
202	HANDLING & ADMIN CHARGES	\$ -	\$ -	\$ 58	\$ -	\$ 200	\$ 200
204	PENSIONS	\$ 1,601	\$ 796	\$ 3,955	\$ 4,818	\$ 5,935	\$ 6,466
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 3,850	\$ 2,025	\$ -	\$ 1,650	\$ 13,200	\$ 15,600
210	UNEMPLOYMENT	\$ 93	\$ 44	\$ 104	\$ 81	\$ 100	\$ 100

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
212 EMPLOYER MEDICARE	\$ 1,001	\$ 810	\$ 1,247	\$ 1,400	\$ 1,600	\$ 1,735
302 ADVERTISING	\$ 705	\$ 84	\$ 105	\$ -	\$ 730	\$ 730
307 COMMUNICATION	\$ 4,682	\$ 4,595	\$ 3,288	\$ 4,113	\$ 5,008	\$ 5,500
309 CONTRACTS W/GOVT AGENCIES	\$ 10,478	\$ 10,478	\$ 10,748	\$ 10,478	\$ 10,478	\$ 10,478
312 CONTRACTS W/PRIVATE AGENCIES	\$ -	\$ -	\$ 886	\$ 2,308	\$ 10,000	\$ 10,000
336 MAINTENANCE & REPAIR -EQPT	\$ 75	\$ -	\$ 322	\$ -	\$ 1,200	\$ 1,200
348 POSTAL CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355 TRAVEL	\$ 180	\$ -	\$ 611	\$ 801	\$ 7,500	\$ 6,500
399 OTHER CONTRACTED SVCS (GRANT 46390)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410 CUSTODIAL SUPPLIES	\$ 138	\$ 444	\$ 400	\$ 296	\$ 600	\$ 600
413 DRUGS & MEDICAL SUPPLIES	\$ 260	\$ 300	\$ 300	\$ 300	\$ 1,500	\$ 1,500
429 INSTR. SUPPL & MATERIALS (TOBACCO GRANT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
435 OFFICE SUPPLIES	\$ 597	\$ 488	\$ 309	\$ 192	\$ 1,500	\$ 1,500
452 UTILITIES	\$ 11,797	\$ 11,511	\$ 10,650	\$ 11,496	\$ 15,000	\$ 16,000
499 OTHER SUPPLIES & MATERIALS	\$ 250	\$ 252	\$ 65	\$ 83	\$ 2,000	\$ 2,000
513 WORKERS COMPENSATION	\$ 158	\$ 158	\$ 158	\$ 158	\$ 200	\$ 200
599 OTHER CHARGES	\$ 3,331	\$ 7,432	\$ 7,653	\$ 5,102	\$ 9,000	\$ 10,000
791 OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LOCAL HEALTH CENTER	\$ 116,252	\$ 100,064	\$ 132,213	\$ 147,280	\$ 202,253	\$ 217,219
55120 RABIES & ANIMAL CONTROL						
310 CONTRACTS W/OTHER PUBLIC AGEN.	\$ 1,370	\$ 1,980	\$ 1,430	\$ 1,870	\$ 3,000	\$ 3,000
316 CONTRIBUTIONS	\$ 36,805	\$ 36,805	\$ 36,805	\$ 36,805	\$ 36,805	\$ 36,805
599 OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RABIES & ANIMAL CONTROL	\$ 38,175	\$ 38,785	\$ 38,235	\$ 38,675	\$ 39,805	\$ 39,805
55130 AMBULANCE / EMERGENCY MEDICAL SERVICES						
101 COUNTY OFFICIAL/ADMIN OFFICER	\$ 55,000	\$ 58,258	\$ 59,040	\$ 61,840	\$ 61,650	\$ 70,000
131 MEDICAL PERSONNEL	\$ 574,553	\$ 786,664	\$ 782,903	\$ 797,369	\$ 803,476	\$ 925,000
161 SECRETARY(S)	\$ 38,359	\$ 41,927	\$ 42,491	\$ 45,626	\$ 47,055	\$ 49,312
169 PART-TIME	\$ 119,753	\$ 132,100	\$ 139,005	\$ 147,848	\$ 150,000	\$ 150,000
187 OVERTIME PAY	\$ 175,286	\$ 195,893	\$ 177,746	\$ 191,528	\$ 188,419	\$ 250,000
196 IN-SERVICE TRAINING	\$ 7,323	\$ 9,845	\$ 7,555	\$ 5,346	\$ 40,000	\$ 40,000
201 SOCIAL SECURITY	\$ 57,513	\$ 73,516	\$ 72,513	\$ 75,388	\$ 77,537	\$ 89,549
204 STATE RETIREMENT (@ 5.41%)	\$ 43,430	\$ 57,057	\$ 55,176	\$ 57,673	\$ 59,544	\$ 70,023
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 33,600	\$ 42,316	\$ 40,725	\$ 58,025	\$ 79,200	\$ 93,600
210 UNEMPLOYMENT COMPENSATION	\$ 700	\$ 518	\$ 791	\$ 744	\$ 2,000	\$ 2,000
212 MEDICARE	\$ 13,451	\$ 17,193	\$ 16,959	\$ 17,631	\$ 18,134	\$ 20,944
302 ADVERTISING	\$ 390	\$ 60	\$ -	\$ -	\$ 1,000	\$ 1,000
307 COMMUNICATION	\$ 8,108	\$ 9,555	\$ 10,586	\$ 10,855	\$ 10,000	\$ 10,000
330 LEASE PAYMENTS (copy machines,etc..)	\$ 3,283	\$ 4,883	\$ 5,287	\$ 6,267	\$ 5,000	\$ 5,000
333 LICENSES	\$ 1,744	\$ 3,387	\$ 2,125	\$ 2,375	\$ 3,000	\$ 3,000
335 MAINTENANCE & REPAIR-BLDGS	\$ 1,680	\$ 1,720	\$ 3,957	\$ 1,994	\$ 6,500	\$ 20,000
336 MAINTENANCE & REPAIR-EQPT	\$ 5,374	\$ 8,455	\$ 4,329	\$ 1,500	\$ 10,000	\$ 10,000
337 MAINTENANCE & REPAIR-OFFICE EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338 MAINTENANCE & REPAIR-VEHICLES	\$ 59,340	\$ 54,094	\$ 75,541	\$ 74,432	\$ 75,000	\$ 75,000
349 PRINTING, STATIONARY & FORMS	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600
355 TRAVEL	\$ 640	\$ 135	\$ -	\$ -	\$ 1,000	\$ 1,000
359 DISPOSAL FEES (Bio-Medical)	\$ 700	\$ 540	\$ 671	\$ 752	\$ 1,500	\$ 1,500
399 OTHER CONTRACTED SERVICES	\$ 32,474	\$ 81,226	\$ 66,087	\$ 56,627	\$ 75,000	\$ 75,000
410 CUSTODIAL SUPPLIES	\$ 1,983	\$ 2,050	\$ 2,480	\$ 2,030	\$ 3,000	\$ 3,000
412 DIESEL FUEL	\$ 59,625	\$ 66,797	\$ 37,053	\$ 33,623	\$ 75,000	\$ 75,000
413 DRUGS & MEDICAL SUPPLIES	\$ 60,018	\$ 63,970	\$ 59,800	\$ 58,460	\$ 60,000	\$ 75,000
429 INSTRUCTIONAL SUPPLIES & MATERIALS	\$ 957	\$ 2,460	\$ 2,358	\$ 1,876	\$ 8,500	\$ 8,500
435 OFFICE SUPPLIES	\$ 3,804	\$ 6,393	\$ 7,159	\$ 3,412	\$ 7,000	\$ 7,000
450 TIRES & TUBES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
451 UNIFORMS	\$ 4,620	\$ 5,296	\$ 8,559	\$ 5,565	\$ 7,000	\$ 10,000
452 UTILITIES	\$ 9,075	\$ 9,207	\$ 7,962	\$ 8,719	\$ 10,000	\$ 10,000
499 OTHER SUPPLIES & MATERIALS	\$ 2,305	\$ 6,335	\$ 8,583	\$ 5,804	\$ 6,000	\$ 6,000
506 LIABILITY INSURANCE (see 51900)	\$ 98,000	\$ -	\$ -	\$ -	\$ -	\$ -
509 REFUNDS	\$ 2,713	\$ 4,083	\$ 1,393	\$ 1,015	\$ 2,500	\$ 2,500
513 WORKER'S COMPENSATION (see 51900)	\$ 127,116	\$ -	\$ -	\$ -	\$ -	\$ -
599 OTHER CHARGES	\$ 4,800	\$ 4,499	\$ 7,512	\$ 6,339	\$ 6,000	\$ 6,000
790 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ 17,654	\$ -	\$ -
TOTAL AMBULANCE/EMERG. MEDICAL	\$ 1,607,717	\$ 1,750,432	\$ 1,706,346	\$ 1,758,317	\$ 1,900,615	\$ 2,165,528

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
55170 ALCOHOL & DRUG PROGRAMS (rev code 46290)						
307	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ 11,836	\$ 15,848	\$ 15,264	\$ 12,479	\$ 10,133
399	OTHER CONTRACTED SERVICES	\$ 66,294	\$ 83,989	\$ 116,710	\$ 142,511	\$ 99,228
435	OFFICE SUPPLIES	\$ 43,603	\$ 23,968	\$ 31,560	\$ 19,543	\$ 6,449
499	OTHER SUPPLIES & MATERIALS	\$ 29,346	\$ 20,750	\$ 36,855	\$ 22,620	\$ 11,389
599	OTHER CHARGES	\$ 3,308	\$ 2,919	\$ 2,500	\$ 2,083	\$ 2,500
	TOTAL ALCOHOL & DRUG PROGRAMS	\$ 154,387	\$ 147,474	\$ 202,889	\$ 199,236	\$ 129,699
55310 REGIONAL MENTAL HEALTH CENTER						
316	CONTRIBUTIONS (Plateau)	\$ 7,180	\$ 7,180	\$ 7,180	\$ 5,385	\$ 7,180
	TOTAL REGIONAL MENTAL HEALTH	\$ 7,180	\$ 7,180	\$ 7,180	\$ 5,385	\$ 7,180
55900 OTHER PUBLIC HEALTH & WELFARE						
316	CONTRIBUTIONS	\$ -	\$ -	\$ 22,440	\$ -	\$ 45,000
599	OTHER CHARGES	\$ -	\$ -	\$ 82,094	\$ 60,476	\$ 141,877
	TOTAL OTHER PUBLIC HEALTH & WELFARE	\$ -	\$ -	\$ 104,534	\$ 60,476	\$ 186,877
	TOTAL PUBLIC HEALTH & WELFARE	\$ 1,923,711	\$ 2,043,935	\$ 2,191,397	\$ 2,209,369	\$ 2,616,609
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	\$ 3,795	\$ 4,204
204	STATE RETIREMENT (@ 5.41%)	\$ 2,922	\$ 2,211	\$ 2,510	\$ 4,585	\$ 3,670
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 4,200	\$ 6,750	\$ 10,800	\$ 13,200	\$ 13,200
210	UNEMPLOYMENT	\$ 42	\$ 45	\$ 42	\$ 42	\$ 200
212	EMPLOYER MEDICARE	\$ 724	\$ 691	\$ 800	\$ 888	\$ 985
316	CONTRIBUTIONS	\$ 10,000	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ 500
499	OTHER SUPPLIES & MATERIALS	\$ 1,181	\$ 90	\$ 747	\$ 935	\$ 2,500
599	OTHER CHARGES	\$ -	\$ 50	\$ 330	\$ -	\$ 300
	TOTAL SENIOR CITIZENS ASSISTANCE	\$ 76,182	\$ 63,734	\$ 78,485	\$ 87,322	\$ 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	\$ 45,588	\$ 49,400
201	SOCIAL SECURITY	\$ 7,843	\$ 9,366	\$ 9,442	\$ 9,811	\$ 10,356
204	PENSIONS	\$ 5,046	\$ 5,647	\$ 5,686	\$ 6,121	\$ 6,364
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 19,800
210	UNEMPLOYMENT	\$ 167	\$ 174	\$ 186	\$ 156	\$ 400
212	EMPLOYER MEDICARE	\$ 1,834	\$ 2,190	\$ 2,208	\$ 2,294	\$ 2,422
307	COMMUNICATION	\$ 5,676	\$ 5,683	\$ 5,697	\$ 5,718	\$ 6,000
432	LIBRARY BOOKS/MEDIA	\$ 11,390	\$ 11,400	\$ 9,595	\$ 9,850	\$ 9,600
437	PERIODICALS	\$ 1,499	\$ 1,499	\$ 1,500	\$ 1,497	\$ 1,500
452	UTILITIES	\$ 9,567	\$ 10,447	\$ 9,278	\$ 9,491	\$ 12,000
499	OTHER SUPPLIES & MATERIALS	\$ 13,374	\$ 12,485	\$ 11,647	\$ 12,678	\$ 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	\$ 217,859	\$ 248,168
56700 PARKS & FAIR BOARDS						
599	OTHER CHARGES (6 @ \$1,500)	\$ 7,500	\$ 9,000	\$ 9,000	\$ 7,500	\$ 9,000
	TOTAL PARKS & FAIR BOARDS	\$ 7,500	\$ 9,000	\$ 9,000	\$ 7,500	\$ 9,000
56900 OTHER SOCIAL, CULTURAL & RECREA.						
599	OTHER CHARGES (Library Reserves)	\$ 13,536	\$ 10,871	\$ 20,717	\$ 14,431	\$ -
	TOTAL SOC. CULTURAL. & RECREATIONAL	\$ 13,536	\$ 10,871	\$ 20,717	\$ 14,431	\$ -
	TOTAL SOCIAL, CULTURAL & RECREA.	\$ 281,803	\$ 295,512	\$ 317,691	\$ 327,112	\$ 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	\$ 16,351	\$ 17,169
162	CLERICAL PERSONNEL	\$ 6,825	\$ 5,697	\$ 7,436	\$ 7,712	\$ 8,199
299	OTHER FRINGE BENEFITS	\$ 16,041	\$ 13,601	\$ 16,914	\$ 19,203	\$ 21,086
355	TRAVEL	\$ 100	\$ 1,000	\$ 2,000	\$ 2,250	\$ 2,250

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
499 OTHER SUPPLIES & MATERIALS	\$ 1,895	\$ 2,000	\$ 2,000	\$ 2,250	\$ 2,250	\$ 2,500
TOTAL AGRIC/NATURAL RESOURCES	\$ 62,645	\$ 52,940	\$ 68,628	\$ 75,461	\$ 81,536	\$ 88,454
57500 SOIL CONSERVATION						
161 SECRETARY(S)	\$ 29,601	\$ 33,972	\$ 35,554	\$ 38,326	\$ 40,468	\$ 42,544
189 OTHER SALARIES & WAGES	\$ -	\$ 16,067	\$ 25,754	\$ 29,429	\$ 36,703	\$ 38,676
201 SOCIAL SECURITY	\$ 1,835	\$ 2,940	\$ 3,536	\$ 4,132	\$ 4,785	\$ 5,036
204 PENSIONS	\$ 1,412	\$ 2,573	\$ 3,155	\$ 3,666	\$ 4,175	\$ 4,394
205 EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ 5,400	\$ 8,550	\$ 8,250	\$ 13,200	\$ 15,600
210 UNEMPLOYMENT	\$ 22	\$ 42	\$ 48	\$ 46	\$ 200	\$ 200
212 EMPLOYER MEDICARE	\$ 429	\$ 688	\$ 827	\$ 966	\$ 1,120	\$ 1,178
TOTAL SOIL CONSERVATION	\$ 33,299	\$ 61,682	\$ 77,424	\$ 84,815	\$ 100,651	\$ 107,627
TOTAL AGRIC/NATURAL RESOURCES	\$ 95,944	\$ 114,622	\$ 146,052	\$ 160,276	\$ 182,187	\$ 196,081
58120 INDUSTRIAL DEVELOPMENT						
599 OTHER CHARGES	\$ 104	\$ 40	\$ 90	\$ 20	\$ 1,000	\$ 1,000
TOTAL INDUSTRIAL DEVELOPMENT	\$ 104	\$ 40	\$ 90	\$ 20	\$ 1,000	\$ 1,000
58130 HOUSING & URBAN DEVELOPMENT						
399 OTHER CONTRACTED SERVICES	\$ -	\$ 237,062	\$ 262,938	\$ -	\$ -	\$ -
TOTAL HOUSING & URBAN DEVELOPMENT	\$ -	\$ 237,062	\$ 262,938	\$ -	\$ -	\$ -
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	\$ 40,500
339 MATCHING SHARE (Tourism Grant)	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -
355 TRAVEL	\$ 500	\$ 700	\$ 500	\$ -	\$ -	\$ -
399 OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 557,200	\$ -	\$ -
599 OTHER CHARGES	\$ -	\$ 25,285	\$ -	\$ 7,328	\$ 5,000	\$ 5,000
599 OTHER CHARGES (Three Star Grant)	\$ 118,277	\$ -	\$ 55,853	\$ -	\$ -	\$ -
791 OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER ECONOMIC/COMM DEV	\$ 154,277	\$ 50,985	\$ 91,353	\$ 599,528	\$ 40,000	\$ 45,500
58300 VETERANS SERVICE						
105 SUPERVISOR/DIRECTOR	\$ 12,000	\$ 13,396	\$ 13,169	\$ 12,983	\$ 16,800	\$ 16,800
201 SOCIAL SECURITY	\$ 744	\$ 831	\$ 816	\$ 805	\$ 1,042	\$ 1,042
210 UNEMPLOYMENT	\$ 32	\$ 24	\$ 23	\$ 18	\$ 100	\$ 100
212 EMPLOYER MEDICARE	\$ 174	\$ 194	\$ 191	\$ 188	\$ 244	\$ 244
307 COMMUNICATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355 TRAVEL	\$ 434	\$ -	\$ 422	\$ 132	\$ 1,500	\$ 1,500
599 OTHER CHARGES	\$ 4,476	\$ 4,520	\$ 1,500	\$ 734	\$ 3,500	\$ 3,500
TOTAL VETERANS SERVICE	\$ 17,860	\$ 18,965	\$ 16,121	\$ 14,860	\$ 23,185	\$ 23,185
58400 OTHER CHARGES						
316 CONTRIBUTIONS (Imagination Library)	\$ 10,700	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
510 TRUSTEE'S COMMISSION	\$ 151,376	\$ 162,457	\$ 187,567	\$ 192,838	\$ 243,925	\$ 217,330
TOTAL OTHER CHARGES	\$ 162,076	\$ 174,457	\$ 199,567	\$ 204,838	\$ 255,925	\$ 229,330
58500 CONTRIBUTIONS TO OTHER AGENCIES						
316 CONTRIBUTIONS	\$ 19,245	\$ 19,717	\$ 20,117	\$ 21,121	\$ 16,000	\$ 22,000
320 DUES & MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CONTRIBUTIONS/OTHER AGEN.	\$ 19,245	\$ 19,717	\$ 20,117	\$ 21,121	\$ 16,000	\$ 22,000
58600 EMPLOYEE BENEFITS						
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 7,500	\$ 9,720	\$ 8,397	\$ 9,111	\$ 10,000	\$ 10,000
210 UNEMPLOYMENT COMPENSATION	\$ 330	\$ -	\$ -	\$ -	\$ 600	\$ 600
TOTAL EMPLOYEE BENEFITS	\$ 7,830	\$ 9,720	\$ 8,397	\$ 9,111	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
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	\$ 500	\$ 3,000	\$ 3,000
443 ROAD SIGNS	\$ 6,501	\$ 9,185	\$ 5,924	\$ 5,956	\$ 9,200	\$ 9,200
599 OTHER CHARGES	\$ 7,138	\$ 3,222	\$ 1,906	\$ 10,783	\$ 9,500	\$ 9,500
TOTAL MISCELLANEOUS	\$ 15,139	\$ 12,907	\$ 8,080	\$ 17,239	\$ 21,700	\$ 21,700
TOTAL OTHER GENERAL GOVERNMENT	\$ 385,881	\$ 838,800	\$ 606,663	\$ 866,717	\$ 368,410	\$ 353,315
TOTAL EXPENDITURES	\$ 10,386,302	\$ 12,340,606	\$ 12,892,862	\$ 13,926,916	\$ 17,019,900	\$ 14,996,377
OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 596,310	\$ 364,046	\$ 978,467	\$ 589,273	\$ (972,232)	\$ (698,360)
FUND BALANCE JULY 1,	\$ 5,380,067	\$ 5,976,378	\$ 6,340,424	\$ 7,318,891	\$ 7,908,164	\$ 6,935,933
ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE JUNE 30,	\$ 5,976,378	\$ 6,340,424	\$ 7,318,891	\$ 7,908,164	\$ 6,935,933	\$ 6,237,573
ASSIGNED FUND BALANCE	\$ 471,358	\$ 795,141	\$ 969,581	\$ 1,125,017	\$ 1,119,055	\$ 1,101,500
UNASSIGNED FUND BALANCE	\$ 5,505,020	\$ 5,545,283	\$ 6,349,310	\$ 6,783,147	\$ 5,816,878	\$ 5,136,073
FUND BALANCES AS A % OF REVENUES	54%	50%	53%	54%	43%	44%
FUND BALANCES AS % OF EXPENDITURES	58%	51%	57%	57%	41%	42%

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
COURTHOUSE & JAIL MAINTENANCE FUND							
REVENUES & OTHER SOURCES:							
40200	COUNTY LOCAL OPTION TAXES						
40250	LITIGATION TAX - GENERAL	\$ 44,037	\$ 56,557	\$ 50,472	\$ 42,277	\$ 51,000	\$ 47,775
40260	LITIGATION TAX - SPECIAL PURPOSE	\$ 4,097	\$ 4,252	\$ 3,588	\$ 3,366	\$ 4,000	\$ 3,400
40266	LITIGATION TAX - JAIL OR WORKHOUSE	\$ 18,635	\$ 23,494	\$ 21,915	\$ 18,627	\$ 21,000	\$ 21,255
44170	MISCELLANEOUS REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL TAXES	\$ 66,769	\$ 84,303	\$ 75,975	\$ 64,270	\$ 76,000	\$ 72,430
EXPENDITURES:							
166	CUSTODIAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332	LEGAL NOTICES/REC. & COURT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335	MAINTENANCE & REPAIR BUILDINGS	\$ 29,674	\$ 30,269	\$ 29,301	\$ 29,795	\$ 30,000	\$ 28,000
336	MAINTENANCE & REPAIR EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 800
410	CUSTODIAL SUPPLIES	\$ 34,763	\$ 39,526	\$ 45,697	\$ 42,940	\$ 44,000	\$ 43,500
510	TRUSTEE'S COMMISSION	\$ 672	\$ 830	\$ 785	\$ 1,281	\$ 1,000	\$ 1,100
707	BUILDING IMPROVEMENTS (Veterans bldg)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
711	FURNITURE & FIXTURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 65,109	\$ 70,625	\$ 75,783	\$ 74,016	\$ 75,800	\$ 73,400
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES		\$ 1,660	\$ 13,678	\$ 192	\$ (9,746)	\$ 200	\$ (970)
UNASSIGNED FUND BALANCE JULY 1,		\$ 65,605	\$ 67,265	\$ 80,943	\$ 81,135	\$ 71,389	\$ 71,589
OPERATING TRANSFERS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED FUND BALANCE JUNE 30,		\$ 67,265	\$ 80,943	\$ 81,135	\$ 71,389	\$ 71,589	\$ 70,619
FUND BALANCE AS A % OF REVENUES		101%	96%	107%	111%	94%	97%
FUND BALANCE AS A % OF EXPENDITURES		103%	115%	107%	96%	94%	96%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
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SOLID WASTE FUND # 116

REVENUES & OTHER SOURCES:

40000 LOCAL TAXES							
40161	PAYMENT IN-LIEU OF TAXES- TVA	\$ 107	\$ 107	\$ 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	\$ 127,944	\$ 123,413	\$ 127,893
40210	LOCAL OPTION SALES TAX	\$ 954,509	\$ 1,024,771	\$ 1,069,543	\$ 1,279,246	\$ 1,080,000	\$ 1,255,000
40220	HOTEL/MOTEL TAX	\$ -	\$ -	\$ -	\$ 4,540	\$ -	\$ -
40320	BANK EXCISE TAX	\$ 131,279	\$ 130,249	\$ 160,921	\$ 138,694	\$ 140,820	\$ 139,000
40330	WHOLESALE BEER TAX	\$ 87,621	\$ 98,197	\$ 87,884	\$ 77,630	\$ 92,500	\$ 90,000
TOTAL LOCAL TAXES		\$ 1,277,700	\$ 1,371,074	\$ 1,441,865	\$ 1,628,161	\$ 1,436,840	\$ 1,612,000

43100 GENERAL SERVICES CHARGES							
43106	COM-INDUS. WASTE COLL. CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43107	RESIDENTIAL WASTE COLL. CHARGES	\$ 19,737	\$ 22,200	\$ 12,800	\$ 8,200	\$ 12,750	\$ 12,750
43110	TIPPING FEES	\$ 374,865	\$ 827,649	\$ 890,859	\$ 990,093	\$ 890,000	\$ 905,000
43114	SOLID WASTE DISPOSAL FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43116	WASTE TIRE DISPOSAL	\$ 10,966	\$ 11,625	\$ 11,673	\$ 12,672	\$ 11,700	\$ 11,700
TOTAL GENERAL SERVICE CHARGES		\$ 405,568	\$ 861,474	\$ 915,332	\$ 1,010,965	\$ 914,450	\$ 929,450

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	\$ 46,427	\$ 30,000	\$ 30,000
44170	MISCELLANEOUS REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ -	\$ 51,244	\$ -	\$ -	\$ 10,000	\$ 5,000
44540	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44560	DAMAGES RECOVERED FROM INDIVIDUALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44990	OTHER LOCAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER LOCAL REVENUE		\$ 47,275	\$ 82,885	\$ 1,282,245	\$ 46,427	\$ 40,000	\$ 35,000

46170	SOLID WASTE GRANTS	\$ -	\$ -	\$ -	\$ 95,439	\$ 300,000	\$ 111,000
46830	STATE BEER TAX	\$ 19,194	\$ 19,200	\$ 18,498	\$ 17,752	\$ 18,700	\$ 17,950
46840	ALCOHOLIC BEVERAGE TAX	\$ 59,253	\$ 59,459	\$ 59,344	\$ 57,950	\$ 59,250	\$ 58,555
46851	STATE REVENUE SHARING - TVA	\$ 413,561	\$ 479,219	\$ 488,464	\$ 479,370	\$ 490,000	\$ -
46980	OTHER STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46990	OTHER STATE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUE		\$ 492,008	\$ 557,878	\$ 566,306	\$ 650,511	\$ 867,950	\$ 187,505

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	\$ 3,336,064	\$ 3,259,240	\$ 2,763,955
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	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
EXPENDITURES:						
55731 WASTE PICK-UP						
149 LABORERS (Truck Drivers)	\$ 135,463	\$ 143,199	\$ 120,332	\$ 155,899	\$ 191,743	\$ 190,030
169 PART-TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000
187 OVERTIME	\$ 12,335	\$ 12,550	\$ 9,624	\$ 5,686	\$ 15,000	\$ 8,000
201 SOCIAL SECURITY (@ 6.2%)	\$ 8,371	\$ 9,182	\$ 7,730	\$ 9,993	\$ 12,818	\$ 14,324
204 PENSIONS	\$ 7,064	\$ 7,611	\$ 5,492	\$ 7,038	\$ 11,185	\$ 10,713
205 EMPLOYEE & DEPENDENT INSURANCE	\$ 8,050	\$ 9,450	\$ 9,225	\$ 3,300	\$ 19,800	\$ 23,400
210 UNEMPLOYMENT	\$ 138	\$ 102	\$ 117	\$ 164	\$ 400	\$ 400
212 EMPLOYER MEDICARE (@1.45%)	\$ 1,958	\$ 2,147	\$ 1,808	\$ 2,337	\$ 2,998	\$ 3,352
338 MAINTENANCE & REPAIR-VEHICLES	\$ 38,071	\$ 56,412	\$ 59,639	\$ 67,815	\$ 85,000	\$ 115,000
412 DIESEL FUEL	\$ 87,535	\$ 101,445	\$ 80,055	\$ 68,669	\$ 85,000	\$ 85,000
499 OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
719 MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ 320,000
TOTAL WASTE PICK-UP	\$ 298,985	\$ 342,098	\$ 294,022	\$ 375,901	\$ 423,944	\$ 808,219

55732 CONVENIENCE CENTERS						
149 LABORERS	\$ 263,742	\$ 388,133	\$ 361,895	\$ 367,285	\$ 445,120	\$ 491,400
201 SOCIAL SECURITY (@ 6.2%)	\$ 16,352	\$ 24,064	\$ 22,324	\$ 22,732	\$ 27,598	\$ 30,467
204 STATE RETIREMENT (@ 5.41%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205 EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210 UNEMPLOYMENT	\$ 675	\$ 690	\$ 545	\$ 606	\$ 800	\$ 800
212 EMPLOYER MEDICARE (@1.45%)	\$ 3,824	\$ 5,628	\$ 5,221	\$ 5,316	\$ 6,456	\$ 7,127
307 COMMUNICATION	\$ 3,819	\$ 4,203	\$ 4,342	\$ 4,680	\$ 14,000	\$ 14,000
336 MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 30,000
338 MAINTENANCE & REPAIR - VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405 ASPHALT - LIQUID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
409 CRUSHED STONE	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 20,000
499 OTHER SUPPLIES & MATERIALS	\$ 6,243	\$ 6,445	\$ 7,899	\$ 8,729	\$ 10,000	\$ 3,000
790 OTHER EQPT	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 220,000
791 OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 227,778	\$ 125,000
TOTAL CONVENIENCE CENTERS	\$ 294,655	\$ 429,163	\$ 402,226	\$ 409,348	\$ 933,753	\$ 943,294

55733 TRANSFER STATION(S)						
105 SUPERVISOR / DIRECTOR	\$ -	\$ -	\$ 53,658	\$ 58,750	\$ 61,700	\$ 70,000
149 LABORERS	\$ -	\$ -	\$ 59,349	\$ 61,362	\$ 97,486	\$ 105,237
187 OVERTIME	\$ -	\$ -	\$ 1,925	\$ 3,368	\$ 7,500	\$ 7,025
201 SOCIAL SECURITY (@ 6.2%)	\$ -	\$ -	\$ 6,905	\$ 7,440	\$ 10,335	\$ 11,300
204 STATE RETIREMENT (@ 5.41%)	\$ -	\$ -	\$ 5,942	\$ 6,510	\$ 9,018	\$ 9,861
205 EMPLOYEE & DEPENDENT INSURANCE (5)	\$ -	\$ -	\$ 10,350	\$ 19,250	\$ 26,400	\$ 31,200
210 UNEMPLOYMENT	\$ -	\$ -	\$ 78	\$ 99	\$ 300	\$ 300
212 EMPLOYER MEDICARE (@1.45%)	\$ -	\$ -	\$ 1,615	\$ 1,740	\$ 2,417	\$ 2,643
307 COMMUNICATION	\$ 471	\$ 1,699	\$ 2,773	\$ 2,509	\$ 3,600	\$ 3,600
317 DATA PROCESSING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -
321 ENGINEERING SERVICES	\$ -	\$ -	\$ 195	\$ -	\$ 5,000	\$ 2,000
330 LEASE PAYMENTS	\$ -	\$ -	\$ 18,998	\$ 19,067	\$ 31,000	\$ -
338 MAINTENANCE & REPAIR-VEHICLES	\$ -	\$ -	\$ 6,750	\$ 41,602	\$ 40,000	\$ 15,000
399 OTHER CONTRACTED SERVICES	\$ 984,950	\$ 1,229,898	\$ 1,591,572	\$ 1,536,728	\$ 1,600,000	\$ 1,600,000
409 CRUSHED STONE	\$ -	\$ -	\$ 2,472	\$ 4,565	\$ 4,000	\$ 15,000
412 DIESEL FUEL	\$ -	\$ -	\$ 4,008	\$ 5,822	\$ 6,000	\$ 10,000
452 UTILITIES	\$ 1,200	\$ 1,322	\$ 16,254	\$ 19,628	\$ 25,000	\$ 25,000
499 OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ 11,555	\$ 10,796	\$ 20,000	\$ 14,000
599 OTHER CHARGES	\$ -	\$ -	\$ 3,416	\$ 21,802	\$ 15,000	\$ 12,000
733 SOLID WASTE EQUIPMENT	\$ -	\$ -	\$ -	\$ 106,044	\$ -	\$ -
790 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,700	\$ 5,000
791 OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
TOTAL TRANSFER STATION(S)	\$ 986,621	\$ 1,232,919	\$ 1,797,815	\$ 1,927,082	\$ 1,973,455	\$ 1,944,166

55759 OTHER WASTE DISPOSAL						
191 BOARD & COMMITTEE MEMBER FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212 EMPLOYER MEDICARE (@1.45%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355 TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 1,500
510 TRUSTEE'S COMMISSION	\$ 22,420	\$ 27,102	\$ 41,678	\$ 32,689	\$ 35,852	\$ 30,404
599 OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER WASTE DISPOSAL	\$ 22,420	\$ 27,102	\$ 41,678	\$ 32,689	\$ 38,352	\$ 31,904

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
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	\$ 48,100	\$ 60,000
599	OTHER CHARGES	\$ 10,092	\$ 20,941	\$ -	\$ -	\$ -
719	MOTOR VEHICLES	\$ -	\$ 51,244	\$ -	\$ -	\$ -
	TOTAL POSTCLOSURE CARE COSTS	\$ 309,067	\$ 388,973	\$ 45,881	\$ 48,100	\$ 60,000
	TOTAL EXPENDITURES	\$ 1,911,748	\$ 2,420,255	\$ 2,581,622	\$ 2,793,120	\$ 3,429,503
	EXCESS OF REV'S & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 310,803	\$ 484,958	\$ 1,624,126	\$ 542,944	\$ (170,263)
	UNASSIGNED FUND BALANCE JULY 1,	\$ 3,755,043	\$ 4,065,846	\$ 4,550,804	\$ 6,174,930	\$ 6,717,874
	OPERATING TRANSFERS (OUT)	\$ -	\$ -	\$ -	\$ -	\$ -
	UNASSIGNED FUND BALANCE JUNE 30,	\$ 4,065,846	\$ 4,550,804	\$ 6,174,930	\$ 6,717,874	\$ 5,523,983
	FUND BALANCE AS A % OF REVENUES	182.94%	156.64%	146.82%	201.37%	200.89%
	FUND BALANCE AS A % OF EXPENDITURES	212.68%	188.03%	239.19%	240.52%	190.92%

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
LOCAL PURPOSE TAX FUND							
40000	LOCAL TAXES						
40210	LOCAL OPTION SALES TAX	\$ 4,116,722	\$ 4,415,644	\$ 4,653,811	\$ 5,054,782	\$ 4,775,000	\$ 5,015,000
49800	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 4,116,722	\$ 4,415,644	\$ 4,653,811	\$ 5,054,782	\$ 4,775,000	\$ 5,015,000
EXPENDITURES:							
91190	OTHER GENERAL GOVERNMENT						
316	CONTRIBUTIONS (SCHOOL)	\$ 1,540,000	\$ 1,540,000	\$ 1,540,000	\$ 1,910,000	\$ 1,910,000	\$ 1,910,000
316	CONTRIBUTIONS (FEDERAL PROJECTS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	TRUSTEE'S COMMISSION	\$ 40,545	\$ 44,252	\$ 46,236	\$ 50,496	\$ 52,525	\$ 55,165
590	TRANSFERS TO OTHER FUNDS (DSV)	\$ 415,445	\$ 409,950	\$ 449,465	\$ 452,940	\$ 107,985	\$ 108,975
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL PURPOSE TAX FUND	\$ 1,995,990	\$ 1,994,202	\$ 2,035,701	\$ 2,413,436	\$ 2,070,510	\$ 2,074,140
	EXCESS OF REV'S & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 2,120,732	\$ 2,421,442	\$ 2,618,110	\$ 2,641,346	\$ 2,704,490	\$ 2,940,860
	UNASSIGNED FUND BALANCE JULY 1,	\$ 5,427,163	\$ 7,547,895	\$ 9,969,337	\$ 12,587,447	\$ 15,228,793	\$ 17,933,283
	OPERATING TRANSFERS (DSV) Series 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,438,389)
	OPERATING TRANSFERS (ED CAP PROJ)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,300,000)
	UNASSIGNED FUND BALANCE JUNE 30,	\$ 7,547,895	\$ 9,969,337	\$ 12,587,447	\$ 15,228,793	\$ 17,933,283	\$ 16,135,754
	FUND BALANCE AS A % OF REVENUES	183.35%	225.77%	270.48%	301.27%	375.57%	321.75%
	FUND BALANCE AS A % OF EXPENDITURES	378.15%	499.92%	618.33%	631.00%	866.13%	236.85%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
DRUG CONTROL FUND #122						
42000 FINES, FORFEITURES & PENALTIES:						
42100 CIRCUIT COURT						
120	OFFICERS COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
140	DRUG CONTROL FINES	\$ 2,280	\$ 4,346	\$ 3,800	\$ 2,850	\$ 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	\$ 1,872	\$ 12,500
44000	OTHER LOCAL REVENUES					
44170	MISCELLANEOUS REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ 26,029	\$ 69,051	\$ -	\$ 63,870	\$ 5,000
44570	CONTRIBUTIONS & GIFTS	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
46990	OTHER STATE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
49800	TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FINES, FORFEIT./ PENALTIES		\$ 53,554	\$ 110,256	\$ 36,041	\$ 69,092	\$ 24,425
EXPENDITURES:						
54110 SHERIFF'S DEPARTMENT						
108	INVESTIGATORS	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ 9,270	\$ 35,729	\$ 63,172	\$ 16,190	\$ 50,000
716	LAW ENFORCEMENT EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
718	MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ 32,282	\$ -
TOTAL SHERIFF'S DEPT		\$ 9,270	\$ 35,729	\$ 63,172	\$ 48,472	\$ 50,000
54150 DRUG ENFORCEMENT						
319	CONFID. DRUG ENFOR. PAYMENTS	\$ -	\$ 10,000	\$ 8,000	\$ -	\$ 10,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ 10,525	\$ -
718	MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DRUG ENFORCEMENT		\$ -	\$ 10,000	\$ 8,000	\$ 10,525	\$ 10,000
58400 OTHER CHARGES						
510	TRUSTEE'S COMMISSION	\$ 263	\$ 405	\$ 365	\$ 43	\$ 281
TOTAL OTHER CHARGES		\$ 263	\$ 405	\$ 365	\$ 43	\$ 351
72130 OTHER STUDENT SUPPORT (Dare Program)						
499	OTHER SUPPLIES & MATERIALS	\$ 6,302	\$ 3,487	\$ 8,450	\$ 2,003	\$ 10,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER STUDENT SUPPORT		\$ 6,302	\$ 3,487	\$ 8,450	\$ 2,003	\$ 10,000
TOTAL DRUG CONTROL FUND		\$ 15,835	\$ 49,621	\$ 79,987	\$ 61,043	\$ 70,281
EXCESS OF REVENUES & OTH. SOURCES OVER (UNDER) EXPENDITURES		\$ 37,719	\$ 60,635	\$ (43,946)	\$ 8,049	\$ (45,856)
OPERATING TRANSFERS		\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED FUND BALANCE JULY 1,		\$ 49,184	\$ 86,903	\$ 147,538	\$ 103,592	\$ 111,641
UNASSIGNED FUND BALANCE JUNE 30,		\$ 86,903	\$ 147,538	\$ 103,592	\$ 111,641	\$ 65,785

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
OTHER SPECIAL REVENUE FUND #128						
REVENUES & OTHER SOURCES:						
44000	OTHER LOCAL REVENUE					
44110	INTEREST EARNED	\$ 5,216	\$ 37,254	\$ 22,027	\$ 15,485	\$ 125 \$ 5,000
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	\$ 15,485	\$ 125 \$ 5,000
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	\$ 257,360	\$ 250,000 \$ -
	TOTAL FEDERAL REVENUE	\$ -	\$ 1,830,258	\$ 1,439,143	\$ 257,360	\$ 250,000 \$ -
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	\$ 272,845	\$ 250,125 \$ 5,000
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	\$ 86,176	\$ 26,841 \$ 200,000
58832	AMERICAN RESCUE PLAN ACT #2					
599	OTHER CHARGES	\$ -	\$ -	\$ 225,648	\$ -	\$ - \$ -
	TOTAL AMERICAN RESCUE PLAN ACT	\$ 275,005	\$ 418,178	\$ 824,781	\$ 86,176	\$ 26,841 \$ 200,000
	EXCESS OF REVENUES & OTH. SOURCES OVER (UNDER) EXPENDITURES	\$ (269,789)	\$ 1,449,334	\$ 636,389	\$ 186,669	\$ 223,284 \$ (195,000)
	OPERATING TRANSFERS	\$ -	\$ (3,965,858)	\$ -	\$ -	\$ - \$ -
	UNASSIGNED FUND BALANCE JULY 1,	\$ 1,989,971	\$ 1,720,182	\$ (796,342)	\$ (159,953)	\$ 26,716 \$ 250,000
	UNASSIGNED FUND BALANCE JUNE 30,	\$ 1,720,182	\$ (796,342)	\$ (159,953)	\$ 26,716	\$ 250,000 \$ 55,000

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027	
HIGHWAY PUBLIC WORKS FUND							
REVENUES & OTHER SOURCES							
40000 LOCAL TAXES							
40110	CURRENT PROPERTY TAX	\$ 201,896	\$ 207,061	\$ 202,741	\$ 207,888	\$ 206,371	\$ 209,609
40115	DISCOUNT ON PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40120	TRUSTEE'S COLLECTION PRIOR YEARS	\$ 3,746	\$ 4,200	\$ 6,959	\$ 7,630	\$ 3,384	\$ 7,452
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40130	CIRCUIT/CLERK & MASTER-PRIOR/YRS	\$ 1,574	\$ 1,559	\$ 2,043	\$ 1,480	\$ 1,494	\$ 1,255
40140	INTEREST & PENALTY	\$ 685	\$ 847	\$ 884	\$ 1,605	\$ 766	\$ 1,532
40150	PICK-UP TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40280	MINERAL SEVERANCE TAX	\$ 26,687	\$ 38,532	\$ 37,839	\$ 54,852	\$ 30,000	\$ 60,000
40320	BANK EXCISE TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL TAXES	\$ 234,588	\$ 252,199	\$ 250,466	\$ 273,455	\$ 242,015	\$ 279,849
OTHER LOCAL REVENUES							
44130	SALE OF MATERIALS & SUPPLIES	\$ -	\$ 20,883	\$ -	\$ 32,839	\$ -	\$ -
44161	COBRA INSURANCE PAYMENTS	\$ 655	\$ 162	\$ -	\$ -	\$ -	\$ -
44170	MISCELLANEOUS REFUNDS	\$ 28,109	\$ 8,860	\$ 9,339	\$ -	\$ -	\$ -
44520	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ 27,246	\$ -	\$ -
44540	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44570	CONTRIBUTIONS & GIFTS	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 28,764	\$ 29,905	\$ 21,339	\$ 60,085	\$ -	\$ -
46000 STATE OF TENNESSEE							
46175	ON BEHALF CONTRIBUTIONS (OPEB)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46410	BRIDGE PROGRAM	\$ 129,215	\$ 1,364,072	\$ -	\$ -	\$ 969,665	\$ 1,036,865
46420	STATE AID PROGRAM	\$ 616,955	\$ -	\$ 779,994	\$ -	\$ 2,092,466	\$ 2,257,566
46920	GASOLINE & MOTOR FUEL TAX	\$ 2,181,699	\$ 2,180,526	\$ 2,177,972	\$ 2,199,005	\$ 2,177,675	\$ 2,177,675
46925	HYBRID/ELECTRIC VEHICLES REGIS	\$ -	\$ -	\$ 6,920	\$ 28,464	\$ 23,000	\$ 23,500
46930	PETROLEUM SPECIAL TAX	\$ 13,356	\$ 13,305	\$ 13,305	\$ 14,414	\$ 10,000	\$ 10,000
46980	OTHER STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48120	PAVING & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL STATE OF TENNESSEE	\$ 2,941,225	\$ 3,557,903	\$ 2,978,191	\$ 2,241,883	\$ 5,272,806	\$ 5,505,606
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	\$ -	\$ -	\$ -	\$ 61,165	\$ -	\$ -
49800	TRANSFERS IN	\$ -	\$ 1,000,001	\$ -	\$ -	\$ -	\$ -
	TOTAL SOURCES (NON-REVENUE)	\$ -	\$ 1,000,001	\$ -	\$ 61,165	\$ -	\$ -
	TOTAL REVENUES & OTHER SOURCES	\$ 3,204,577	\$ 4,840,008	\$ 3,249,996	\$ 2,636,588	\$ 5,514,821	\$ 5,785,455

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
61000 ADMINISTRATION						
101 COUNTY OFFICIAL/ADMIN	\$ 86,110	\$ 94,122	\$ 95,388	\$ 100,377	\$ 103,521	\$ 106,359
119 ACCOUNTANTS/BOOKKEEPERS	\$ 30,276	\$ -	\$ -	\$ -	\$ -	\$ -
161 SECRETARY(S)	\$ -	\$ 32,364	\$ 35,360	\$ 37,584	\$ 40,000	\$ 45,000
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	\$ 5,730	\$ 6,500	\$ 7,000
317 DATA PROCESSING SERVICES	\$ 14,436	\$ 15,474	\$ 16,163	\$ 19,716	\$ 18,500	\$ 18,500
320 DUES & MEMBERSHIPS	\$ 3,143	\$ 3,645	\$ 3,718	\$ 4,188	\$ 6,500	\$ 6,500
331 LEGAL SERVICES	\$ -	\$ -	\$ 608	\$ 10,000	\$ 5,000	\$ 5,000
332 NOTICES, REC. & COURT COSTS	\$ -	\$ 297	\$ -	\$ 29	\$ 1,000	\$ 1,000
334 MAINTENANCE AGREEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335 MAINTENANCE & REPAIR - BLDGS	\$ -	\$ -	\$ 819	\$ -	\$ 20,000	\$ 20,000
337 MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338 MAINTENANCE & REPAIR -OFF EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
348 POSTAL CHARGES	\$ 281	\$ 242	\$ 275	\$ 346	\$ 700	\$ 700
349 PRINTING, STATIONERY & FORMS	\$ 514	\$ 675	\$ 427	\$ 298	\$ 1,500	\$ 1,500
351 RENTALS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
355 TRAVEL	\$ 440	\$ 457	\$ 564	\$ 2,368	\$ 4,000	\$ 3,000
359 DISPOSAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399 OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
407 COAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410 CUSTODIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
415 ELECTRICITY	\$ 4,208	\$ 4,618	\$ 4,434	\$ 3,792	\$ 5,500	\$ 5,500
434 NATURAL GAS	\$ 2,736	\$ 4,535	\$ 2,734	\$ 4,131	\$ 7,000	\$ 7,000
435 OFFICE SUPPLIES	\$ 1,475	\$ 2,202	\$ 2,859	\$ 3,082	\$ 4,000	\$ 4,000
454 WATER & SEWER	\$ 193	\$ 437	\$ 291	\$ 283	\$ 500	\$ 500
499 OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
509 REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
599 OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
709 DATA PROCESSING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
790 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ADMINISTRATION	\$ 151,449	\$ 164,843	\$ 169,835	\$ 191,924	\$ 226,721	\$ 234,059

62000 HIGHWAY & BRIDGE MAINTENANCE

141 FOREMEN (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143 EQUIPMENT OPERATORS	\$ 59,144	\$ 62,720	\$ 66,128	\$ 54,100	\$ 70,000	\$ 75,000
145 EQUIPMENT OPERATORS-LIGHT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147 TRUCK DRIVERS	\$ 100,642	\$ 81,647	\$ 115,577	\$ 200,132	\$ 250,000	\$ 220,000
149 LABORERS	\$ 336,756	\$ 303,584	\$ 267,401	\$ 278,504	\$ 398,000	\$ 360,760
351 RENTALS	\$ -	\$ 1,025	\$ -	\$ -	\$ 5,000	\$ 5,000
399 OTHER CONTRACTED SERVICES	\$ 87,733	\$ 226,272	\$ 195,755	\$ 12,060	\$ 100,000	\$ 100,000
403 ASPHALT-COLD MIX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405 ASPHALT - LIQUID	\$ 1,907,500	\$ 549,473	\$ 235,754	\$ 1,170,581	\$ 700,000	\$ 1,000,000
408 CONCRETE	\$ 16,387	\$ 36,473	\$ 30,456	\$ 20,688	\$ 75,000	\$ 75,000
409 CRUSHED STONE	\$ 106,851	\$ 129,371	\$ 202,211	\$ 127,078	\$ 125,000	\$ 125,000
426 GEN. CONSTRUCTION MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440 PIPE-METAL	\$ 85,733	\$ 84,922	\$ 68,756	\$ 38,840	\$ 75,000	\$ 75,000
443 ROAD SIGNS	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
444 SALT	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
447 STRUCTURAL STEEL	\$ 26,466	\$ 7,193	\$ 913	\$ 8,387	\$ 30,000	\$ 30,000
451 UNIFORMS	\$ 4,239	\$ 5,858	\$ 5,086	\$ 243	\$ 6,000	\$ 6,000
455 WOOD PRODUCTS	\$ 2,352	\$ 1,050	\$ 4,704	\$ 1,296	\$ 4,000	\$ 6,000
456 GRAVEL & CHERT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499 OTHER SUPPLIES & MATERIALS	\$ -	\$ 2,093	\$ -	\$ -	\$ 5,000	\$ 5,000
599 OTHER CHARGES	\$ 102	\$ -	\$ 389	\$ 1,838	\$ 2,000	\$ 2,000
714 HIGHWAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HIGHWAY/BRIDGE MAINT.	\$ 2,733,905	\$ 1,491,681	\$ 1,193,130	\$ 1,913,747	\$ 1,847,500	\$ 2,087,260

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027	
63100 OPERATION & MAINTENANCE OF EQPT							
142	MECHANIC(S)	\$ 36,540	\$ 38,628	\$ 73,656	\$ 72,592	\$ 84,000	\$ 80,000
187	OVERTIME PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	EMPLOYER MEDICARE (@1.45%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
336	MAINTENANCE & REPAIR - EQPT	\$ 21,818	\$ 12,330	\$ 87,622	\$ 17,654	\$ 40,000	\$ 40,000
338	MAINTENANCE & REPAIR - VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412	DIESEL FUEL	\$ 112,901	\$ 104,176	\$ 91,898	\$ 57,639	\$ 100,000	\$ 100,000
417	EQUIPMENT PARTS SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
418	EQUIPMENT & MACHINERY PARTS	\$ 51,341	\$ 82,398	\$ 45,361	\$ 45,562	\$ 80,000	\$ 80,000
424	GARAGE SUPPLIES	\$ 5,351	\$ 10,305	\$ 3,867	\$ 6,400	\$ 10,000	\$ 10,000
425	GASOLINE	\$ 28,696	\$ 26,813	\$ 25,860	\$ 43,173	\$ 40,000	\$ 40,000
426	GENERAL CONSTRUCTION MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
433	LUBRICANTS	\$ 3,255	\$ 2,927	\$ 4,077	\$ 5,042	\$ 5,200	\$ 5,200
446	SMALL TOOLS	\$ 1,287	\$ 3,720	\$ 2,021	\$ 2,256	\$ 5,000	\$ 5,000
450	TIRES & TUBES	\$ 27,823	\$ 34,074	\$ 16,349	\$ 10,709	\$ 30,000	\$ 30,000
718	MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OPER. & MAINT. OF EQUIPMENT	\$ 289,012	\$ 315,371	\$ 350,711	\$ 261,027	\$ 394,200	\$ 390,200
63400 QUARRY OPERATIONS							
141	FOREMEN (1)	\$ 25,088	\$ -	\$ -	\$ -	\$ -	\$ -
143	EQUIPMENT OPERATORS	\$ 50,750	\$ 55,838	\$ 66,720	\$ 35,496	\$ 40,000	\$ 41,000
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	\$ -	\$ 12,342	\$ 30,000	\$ 30,000
412	DIESEL FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
415	ELECTRICITY	\$ 20,726	\$ 7,816	\$ 3,700	\$ 14,930	\$ 38,000	\$ 38,000
418	EQUIPMENT & MACHINERY PARTS	\$ 27,902	\$ 21,322	\$ 18,917	\$ 70,010	\$ 30,000	\$ 30,000
524	PROFESSIONAL DEVELOPMENT	\$ 1,488	\$ 2,165	\$ 1,944	\$ 2,636	\$ 35,000	\$ 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	\$ 135,414	\$ 210,500	\$ 211,500
65000 OTHER CHARGES							
215	ON BEHALF PAYMENTS (OPEB)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	LIABILITY INSURANCE	\$ 48,766	\$ 52,677	\$ 67,362	\$ 72,557	\$ 75,000	\$ 80,000
510	TRUSTEES COMMISSION	\$ 26,370	\$ 26,580	\$ 26,536	\$ 27,183	\$ 32,000	\$ 32,000
511	VEHICLE & EQPT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
513	WORKERS COMPENSATION	\$ 75,559	\$ 53,965	\$ 29,693	\$ 51,463	\$ 63,000	\$ 80,000
599	OTHER CHARGES	\$ 45	\$ 21	\$ 127	\$ 189	\$ 3,500	\$ 3,500
602	PRINCIPAL ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604	INTEREST ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER CHARGES	\$ 150,740	\$ 133,243	\$ 123,718	\$ 151,392	\$ 173,500	\$ 195,500
66000 EMPLOYEE BENEFITS							
201	SOCIAL SECURITY	\$ 55,444	\$ 50,817	\$ 55,178	\$ 59,377	\$ 65,000	\$ 65,000
204	STATE RETIREMENT	\$ 37,863	\$ 34,427	\$ 37,996	\$ 39,546	\$ 52,000	\$ 55,000
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 248,318	\$ 180,261	\$ 206,983	\$ 248,715	\$ 300,000	\$ 300,000
210	UNEMPLOYMENT COMPENSATION	\$ 7,673	\$ 9,301	\$ 9,656	\$ 8,623	\$ 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	\$ 356,261	\$ 432,000	\$ 435,000
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	\$ 24,990	\$ 100,000	\$ 400,000

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
715 LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
718 MOTOR VEHICLES	\$ -	\$ 94,900	\$ 341,278	\$ 133,930	\$ 100,000	\$ 150,000
726 STATE AID PROJECTS	\$ 701,375	\$ 1,364,072	\$ 804,899	\$ 13,500	\$ 3,062,131	\$ 3,294,431
790 OTHER EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
791 OTHER CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 753,791	\$ 1,713,295	\$ 1,255,995	\$ 172,420	\$ 3,262,131	\$ 3,844,431
TOTAL ESTIMATED EXPENDITURES	\$ 4,614,198	\$ 4,184,181	\$ 3,508,428	\$ 3,182,185	\$ 6,546,552	\$ 7,397,950
EXCESS OF REVENUES & OTH. SOURCES OVER (UNDER) EXPENDITURES	\$ (1,409,621)	\$ 655,827	\$ (258,432)	\$ (545,597)	\$ (1,031,731)	\$ (1,612,495)
ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
UNASSIGNED FUND BALANCE JULY 1,	\$ 3,736,249	\$ 2,326,628	\$ 2,982,455	\$ 2,724,023	\$ 2,178,426	\$ 2,146,695
UNASSIGNED FUND BALANCE JUNE 30,	\$ 2,326,628	\$ 2,982,455	\$ 2,724,023	\$ 2,178,426	\$ 2,146,695	\$ 534,200
FUND BALANCE AS A % OF REVENUES	72.60%	61.62%	83.82%	82.62%	38.93%	9.23%
FUND BALANCE AS A % OF EXPENDITURES	50.42%	71.28%	77.64%	68.46%	32.79%	7.22%

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
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GENERAL PURPOSE SCHOOL FUND

40110	CURRENT PROPERTY TAX	\$ 3,281,184	\$ 3,365,127	\$ 3,294,758	\$ 3,378,516	\$ 3,361,051	\$ 3,363,075
40120	TRUSTEE'S COLLECTIONS PRIOR YRS	\$ 70,664	\$ 68,271	\$ 81,204	\$ 111,919	\$ 55,121	\$ 119,456
40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40130	CIR CLK & MASTERS COLL. PRIOR YRS	\$ 25,580	\$ 25,336	\$ 34,432	\$ 22,822	\$ 24,334	\$ 20,141
40140	INTEREST & PENALTY	\$ 11,124	\$ 13,747	\$ 15,279	\$ 25,146	\$ 12,469	\$ 24,587
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	\$ 34,380	\$ 29,629	\$ 29,629
40320	BANK EXCISE TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40350	INTERSTATE TELECOMM. TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COUNTY TAXES		\$ 3,422,836	\$ 3,511,918	\$ 3,463,954	\$ 3,572,783	\$ 3,482,605	\$ 3,556,889

41000 LICENSES & PERMITS

41110	MARRIAGE LICENSES	\$ 1,630	\$ 1,877	\$ 1,803	\$ 2,174	\$ 1,500	\$ 1,500
TOTAL LICENSES & PERMITS		\$ 1,630	\$ 1,877	\$ 1,803	\$ 2,174	\$ 1,500	\$ 1,500

43000 CHARGES FOR CURRENT SERVICES

43511	TUITION - REGULAR DAY STUDENT	\$ 3,220	\$ 3,000	\$ 15,750	\$ 22,175	\$ 1,500	\$ 4,500
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	\$ 32,012	\$ 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	\$ 54,187	\$ 43,500	\$ 46,500

44000 OTHER LOCAL REVENUES

44110	INTEREST EARNED	\$ (13,172)	\$ 21,671	\$ 38,798	\$ 50,208	\$ -	\$ -
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	\$ 47,181	\$ -	\$ -
44500	NON-RECURRING ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44520	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ -	\$ 4,836	\$ -	\$ 855	\$ -	\$ -
44540	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44550	RESALE OF MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44560	DAMAGES RECOVERED/INDIVIDUALS	\$ 2,817	\$ -	\$ -	\$ -	\$ -	\$ -
44570	CONTRIBUTIONS & GIFTS - CHARITY	\$ 19,984	\$ 14,736	\$ 19,543	\$ 11,400	\$ 26,400	\$ 26,400
44590	OTHER LOCAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER LOCAL REVENUES		\$ 40,348	\$ 41,865	\$ 62,420	\$ 109,644	\$ 26,400	\$ 26,400

46100	GENERAL GOVERNMENT GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46175	ON-BEHALF CONTRIBUTIONS FOR "OPEB"	\$ 82,889	\$ 54,938	\$ 47,101	\$ 53,239	\$ -	\$ -

46500 STATE EDUCATION FUNDS

46510	TISA	\$ -	\$ -	\$ 22,913,822	\$ 24,113,503	\$ 28,508,311	\$ 35,057,142
46511	BASIC EDUCATION PROGRAM	\$ 17,871,548	\$ 18,584,648	\$ -	\$ -	\$ -	\$ -
46512	BASIC EDUCATION PROGRAM-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46513	TISA - ON BEHALF PAYMENTS	\$ -	\$ -	\$ 35,340	\$ 36,072	\$ -	\$ -
46515	EARLY CHILDHOOD EDUCATION	\$ 483,645	\$ 467,766	\$ 427,062	\$ 466,435	\$ 398,042	\$ 298,532
46520	SCHOOL FOOD SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46530	ENERGY EFFICIENT SCHOOL INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46550	DRIVER EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46590	OTHER STATE EDUCATION FUNDS	\$ 660,401	\$ 704,524	\$ 390,859	\$ 413,124	\$ 225,000	\$ 225,000
46591	COORDINATED SCHOOL HEALTH-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46592	INTERNET CONNECTIVITY-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46594	FAMILY RESOURCE CENTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46595	STATEWIDE STUDENT MGMT SYSTEM-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
46596 PAID PARENTAL LEAVE	\$ -	\$ -	\$ -	\$ 153,035	\$ -	\$ -
46610 CAREER LADDER PROGRAM	\$ 28,308	\$ 22,613	\$ 21,672	\$ 19,364	\$ 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	\$ 433,304	\$ 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	\$ 25,688,076	\$ 29,393,629	\$ 35,600,673
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	\$ 260	\$ -	\$ -
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	\$ 80,225	\$ -	\$ -
DIRECT FEDERAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47630 PUBLIC LAW 874	\$ 161,927	\$ 162,566	\$ 180,912	\$ 164,417	\$ -	\$ -
47990 OTHER DIRECT FEDERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL GOVERNMENT	\$ 237,316	\$ 162,566	\$ 538,865	\$ 244,902	\$ -	\$ -
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	\$ 1,910,000
48610 DONATIONS	\$ 13,520	\$ 11,012	\$ 36,932	\$ 39,102	\$ 27,126	\$ 27,126
49600 PROCEEDS/FROM SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49000 OTHER SOURCES (NON-REVENUE)						
49200 NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49700 INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ 4,118	\$ 30,000	\$ 30,000
49800 TRANSFERS IN	\$ 3,500	\$ 8,759	\$ -	\$ 148,541	\$ 16,000	\$ 16,000
TOTAL OTHER SOURCES (NON-REV)	\$ 1,557,020	\$ 1,559,771	\$ 1,861,598	\$ 2,101,761	\$ 1,983,126	\$ 1,983,126
TOTAL REVENUES & OTHER SOURCES	\$ 24,406,836	\$ 26,149,804	\$ 30,199,630	\$ 31,773,527	\$ 34,930,760	\$ 41,215,089

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027	
EXPENDITURES:							
71100 REGULAR INSTRUCTION PROGRAM							
116	TEACHERS	\$ 8,216,228	\$ 8,618,178	\$ 9,106,274	\$ 9,529,499	\$ 10,400,000	\$ 10,600,000
117	CAREER LADDER PROGRAM	\$ 14,000	\$ 12,000	\$ 10,000	\$ 8,600	\$ 10,000	\$ 10,000
123	GUIDANCE PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	HOME BOUND TEACHERS	\$ 23,144	\$ 23,944	\$ 25,144	\$ 27,544	\$ 32,000	\$ 32,000
163	EDUCATIONAL ASSISTANTS (AIDES)	\$ 223,750	\$ 243,196	\$ 328,618	\$ 370,844	\$ 450,000	\$ 450,000
189	OTHER SALARIES & WAGES	\$ 202,741	\$ 195,936	\$ 220,586	\$ 277,739	\$ 734,083	\$ 732,346
195	CERTIFIED SUBSTITUTE TEACHERS	\$ 15,587	\$ 25,180	\$ 24,220	\$ 13,248	\$ 20,000	\$ 20,000
196	IN-SERVICE TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
198	NON-CERTIFIED SUBSTITUTE TEACHERS	\$ 90,743	\$ 131,058	\$ 142,630	\$ 162,832	\$ 150,000	\$ 150,000
201	SOCIAL SECURITY	\$ 495,843	\$ 525,813	\$ 560,689	\$ 617,884	\$ 720,000	\$ 720,000
204	PENSIONS	\$ 797,566	\$ 720,675	\$ 754,533	\$ 742,617	\$ 990,000	\$ 990,000
205	EMPLOYEE DEPENDENT INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207	MEDICAL INSURANCE	\$ 1,114,945	\$ 1,218,440	\$ 1,347,892	\$ 1,467,484	\$ 1,710,000	\$ 1,836,000
208	DENTAL INSURANCE	\$ 75,614	\$ 79,843	\$ 72,039	\$ 73,439	\$ 105,000	\$ 100,000
210	UNEMPLOYMENT COMP	\$ 3,677	\$ 2,919	\$ 1,740	\$ 1,233	\$ 13,000	\$ 14,000
212	MEDICARE	\$ 116,255	\$ 120,835	\$ 131,203	\$ 139,340	\$ 170,000	\$ 160,000
217	RETIREMENT - HYBRID STABILIZATION	\$ -	\$ 22,655	\$ -	\$ -	\$ 90,000	\$ 80,000
356	TUITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ 3,425	\$ 4,028	\$ 6,817	\$ 25,118	\$ 25,000	\$ 25,000
422	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
429	INSTR. SUPPLIES & MATERIALS	\$ 91,815	\$ 93,654	\$ 81,787	\$ 63,367	\$ 140,000	\$ 140,000
432	LIBRARY BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
449	TEXTBOOKS	\$ 44,134	\$ 67,060	\$ 209,934	\$ 111,198	\$ 500,000	\$ 500,000
457	IN-SERVICE STAFF DEV. TCHR CNTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471	SOFTWARE	\$ 34,423	\$ 43,455	\$ 14,520	\$ 4,926	\$ 100,000	\$ 105,000
499	OTHER SUPP. & MATER.-SUMMER SCH	\$ -	\$ -	\$ -	\$ 885	\$ 30,000	\$ 20,000
524	STAFF DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
535	FEE WAIVERS	\$ 5,737	\$ 7,148	\$ 5,928	\$ 7,187	\$ 25,000	\$ 30,000
595	TISA-ON BEHALF PAYMENTS	\$ -	\$ -	\$ 35,340	\$ 36,072	\$ -	\$ -
599	OTHER CHARGES	\$ 11,321	\$ 10,724	\$ 18,675	\$ 11,738	\$ 23,000	\$ 23,000
722	REGULAR INSTRUCTION EQPT	\$ 36,434	\$ 23,685	\$ 322	\$ 237,514	\$ 125,000	\$ 100,000
	TOTAL REGULAR INSTRUCTION PROG.	\$ 11,617,382	\$ 12,190,426	\$ 13,098,891	\$ 13,930,308	\$ 16,562,083	\$ 16,837,346
71150 ALTERNATIVE INSTRUCTION PROGRAM							
116	TEACHERS	\$ 68,013	\$ 70,305	\$ 70,221	\$ 75,504	\$ 80,000	\$ 81,000
117	CAREER LADDER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	EDUCATIONAL ASSISTANTS	\$ 21,903	\$ 23,640	\$ 25,882	\$ 28,129	\$ 31,000	\$ 31,000
195	SUBSTITUTE TEACHERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 5,035	\$ 5,255	\$ 5,348	\$ 5,755	\$ 7,000	\$ 7,000
204	STATE RETIREMENT	\$ 8,190	\$ 7,389	\$ 6,182	\$ 6,324	\$ 9,000	\$ 9,000
207	MEDICAL INSURANCE	\$ 11,700	\$ 12,771	\$ 16,148	\$ 21,102	\$ 25,500	\$ 26,520
208	DENTAL	\$ 548	\$ 548	\$ 521	\$ 521	\$ 675	\$ 675
210	UNEMPLOYMENT	\$ 41	\$ 25	\$ 16	\$ 10	\$ 50	\$ 50
212	EMPLOYER MEDICARE	\$ 1,178	\$ 1,229	\$ 1,251	\$ 1,346	\$ 1,700	\$ 1,600
429	INSTR. SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL ALTERNATIVE INSTR/PROGRAM	\$ 116,608	\$ 121,162	\$ 125,569	\$ 138,691	\$ 155,225	\$ 157,145
71200 SPECIAL EDUCATION PROGRAM							
105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	TEACHERS	\$ 1,430,947	\$ 1,470,830	\$ 1,494,716	\$ 1,468,717	\$ 1,870,000	\$ 1,900,000
117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000
127	CAREER LADDER-EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	HOMEBOUND TEACHERS	\$ 34,715	\$ 35,915	\$ 37,715	\$ 41,315	\$ 44,000	\$ 45,000
163	EDUCATIONAL ASSISTANTS	\$ 231,705	\$ 244,713	\$ 381,303	\$ 458,032	\$ 582,900	\$ 600,000
171	SPEECH PATHOLOGIST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ 92,836	\$ 76,634	\$ 53,422	\$ 57,962	\$ 60,000	\$ 60,000
195	CERTIFIED SUBSTITUTE TEACHERS	\$ 390	\$ 5,392	\$ 382	\$ 128	\$ 2,000	\$ 5,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	\$ 2,520	\$ 13,963	\$ 14,699	\$ 8,662	\$ 10,000	\$ 11,000
201	SOCIAL SECURITY	\$ 100,786	\$ 104,414	\$ 111,983	\$ 132,091	\$ 165,000	\$ 165,000

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027	
204	STATE RETIREMENT	\$ 150,733	\$ 141,320	\$ 136,525	\$ 155,704	\$ 206,700	\$ 200,000
207	MEDICAL INSURANCE	\$ 241,948	\$ 246,594	\$ 284,537	\$ 332,116	\$ 378,000	\$ 433,500
208	DENTAL INSURANCE	\$ 14,350	\$ 14,267	\$ 12,313	\$ 13,386	\$ 28,000	\$ 15,000
210	UNEMPLOYMENT INSURANCE	\$ 889	\$ 470	\$ 319	\$ 267	\$ 1,000	\$ 500
212	MEDICARE	\$ 23,573	\$ 24,420	\$ 26,190	\$ 30,892	\$ 38,000	\$ 40,000
217	RETIREMENT - HYBRID STABILIZATION	\$ -	\$ 5,506	\$ -	\$ -	\$ 19,200	\$ 19,200
311	CONTRACTS W/OTHER SCHOOL SYSTEMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313	CONTRACTS W/PARENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	LEASE / SBITA PAYMENTS	\$ 10,470	\$ 12,408	\$ 13,494	\$ 14,757	\$ 15,000	\$ 15,000
336	MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
429	INSTR. SUPPLIES & MATERIALS	\$ 13,629	\$ 4,153	\$ 1,787	\$ 19,205	\$ 23,000	\$ 29,000
499	OTHER SUPPLIES & MATERIALS	\$ 14,280	\$ 7,793	\$ 2,899	\$ 17,941	\$ 23,000	\$ 19,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
725	SPECIAL EDUCATION EQPT	\$ 699	\$ 1,993	\$ 5,702	\$ 8,248	\$ 10,000	\$ 10,000
	TOTAL SPECIAL ED. PROGRAM	\$ 2,365,470	\$ 2,411,785	\$ 2,578,986	\$ 2,760,423	\$ 3,476,800	\$ 3,569,200

71300 CAREER & TECHNICAL EDUCATION PROGRAM

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,000
116	TEACHERS	\$ 546,147	\$ 571,216	\$ 573,582	\$ 584,982	\$ 700,000	\$ 617,000
117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ 51,548	\$ 53,954	\$ 57,582	\$ 62,994	\$ 63,000	\$ 67,000
195	CERTIFIED SUBSTITUTE TEACHERS	\$ -	\$ 595	\$ -	\$ -	\$ 100	\$ 100
198	NON-CERTIFIED TEACHERS	\$ 4,200	\$ 8,424	\$ 5,031	\$ 3,393	\$ 5,000	\$ 5,000
201	SOCIAL SECURITY	\$ 34,754	\$ 36,676	\$ 36,603	\$ 37,029	\$ 50,000	\$ 50,000
204	STATE RETIREMENT	\$ 56,526	\$ 51,663	\$ 46,703	\$ 43,749	\$ 68,000	\$ 68,000
205	EMPLOYEE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207	MEDICAL INSURANCE	\$ 66,510	\$ 74,189	\$ 94,383	\$ 94,783	\$ 100,000	\$ 107,100
208	DENTAL INSURANCE	\$ 5,411	\$ 5,414	\$ 5,482	\$ 5,151	\$ 6,400	\$ 6,400
210	UNEMPLOYMENT COMP	\$ 227	\$ 140	\$ 86	\$ 60	\$ 250	\$ 250
212	MEDICARE	\$ 8,128	\$ 8,577	\$ 8,560	\$ 8,660	\$ 12,000	\$ 12,000
217	RETIREMENT - HYBRID STABILIZATION	\$ -	\$ 594	\$ -	\$ -	\$ 5,000	\$ 5,000
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
429	INSTR. SUPPLIES & MATERIALS	\$ 12,000	\$ 52,795	\$ 17,088	\$ 13,000	\$ 13,000	\$ 13,000
471	SOFTWARE	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ 12,732	\$ 13,447	\$ -	\$ -
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
730	VOCATIONAL INSTRUCTIONAL EQPT	\$ -	\$ 872,901	\$ 298,089	\$ 17,448	\$ -	\$ -
790	OTHER EQUIPMENT	\$ -	\$ 75,821	\$ -	\$ -	\$ -	\$ -
	TOTAL VOCATIONAL EDUC. PROGRAM	\$ 786,451	\$ 1,813,959	\$ 1,171,921	\$ 900,696	\$ 1,023,750	\$ 1,034,850

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	\$ 17,730,118	\$ 21,217,858	\$ 21,598,541
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72000 SUPPORT SERVICES

72110 ATTENDANCE

105	SUPERVISOR/DIRECTOR	\$ 66,615	\$ 68,615	\$ 71,615	\$ 77,615	\$ 81,000	\$ 82,500
117	CAREER LADDER PROGRAM	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
162	CLERICAL PERSONNEL	\$ 38,482	\$ 40,419	\$ 43,480	\$ 49,480	\$ 54,000	\$ 55,000
201	SOCIAL SECURITY	\$ 6,064	\$ 6,439	\$ 6,807	\$ 7,547	\$ 8,600	\$ 9,000
204	PENSIONS	\$ 9,036	\$ 8,236	\$ 7,410	\$ 7,677	\$ 11,000	\$ 11,000
207	MEDICAL INSURANCE	\$ 13,374	\$ 10,133	\$ 11,685	\$ 12,846	\$ 16,500	\$ 16,830
208	DENTAL	\$ 548	\$ 548	\$ 526	\$ 521	\$ 650	\$ 650
210	UNEMPLOYMENT	\$ 41	\$ 25	\$ 16	\$ 10	\$ 50	\$ 50
212	EMPLOYER MEDICARE	\$ 1,418	\$ 1,506	\$ 1,592	\$ 1,765	\$ 2,100	\$ 2,100
336	MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
399	OTHER CONTRACTED SERVICES	\$ 15,331	\$ 15,238	\$ 15,162	\$ 18,429	\$ 25,000	\$ 45,000
499	OTHER SUPPLIES & MATERIALS	\$ 969	\$ 740	\$ 237	\$ 434	\$ 1,500	\$ 1,500

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
524	INSERVICE/STAFF DEVELOPMENT	\$ 275	\$ 1,733	\$ 2,158	\$ 826	\$ 3,000	\$ 3,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
704	ATTENDANCE EQPT	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
	TOTAL ATTENDANCE	\$ 153,053	\$ 154,632	\$ 161,688	\$ 178,150	\$ 205,000	\$ 228,230

72120 HEALTH SERVICES

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000
131	MEDICAL PERSONNEL	\$ 262,650	\$ 272,166	\$ 287,499	\$ 291,485	\$ 331,000	\$ 337,000
162	CLERICAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
201	SOCIAL SECURITY	\$ 14,138	\$ 14,990	\$ 15,944	\$ 16,254	\$ 23,500	\$ 27,000
204	STATE RETIREMENT	\$ 25,764	\$ 23,185	\$ 20,165	\$ 18,455	\$ 29,000	\$ 29,000
207	MEDICAL INSURANCE	\$ 46,707	\$ 45,762	\$ 50,169	\$ 51,784	\$ 59,000	\$ 63,400
208	DENTAL INSURANCE	\$ 2,285	\$ 2,194	\$ 2,084	\$ 2,084	\$ 3,100	\$ 3,100
210	UNEMPLOYMENT COMP	\$ 103	\$ 64	\$ 39	\$ 25	\$ 150	\$ 150
212	MEDICARE	\$ 3,306	\$ 3,506	\$ 3,729	\$ 3,801	\$ 5,000	\$ 6,000
217	RETIREMENT - HYBRID STABILIZATION	\$ -	\$ 364	\$ -	\$ -	\$ 1,400	\$ 1,500
355	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
399	OTHER CONTRACTED SERVICES	\$ -	\$ 15,000	\$ 30,000	\$ 25,500	\$ 35,000	\$ 50,000
413	DRUGS & MEDICAL SUPPLIES	\$ 760	\$ 2,061	\$ 2,194	\$ 2,223	\$ 13,000	\$ 13,000
429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499	OTHER SUPPLIES & MATERIALS	\$ 1,610	\$ 5,905	\$ 5,108	\$ 7,844	\$ 10,000	\$ 10,000
524	INSERVICE/STAFF DEVELOPMENT	\$ -	\$ 526	\$ 1,604	\$ 702	\$ 2,000	\$ 3,000
790	OTHER EQUIPMENT	\$ 9,624	\$ 6,842	\$ 6,095	\$ 4,860	\$ 10,000	\$ 10,000
	TOTAL HEALTH SERVICES	\$ 366,947	\$ 392,565	\$ 424,630	\$ 425,017	\$ 523,150	\$ 633,650

72130 OTHER STUDENT SUPPORT

117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
123	GUIDANCE PERSONNEL	\$ 373,324	\$ 387,483	\$ 408,284	\$ 368,449	\$ 467,000	\$ 467,000
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ 4,660	\$ -	\$ 3,675	\$ -	\$ -
201	SOCIAL SECURITY	\$ 21,273	\$ 22,407	\$ 23,375	\$ 25,778	\$ 29,000	\$ 30,000
204	STATE RETIREMENT	\$ 38,555	\$ 34,011	\$ 27,872	\$ 28,390	\$ 41,000	\$ 35,000
207	MEDICAL INSURANCE	\$ 39,576	\$ 42,327	\$ 45,441	\$ 52,096	\$ 54,000	\$ 61,200
208	DENTAL INSURANCE	\$ 3,290	\$ 3,290	\$ 3,117	\$ 3,126	\$ 3,700	\$ 3,700
210	UNEMPLOYMENT COMP	\$ 124	\$ 76	\$ 47	\$ 30	\$ 200	\$ 200
212	MEDICARE	\$ 4,975	\$ 5,240	\$ 5,467	\$ 6,029	\$ 6,800	\$ 7,500
307	COMMUNICATION	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
309	CONTRACTS W/GOV'T AGENCIES-SRO	\$ 236,646	\$ 128,828	\$ 5,752	\$ 68,312	\$ 90,000	\$ 90,000
322	EVALUATION & TESTING	\$ 16,307	\$ 6,956	\$ -	\$ -	\$ 4,500,000	\$ 60,000
336	MAINT. & REPAIR SERVICES EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SVCS (Virtual School)	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 9,500,000
790	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER STUDENT SUPPORT	\$ 735,070	\$ 636,278	\$ 520,355	\$ 556,885	\$ 5,252,800	\$ 10,255,700

72210 REGULAR INSTRUCTION STAFF

105	SUPERVISOR/DIRECTOR	\$ 160,133	\$ 164,133	\$ 165,226	\$ 177,226	\$ 187,000	\$ 187,000
117	CAREER LADDER PROGRAM	\$ 1,900	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	LIBRARIANS	\$ 304,200	\$ 317,440	\$ 289,524	\$ 364,247	\$ 380,000	\$ 387,000
132	MATERIALS SUPERVISOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	INSTR. COMPUTER PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	EDUCATIONAL ASSISTANTS	\$ 29,399	\$ 31,481	\$ 19,714	\$ 21,938	\$ 48,000	\$ 30,000
201	SOCIAL SECURITY	\$ 29,055	\$ 30,227	\$ 27,837	\$ 33,045	\$ 37,000	\$ 39,000
204	PENSIONS	\$ 48,028	\$ 43,145	\$ 32,498	\$ 35,815	\$ 55,000	\$ 50,000
207	MEDICAL INSURANCE	\$ 39,937	\$ 42,719	\$ 46,312	\$ 61,374	\$ 70,000	\$ 76,500
208	DENTAL	\$ 3,839	\$ 3,839	\$ 3,218	\$ 3,647	\$ 4,200	\$ 4,200
210	UNEMPLOYMENT COMP	\$ 145	\$ 89	\$ 54	\$ 40	\$ 220	\$ 220
212	MEDICARE	\$ 6,795	\$ 7,069	\$ 6,510	\$ 7,728	\$ 9,000	\$ 9,000
217	RETIREMENT - HYBRID STABILIZATION	\$ -	\$ 454	\$ -	\$ -	\$ 1,750	\$ 1,750
336	MAINTENANCE & REPAIR -EQPT	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
355	TRAVEL	\$ 400	\$ 749	\$ -	\$ 1,095	\$ 1,500	\$ 3,000
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
422	FOOD SUPPLIES	\$ 6,994	\$ 19,765	\$ 14,140	\$ 16,978	\$ 1	\$ 1
429	INSTRUCTIONAL SUPPLIES & MAT'LS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
432	LIBRARY BOOKS	\$ 15,930	\$ 16,340	\$ 15,700	\$ 14,905	\$ 17,000	\$ 17,000
471	SOFTWARE	\$ 3,784	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
499	OTHER SUPPLIES & MATERIALS	\$ 871	\$ 91	\$ 28	\$ 489	\$ 7,700	\$ 100
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 10,197	\$ 1,461	\$ 13,563	\$ 18,807	\$ 20,000	\$ 25,000
599	OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
790	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 1,000
	TOTAL REGULAR INSTRUCTION STAFF	\$ 661,607	\$ 681,002	\$ 637,324	\$ 760,334	\$ 857,871	\$ 845,271

72220 SPECIAL EDUCATION PROGRAM

105	SUPERVISOR/DIRECTOR	\$ 64,911	\$ 67,563	\$ 75,799	\$ 82,261	\$ 87,000	\$ 88,000
117	CAREER LADDER PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	PSYCHOLOGICAL PERSONNEL	\$ -	\$ -	\$ -	\$ 62,357	\$ 65,000	\$ 225,000
127	CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131	MEDICAL PERSONNEL	\$ 48,314	\$ 50,469	\$ 56,669	\$ 60,861	\$ 66,000	\$ 66,000
161	SECRETARY(S)	\$ -	\$ -	\$ 48,480	\$ 36,828	\$ 40,000	\$ 37,000
171	SPEECH PATHOLOGIST	\$ -	\$ 56,688	\$ 119,469	\$ 192,973	\$ 206,000	\$ 206,000
189	OTHER SALARIES & WAGES	\$ 55,160	\$ 58,530	\$ 57,140	\$ 77,173	\$ 81,000	\$ 81,000
201	SOCIAL SECURITY	\$ 10,329	\$ 14,054	\$ 20,822	\$ 29,664	\$ 35,000	\$ 37,000
204	PENSIONS	\$ 13,477	\$ 17,561	\$ 25,010	\$ 37,096	\$ 46,000	\$ 53,000
207	MEDICAL INSURANCE	\$ 1,864	\$ 10,633	\$ 35,424	\$ 61,306	\$ 70,000	\$ 81,600
208	DENTAL	\$ 1,005	\$ 1,097	\$ 1,958	\$ 3,126	\$ 2,650	\$ 2,650
210	UNEMPLOYMENT COMP	\$ 124	\$ 76	\$ 47	\$ 35	\$ 200	\$ 200
212	MEDICARE	\$ 2,416	\$ 3,287	\$ 4,870	\$ 6,938	\$ 8,000	\$ 9,000
217	RETIREMENT-HYBRID STABILIZATION	\$ -	\$ 646	\$ -	\$ -	\$ 4,000	\$ 4,000
322	EVALUATION & TESTING	\$ -	\$ -	\$ 3,884	\$ -	\$ 10,000	\$ 10,000
348	POSTAL CHARGES	\$ 193	\$ 277	\$ 304	\$ 381	\$ 500	\$ 500
355	TRAVEL	\$ 2,860	\$ 2,894	\$ 3,604	\$ 4,034	\$ 5,000	\$ 6,000
399	OTHER CONTRACTED SERVICES	\$ 383,631	\$ 280,924	\$ 254,333	\$ 255,037	\$ 252,000	\$ 100,000
499	OTHER SUPPLIES & MATERIALS	\$ 1,657	\$ 1,781	\$ 7,036	\$ 8,800	\$ 10,000	\$ 10,000
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 12,800	\$ 7,282	\$ 8,468	\$ 6,469	\$ 15,000	\$ 15,000
790	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SPECIAL EDUCATION	\$ 598,741	\$ 573,762	\$ 723,317	\$ 925,339	\$ 1,003,350	\$ 1,031,950

72230 CAREER & TECHNICAL EDUCATION PRGM

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ 76,098	\$ 82,098	\$ 85,098	\$ -
201	SOCIAL SECURITY	\$ -	\$ -	\$ 4,714	\$ 5,085	\$ 5,276	\$ -
204	PENSIONS	\$ -	\$ -	\$ 5,182	\$ 5,221	\$ 4,910	\$ -
208	DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	MEDICARE	\$ -	\$ -	\$ 1,103	\$ 1,189	\$ 1,234	\$ -
722	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 73,943	\$ -
730	VOCATIONAL INSTRUCTION EQPT	\$ -	\$ -	\$ -	\$ -	\$ 71,815	\$ -
790	OTHER EQUIPMENT	\$ -	\$ -	\$ 4,044	\$ -	\$ -	\$ -
	TOTAL CAREER & TECHNICAL ED PRGM	\$ -	\$ -	\$ 91,141	\$ 93,593	\$ 242,276	\$ -

72250 TECHNOLOGY

105	SUPERVISOR/DIRECTOR	\$ 44,338	\$ 45,338	\$ 47,338	\$ 52,338	\$ 59,000	\$ 59,000
138	INSTRUCTIONAL COMPUTER PERSONNEL	\$ 99,775	\$ 101,768	\$ 100,437	\$ 113,217	\$ 125,000	\$ 125,000
201	SOCIAL SECURITY	\$ 7,910	\$ 8,096	\$ 8,023	\$ 9,077	\$ 13,500	\$ 13,500
204	PENSIONS	\$ 6,581	\$ 6,744	\$ 7,041	\$ 7,717	\$ 12,000	\$ 12,000
207	MEDICAL INSURANCE	\$ 24,406	\$ 27,441	\$ 33,536	\$ 37,075	\$ 42,000	\$ 44,500
210	UNEMPLOYMENT	\$ 52	\$ 32	\$ 27	\$ 18	\$ 75	\$ 75
212	MEDICARE	\$ 1,850	\$ 1,893	\$ 1,876	\$ 2,123	\$ 3,100	\$ 3,100
307	COMMUNICATION	\$ 4,600	\$ 1,000	\$ 5,125	\$ -	\$ 18,000	\$ 18,000
336	MAINTENANCE & REPAIR SERVICES-EQT	\$ 8,108	\$ 11,220	\$ 25,475	\$ 12,662	\$ 30,000	\$ 20,000
350	INTERNET CONNECTIVITY	\$ 86,113	\$ 110,770	\$ 360,442	\$ 81,936	\$ 75,000	\$ 55,000
355	TRAVEL	\$ 68	\$ -	\$ 440	\$ 379	\$ 750	\$ 750
399	OTHER CONTRACTED SERVICES	\$ -	\$ 1,500	\$ 6,000	\$ -	\$ 38,000	\$ 38,000
470	CABLING	\$ 11,795	\$ 11,003	\$ 1,750	\$ 2,096	\$ 5,000	\$ 5,000
471	SOFTWARE	\$ -	\$ -	\$ 60,574	\$ 44,637	\$ 77,000	\$ 95,000
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 30	\$ 30	\$ 31	\$ 1,202	\$ 2,000	\$ 2,000
599	OTHER CHARGES	\$ 27,219	\$ 16,480	\$ 8,379	\$ 3,614	\$ 33,500	\$ 33,500
790	OTHER EQUIPMENT	\$ -	\$ -	\$ 39,120	\$ -	\$ 5,700	\$ 5,700
	TOTAL TECHNOLOGY	\$ 322,845	\$ 343,315	\$ 705,614	\$ 368,091	\$ 539,625	\$ 530,125

72260 ADULT PROGRAMS

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

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
72290 OTHER PROGRAMS						
105 SUPERVISOR/DIRECTOR	\$ 53,858	\$ 56,603	\$ 60,392	\$ 66,505	\$ 69,903	\$ -
162 CLERICAL PERSONNEL	\$ 8,558	\$ 8,773	\$ 7,703	\$ 5,995	\$ 8,900	\$ -
189 OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201 SOCIAL SECURITY	\$ 3,870	\$ 4,084	\$ 4,222	\$ 4,495	\$ 4,886	\$ -
204 PENSIONS	\$ 2,914	\$ 3,062	\$ 3,267	\$ 3,598	\$ 3,782	\$ -
210 UNEMPLOYMENT COMPENSATION	\$ 31	\$ 19	\$ 12	\$ 8	\$ 50	\$ -
212 MEDICARE	\$ 905	\$ 917	\$ 987	\$ 1,051	\$ 1,143	\$ -
215 ON-BEHALF PAYMENTS TO OPEB	\$ 82,889	\$ 54,938	\$ 47,101	\$ 53,239	\$ -	\$ -
355 TRAVEL	\$ 121	\$ 179	\$ 176	\$ -	\$ 250	\$ -
399 OTHER CONTRACTED SERVICES	\$ 6,000	\$ 1,789	\$ -	\$ -	\$ 500	\$ -
499 OTHER SUPPLIES & MATERIALS	\$ 22,680	\$ 21,547	\$ 19,873	\$ 16,573	\$ 8,086	\$ -
524 INSERVICE/STAFF DEVELOPMENT	\$ 1,600	\$ 2,362	\$ 2,588	\$ 2,304	\$ 2,500	\$ -
599 OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER PROGRAMS	\$ 183,426	\$ 154,273	\$ 146,321	\$ 153,768	\$ 100,000	\$ -

72310 BOARD OF EDUCATION						
118 SECRETARY TO BOARD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
162 CLERICAL PERSONNEL	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
191 BOARD & COMMITTEE MEMBER FEES	\$ 12,025	\$ 11,100	\$ 10,800	\$ 10,450	\$ 18,600	\$ 18,600
201 SOCIAL SECURITY	\$ 746	\$ 688	\$ 980	\$ 958	\$ 1,500	\$ 1,500
204 PENSIONS	\$ -	\$ -	\$ 270	\$ 270	\$ 325	\$ 325
212 MEDICARE	\$ 174	\$ 161	\$ 229	\$ 224	\$ 350	\$ 350
305 AUDIT SERVICES	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,500	\$ 6,500	\$ 6,500
320 DUES & MEMBERSHIPS	\$ 12,667	\$ 12,618	\$ 15,142	\$ 15,500	\$ 16,000	\$ 17,000
331 LEGAL SERVICES	\$ 4,718	\$ 4,731	\$ 13,298	\$ 12,581	\$ 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	\$ 1,020	\$ 2,000	\$ 2,000
499 OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506 LIABILITY INSURANCE	\$ 53,597	\$ 55,219	\$ 63,327	\$ 73,396	\$ 78,000	\$ 85,000
510 TRUSTEES COMMISSION	\$ 96,966	\$ 98,651	\$ 98,211	\$ 100,936	\$ 125,000	\$ 125,000
513 WORKERS COMPENSATION	\$ 169,862	\$ 201,471	\$ 203,979	\$ 203,337	\$ 210,000	\$ 209,000
524 INSERVICE/STAFF DEVELOPMENT	\$ 1,099	\$ 2,227	\$ 1,964	\$ 3,176	\$ 2,500	\$ 4,000
534 APPLICANT RFD FOR CRIMINAL INVEST	\$ 3,585	\$ 4,194	\$ 3,566	\$ 3,604	\$ 13,500	\$ 10,000
599 OTHER CHARGES	\$ 16,910	\$ 12,940	\$ 14,574	\$ 11,700	\$ 1	\$ 2,500
TOTAL EXPENDITURES FOR BOARD	\$ 384,369	\$ 420,700	\$ 444,123	\$ 448,652	\$ 515,276	\$ 522,775

72320 DIRECTOR OF SCHOOLS						
101 COUNTY OFFICIAL/ADMIN OFFICER	\$ 98,000	\$ 100,000	\$ 103,000	\$ 109,000	\$ 112,010	\$ 120,000
117 CAREER LADDER PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
189 OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
201 SOCIAL SECURITY	\$ 5,608	\$ 5,919	\$ 6,240	\$ 6,613	\$ 7,200	\$ 7,550
204 STATE RETIREMENT	\$ 10,197	\$ 8,777	\$ 7,244	\$ 6,996	\$ 10,700	\$ 8,700
207 MEDICAL INSURANCE	\$ 11,559	\$ 8,056	\$ 5,649	\$ 6,057	\$ 13,000	\$ 10,200
208 DENTAL	\$ 548	\$ 548	\$ 526	\$ 521	\$ 750	\$ 750
210 UNEMPLOYMENT COMP	\$ 21	\$ 13	\$ 8	\$ 5	\$ 25	\$ 25
212 MEDICARE	\$ 1,312	\$ 1,384	\$ 1,459	\$ 1,546	\$ 1,700	\$ 1,800
307 COMMUNICATIONS	\$ 18,882	\$ 18,206	\$ 29,961	\$ 21,166	\$ 31,620	\$ 31,260
320 DUES & MEMBERSHIPS	\$ 2,492	\$ 3,092	\$ 160	\$ 160	\$ 4,200	\$ 4,200
336 MAINT. & REPAIR SERVICES-EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
348 POSTAL CHARGES	\$ 3,193	\$ 2,688	\$ 3,099	\$ 2,982	\$ 8,000	\$ 8,000
355 TRAVEL	\$ 4	\$ -	\$ 715	\$ 275	\$ 500	\$ 500
509 REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
524 IN-SERVICE/STAFF DEVELOPMENT	\$ 1,851	\$ 2,140	\$ 1,790	\$ 2,264	\$ 2,500	\$ 5,000
599 OTHER CHARGES	\$ 671	\$ 1,025	\$ 933	\$ 981	\$ 1,200	\$ 1,200
701 ADMINISTRATION EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPEND. DIRECTOR OF SCHOOLS	\$ 155,338	\$ 152,848	\$ 161,784	\$ 159,566	\$ 194,405	\$ 200,185

72410 OFFICE OF THE PRINCIPAL						
104 PRINCIPALS	\$ 368,305	\$ 399,224	\$ 414,133	\$ 435,933	\$ 475,000	\$ 475,000
117 CAREER LADDER PROGRAM	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
127 CAREER LADDER EXT. CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139 ASSISTANT PRINCIPALS	\$ 392,174	\$ 394,649	\$ 417,726	\$ 470,570	\$ 480,000	\$ 488,000
161 SECRETARY(S)	\$ 350,386	\$ 350,234	\$ 375,028	\$ 424,236	\$ 475,000	\$ 480,000

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
162	CLERICAL	\$ -	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 62,557	\$ 63,050	\$ 67,162	\$ 74,049	\$ 90,000
204	STATE RETIREMENT	\$ 97,357	\$ 86,608	\$ 77,127	\$ 78,860	\$ 110,000
207	MEDICAL INSURANCE	\$ 135,774	\$ 192,388	\$ 200,121	\$ 239,176	\$ 275,000
208	DENTAL	\$ 5,667	\$ 6,032	\$ 5,759	\$ 5,631	\$ 7,500
210	UNEMPLOYMENT COMP	\$ 475	\$ 292	\$ 179	\$ 121	\$ 700
212	MEDICARE	\$ 14,630	\$ 14,746	\$ 15,707	\$ 17,318	\$ 22,000
217	RETIREMENT-HYBRID STABLIZATION	\$ -	\$ 431	\$ -	\$ -	\$ 1,800
307	COMMUNICATION	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500
320	DUES & MEMBERSHIPS	\$ -	\$ 6,000	\$ 6,000	\$ 26,000	\$ 10,000
355	TRAVEL	\$ 800	\$ 1,493	\$ 1,045	\$ 1,972	\$ 3,000
399	OTHER CONTRACTED SERVICES	\$ 8,760	\$ 6,685	\$ 5,238	\$ 5,338	\$ 9,000
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ -	\$ -	\$ 233	\$ 1,863	\$ 10,000
701	ADMINISTRATION EQPT	\$ 1,107	\$ 1,072	\$ -	\$ -	\$ 500
TOTAL EXPEND. FOR PRINCIPAL		\$ 1,457,192	\$ 1,542,404	\$ 1,604,958	\$ 1,800,567	\$ 1,989,000

72510 FISCAL SERVICES

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -
119	ACCOUNTANTS/BOOKKEEPER	\$ 75,404	\$ 78,088	\$ 83,480	\$ 93,136	\$ 97,500
161	SECRETARY(S)	\$ 40,534	\$ 41,480	\$ 43,480	\$ 49,480	\$ 53,000
162	CLERICAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	\$ 5,937	\$ 6,172	\$ 6,785	\$ 7,674	\$ 9,500
204	STATE RETIREMENT	\$ 6,272	\$ 6,469	\$ 6,868	\$ 7,716	\$ 8,500
207	MEDICAL INSURANCE	\$ 25,829	\$ 27,448	\$ 28,414	\$ 33,208	\$ 36,000
210	UNEMPLOYMENT	\$ 62	\$ 38	\$ 23	\$ 15	\$ 80
212	MEDICARE	\$ 1,389	\$ 1,444	\$ 1,587	\$ 1,795	\$ 2,500
317	DATA PROCESSING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
320	DUES & MEMBERSHIPS	\$ -	\$ -	\$ 150	\$ 150	\$ 150
330	LEASE - SBITA PAYMENTS	\$ 4,010	\$ 3,722	\$ 1,886	\$ 2,311	\$ 4,000
336	MAINTENANCE & REPAIR -EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ 100	\$ 173	\$ 349	\$ 110	\$ 500
399	OTHER CONTRACTED SERVICES	\$ 27,507	\$ 30,767	\$ 36,319	\$ 35,757	\$ 38,000
411	DATA PROCESSING SUPPLIES	\$ 2,419	\$ 2,351	\$ 1,909	\$ 2,902	\$ 4,000
435	OFFICE SUPPLIES	\$ 4,958	\$ 1,775	\$ 3,917	\$ 5,205	\$ 5,500
524	INSERVICE/STAFF DEVELOPMENT	\$ 801	\$ 1,698	\$ 3,106	\$ 5,586	\$ 5,000
599	OTHER CHARGES	\$ 136	\$ 277	\$ 569	\$ 421	\$ 650
701	ADMINISTRATION EQPT	\$ 5,316	\$ 2,423	\$ -	\$ -	\$ 500
TOTAL FISCAL SERVICES		\$ 200,674	\$ 204,325	\$ 218,842	\$ 245,466	\$ 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	\$ 563,790	\$ 675,000
410	CUSTODIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
415	ELECTRICITY	\$ 514,860	\$ 581,518	\$ 526,667	\$ 567,367	\$ 550,000
434	NATURAL GAS	\$ 116,534	\$ 99,954	\$ 79,262	\$ 96,329	\$ 175,000
451	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -
454	WATER & SEWER	\$ 78,227	\$ 77,882	\$ 99,160	\$ 113,142	\$ 125,000
499	OTHER SUPPLIES & MATERIALS	\$ 38,123	\$ 35,360	\$ 46,635	\$ 68,844	\$ 100,000
501	BOILER INSURANCE	\$ 2,769	\$ 2,825	\$ 3,234	\$ 4,097	\$ 5,000
502	BUILDING & CONTENTS INSURANCE	\$ 125,493	\$ 128,689	\$ 155,118	\$ 194,993	\$ 225,000
599	OTHER CHARGES	\$ 983	\$ 1,275	\$ 1,552	\$ 772	\$ 2,000
720	PLANT OPERATION EQPT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPEND. OPERATION/PLANT		\$ 1,390,436	\$ 1,442,115	\$ 1,446,161	\$ 1,609,334	\$ 1,857,000

72620 MAINTENANCE OF PLANT

105	SUPERVISOR/DIRECTOR	\$ 54,773	\$ 56,587	\$ 57,166	\$ 61,144	\$ 70,000
167	MAINTENANCE PERSONNEL	\$ 99,995	\$ 104,975	\$ 100,127	\$ 110,195	\$ 130,000
189	OTHER SALARIES & WAGES	\$ 10,595	\$ 5,128	\$ -	\$ -	\$ 20,000
201	SOCIAL SECURITY	\$ 9,336	\$ 9,491	\$ 9,075	\$ 9,909	\$ 14,500
204	STATE RETIREMENT	\$ 8,800	\$ 8,921	\$ 8,510	\$ 8,444	\$ 12,100

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
207	MEDICAL INSURANCE	\$ 28,010	\$ 29,375	\$ 27,381	\$ 27,947	\$ 48,000	\$ 61,200
210	UNEMPLOYMENT	\$ 83	\$ 51	\$ 31	\$ 20	\$ 100	\$ 100
212	MEDICARE	\$ 2,183	\$ 2,220	\$ 2,122	\$ 2,317	\$ 3,300	\$ 3,300
335	MAINTENANCE & REPAIR - BLDGS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
336	MAINTENANCE & REPAIR - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
347	PEST CONTROL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355	TRAVEL	\$ 91	\$ 199	\$ 384	\$ 135	\$ 500	\$ 500
399	OTHER CONTRACTED SERVICES	\$ 7,947	\$ 19,714	\$ 33,556	\$ 19,321	\$ 32,200	\$ 32,200
418	EQPT & MACHINERY PARTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499	OTHER SUPPLIES & MATERIALS	\$ 90,307	\$ 99,104	\$ 96,480	\$ 116,972	\$ 125,000	\$ 150,000
524	INSERVICE/STAFF DEVELOPMENT	\$ 2,236	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
701	ADMINISTRATION EQPT	\$ 33,880	\$ 34,440	\$ 24,742	\$ -	\$ -	\$ 1
717	MAINTENANCE EQUIPMENT	\$ 13,474	\$ 9,477	\$ 15,278	\$ 9,556	\$ 20,000	\$ 20,000
790	OTHER EQUIPMENT	\$ -	\$ -	\$ 98,825	\$ -	\$ 1	\$ 1
	TOTAL PLANT MAINTENANCE	\$ 361,710	\$ 379,682	\$ 473,677	\$ 365,960	\$ 478,201	\$ 529,802

72710 TRANSPORTATION

105	SUPERVISOR/DIRECTOR	\$ 48,672	\$ 38,526	\$ 47,910	\$ 52,230	\$ 60,000	\$ 60,000
142	MECHANICS	\$ 71,722	\$ 71,645	\$ 63,030	\$ 60,805	\$ 135,000	\$ 110,000
146	BUS DRIVERS	\$ 660,997	\$ 691,443	\$ 744,434	\$ 854,596	\$ 875,000	\$ 930,000
189	OTHER SALARIES & WAGES	\$ 108,284	\$ 116,643	\$ 146,398	\$ 183,352	\$ 170,000	\$ 190,000
201	SOCIAL SECURITY	\$ 50,016	\$ 51,537	\$ 56,625	\$ 64,809	\$ 78,000	\$ 83,000
204	PENSIONS	\$ 44,880	\$ 43,941	\$ 47,912	\$ 53,515	\$ 72,000	\$ 82,000
207	MEDICAL INSURANCE	\$ 42,020	\$ 43,199	\$ 46,049	\$ 58,057	\$ 70,000	\$ 91,800
208	DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	UNEMPLOYMENT COMP	\$ 868	\$ 533	\$ 327	\$ 217	\$ 1,200	\$ 1,000
212	MEDICARE	\$ 12,325	\$ 12,756	\$ 13,986	\$ 16,111	\$ 19,000	\$ 19,500
311	CONTRACTS W/OTHER SCH. SYSTEMS	\$ 3,000	\$ 3,075	\$ 3,000	\$ 3,000	\$ 4,000	\$ 4,000
313	CONTRACTS WITH PARENTS	\$ -	\$ -	\$ -	\$ 753	\$ 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	\$ 11,095	\$ 40,000	\$ 40,000
412	DIESEL FUEL	\$ 145,996	\$ 194,491	\$ 138,455	\$ 122,010	\$ 200,000	\$ 150,000
418	EQUIPMENT & MACHINERY PARTS	\$ 295	\$ 514	\$ 747	\$ -	\$ 1,000	\$ 1,000
422	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
424	GARAGE SUPPLIES	\$ 246	\$ 118	\$ 341	\$ 339	\$ 1,000	\$ 1,000
425	GASOLINE	\$ 18,401	\$ 15,561	\$ 13,060	\$ 11,260	\$ 25,000	\$ 20,000
433	LUBRICANTS	\$ 5,320	\$ 15,286	\$ 12,985	\$ 13,228	\$ 25,000	\$ 20,000
450	TIRES & TUBES	\$ 14,457	\$ 12,581	\$ 23,477	\$ 20,550	\$ 30,000	\$ 30,000
451	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
453	VEHICLE PARTS	\$ 90,863	\$ 104,512	\$ 77,114	\$ 54,545	\$ 100,000	\$ 100,000
499	OTHER SUPPLIES & MATERIALS	\$ 10,856	\$ 10,770	\$ 13,564	\$ 15,010	\$ 20,000	\$ 20,000
511	VEHICLE & EQPT INSURANCE	\$ 31,373	\$ 32,172	\$ 37,229	\$ 44,779	\$ 50,000	\$ 51,000
524	INSERVICE/STAFF DEVELOPMENT	\$ 1,408	\$ 636	\$ -	\$ -	\$ 1,250	\$ 1,250
599	OTHER CHARGES	\$ 2,664	\$ 3,535	\$ 4,180	\$ 3,187	\$ 7,000	\$ 7,000
701	ADMINISTRATION EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
729	TRANSPORTATION EQUIPMENT	\$ 208,954	\$ 241,305	\$ 297,694	\$ 330,026	\$ 350,000	\$ 350,000
	TOTAL EXPEND. TRANSPORTATION	\$ 1,593,772	\$ 1,726,955	\$ 1,802,522	\$ 1,973,474	\$ 2,337,950	\$ 2,366,050
	TOTAL EXPEND. SUPPORT SERVICES	\$ 8,565,180	\$ 8,804,856	\$ 9,562,457	\$ 10,064,196	\$ 16,361,284	\$ 21,283,268

73000 NON-INSTRUCTIONAL SERVICES

73100 FOOD SERVICE

105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	CAFETERIA PERSONNEL	\$ -	\$ -	\$ -	\$ 14,830	\$ -	\$ -
201	SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 919	\$ -	\$ -
204	PENSIONS	\$ -	\$ -	\$ -	\$ 634	\$ -	\$ -
210	UNEMPLOYMENT COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	MEDICARE	\$ -	\$ -	\$ -	\$ 215	\$ -	\$ -
422	FOOD SUPPLIES	\$ 4,112	\$ -	\$ -	\$ 1,708	\$ -	\$ -
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
710	FOOD SERVICE - EQPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES FOOD SERVICE	\$ 4,112	\$ -	\$ -	\$ 18,306	\$ -	\$ -

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
73300 COMMUNITY SERVICES						
105 SUPERVISOR/DIRECTOR	\$ 2,400	\$ 6,540	\$ 6,488	\$ 6,810	\$ 9,000	\$ -
116 TEACHERS (LEAP)	\$ 85,222	\$ 123,285	\$ 101,266	\$ 98,302	\$ 145,900	\$ -
146 BUS DRIVERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163 EDUCATIONAL ASISTANTS	\$ -	\$ 7,888	\$ 9,688	\$ 2,709	\$ 9,540	\$ -
189 OTHER SALARIES & WAGES	\$ -	\$ 4,005	\$ 13,410	\$ 14,228	\$ 21,000	\$ -
201 SOCIAL SECURITY	\$ 5,433	\$ 8,787	\$ 8,113	\$ 7,567	\$ 11,497	\$ -
204 PENSIONS	\$ 8,642	\$ 11,494	\$ 8,909	\$ 7,958	\$ 14,588	\$ -
210 UNEMPLOYMENT COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212 MEDICARE	\$ 1,271	\$ 2,055	\$ 1,897	\$ 1,770	\$ 2,689	\$ -
217 RETIREMENT-HYBRID STABILIZATION	\$ -	\$ 216	\$ -	\$ -	\$ 886	\$ -
355 TRAVEL	\$ -	\$ -	\$ -	\$ 42	\$ 500	\$ -
399 OTHER CONTRACTED SERVICES	\$ -	\$ 319	\$ 37	\$ -	\$ 2,900	\$ -
429 INSTRUCTIONAL SUPPLIES & MATERIALS	\$ 1,143	\$ 2,229	\$ 361	\$ 1,820	\$ 3,000	\$ -
499 OTHER SUPPLIES & MATERIALS	\$ -	\$ 1,285	\$ 562	\$ 339	\$ 1,500	\$ -
524 INSERVICE/STAFF DEVELOPMENT	\$ -	\$ -	\$ 1,166	\$ 40	\$ 2,000	\$ -
599 OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPEND. COMMUNITY SVCS	\$ 104,111	\$ 168,103	\$ 151,897	\$ 141,585	\$ 225,000	\$ -

73400 EARLY CHILDHOOD EDUCATION

105 SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116 TEACHERS	\$ 249,116	\$ 264,644	\$ 226,585	\$ 295,276	\$ 315,000	\$ 200,000
162 CLERICAL PERSONNEL	\$ 3,498	\$ -	\$ -	\$ -	\$ -	\$ -
163 ED. ASSISTANTS	\$ 115,015	\$ 110,984	\$ 100,178	\$ 139,387	\$ 130,000	\$ 107,000
195 CERTIFIED SUB. TEACHERS	\$ 207	\$ 128	\$ 85	\$ -	\$ -	\$ -
198 NON-CERTIFIED TEACHERS	\$ 3,146	\$ 5,226	\$ 4,056	\$ 3,432	\$ 5,000	\$ 3,000
201 SOCIAL SECURITY	\$ 21,012	\$ 21,757	\$ 19,174	\$ 24,902	\$ 30,000	\$ 19,500
204 PENSIONS	\$ 28,208	\$ 28,070	\$ 22,050	\$ 28,523	\$ 36,000	\$ 27,000
207 MEDICAL INSURANCE	\$ 44,204	\$ 46,582	\$ 34,921	\$ 61,686	\$ 70,000	\$ 66,300
208 DENTAL INSURANCE	\$ 2,742	\$ 2,742	\$ 2,084	\$ 2,605	\$ 3,000	\$ 2,500
210 UNEMPLOYMENT COMP	\$ 207	\$ 127	\$ 78	\$ 50	\$ 300	\$ 125
212 MEDICARE	\$ 4,914	\$ 5,088	\$ 4,485	\$ 5,824	\$ 6,000	\$ 4,600
217 RETIREMENT-HYBRID STABILIZATION	\$ -	\$ 727	\$ 1,804	\$ -	\$ 2,000	\$ 1,500
307 COMMUNICATION	\$ 1,782	\$ 1,796	\$ 1,228	\$ 907	\$ -	\$ -
330 OPERATING LEASE PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
422 FOOD SUPPLIES	\$ 772	\$ 1,820	\$ -	\$ 1,769	\$ 4,000	\$ 4,000
429 INSTR. SUPPLIES & MATERIALS	\$ 5,771	\$ 3,333	\$ 2,086	\$ 998	\$ 1,200	\$ 800
499 OTHER. SUPPLIES & MATERIALS	\$ 3,905	\$ 3,150	\$ 741	\$ 1,405	\$ 2,500	\$ 500
524 INSERVICE/STAFF DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -
599 OTHER CHARGES	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -
790 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EARLY CHILDHOOD EDUC.	\$ 484,719	\$ 496,174	\$ 419,555	\$ 566,764	\$ 605,500	\$ 436,825
TOTAL EXPEND. NON-INSTRUCTIONAL	\$ 592,942	\$ 664,277	\$ 571,452	\$ 726,655	\$ 830,500	\$ 436,825

76000 CAPITAL OUTLAY

76100 REGULAR CAPITAL OUTLAY

304 ARCHITECTS	\$ -	\$ 12,000	\$ -	\$ 42,790	\$ 50,000	\$ 10,000
706 BUILDING CONSTRUCTION	\$ -	\$ -	\$ -	\$ 69,748	\$ -	\$ -
707 BUILDING IMPROVEMENTS	\$ 88,921	\$ 246,559	\$ 92,125	\$ 26,877	\$ 210,000	\$ 250,000
715 LAND	\$ 486,671	\$ -	\$ 420,162	\$ -	\$ -	\$ -
799 OTHER CAPITAL OUTLAY	\$ 155,641	\$ 721,902	\$ -	\$ 407,083	\$ 250,000	\$ 250,000
TOTAL CAPITAL OUTLAY	\$ 731,233	\$ 980,461	\$ 512,287	\$ 546,498	\$ 510,000	\$ 510,000

82130 EDUCATION PRINCIPAL

602 PRINCIPAL ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604 INTEREST ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620 DSV CONTRIB. TO PRIMARY GOVERN'T	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000

82230 EDUCATION INTEREST

620 DSV CONTRIB. TO PRIMARY GOVERN'T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
699 OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPEN. EDUCATION DEBT SVC	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000

GRAND TOTAL EXPENDITURES	\$ 24,915,266	\$ 27,126,926	\$ 27,761,563	\$ 29,207,467	\$ 39,059,642	\$ 43,968,634
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	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
EXCESS OF REV'S & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (508,430)	\$ (977,122)	\$ 2,438,067	\$ 2,566,060	\$ (4,128,882)	\$ (2,753,545)
OPERATING TRANSFERS	\$ -	\$ (250,000)	\$ -	\$ -	\$ -	\$ -
FUND BALANCE JULY 1,	\$ 12,307,672	\$ 11,799,242	\$ 10,572,120	\$ 13,010,187	\$ 15,576,247	\$ 11,447,365
ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE JUNE 30,	\$ 11,799,242	\$ 10,572,120	\$ 13,010,187	\$ 15,576,247	\$ 11,447,365	\$ 8,693,820
ASSIGNED / RESTRICTED FUNDS	\$ (317,622)	\$ (376,967)	\$ (477,292)	\$ (1,071,792)	\$ -	\$ -
UNASSIGNED FUND BALANCE	\$ 11,481,620	\$ 10,195,153	\$ 12,532,895	\$ 14,504,455	\$ 11,447,365	\$ 8,693,820
FUND BALANCE AS A % OF REVENUES	48.34%	40.43%	43.08%	49.02%	32.77%	21.09%
FUND BALANCE AS A % OF EXPENDITURES	47.36%	38.97%	46.86%	53.33%	29.31%	19.77%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
CENTRAL CAFETERIA FUND						
43000	CHARGES FOR CURRENT SERVICES					
43521	LUNCH PAYMENTS-CHILDREN	\$ -	\$ -	\$ -	\$ -	\$ -
43522	LUNCH PAYMENTS-ADULTS	\$ 36,636	\$ 40,863	\$ 39,976	\$ 44,559	\$ 55,000
43523	INCOME FROM BREAKFAST	\$ -	\$ -	\$ 5	\$ -	\$ 25,000
43525	A LA CARTE SALES	\$ 56,273	\$ 63,479	\$ 58,767	\$ 52,867	\$ 140,000
	TOTAL CHARGES FOR CURRENT SVCS	\$ 92,909	\$ 104,342	\$ 98,748	\$ 97,426	\$ 220,000
44000	OTHER LOCAL REVENUES					
44100	RECURRING ITEMS					
44110	INVESTMENT INCOME	\$ 2,468	\$ 6,870	\$ 35,509	\$ 19,590	\$ 22,000
44145	SALE OF RECYCLED MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
44170	MISCELLANEOUS REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ 25,000
44530	SALE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
44570	CONTRIBUTIONS & GIFTS	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 2,468	\$ 6,870	\$ 35,509	\$ 19,590	\$ 47,000
46000	STATE OF TENNESSEE					
46500	STATE EDUCATION FUNDS					
46520	SCHOOL FOOD SERVICE	\$ 16,320	\$ 15,924	\$ 18,019	\$ 17,444	\$ 20,000
46980	OTHER STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL STATE OF TENNESSEE	\$ 16,320	\$ 15,924	\$ 18,019	\$ 17,444	\$ 20,000
47000	FEDERAL GOVERNMENT					
47100	FEDERAL THROUGH STATE					
47111	USDA SCHOOL LUNCH PROGRAM	\$ 1,628,521	\$ 1,244,608	\$ 1,204,521	\$ 1,699,027	\$ 2,000,000
47112	USDA COMMODITIES	\$ 147,865	\$ 167,620	\$ 153,957	\$ 188,582	\$ 190,000
47113	BREAKFAST	\$ 614,034	\$ 508,447	\$ 469,383	\$ 644,257	\$ 900,000
47114	USDA - OTHER	\$ 180,095	\$ 129,254	\$ 147,820	\$ 75,197	\$ 275,000
47114	USDA - FOOD SERVICE EQPT GRANT-ARRA	\$ -	\$ -	\$ -	\$ -	\$ -
47590	OTHER FEDERAL THROUGH STATE	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FEDERAL GOVERNMENT	\$ 2,570,515	\$ 2,049,929	\$ 1,975,681	\$ 2,607,063	\$ 3,365,000
	TOTAL ESTIMATED REVENUES	\$ 2,682,212	\$ 2,177,065	\$ 2,127,957	\$ 2,741,523	\$ 3,652,000
49700	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES & OTHER SOURCES	\$ 2,682,212	\$ 2,177,065	\$ 2,127,957	\$ 2,741,523	\$ 3,652,000

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
73100 FOOD SERVICE						
105 SUPERVISOR/DIRECTOR	\$ 56,461	\$ 58,556	\$ 61,933	\$ 64,426	\$ 68,000	\$ 72,000
119 ACCOUNTANTS/BOOKKEEPERS	\$ 40,480	\$ 41,480	\$ 42,574	\$ 49,480	\$ 51,150	\$ 57,000
165 CAFETERIA PERSONNEL	\$ 587,360	\$ 625,776	\$ 703,059	\$ 812,885	\$ 1,009,000	\$ 1,100,000
189 OTHER SALARIES & WAGES	\$ -	\$ 2,500	\$ -	\$ -	\$ 3,500	\$ 3,500
196 IN SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201 SOCIAL SECURITY	\$ 37,196	\$ 39,976	\$ 43,862	\$ 50,864	\$ 70,000	\$ 75,000
204 PENSIONS	\$ 32,976	\$ 34,603	\$ 39,702	\$ 43,366	\$ 64,000	\$ 68,000
207 MEDICAL INSURANCE	\$ 112,283	\$ 123,771	\$ 144,441	\$ 172,830	\$ 151,000	\$ 170,000
208 DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210 UNEMPLOYMENT COMPENSATION	\$ 723	\$ 406	\$ 381	\$ 252	\$ 2,000	\$ 2,000
212 EMPLOYER MEDICARE	\$ 8,922	\$ 9,576	\$ 10,529	\$ 12,170	\$ 17,000	\$ 17,500
307 COMMUNICATION	\$ 2,609	\$ 2,628	\$ 2,638	\$ 2,656	\$ 3,200	\$ 3,200
335 MAINT. & REPAIR SERVICES-BLDGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
336 MAINT. & REPAIR SERVICES-EQPT	\$ 19,973	\$ 14,423	\$ 23,422	\$ 9,386	\$ 40,000	\$ 40,000
355 TRAVEL	\$ 2,553	\$ 2,657	\$ 3,640	\$ 3,950	\$ 4,000	\$ 4,000
399 OTHER CONTRACTED SERVICES	\$ 9,700	\$ 9,430	\$ 9,511	\$ 9,565	\$ 13,500	\$ 13,500
421 FOOD PREPARATION SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
422 FOOD SUPPLIES	\$ 876,557	\$ 1,024,222	\$ 1,083,560	\$ 1,096,830	\$ 1,600,000	\$ 1,760,000
435 OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250
469 USDA COMMODITIES	\$ 147,865	\$ 167,620	\$ 153,957	\$ 188,582	\$ 190,000	\$ 190,000
499 OTHER SUPPLIES & MATERIALS	\$ 75,246	\$ 102,849	\$ 85,671	\$ 77,340	\$ 120,000	\$ 132,000
524 IN SERVICE/STAFF DEVELOPMENT	\$ 4,918	\$ 6,558	\$ 6,765	\$ 4,884	\$ 11,000	\$ 11,000
599 OTHER CHARGES	\$ 3,626	\$ 5,908	\$ 5,807	\$ 6,911	\$ 7,000	\$ 7,000
710 FOOD SERVICE EQUIPMENT	\$ 30,994	\$ 72,707	\$ 22,598	\$ 32,415	\$ 90,000	\$ 90,000
TOTAL FOOD SERVICE EXPENDITURES	\$ 2,050,442	\$ 2,345,646	\$ 2,444,050	\$ 2,638,792	\$ 3,514,600	\$ 3,815,950
EXCESS OF REVENUES OVER/UNDER ESTIMATED EXPENDITURES	\$ 631,770	\$ (168,581)	\$ (316,093)	\$ 102,731	\$ (162,600)	\$ (163,950)
BEGINNING BALANCE, JULY 1	\$ 575,744	\$ 1,207,514	\$ 1,038,933	\$ 722,840	\$ 825,571	\$ 662,971
TRANSFERS OUT/ADJUSTMENT(S)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, JUNE 30	\$ 1,207,514	\$ 1,038,933	\$ 722,840	\$ 825,571	\$ 662,971	\$ 499,021
FUND BALANCE AS A % OF REVENUES	45%	48%	34%	30%	20%	14%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
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DEBT SERVICE FUND

REVENUES & OTHER SERVICES

40110	CURRENT PROPERTY TAX	\$ 656,352	\$ 671,849	\$ 667,613	\$ 3,927,395	\$ 3,908,212	\$ 4,035,690
40115	DISCOUNT ON PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40120	TRUSTEE'S COLLECTION PRIOR YRS.	\$ 14,134	\$ 13,660	\$ 13,830	\$ 25,613	\$ 64,095	\$ 143,348
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40130	CIR CLK & MASTER COLL. PRIOR YRS	\$ 3,923	\$ 5,821	\$ 6,136	\$ 4,566	\$ 28,295	\$ 24,170
40140	INTEREST & PENALTY	\$ 2,224	\$ 2,749	\$ 2,870	\$ 10,986	\$ 14,499	\$ 29,505
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	\$ 3,968,560	\$ 4,015,102	\$ 4,232,712

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48130	CONTRIBUTIONS (from GPS for School Energy Bonds)	\$ 140,000	\$ 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	\$ 3,547,364
	TOTAL OTHER SOURCES	\$ 555,445	\$ 549,950	\$ 589,465	\$ 592,940	\$ 247,985	\$ 3,687,364

	TOTAL ESTIMATED REVENUES	\$ 1,232,078	\$ 1,244,029	\$ 1,279,914	\$ 4,561,500	\$ 4,263,087	\$ 7,920,076
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	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
EXPENDITURES:						
82110	GENERAL GOVERNMENT					
601	PRINCIPAL ON BONDS	\$ 585,000	\$ 600,000	\$ 610,000	\$ 630,000	\$ - \$ -
602	PRINCIPAL ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000 \$ 2,310,000
602	PRINCIPAL ON CAPITALIZED LEASES	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
	TOTAL GENERAL GOVERNMENT	\$ 585,000	\$ 600,000	\$ 610,000	\$ 630,000	\$ 3,000,000 \$ 2,310,000
82120	HIGHWAYS & STREETS					
601	PRINCIPAL ON BONDS	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
602	PRINCIPAL ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
	TOTAL HIGHWAYS & STREETS	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
82130	EDUCATION					
601	PRINCIPAL ON BONDS	\$ 195,000	\$ 200,000	\$ 205,000	\$ 215,000	\$ 220,000 \$ 1,300,000
602	PRINCIPAL ON NOTES	\$ 295,000	\$ 300,000	\$ 310,000	\$ 315,000	\$ - \$ -
	TOTAL EDUCATION	\$ 490,000	\$ 500,000	\$ 515,000	\$ 530,000	\$ 220,000 \$ 1,300,000
	TOTAL PRINCIPAL	\$ 1,075,000	\$ 1,100,000	\$ 1,125,000	\$ 1,160,000	\$ 3,220,000 \$ 3,610,000
82200	INTEREST					
82210	GENERAL GOVERNMENT					
603	INTEREST ON BONDS	\$ 56,838	\$ 43,675	\$ 29,425	\$ 14,175	\$ - \$ -
604	INTEREST ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ - \$ 1,548,343
	TOTAL GENERAL GOVERNMENT	\$ 56,838	\$ 43,675	\$ 29,425	\$ 14,175	\$ - \$ 1,548,343
82220	HIGHWAYS & STREETS					
603	INTEREST ON BONDS	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
604	INTEREST ON NOTES	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
	TOTAL HIGHWAYS & STREETS	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
82230	EDUCATION					
362	PENALTIES	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
603	INTEREST ON BONDS	\$ 46,495	\$ 41,950	\$ 36,988	\$ 31,522	\$ 25,485 \$ 2,382,364
604	INTEREST ON NOTES	\$ 21,450	\$ 15,500	\$ 9,400	\$ 3,150	\$ - \$ -
	TOTAL EDUCATION	\$ 67,945	\$ 57,450	\$ 46,388	\$ 34,672	\$ 25,485 \$ 2,382,364
	TOTAL INTEREST	\$ 124,783	\$ 101,125	\$ 75,813	\$ 48,847	\$ 25,485 \$ 3,930,707
82300	OTHER DEBT SERVICE					
82310	GENERAL GOVERNMENT					
316	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
325	FISCAL AGENT CHARGES	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
510	TRUSTEE'S COMMISSION	\$ 13,505	\$ 13,841	\$ 13,585	\$ 79,324	\$ 42,631 \$ 79,201
605	UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
606	OTHER DEBT ISSUANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
699	OTHER DEBT SERVICE	\$ 950	\$ 1,000	\$ 1,910	\$ 1,410	\$ - \$ 3,000
	TOTAL GENERAL GOVERNMENT	\$ 14,455	\$ 14,841	\$ 15,495	\$ 80,734	\$ 42,631 \$ 82,201
82320	HIGHWAYS & STREETS					
699	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
	TOTAL HIGHWAYS & STREETS	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
82330	EDUCATION					
606	OTHER DEBT ISSUANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
699	OTHER DEBT SERVICE	\$ 385	\$ 2,123	\$ 1,961	\$ 1,962	\$ 2,500 \$ 4,000
	TOTAL EDUCATION	\$ 385	\$ 2,123	\$ 1,961	\$ 1,962	\$ 2,500 \$ 4,000
	TOTAL OTHER DEBT SERVICE	\$ 14,840	\$ 16,964	\$ 17,456	\$ 82,696	\$ 45,131 \$ 86,201
99300	PAYM'TS-RFG DEBT ESCROW AGENT					
		\$ -	\$ -	\$ -	\$ -	\$ - \$ -
	TOTAL ESTIMATED EXPENDITURES	\$ 1,214,623	\$ 1,218,089	\$ 1,218,269	\$ 1,291,543	\$ 3,290,616 \$ 7,626,908

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 17,455	\$ 25,940	\$ 61,645	\$ 3,269,957	\$ 972,471	\$ 293,169
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED FUND BALANCE JULY 1,	\$ 1,986,703	\$ 2,004,158	\$ 2,030,098	\$ 2,091,743	\$ 5,361,700	\$ 6,334,171
UNASSIGNED FUND BALANCE JUNE 30,	\$ 2,004,158	\$ 2,030,098	\$ 2,091,743	\$ 5,361,700	\$ 6,334,171	\$ 6,627,339
FUND BALANCE AS A % OF REVENUES	163%	163%	163%	118%	149%	84%
FUND BALANCE AS A % OF EXPENDITURES	165.00%	166.66%	171.70%	415.14%	192.49%	86.89%

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027	
GENERAL CAPITAL PROJECTS FUND #171							
REVENUES & OTHER SOURCES:							
40110	CURRENT PROPERTY TAX	\$ 453,877	\$ 464,593	\$ 462,181	\$ 466,869	\$ 465,052	\$ 517,396
40115	DISCOUNT ON PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40120	TRUSTEE'S COLLECTIONS-PRIOR YRS	\$ 9,788	\$ 9,447	\$ 9,564	\$ 17,155	\$ 7,627	\$ 18,378
40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40130	CIRCUIT CLKMASTER COLL-PRIOR YRS	\$ 2,716	\$ 4,028	\$ 4,243	\$ 3,158	\$ 3,367	\$ 3,099
40140	INTEREST & PENALTY	\$ 1,541	\$ 1,904	\$ 1,984	\$ 3,609	\$ 1,725	\$ 3,783
40150	PICK-UP TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40163	PAYMENTS IN-LIEU OF - OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40320	BANK EXCISE TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40330	WHOLESALE BEER TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44110	INTEREST EARNED	\$ -	\$ -	\$ -	\$ 1,792,000	\$ 1,575,000	\$ 1,710,000
44170	MISCELLANEOUS REFUNDS	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ 28,500	\$ -	\$ -	\$ -	\$ -	\$ -
44570	CONTRIBUTIONS & GIFTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44580	PERFORMANE BOND FORFEITURES	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -
46290	OTHER PUBLIC SAFETY GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46390	OTHER HEALTH & WELFARE GRANTS	\$ -	\$ -	\$ 35,980	\$ -	\$ -	\$ 250,000
46980	OTHER STATE GRANTS (CDBG)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,000
46990	OTHER STATE REVENUES (Local Government Grant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47114	USDA-OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47180	COMMUNITY DEVELOPMENT	\$ 13,697	\$ 255,875	\$ 7,308	\$ 352,497	\$ 80,000	\$ 72,000
47404	AMERICAN RESCUE PLAN ACT GRANT	\$ -	\$ -	\$ -	\$ 305,319	\$ -	\$ -
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	\$ 2,985,607	\$ 2,132,771	\$ 2,994,655

EXPENDITURES:							
91110	GENERAL ADMIN. PROJECTS						
302	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
339	MATCHING SHARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 96,000	\$ 80,000
510	TRUSTEE'S COMMISSION	\$ 9,349	\$ 9,587	\$ 9,398	\$ 27,728	\$ 46,921	\$ 65,882
605	UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606	OTHER DEBT ISSUANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
706	BUILDING CONSTRUCTION	\$ 24,531	\$ 39,869	\$ -	\$ 105,452	\$ -	\$ -
706	BUILDING CONSTRUCTION (Courthouse doors)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
707	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 15,876	\$ -	\$ 100,000
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	\$ -	\$ 57,716	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ 13,193	\$ 14,300	\$ 3,500	\$ -	\$ -	\$ -
599	OTHER CHARGES	\$ 98,799	\$ -	\$ -	\$ 5,223	\$ 118,802	\$ -
706	BUILDING CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
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	\$ 1,003,416	\$ 175,000	\$ 175,000
718	MOTOR VEHICLES (Fire Department)	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 624,090
718	MOTOR VEHICLES (Ambulance(s))	\$ -	\$ -	\$ -	\$ -	\$ 415,000	\$ 178,720
790	OTHER EQUIPMENT	\$ -	\$ 4,909	\$ 44,761	\$ 640,000	\$ -	\$ -
790	OTHER EQUIPMENT (EMS Generator)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

		AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
791	OTHER CONSTRUCTION (fire hydrants)	\$ 7,700	\$ -	\$ -	\$ -	\$ -	\$ -
91140	PUBLIC HEALTH AND WELFARE						
316	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
706	BUILDING CONSTRUCTION	\$ -	\$ -	\$ 39,978	\$ 323,597	\$ -	\$ 250,000
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	\$ 2,179,008	\$ 1,901,723	\$ 1,823,692

EXCESS OF REV'S & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (100,510)	\$ 82,892	\$ (105,710)	\$ 806,599	\$ 231,048	\$ 1,170,963
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OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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UNASSIGNED FUND BALANCE JULY 1,	\$ 1,805,060	\$ 1,704,550	\$ 1,787,442	\$ 1,681,732	\$ 2,488,331	\$ 2,719,379
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UNASSIGNED FUND BALANCE JUNE 30,	\$ 1,704,550	\$ 1,787,442	\$ 1,681,732	\$ 2,488,331	\$ 2,719,379	\$ 3,890,342
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	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
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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	\$ 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	\$ 211,809
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	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
GENERAL FUND						
ESTIMATED REVENUES & OTHER SOURCES						
LOCAL TAXES & OTHER SOURCES	\$ 9,518,395	\$ 10,619,460	\$ 11,625,825	\$ 12,005,180	\$ 14,606,962	\$ 12,118,887
STATE OF TENNESSEE	\$ 1,209,703	\$ 1,230,736	\$ 1,704,228	\$ 1,703,103	\$ 1,440,707	\$ 2,174,131
FEDERAL GOVERNMENT	\$ 254,514	\$ 854,456	\$ 541,276	\$ 807,906	\$ -	\$ 5,000
TOTAL ESTIMATED REVENUES	\$ 10,982,612	\$ 12,704,652	\$ 13,871,329	\$ 14,516,189	\$ 16,047,669	\$ 14,298,017
ESTIMATED EXPENDITURES & OTHER USES						
SALARIES	\$ 5,302,838	\$ 5,913,776	\$ 5,924,706	\$ 6,300,770	\$ 6,899,422	\$ 7,436,272
OTHER COSTS	\$ 5,083,464	\$ 6,426,830	\$ 6,968,156	\$ 7,626,146	\$ 10,120,478	\$ 7,560,105
TOTAL ESTIMATED EXPENDITURES	\$ 10,386,302	\$ 12,340,606	\$ 12,892,862	\$ 13,926,916	\$ 17,019,900	\$ 14,996,377
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 5,380,067	\$ 5,976,378	\$ 6,340,424	\$ 7,318,891	\$ 7,908,164	\$ 6,935,933
ESTIMATED ENDING BALANCE, JUNE 30	\$ 5,976,377	\$ 6,340,424	\$ 7,318,891	\$ 7,908,164	\$ 6,935,933	\$ 6,237,573
EMPLOYEE POSITIONS - FULL TIME	109	110	111	117	121	122
EMPLOYEE POSITIONS - PART-TIME	37	37	37	45	47	46
HIGHWAYS/PUBLIC WORKS						
ESTIMATED REVENUES & OTHER SOURCES						
LOCAL TAXES & OTHER SOURCES	\$ 263,352	\$ 1,282,105	\$ 271,805	\$ 394,705	\$ 242,015	\$ 279,849
STATE OF TENNESSEE	\$ 2,941,225	\$ 3,557,903	\$ 2,978,191	\$ 2,241,883	\$ 5,272,806	\$ 5,505,606
FEDERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 3,204,577	\$ 4,840,008	\$ 3,249,996	\$ 2,636,588	\$ 5,514,821	\$ 5,785,455
ESTIMATED EXPENDITURES & OTHER USES						
SALARIES	\$ 727,080	\$ 668,903	\$ 720,230	\$ 778,785	\$ 985,521	\$ 928,119
OTHER COSTS	\$ 3,887,118	\$ 3,515,278	\$ 2,788,198	\$ 2,403,400	\$ 5,561,031	\$ 6,469,831
TOTAL ESTIMATED EXPENDITURES	\$ 4,614,198	\$ 4,184,181	\$ 3,508,428	\$ 3,182,185	\$ 6,546,552	\$ 7,397,950
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 3,736,249	\$ 2,326,628	\$ 2,982,455	\$ 2,724,023	\$ 2,178,426	\$ 2,146,695
ESTIMATED ENDING BALANCE, JUNE 30	\$ 2,326,628	\$ 2,982,455	\$ 2,724,023	\$ 2,178,426	\$ 1,146,695	\$ 534,200
EMPLOYEE POSITIONS - FULL TIME	23	21	21	20	20	20
EMPLOYEE POSITIONS - PART-TIME	5	5	5	3	3	3
GENERAL PURPOSE SCHOOL FUND						
ESTIMATED REVENUES & OTHER SOURCES						
LOCAL TAXES & OTHER SOURCES	\$ 5,042,729	\$ 5,137,052	\$ 5,436,641	\$ 5,840,549	\$ 5,537,131	\$ 5,614,415
STATE OF TENNESSEE	\$ 19,126,791	\$ 20,850,186	\$ 24,224,124	\$ 25,688,076	\$ 29,393,629	\$ 35,600,673
FEDERAL GOVERNMENT	\$ 237,316	\$ 162,566	\$ 538,865	\$ 244,902	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 24,406,836	\$ 26,149,804	\$ 30,199,630	\$ 31,773,527	\$ 34,930,760	\$ 41,215,089
ESTIMATED EXPENDITURES & OTHER USES						
SALARIES	\$ 15,631,116	\$ 16,434,756	\$ 17,578,542	\$ 18,860,496	\$ 21,486,934	\$ 21,575,446
OTHER COSTS	\$ 9,284,150	\$ 10,692,170	\$ 10,183,021	\$ 10,346,971	\$ 17,572,708	\$ 22,393,188
TOTAL ESTIMATED EXPENDITURES	\$ 24,915,266	\$ 27,126,926	\$ 27,761,563	\$ 29,207,467	\$ 39,059,642	\$ 43,968,634
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 12,307,672	\$ 11,799,242	\$ 10,572,120	\$ 13,010,187	\$ 15,576,247	\$ 11,447,365
ESTIMATED ENDING BALANCE, JUNE 30	\$ 11,799,242	\$ 10,822,120	\$ 13,010,187	\$ 15,576,247	\$ 11,447,365	\$ 8,693,820
EMPLOYEE POSITIONS - INCLUDES PART-TIME / SUB	527	527	502	470	470	469

	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	ESTIMATED 2026	BUDGET 2027
DEBT SERVICE FUND						
ESTIMATED REVENUES & OTHER SOURCES						
LOCAL TAXES & OTHER SOURCES	\$ 1,232,078	\$ 1,244,029	\$ 1,279,914	\$ 4,561,500	\$ 4,263,087	\$ 7,920,076
STATE OF TENNESSEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 1,232,078	\$ 1,244,029	\$ 1,279,914	\$ 4,561,500	\$ 4,263,087	\$ 7,920,076
ESTIMATED EXPENDITURES & OTHER USES						
DEBT SERVICE COSTS	\$ 1,214,623	\$ 1,218,089	\$ 1,218,269	\$ 1,291,543	\$ 3,290,616	\$ 7,626,908
TOTAL ESTIMATED EXPENDITURES	\$ 1,214,623	\$ 1,218,089	\$ 1,218,269	\$ 1,291,543	\$ 3,290,616	\$ 7,626,908
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 1,986,703	\$ 2,004,158	\$ 2,030,098	\$ 2,091,743	\$ 5,361,700	\$ 6,334,171
ESTIMATED ENDING BALANCE, JUNE 30	\$ 2,004,158	\$ 2,030,098	\$ 2,091,743	\$ 5,361,700	\$ 6,334,171	\$ 6,627,339
SOLID WASTE						
ESTIMATED REVENUES & OTHER SOURCES						
LOCAL TAXES & OTHER	\$ 1,730,543	\$ 2,315,433	\$ 3,639,442	\$ 2,685,553	\$ 2,391,290	\$ 2,576,450
STATE OF TENNESSEE	\$ 492,008	\$ 557,878	\$ 566,306	\$ 650,511	\$ 867,950	\$ 187,505
FEDERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 2,222,551	\$ 2,873,311	\$ 4,205,748	\$ 3,336,064	\$ 3,259,240	\$ 2,763,955
ESTIMATED EXPENDITURES & OTHER USES						
SALARIES	\$ 514,968	\$ 649,886	\$ 551,200	\$ 590,232	\$ 749,349	\$ 794,667
OTHER COSTS	\$ 1,396,780	\$ 1,770,369	\$ 2,030,422	\$ 2,202,888	\$ 2,680,154	\$ 2,992,916
TOTAL ESTIMATED EXPENDITURES	\$ 1,911,748	\$ 2,420,255	\$ 2,581,622	\$ 2,793,120	\$ 3,429,503	\$ 3,787,583
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 3,755,043	\$ 4,065,846	\$ 4,550,804	\$ 6,174,930	\$ 6,717,874	\$ 6,547,611
ESTIMATED ENDING BALANCE, JUNE 30	\$ 4,065,846	\$ 4,550,804	\$ 6,174,930	\$ 6,717,874	\$ 6,547,611	\$ 5,523,983
EMPLOYEE POSITIONS - FULL TIME	8	8	8	6	6	6
EMPLOYEE POSITIONS - PART TIME	34	34	27	27	27	27

ATTACHMENT "A"
FOR FISCAL YEAR ENDING JUNE 30, 2027

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	\$ 705,000.00	DEBT SERVICE	\$ 225,000.00	\$ 18,975.00	\$ 243,975.00
SERIES 2026, G.O. CAPITAL OUTLAY NOTES	\$ 35,000,000.00	\$ 35,000,000.00	DEBT SERVICE	\$ 2,310,000.00	\$ 1,548,342.92	\$ 3,858,342.92
SERIES 2026, SCHOOL BONDS	\$ 55,000,000.00	\$ 55,000,000.00	DEBT SERVICE	\$ 1,075,000.00	\$ 2,363,389.00	\$ 3,438,389.00
	\$ 93,000,000.00	\$ 90,705,000.00		\$ 3,610,000.00	\$ 3,930,706.92	\$ 7,540,706.92

DEBT SERVICE BY FUND

	PRINCIPAL	INTEREST	TOTALS
GENERAL PURPOSE SCHOOL FUND	\$ -	\$ -	\$ -
DEBT SERVICE FUND	\$ 3,610,000.00	\$ 3,930,706.92	\$ 7,540,706.92
HIGHWAY/PUBLIC WORKS FUND	\$ -	\$ -	\$ -
SPECIAL PURPOSE FUND	\$ -	\$ -	\$ -
TOTALS	\$ 3,610,000.00	\$ 3,930,706.92	\$ 7,540,706.92

DEBT SERVICE BY FUNCTION

	PRINCIPAL	INTEREST	TOTALS
SCHOOLS	\$ 1,300,000.00	\$ 2,382,364.00	\$ 3,682,364.00
HIGHWAYS	\$ -	\$ -	\$ -
ADMINISTRATION	\$ 2,310,000.00	\$ 1,548,342.92	\$ 3,858,342.92
SOLID WASTE	\$ -	\$ -	\$ -
HEALTHCARE	\$ -	\$ -	\$ -
TOTALS	\$ 3,610,000.00	\$ 3,930,706.92	\$ 7,540,706.92

Bonded Debt \$ 55,705,000.00

Total Debt \$ 90,705,000.00

MISCELLANEOUS INFORMATION

NON-PROFITS	ACCOUNT	OBJECT CODE	AMOUNT
TENNESSEE FORESTRY DIVISION	54310	326	\$ 1,500
DEKALB COUNTY RESCUE SQUAD	54900	316	\$ 76,321
DEKALB ANIMAL COALITION	55120	316	\$ 36,805
PLATEAU MENTAL HEALTH CENTER	55310	316	\$ 7,180
LIVE & LET LIVE	55900	316	\$ 45,000
CHAMBER OF COMMERCE	58190	316	\$ 40,500
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	\$ 8,000
SPOT PROGRAM	58500	316	\$ -
DEKALB COUNTY FAIR	58500	316	\$ 8,000
			\$ 22,000
TOTAL NON-PROFITS			\$ 241,306
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	\$ 4,005
TENNESSEE COUNTY SHERIFFS' ASSOCIATION	51900	320	\$ 1,500
CIVIL WAR TRAILS	51900	320	\$ 600
UPPER CUMBERLAND RECONNECT	51900	320	\$ -
TN COUNTY COMMISSIONERS ASSOCIATION	51900	320	\$ 1,350
MISCELLANEOUS	51900	320	\$ -
UPPER CUMBERLAND HUMAN RESOURCES	51900	320	\$ 4,160
UPPER CUMBERLAND DEVELOPMENT DISTRICT	51900	320	\$ 4,160
ASSOCIATION OF TN VALLEY GOVERNMENTS	51900	320	\$ 400
TOTAL DUES & MEMBERSHIPS			\$ 19,348

REVENUE ESTIMATES

REVENUE ESTIMATES FOR ALLOCATION	AUDIT 2021	AUDIT 2022	AUDIT 2023	AUDIT 2024	AUDIT 2025	BUDGET 2026	BUDGET 2027
WHOLESALE BEER TAX							
SOLID WASTE	\$ 98,962	\$ 87,621	\$ 98,197	\$ 87,884	\$ 77,630	\$ 92,500	\$ 90,000
GROSS RECEIPTS (BUSINESS) TAX							
GENERAL FUND	\$ 189,910	\$ 247,416	\$ 245,363	\$ 259,217	\$ 284,859	\$ 245,000	\$ 278,000
HIGHWAY DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 189,910	\$ 247,416	\$ 245,363	\$ 259,217	\$ 284,859	\$ 245,000	\$ 278,000
BANK EXCISE TAX							
SOLID WASTE	\$ 145,694	\$ 131,279	\$ 130,249	\$ 160,921	\$ 138,694	\$ 140,820	\$ 139,000
STATE BEER TAX							
SOLID WASTE	\$ 18,369	\$ 19,194	\$ 19,200	\$ 18,498	\$ 17,752	\$ 19,000	\$ 17,950
STATE REVENUE SHARING - TELECOMMUNICATIONS	\$ 65,967	\$ 65,730	\$ -	\$ 56,843	\$ 56,404	\$ 40,000	\$ 52,000
STATE REVENUE SHARING - TVA FUNDS							
SOLID WASTE	\$ 422,309	\$ 413,561	\$ 479,219	\$ 488,464	\$ 479,370	\$ 490,000	\$ -
GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,000
ALCOHOLIC BEVERAGE TAX							
SOLID WASTE	\$ 42,978	\$ 59,253	\$ 59,459	\$ 59,344	\$ 57,950	\$ 59,500	\$ 58,555
PAYMENTS IN-LIEU OF TAXES (all Categories)							
SOLID WASTE 100%	\$ 101,699	\$ 104,291	\$ 117,857	\$ 123,517	\$ 128,051	\$ 123,520	\$ 128,000
HOTEL/MOTEL TAX							
GENERAL FUND	\$ 202,846	\$ 265,151	\$ 295,020	\$ 331,333	\$ 321,438	\$ 315,000	\$ 318,000
SOLID WASTE	\$ -	\$ -	\$ -	\$ -	\$ 4,540	\$ -	\$ -
	\$ 202,846	\$ 265,151	\$ 295,020	\$ 331,333	\$ 325,978	\$ 315,000	\$ 318,000
INTEREST INCOME							
GENERAL FUND	\$ 233,648	\$ 164,813	\$ 355,722	\$ 292,970	\$ 308,253	\$ 400,000	\$ 400,000
OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 15,485	\$ -	\$ -
SOLID WASTE	\$ -	\$ -	\$ -	\$ 1,246,392	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 1,792,000	\$ 1,575,000	\$ 1,710,000
TOTAL	\$ 233,648	\$ 164,813	\$ 355,722	\$ 1,539,362	\$ 2,115,738	\$ 1,975,000	\$ 2,110,000
LOCAL OPTION SALES TAX							
LOCAL PURPOSE	\$ 3,748,748	\$ 4,116,722	\$ 4,415,644	\$ 4,653,811	\$ 5,054,782	\$ 4,775,000	\$ 5,015,000
SOLID WASTE	\$ 764,413	\$ 954,509	\$ 1,024,771	\$ 1,069,543	\$ 1,279,246	\$ 1,080,000	\$ 1,255,000
	\$ 4,513,161	\$ 5,071,231	\$ 5,440,415	\$ 5,723,354	\$ 6,334,028	\$ 5,855,000	\$ 6,270,000

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	\$5,361,700	\$6,334,171	\$6,627,302	\$6,950,092	\$7,308,132	\$7,694,185	\$8,114,135	\$8,564,497	\$9,047,241
REVENUES										
Current Property Tax	\$3,927,395	\$3,908,212	\$4,035,690	\$4,065,958	\$4,096,452	\$4,127,176	\$4,158,130	\$4,189,316	\$4,220,735	\$4,252,391
Trustees Collection	\$25,613	\$64,095	\$143,348	\$144,423	\$145,506	\$146,597	\$147,697	\$148,804	\$149,921	\$151,045
Clerk & Masters	\$4,566	\$28,295	\$24,170	\$24,233	\$24,415	\$24,598	\$24,782	\$24,968	\$25,156	\$25,344
Interest & Penalty	\$10,986	\$14,499	\$29,505	\$29,722	\$29,945	\$30,170	\$30,396	\$30,624	\$30,854	\$31,085
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	\$3,968,560	\$4,015,102	\$4,232,713	\$4,264,336	\$4,296,318	\$4,328,541	\$4,361,005	\$4,393,712	\$4,426,665	\$4,459,865
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	\$3,438,389	\$3,444,493	\$3,443,493	\$3,445,243	\$3,444,493	\$3,441,243	\$3,440,493	\$3,441,993
Local Purpose-SCH # 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Tranf's-Loc Purp	\$452,940	\$107,985	\$108,975	\$110,781	\$112,981	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER REVENUES	\$592,940	\$247,985	\$3,687,364	\$3,695,274	\$3,696,474	\$3,445,243	\$3,444,493	\$3,441,243	\$3,440,493	\$3,441,993
TOTAL REVENUES	\$4,561,500	\$4,263,087	\$7,920,077	\$7,959,610	\$7,992,793	\$7,773,784	\$7,805,498	\$7,834,955	\$7,867,158	\$7,901,858

	<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	\$79,324	\$42,631	\$79,239	\$79,596	\$79,928	\$77,738	\$78,055	\$78,350	\$78,672	\$79,019
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 - Jail Notes 2026	\$0	\$0	\$1,548,343	\$1,513,950	\$1,420,350	\$1,322,750	\$1,196,000	\$1,063,000	\$923,250	\$776,500
Principal - Jail Notes 2026	\$0	\$0	\$2,310,000	\$2,345,000	\$2,435,000	\$2,535,000	\$2,660,000	\$2,795,000	\$2,935,000	\$3,080,000
Interfund Loan	\$0	\$3,000,000	\$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	\$1,410	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
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
Principal -Sch Bonds 2026	\$0	\$0	\$1,075,000	\$920,000	\$965,000	\$1,015,000	\$1,065,000	\$1,115,000	\$1,170,000	\$1,230,000
Interest -Sch Bonds 2026	\$0	\$0	\$2,363,389	\$2,524,493	\$2,478,493	\$2,430,243	\$2,379,493	\$2,326,243	\$2,270,493	\$2,211,993
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	\$1,962	\$2,500	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Interest on Bonds-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,291,543	\$3,290,616	\$7,626,946	\$7,636,820	\$7,634,752	\$7,387,731	\$7,385,548	\$7,384,593	\$7,384,415	\$7,384,512

Excess of Revenues & Other

Sources Over (Under)

Expenditures	\$3,269,957	\$972,471	\$293,131	\$322,790	\$358,040	\$386,053	\$419,950	\$450,363	\$482,744	\$517,346
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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	\$5,361,700	\$6,334,171	\$6,627,302	\$6,950,092	\$7,308,132	\$7,694,185	\$8,114,135	\$8,564,497	\$9,047,241
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ENDING BALANCE	\$5,361,700	\$6,334,171	\$6,627,302	\$6,950,092	\$7,308,132	\$7,694,185	\$8,114,135	\$8,564,497	\$9,047,241	\$9,564,587
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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 22nd day of June, 2026.

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

Approved for entry this 22nd day June, 2026.

Matt Adcock, Chairman

James Poss, County Clerk

DEKALB COUNTY, TENNESSEE

CAPITAL IMPROVEMENT PLAN

YEAR	CALENDAR YEAR		
1	2026		School (2) Land purchase \$1,300,000 (Local Purpose) \$225,000 (Capital Projects) Ambulance \$250,000 (Capital Projects) Wolf Creek \$100,000 (Capital Projects) Keltonbury
2	2027		Ambulance purchase \$178,720 (Capital Projects)
10	*	2036	School (2) Construction

* Upon final maturity of Jail Notes, 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	BUDGET 2035	BUDGET 2036
SPECIAL PURPOSE FUND FORECAST												
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
40000	LOCAL TAXES											
40210	LOCAL OPTION SALES TAX	\$ 4,775,000	\$ 5,015,000	\$ 5,127,838	\$ 5,243,214	\$ 5,361,186	\$ 5,481,813	\$ 5,605,154	\$ 5,731,270	\$ 5,860,223	\$ 5,992,078	\$ 6,126,900
49800	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 4,775,000	\$ 5,015,000	\$ 5,127,838	\$ 5,243,214	\$ 5,361,186	\$ 5,481,813	\$ 5,605,154	\$ 5,731,270	\$ 5,860,223	\$ 5,992,078	\$ 6,126,900
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	\$ 1,910,000	\$ 1,910,000
316	CONTRIBUTIONS (FEDERAL PROJECTS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	TRUSTEE'S COMMISSION	\$ 52,525	\$ 55,165	\$ 56,406	\$ 57,675	\$ 58,973	\$ 60,300	\$ 61,657	\$ 63,044	\$ 64,462	\$ 65,913	\$ 67,396
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	\$ 2,074,140	\$ 2,078,187	\$ 2,081,656	\$ 1,968,973	\$ 1,970,300	\$ 1,971,657	\$ 1,973,044	\$ 1,974,462	\$ 1,975,913	\$ 1,977,396
EXCESS OF REV'S & OTHER SOURCES OVER (UNDER) EXPENDITURES		\$ 2,704,490	\$ 2,940,860	\$ 3,049,650	\$ 3,161,557	\$ 3,392,213	\$ 3,511,513	\$ 3,633,497	\$ 3,758,226	\$ 3,885,761	\$ 4,016,165	\$ 4,149,504
UNASSIGNED FUND BALANCE JULY 1,		\$ 15,228,793	\$ 17,933,283	\$ 16,135,754	\$ 15,740,911	\$ 15,458,976	\$ 15,405,946	\$ 15,472,966	\$ 15,665,220	\$ 15,982,952	\$ 16,426,720	\$ 17,002,392
OPERATING TRANSFERS (DSV)		\$ -	\$ (3,438,389)	\$ (3,444,493)	\$ (3,443,493)	\$ (3,445,243)	\$ (3,444,493)	\$ (3,441,243)	\$ (3,440,493)	\$ (3,441,993)	\$ (3,440,493)	\$ (3,440,993)
OPERATING TRANSFERS (ED CAP PROJ)		\$ -	\$ (1,300,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED FUND BALANCE JUNE 30,		\$ 17,933,283	\$ 16,135,754	\$ 15,740,911	\$ 15,458,976	\$ 15,405,946	\$ 15,472,966	\$ 15,665,220	\$ 15,982,952	\$ 16,426,720	\$ 17,002,392	\$ 17,710,903
FUND BALANCE AS A % OF REVENUES		375.57%	321.75%	306.97%	294.84%	287.36%	282.26%	279.48%	278.87%	280.31%	283.75%	289.07%
FUND BALANCE AS A % OF EXPENDITURES		866.13%	236.85%	285.02%	279.79%	284.55%	285.75%	289.41%	295.24%	303.27%	313.91%	326.87%