

Tax Rate Collections By Fund

ONE CENT = 93,979

FUND	Tax Rate	Amount
County General	1.1861	\$ 11,146,620
Highway	0.3910	\$ 3,674,596
Highway Capital Projects	0.0000	\$ 0
Debt Service	0.0000	\$ 0
Other Capital Projects	0.0000	\$ 0
General Purpose School	0.7282	\$ 6,843,583
Totals	2.3053	21,664,800

Calculation of penny collected

Total assessed property	954,106,019
collection rate	98.50%
Assessed property at 98.5% collection	939,794,429
Penny	93,979

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
40000	Local Taxes				
40100	County Property Taxes				
40110	Current Property Tax	9,467,285	9,469,887	9,100,079	11,146,620
40120	Trustee's Collections - Prior Year	225,344	231,189	240,000	230,000
40125	Trustee's Collections - Bankruptcy	2,314	119	1,500	1,500
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs.	61,155	56,667	55,000	55,000
40140	Interest & Penalty	52,468	51,884	50,000	51,500
40162	Payments in Lieu of taxes - Local Utilities	318,885	296,305	306,718	307,595
40163	Payments in Lieu of taxes - Other	103	103	100	100
40100	Total County Taxes	10,127,554	10,106,153	9,753,397	11,792,315
40200	County Local Option Taxes				
40200	County Local Option Taxes				
40210	Sales Tax	500,000	500,000	500,000	500,000
40220	Hotel/Motel Tax	213,463	220,758	220,000	220,000
40250	Litigation Tax - General	114,796	86,747	115,000	100,000
40266	Litigation Tax - Jail, Wrksh, Courthouse	200,415	159,109	194,000	180,000
40270	Business Tax	428,698	411,763	400,000	420,000
40275	Mixed Drink Tax	2,406	1,591	2,200	2,000
40200	Total Local Option Taxes	1,459,778	1,379,968	1,431,200	1,422,000
40300	Statutory Local Taxes				
40300	Statutory Local Taxes				
40320	Bank Excise Tax	358,011	245,113	350,000	301,500
40330	Wholesale Beer Tax	195,865	172,521	195,000	184,600
40350	Interstate Telecommunications Tax	0	0	100	0
40390	Other Statutory Local Taxes	38	67	100	55
40300	Total Statutory Tax	553,914	417,702	545,200	486,155
40000	Total Local Taxes	12,141,246	11,903,824	11,729,797	13,700,470
41000	Licenses and Permits				
41100	Licenses				
41120	Animal Registration	0	1,900	200	5,000
41130	Animal Vaccination	1,254	251	1,200	765
41140	Cable TV Franchise	16,181	14,227	16,500	15,035
41100	Total Licenses	17,435	16,378	17,900	20,800
41500	Permits				
41500	Permits				
41510	Beer Permits	3,048	3,065	3,200	2,900
41590	Other Permits	0	0	100	50
41500	Total Permits	3,048	3,065	3,300	2,950
41000	Total Licenses and Permits	20,483	19,443	21,200	23,750

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
42000	Fines, Forfeitures And Penalties				
42100	Circuit Court				
42120	Officer Costs	8,892	6,955	9,800	7,900
42140	Drug Control Fines	1,577	895	500	1,240
42141	Drug Court Fees	2,004	1,664	2,700	1,700
42150	Jail Fees	13	0	50	20
42180	DUI Treatment Fines - Circuit Court	665	998	750	830
42190	Data Entry Fee - Circuit Court	813	880	750	805
42191	Courtroom Security Fee	4	6	50	20
42100	Total Circuit Court	13,968	11,396	14,600	12,515
42300	General Sessions Court				
42310	Fines	851	1,259	1,500	1,030
42311	Fines for Littering (GS Court)	0	48	100	25
42320	Officers Cost	19,369	19,604	20,000	19,130
42330	Games and Fish Fines	686	291	750	465
42341	Drug Court Fees	133	133	500	130
42350	Jail Fees	0	0	100	0
42380	DUI Treatment Fines - General Ses. Court	95	143	200	120
42390	Data Entry Fee - General Sessions Court	12,281	8,722	11,750	10,500
42391	Courtroom Security Fee	0	0	50	0
42300	Total General Sessions Court	33,415	30,199	34,950	31,400
42500	Chancery Court				
42520	Officers Cost	797	476	600	635
42530	Data Entry Fee - Chancery Court	2,426	2,214	2,100	2,130
42500	Total Chancery Court	3,223	2,690	2,700	2,765
42000	Total Fines, Forfeitures, and Penalties	50,606	44,284	52,250	46,680
43000	Charges for Current Services				
43100	General Service Charges				
43116	Surcharge Tire Fee	6,042	6,142	6,000	6,040
43120	Patient Charges	2,530,291	2,534,233	2,821,000	2,690,000
43194	Service Charges	200	150	200	150
43100	Total General Service Charges	2,536,533	2,540,525	2,827,200	2,696,190
43300	Fees				
43350	Copy Fees	429	345	500	385
43365	Archives & Records Management Fee	17,641	14,088	16,500	15,765
43366	Greenbelt Late Application Fee	450	200	450	325
43370	Telephone Commissions	67,492	54,657	66,000	45,000
43383	Additional Fees - Titling & Registration	27,030	25,724	23,000	26,120
43392	Data Processing Fee - Register	9,066	9,852	9,000	9,535
43394	Data Processing Fee - Sheriff	1,289	1,182	1,300	1,230
43395	Sexual Offender Registration Fee - Sheriff	4,200	4,350	5,500	4,350
43396	Data Processing Fee - County Clerk	4,575	3,363	3,000	4,015
43399	Vehicle Registration Reinstatement Fee	2,125	5,050	1,000	3,500
43300	Total Fees	134,297	118,811	126,250	110,225
43000	Total Charges for Current Services	2,670,830	2,659,336	2,953,450	2,806,415

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
44000	Other Local Revenues				
44100	Recurring Items				
44110	Interest Earned	1,315,621	1,251,816	1,000,000	1,000,000
44120	Lease/Rentals	122,470	125,301	126,000	123,800
44125	Lease/PPP Interest	11,284	0	0	0
44130	Sale of Materials and Supplies	277	100	300	185
44131	Commissary Sales	25,435	16,408	23,200	21,000
44145	Sale of Recycled Materials	35,821	36,352	35,000	36,000
44165	Rebates	0	279	0	75
44170	Miscellaneous Refunds	6,751	21,924	20,612	14,200
44100	Total Recurring Items	1,517,659	1,452,180	1,205,112	1,195,260
44500	Nonrecurring Items				
44530	Sale of Equipment	17,842	22,264	24,176	20,000
44540	Sale of Property	100	38,500	0	0
44560	Damages Recovered from Individuals	835	100	50	100
44570	Contributions & Gifts	475	7,100	7,075	5,000
44580	Performance Bond Forfeitures	0	4,513	2,500	2,500
44500	Total Nonrecurring Items	19,252	72,476	33,801	27,600
44000	Total Other Local Revenue	1,536,911	1,524,656	1,238,913	1,222,860
45500	Fees In Lieu of Salary				
45510	County Clerk	426,823	427,374	404,188	427,000
45520	Circuit Court Clerk	253,122	238,062	255,000	244,980
45540	General Sessions Court Clerk	0	0	0	0
45550	Clerk And Master	96,353	99,114	88,785	98,000
45580	Register	137,814	157,410	140,000	147,600
45590	Sheriff	10,852	15,126	13,000	12,850
45610	Trustee	653,521	654,723	640,000	654,000
45500	Total Fees In Lieu Of Salary	1,578,485	1,591,809	1,540,973	1,584,430
45000	Total Fees Received from County Officials	1,578,485	1,591,809	1,540,973	1,584,430
46000	State Of Tennessee				
46100	General Government Grants				
46110	Juvenile Services Program	9,000	9,000	9,000	9,000
46120	Airport Maintenance Program	0	0	0	0
46170	Solid Waste Grants	0	10,000	10,000	180,000
46100	Total General Government Grants	9,000	19,000	19,000	189,000
46200	Public Safety Grants				
46210	Law Enforcement Training Programs	27,200	66,400	66,400	32,000
46240	School Resource Officer Grants	600,000	600,000	600,000	600,000
46200	Total Public Safety Grants	627,200	666,400	666,400	632,000

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
46300	Health And Welfare Grants				
46310	Health Department Programs	189,049	249,638	355,740	376,900
46300	Total Health And Welfare Grants	189,049	249,638	355,740	376,900
46400	Public Works Grants				
46430	Litter Program	107,861	107,180	107,180	107,180
46400	Total Public Works Grants	107,861	107,180	107,180	107,180
46800	Other State Revenues				
46820	Income Tax	998	0	0	0
46830	Beer Tax	43,641	17,752	40,000	17,750
46835	Vehicle Certificate of Title	7,879	8,024	8,500	8,000
46840	Alcoholic Beverage Tax	79,206	104,561	90,000	91,885
46845	Opioid Settlement Funds	138,595	110,318	130,000	100,000
46852	State Revenue Sharing - Telecommunications	51,669	50,633	51,000	51,150
46855	State Shared Sports Gaming Privilege Tax	36,268	42,684	33,000	38,580
46915	Contracted Prisoner Boarding	405,019	505,050	400,000	455,600
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164
46980	Other State Grants	89,914	274,586	274,586	22,000
46990	Other State Revenues	64,450	65,436	40,000	40,000
46800	Total Other State Revenues	932,803	1,194,207	1,082,250	840,129
46000	Total State of Tennessee	1,865,913	2,236,425	2,230,570	2,145,209
47000	Federal Government				
47100	Federal through State				
47220	Civil Defense Reimbursement	0	0	0	0
47230	Disaster Relief	42,997	0	0	0
47235	Homeland Security Grants	29,630	302,100	302,100	35,392
47250	Law Enforcement Grants	0	50,000	50,000	0
47401	American Rescue Plan Act Grant # 1	0	23,629	384,189	0
47402	American Rescue Plan Act Grant # 2	0	31,894	383,200	355,032
47403	American Rescue Plan Act Grant # 3	0	282,808	282,808	0
47590	Other Federal Through State	320,467	9,925	0	0
47100	Total Federal Through State	393,094	700,356	1,402,297	390,424
47600	Direct Federal Revenue				
47710	Public Safety Partnership COPS	0	0	0	0
47901	COVID-19 Grant # 6	0	0	0	0
47990	Other Direct Federal Revenue	3,600	3,400	4,000	3,600
47900	Total Direct Federal Revenue	3,600	3,400	4,000	3,600
47000	Total Federal Government	396,694	703,756	1,406,297	394,024
48000	Other Governments And Citizens Groups				
48100	Other Governments				
48130	Contributions	181,808	161,500	161,500	161,500
48140	Contracted Services	11,315	6,200	10,200	8,750
48100	Total Other Governments	193,123	167,700	171,700	170,250
48600	Citizens Groups				
48610	Donations	0	0	0	0
48600	Total Citizens Groups	0	0	0	0
48900	Other				
48991	Opioid Settlement Funds	103,077	62,515	100,000	60,000
48900	Total Other	103,077	62,515	100,000	60,000
48000	Total Other Governments & Citizens Group	296,200	230,215	271,700	230,250
49000	Operating Transfers				
49700	Insurance Recovery	35,289	31,328	0	0
49800	Operating Transfers in	0	0	0	0
49000	Total Operating Transfers	35,289	31,328	0	0
Total Revenues and Other Sources		20,592,657	20,945,077	21,445,150	22,154,088

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
51100	County Commission				
51100-191	Board and Committee Members	43,220	52,480	55,000	55,000
51100-201	Social Security	2,401	2,979	3,410	3,410
51100-212	Employer Medicare	627	761	800	800
51100-302	Advertising	128	0	500	500
51100-307	Communication	3,045	0	3,000	3,000
51100-320	Dues and Memberships	3,421	3,421	3,421	3,421
51100-355	Travel	3,204	0	5,000	5,000
51100-399	Other Contracted Services (Committee Minutes)	1,620	3,100	4,000	4,000
51100-471	Software	0	0	0	0
51100-499	Other Supplies and Materials	24	25	500	500
51100-524	In Service/Staff Development	2,450	0	3,500	3,500
51100-790	Other Equipment	34	0	500	500
	Total County Commission	60,174	62,766	79,631	79,631
51300	County Executive				
51300-101	County Official	104,776	110,015	110,015	113,316
51300-161	Secretary	40,990	42,996	48,178	49,142
51300-189	Other Salaries and Wages (HR Director)	66,150	69,458	69,458	70,848
51300-201	Social Security	12,272	12,942	15,291	13,738
51300-204	Retirement	14,780	15,595	17,708	17,018
51300-207	Medical Insurance	24,350	25,620	25,620	25,620
51300-212	Employer Medicare	2,958	3,103	3,744	3,383
51300-302	Advertising	2,288	4,270	3,000	4,000
51300-307	Communication	2,097	1,681	3,000	2,500
51300-320	Dues and Memberships	1,925	2,118	1,925	2,200
51300-348	Postal Charges	53	200	200	200
51300-355	Travel	907	0	1,000	1,000
51300-399	Other Contracted Services	0	30,480	30,480	31,394
51300-499	Other Supplies and Materials	7,927	3,483	7,000	7,000
51300-524	In Service/Staff Development	598	99	1,000	1,000
51300-599	Other Charges	0	0	250	0
51300-711	Furniture and Fixtures	0	0	500	500
51300-790	Other Equipment	0	500	2,500	2,500
Totals	Total County Executive	282,071	322,561	340,869	345,359
51400	County Attorney				
51400-331	Legal Services	36,378	35,668	65,000	50,000
Totals	Total County Attorney	36,378	35,668	65,000	50,000

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
51500	Election Commission				
51500-101	County Official	81,644	85,726	85,726	88,298
51500-106	Deputies	37,073	73,500	73,500	74,970
51500-162	Clerical Personnel	32,707	0	0	0
51500-192	Election Commission	1,760	2,915	3,500	3,500
51500-193	Election Workers	14,830	48,110	50,000	3,500
51500-201	Social Security	9,326	9,887	12,259	10,557
51500-204	Retirement	10,872	11,433	11,432	12,539
51500-207	Medical Insurance	20,250	18,000	18,000	18,000
51500-212	Employer Medicare	2,236	2,493	2,867	2,469
51500-307	Communication	122	677	1,000	500
51500-317	Data Processing Services	5,938	12,562	12,562	6,500
51500-320	Dues & Memberships	0	0	250	250
51500-332	Legal Notices, Recording and	2,675	4,632	5,000	5,000
51500-334	Maintenance Agreements	999	1,283	2,000	2,000
51500-348	Postal Charges	1,304	2,674	2,665	4,000
51500-355	Travel	462	62	200	3,000
51500-399	Other Contracted Services	29,590	37,008	40,000	20,000
51500-499	Other Supplies and Materials	19,395	6,370	6,200	5,000
51500-506	Liability Insurance	3,438	4,148	4,148	4,200
51500-524	In Service/Staff Development	0	0	300	1,000
51500-599	Other Charges	200	400	500	300
51500-731	Voting Machines	243,850	0	0	0
51500-790	Other Equipment	4,295	0	0	3,000
Totals	Total Election Commission	522,966	321,880	332,109	268,583
51600	Register of Deeds				
51600-101	County Official	90,715	95,251	95,251	98,109
51600-106	Deputy	31,620	33,201	33,201	35,558
51600-189	Other Salaries & Wages	12,019	20,898	24,570	26,493
51600-201	Social Security	7,945	8,776	9,487	9,930
51600-204	State Retirement	9,318	10,673	10,987	12,300
51600-207	Medical Insurance	22,445	25,620	25,620	25,620
51600-212	Medicare	1,858	2,052	2,219	2,322
51600-317	Data Processing Services	7,886	9,283	11,500	11,500
51600-320	Dues & Memberships	884	907	950	950
51600-334	Maintenance Agreements	1,347	1,268	1,900	1,900
51600-337	Maintenance and Repair	1,700	0	1,000	0
51600-348	Postal Charges	534	700	700	700
51600-355	Travel	107	198	700	700
51600-499	Other Supplies and Materials	1,155	1,516	3,000	3,000
51600-524	In-Service/Staff Development	285	867	1,400	1,400
51600-790	Other Equipment	0	0	0	0
Totals	Total Register of Deeds	189,818	211,211	222,485	230,482

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
51720	Planning				
51720-191	Board and Committee Members	3,480	2,850	5,000	5,000
51720-201	Social Security	193	157	310	310
51720-212	Employer Medicare	50	41	73	73
Totals	Total Planning	3,723	3,048	5,383	5,383
51800	County Buildings				
51800-166	Custodial Personnel	123,371	132,867	130,481	153,622
51800-201	Social Security	7,419	8,034	8,091	9,525
51800-204	Retirement	8,683	9,303	9,175	11,800
51800-207	Medical Insurance	34,406	34,405	34,407	34,407
51800-212	Employer Medicare	1,735	1,879	1,893	2,230
51800-307	Communication	36,806	37,661	38,000	38,000
51800-308	Consultants	80,877	40,817	48,733	0
51800-317	Data Processing Services	8,940	11,303	11,305	11,775
51800-334	Maintenance Agreements	4,500	9,969	5,000	29,000
51800-335	Maintenance & Repair - Buildings	91,621	49,442	50,000	50,000
51800-336	Maintenance & Repair - Equipment	21,890	29,223	35,000	35,000
51800-338	Maintenance & Repair - Vehicle	293	482	500	500
51800-347	Pest Control	4,995	5,302	5,700	5,700
51800-350	Internet Connectivity	4,243	4,586	4,600	4,600
51800-351	Rentals	909	460	1,000	1,000
51800-359	Disposal Fees	1,353	1,627	2,000	2,000
51800-399	Other Contracted Services	6,312	13,288	8,000	13,500
51800-410	Custodial Supplies	16,591	17,933	20,000	20,000
51800-415	Electricity	60,814	67,464	68,000	68,000
51800-425	Gasoline	918	648	1,000	1,000
51800-434	Natural Gas	7,647	8,526	9,000	9,000
51800-454	Water & Sewer	2,694	3,301	3,000	3,400
51800-468	Chemicals	65	0	0	50
51800-471	Software	1,594	0	0	0
51800-499	Other Supplies & Materials	265	1,711	3,000	3,000
51800-511	Vehicle & Equipment Insurance	2,087	0	0	0
51800-707	Building Improvements	0	163,364	390,400	0
51800-711	Furniture & Fixtures	867	1,711	2,000	500
51800-790	Other Equipment	2,219	3,729	2,000	2,000
Totals	Total County Buildings	534,114	659,035	892,285	509,609

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
52100	Accounting and Budgeting				
52100-101	County Official/Administrative Officer	100,288	105,302	105,302	108,462
52100-119	Accountants/Bookkeepers	249,073	276,631	284,252	289,937
52100-201	Social Security	20,922	22,976	24,153	24,701
52100-204	Retirement	25,084	27,423	27,970	30,597
52100-207	Medical Insurance	44,123	47,238	48,048	57,048
52100-212	Employer Medicare	4,893	5,373	5,649	5,777
52100-302	Advertising	846	4,464	3,000	4,500
52100-305	Audit Services	13,049	13,352	13,049	13,352
52100-307	Communications	3,190	3,042	3,500	3,200
52100-317	Data Processing Services	71,559	64,643	75,434	88,233
52100-334	Maintenance Agreements	2,414	1,896	2,600	2,500
52100-348	Postal Charges	3,197	3,249	3,250	3,500
52100-355	Travel	685	89	1,000	750
52100-359	Disposal Fees	450	188	500	500
52100-399	Other Contracted Services	205	0	0	0
52100-499	Other Supplies & Materials	6,164	5,826	6,500	6,500
52100-524	In-service Staff Development	666	1,120	2,500	2,000
52100-709	Data Processing Equipment	14,124	8,797	9,000	7,000
52100-711	Furniture and Fixtures	319	93	0	500
52100-790	Other Equipment	0	190	0	200
Totals	Total Accounting & Budgeting	561,251	591,889	615,707	649,257
52300	Property Assessors Office				
52300-101	County Official/Administrative Officer	90,715	95,251	95,251	98,109
52300-106	Deputies	238,742	250,298	257,863	290,876
52300-191	Board & Committee Members Fees	2,250	2,250	2,250	2,250
52300-201	Social Security	19,799	20,607	22,033	24,257
52300-204	Retirement	23,655	24,810	25,516	29,874
52300-207	Medical Insurance	54,704	60,865	52,944	70,080
52300-212	Employer Medicare	4,630	4,819	5,153	5,673
52300-305	Audit Services	29,600	20,000	20,000	20,000
52300-317	Data Processing Services	14,755	14,002	15,000	15,000
52300-320	Dues & Memberships	2,005	1,970	1,840	1,970
52300-334	Maintenance Agreements	2,313	3,388	2,500	3,500
52300-336	Maintenance & Repair - Equipment	0	0	500	0
52300-338	Maintenance & Repair - Vehicles	2,096	1,484	1,500	1,500
52300-348	Postal Charges	2,458	750	2,500	2,500
52300-351	Rentals	1,042	0	4,500	2,000
52300-355	Travel	0	261	1,000	1,000
52300-399	Other Contracted Services	2,100	2,870	0	3,000
52300-425	Gasoline	3,157	2,499	3,500	3,200
52300-450	Tires & Tubes	769	0	0	0
52300-499	Other Supplies & Materials	4,348	3,477	4,500	4,500
52300-511	Vehicle & Equipment Insurance	1,752	0	0	0
52300-524	In Service/Staff Development	878	1,310	2,000	2,000
52300-599	Other Charges	19	19	500	100
52300-719	Office Equipment	6,471	0	1,000	1,000
Totals	Total Property Assessors Office	508,258	510,931	521,850	582,389

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
52400	County Trustees Office				
52400-101	County Official/Administrative	90,715	95,251	95,251	98,109
52400-106	Deputy(Is)	73,867	79,183	79,569	81,160
52400-169	Part-time Personnel	1,286	3,780	5,000	25,000
52400-201	Social Security	9,997	10,777	11,150	12,665
52400-204	State Retirement	11,817	12,524	12,552	13,768
52400-207	Medical Insurance	26,250	27,000	27,000	27,000
52400-212	Employer Medicare Liability	2,338	2,521	2,608	2,962
52400-302	Advertising	103	103	110	110
52400-317	Data Processing Services	13,067	13,606	14,500	16,000
52400-320	Dues & Memberships	904	917	1,200	1,200
52400-334	Maintenance Agreements	1,301	1,184	1,320	1,320
52400-348	Postal Charges	1,964	2,639	2,000	2,500
52400-349	Printing, Stationery, and Forms	10,843	11,203	12,500	15,000
52400-355	Travel	1,361	752	1,300	1,300
52400-499	Other Supplies & Materials	3,073	3,201	3,500	3,500
52400-524	In Service/Staff Development	1,345	1,698	2,000	2,000
52400-711	Furniture & Fixtures	0	174	0	0
52400-719	Office Equipment	1,416	17,529	17,000	2,000
Totals	Total County Trustee	251,647	284,041	288,560	305,594
52500	County Clerks Office				
52500-101	County Official/Administrative	90,715	95,251	95,251	98,109
52500-106	Deputy(les)	268,201	258,773	313,948	290,799
52500-169	Part-time Personnel	6,431	26,634	15,750	45,493
52500-201	Social Security	21,947	22,913	26,347	26,933
52500-204	State Retirement	25,781	26,524	29,946	33,362
52500-207	Medical Insurance	63,075	56,250	72,000	63,000
52500-212	Employer Medicare Liability	5,133	5,359	6,162	6,299
52500-307	Communication	916	890	2,000	2,000
52500-317	Data Processing Services	24,599	25,938	25,948	30,000
52500-320	Dues & Memberships	909	922	1,500	1,500
52500-332	Legal Notices, Recording & Court Costs	347	283	400	500
52500-334	Maintenance Agreements	583	737	3,500	3,500
52500-337	Maintenance & Repair	1,348	0	300	1,000
52500-348	Postal Charges	11,321	14,469	11,500	15,000
52500-355	Travel	1,293	640	1,800	1,800
52500-359	Disposal Fees	0	188	0	0
52500-499	Other Supplies & Materials	8,769	6,715	8,000	8,000
52500-524	In Service/Staff Development	1,163	967	3,500	3,500
52500-533	Criminal Investigations Back Ground Check	74	37	500	500
52500-599	Other Charges	52	0	700	700
52500-711	Furniture & Fixtures	0	0	800	500
52500-719	Office Equipment	0	2,000	5,000	5,000
Totals	Total County Clerk	532,657	545,490	624,852	637,495

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
53100	Circuit Court Clerk				
53100-101	County Official/Administrative	90,715	95,251	95,251	98,109
53100-106	Deputy(ies)	335,462	365,471	365,569	373,637
53100-169	Part-time Personnel	0	0	13,000	13,260
53100-189	Other Salaries & Wages	7,500	8,300	10,000	10,200
53100-194	Jury & Witness Expense	12,696	8,688	22,000	22,000
53100-201	Social Security	26,073	28,204	29,997	30,703
53100-204	State Retirement	30,600	33,079	33,087	36,230
53100-207	Medical Insurance	90,816	88,200	97,200	88,200
53100-212	Employer Medicare	6,103	6,596	7,015	7,181
53100-307	Communication	592	1,076	2,400	2,400
53100-317	Data Processing Services	43,810	34,353	38,053	40,504
53100-320	Dues and Memberships	944	1,152	1,243	1,243
53100-334	Maintenance Agreements	3,072	2,385	5,000	5,000
53100-348	Postal Charges	4,014	4,343	4,362	4,362
53100-355	Travel	0	606	2,000	2,000
53100-358	Remittance of Revenues Collected	7,509	0	12,000	12,000
53100-399	Other Contracted Services	2,960	480	900	900
53100-499	Other Supplies & Materials	14,754	13,948	17,000	17,000
53100-524	In Service/Staff Development	400	400	4,000	4,000
53100-709	Data Processing Equipment	13,330	20,340	35,614	12,500
Totals	Total Circuit Court	691,350	712,875	795,691	781,429
53300	General Sessions Court				
53300-102	Judge(s)	164,932	171,695	171,695	176,675
53300-189	Other Salaries & Wages	35,230	36,683	36,683	37,417
53300-201	Social Security	12,306	12,813	12,920	13,274
53300-204	Retirement	14,372	14,961	14,962	16,443
53300-207	Medical Insurance	12,223	14,250	9,000	18,000
53300-212	Medicare	2,878	2,997	3,022	3,105
53300-320	Dues And Memberships	834	725	425	725
53300-348	Postal Charges	0	0	100	100
53300-355	Travel	40	0	225	225
53300-399	Other Contracted Services	440	1,840	700	700
53300-499	Other Supplies & Materials	884	702	850	850
53300-524	In Service/Staff Development	510	438	1,100	1,100
53300-599	Other Charges	110	110	500	500
53300-719	Office Equipment	0	0	200	200
Totals	Total General Sessions Court	244,759	257,214	252,382	269,314

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
53400	Chancery Court				
53400-101	County Official/Administrative Officer	90,715	95,251	95,251	98,109
53400-106	Deputy(ies)	77,806	86,230	87,464	87,432
53400-189	Other Salaries & Wages	0	2,023	11,500	11,730
53400-201	Social Security	10,024	10,791	12,042	12,231
53400-204	Retirement	12,072	12,827	13,945	14,250
53400-207	Medical Insurance	22,445	32,370	25,620	34,620
53400-212	Medicare	2,344	2,524	2,817	2,861
53400-317	Data Processing Services	11,921	12,376	12,400	13,286
53400-320	Dues & Memberships	794	1,142	1,086	1,186
53400-334	Maintenance Agreements	1,464	1,457	1,500	1,500
53400-348	Postal Charges	1,200	1,200	1,200	1,200
53400-355	Travel	50	707	1,000	1,000
53400-399	Other Contracted Services	150	100	0	0
53400-499	Other Supplies & Materials	3,827	3,827	4,000	4,000
53400-524	In Service/Staff Development	100	1,123	1,500	1,500
53400-599	Other Charges	19	35	0	0
53400-709	Data Processing Equipment	1,730	14,598	14,500	2,000
Totals	Total Chancery Court	236,661	278,582	285,825	286,905
53700	Judicial Commissioners				
53700-189	Other Salaries & Wages	41,047	42,046	41,056	43,965
53700-201	Social Security	2,545	2,607	2,545	2,726
53700-204	State Retirement	1,230	1,709	1,200	1,688
53700-212	Medicare	595	610	595	637
53700-320	Dues & Memberships	0	100	0	100
53700-355	Travel	0	0	500	500
53700-599	Other Charges	0	0	300	300
Totals	Total Judicial Commissioners	45,417	47,071	46,196	49,916
53920	Courtroom Security				
53920-106	Deputy(ies)	200,781	194,717	214,110	201,660
53920-201	Social Security	12,287	11,810	13,275	12,503
53920-204	Retirement	14,416	13,981	15,374	15,487
53920-207	Medical Insurance	34,838	30,658	36,000	36,000
53920-212	Medicare	2,874	2,762	3,105	2,924
53920-451	Uniforms	0	0	0	0
Totals	Total Courtroom Security	265,196	253,928	281,864	268,574

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
54110	Sheriff's Department				
54110-101	County Official/Administrative Officer	99,787	100,470	104,776	107,920
54110-105	Supervisor/Director	0	37,171	37,175	61,998
54110-106	Deputy(ies)	568,022	617,929	609,245	634,692
54110-108	Investigator(s)	251,294	254,588	256,950	300,909
54110-109	Captain(s)	166,047	123,732	123,733	87,066
54110-110	Lieutenant(s)	112,148	184,925	184,966	216,825
54110-115	Sergeant(s)	227,854	227,524	234,226	355,842
54110-119	Accountants/Bookkeepers	79,228	81,486	81,486	83,116
54110-140	Salary Supplements	30,200	67,000	66,400	32,000
54110-162	Clerical Personnel	0	61,986	61,986	41,652
54110-170	School Resource Officer	490,003	525,869	525,872	548,782
54110-187	Overtime Pay	73,744	130,472	111,771	110,000
54110-196	In-Service Training	438	0	0	0
54110-201	Social Security	126,957	146,229	146,580	160,010
54110-204	Retirement	148,387	168,232	169,749	198,206
54110-207	Medical Insurance	328,585	358,799	362,374	411,913
54110-212	Employer Medicare	29,692	34,199	34,281	37,422
54110-307	Communication	20,088	29,881	30,000	40,000
54110-320	Dues & Memberships	3,750	3,210	4,100	4,100
54110-322	Evaluation and Testing	750	1,575	625	1,000
54110-333	Licenses	0	0	100	100
54110-334	Maintenance Agreements	0	18,087	25,200	25,200
54110-336	Maintenance & Repair - Equipment	11,141	1,284	1,000	1,000
54110-338	Maintenance & Repair - Vehicles	55,094	46,753	50,000	50,000
54110-348	Postal Charges	44	407	500	500
54110-350	Internet Connectivity	1,810	2,902	2,500	2,500
54110-353	Towing Services	425	1,350	2,000	2,000
54110-355	Travel	3,205	6,962	7,000	7,000
54110-359	Disposal Fees	168	2,326	0	0
54110-399	Other Contracted Services	0	0	0	7,000
54110-411	Data Processing Services	0	0	550	0
54110-425	Gasoline	126,136	129,739	135,000	135,000
54110-431	Law Enforcement Supplies	0	1,116	0	550
54110-450	Tires & Tubes	15,531	14,087	18,000	18,000
54110-451	Uniforms	10,133	25,425	23,500	18,500
54110-499	Other Supplies & Materials	4,932	9,190	10,000	10,000
54110-511	Vehicle & Equipment Insurance	63,651	0	0	0
54110-524	In Service/Staff Development	23,428	41,568	41,676	32,500
54110-599	Other Charges	0	666	1,000	1,000
54110-711	Furniture and Fixtures	0	1,024	1,000	500
54110-716	Law Enforcement Equipment	767,110	86,756	91,780	52,000
54110-718	Motor Vehicles	47,072	173,070	176,620	0
54110-719	Office Equipment	190	0	0	0
54110-790	Other Equipment	33,100	3,679	2,000	2,000
Totals	Total Sheriff's Department	3,920,144	3,721,665	3,735,721	3,798,803
54130	Traffic Control				
54130-336	Maintenance & Repair - Equipment	4,743	500	5,000	5,000
54130-415	Electricity	1,900	2,282	3,500	3,500
Totals	Total Traffic Control	6,643	2,782	8,500	8,500
54160	Adm of Sexual Offender Reg				
54160-162	Clerical Personnel	0	13,612	13,612	13,884
54160-201	Social Security	0	826	844	861
54160-204	State Retirement	0	977	978	1,066
54160-207	Medical Insurance	0	2,250	2,250	2,250
54160-212	Employer Medicare	0	193	198	201
54160-524	In Service/Staff Development	0	0	1,000	0
54160-599	Other Charges	0	0	1,000	0
54160-716	Law Enforcement Equipment	1,135	0	2,000	4,000
Totals	Total Admin of Sexual Offender Reg	1,135	17,858	21,882	22,262

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
54210	Jail				
54210-105	Supervisor/Director	56,815	59,656	59,656	60,849
54210-106	Deputy(ies)	35,390	50,855	54,447	55,536
54210-110	Lieutenant(s)	42,045	52,715	54,233	55,318
54210-115	Sergeant(s)	154,326	178,131	193,393	188,762
54210-119	Accountants/Bookkeepers	39,761	0	0	0
54210-140	Salary Supplements	4,000	9,000	9,000	10,000
54210-160	Guards	763,672	919,369	941,626	1,005,358
54210-165	Cafeteria Personnel	48,613	0	0	0
54210-167	Maintenance Personnel	45,163	57,351	57,367	53,706
54210-187	Overtime Pay	49,551	69,667	90,000	75,000
54210-189	Other Salaries & Wages	65,201	86,304	50,000	0
54210-201	Social Security	79,368	90,077	91,285	93,281
54210-204	Retirement	84,990	97,683	102,124	115,548
54210-207	Medical Insurance	159,984	193,872	185,696	221,820
54210-212	Employer Medicare	18,562	21,066	21,353	21,816
54210-308	Consultants	0	0	0	0
54210-322	Evaluation and Testing	1,500	1,975	3,000	3,000
54210-334	Maintenance Agreements	36,817	45,514	36,725	45,000
54210-335	Maintenance & Repair- Buildings	66,173	32,331	61,500	60,000
54210-336	Maintenance & Repair- Equipment	1,596	2,901	5,000	5,000
54210-340	Medical & Dental Services	405,870	425,683	400,000	446,000
54210-355	Travel	0	1,419	0	2,500
54210-359	Disposal Fees	2,873	1,453	2,000	2,000
54210-399	Other Contracted Services	11,635	20,973	20,973	90,000
54210-410	Custodial Supplies	11,405	13,097	22,000	22,000
54210-415	Electricity	66,921	83,296	90,000	90,000
54210-422	Food Supplies	284,318	345,172	320,000	350,000
54210-434	Natural Gas	18,279	18,578	17,500	20,000
54210-441	Prisoners Clothing	5,239	1,613	4,500	4,500
54210-451	Uniforms	3,329	2,721	3,500	3,500
54210-454	Water And Sewer	30,998	36,138	33,000	33,000
54210-499	Other Supplies & Materials	6,093	3,617	5,200	5,200
54210-524	In Service/Staff Development	0	1,959	0	2,500
54210-599	Other Charges	0	325	1,700	0
54210-712	Heating and Air Conditioning	0	105,500	105,500	0
54210-716	Law Enforcement Equipment	0	0	0	0
54210-718	Motor Vehicles	0	31,351	39,476	0
54210-719	Office Equipment	0	786	500	500
54210-790	Other Equipment	7,567	11,336	5,000	5,000
Totals	Total Jail	2,608,054	3,073,486	3,087,254	3,146,694
54240	Juvenile Services				
54240-105	Supervisor/Director	51,145	55,272	55,272	56,378
54240-189	Other Salaries & Wages	4,285	6,463	5,304	15,000
54240-201	Social Security	3,406	3,798	3,756	4,426
54240-204	Retirement	3,980	4,433	4,350	5,482
54240-207	Medical Insurance	9,000	9,000	9,000	9,000
54240-212	Employer Medicare	797	888	879	1,035
54240-307	Communication	1253	0	1,500	1,000
54240-355	Travel	628	745	1,000	1,000
54240-399	Other Contracted Services	0	0	1,000	1,000
54240-524	In Service/Staff Development	0	0	1,120	1,120
54240-599	Other Charges	724	468	960	960
54240-790	Other Equipment	0	0	1,000	1,000
Totals	Total Juvenile Services	75,218	81,067	85,141	97,401

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
54420	Rescue Squad				
54420-316	Contributions (Rescue Squad)	257,110	289,433	289,433	289,433
Totals	Total Rescue Squad	257,110	289,433	289,433	289,433
54490	Other Emergency Management				
54490-101	County Official/Administrative Officer	85,260	88,098	89,523	71,000
54490-103	Assistant	63,240	64,986	66,402	48,000
54490-162	Clerical Personnel	38,913	40,922	40,971	41,790
54490-169	Part-time Personnel	0	9,860	15,000	20,000
54490-187	Overtime Pay	0	2,420	2,500	2,500
54490-201	Social Security	11,312	12,514	13,293	11,364
54490-204	Retirement	13,456	14,811	15,377	14,077
54490-207	Medical Insurance	18,063	18,045	18,110	27,000
54490-212	Employer Medicare	2,646	2,927	3,109	2,658
54490-302	Advertising	0	0	200	200
54490-307	Communication	7,078	7,496	7,300	7,300
54490-317	Data Processing Services	2350	2,500	3,000	3,000
54490-320	Dues & Memberships	540	415	2,500	3,500
54490-328	Janitorial Services	750	0	0	0
54490-333	Licenses	65	0	65	65
54490-334	Maintenance Agreements	3,537	1,454	8,200	2,000
54490-335	Maintenance & Repair Services- Buildings	281	16,248	15,000	15,000
54490-336	Maintenance & Repair Services- Equipment	6,015	1,000	6,500	6,500
54490-338	Maintenance & Repair Services - Vehicles	3,569	7,976	6,500	8,000
54490-348	Postal Charges	136	0	100	100
54490-350	Internet Connectivity	2,039	2,209	3,700	4,200
54490-355	Travel	624	1,679	4,000	4,500
54490-359	Disposal Fees	1322	1,360	1,000	1,000
54490-399	Other Contracted Services	22,192	22,650	25,000	50,000
54490-410	Custodial Supplies	212	544	1,000	1,000
54490-415	Electricity	6,009	8,399	10,000	8,500
54490-425	Gasoline	8,626	7,996	8,000	8,000
54490-429	Instructional Supplies	524	500	1,200	1,200
54490-434	Natural Gas	1,134	1,148	1,500	1,200
54490-442	Propane Gas	0	0	200	200
54490-450	Tires & Tubes	0	0	1,500	2,500
54490-451	Uniforms	1,371	1,676	2,000	2,000
54490-454	Water And Sewer	502	701	600	600
54490-471	Software	1,482	1,131	1,500	1,500
54490-499	Other Supplies & Materials	14,163	17,814	18,000	20,000
54490-511	Vehicle & Equipment Insurance	7,525	0	0	0
54490-524	In Service/Staff Development	2,998	4,782	6,500	7,500
54490-599	Other Charges	1,459	2,459	5,000	2,500
54490-708	Communication Equipment	11,751	12,601	14,887	35,000
54490-711	Furniture & Fixtures	0	0	2,500	0
54490-718	Motor Vehicle	0	0	9,800	0
54490-790	Other Equipment	3,882	12,568	15,069	12,000
Totals	Total Other Emergency Management	345,026	391,889	446,606	447,454
54610	County Coroner/Medical Examiner				
54610-340	Medical & Dental Services (Autopsies)	52,133	109,315	80,000	90,000
54610-399	Other Contracted Services (Medical Examiner)	45,211	45,211	47,472	45,211
Totals	Total County Coroner/Medical Examiner	97,344	154,526	127,472	135,211

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		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
55110	Local Health Center				
55110-307	Communication	3,448	5,152	3,595	6,335
55110-320	Dues & Memberships	550	550	550	550
55110-328	Janitorial Services	12,688	14,339	16,550	16,550
55110-335	Maintenance & Repair Services - Buildings	1,705	3,412	7,000	7,000
55110-347	Pest Control	0	0	600	600
55110-359	Disposal Fees	615	609	555	615
55110-399	Other Contracted Services	21,056	20,975	21,056	22,000
55110-415	Electricity	8,308	10,040	11,000	9,200
55110-434	Natural Gas	2,068	1,296	2,000	2,000
55110-454	Water And Sewer	710	794	800	800
55110-499	Other Supplies & Materials	460	1,493	3,000	2,000
55110-599	Other Charges	942	943	944	0
55110-711	Furniture & Fixtures	0	1,034	2,000	500
55110-790	Other Equipment	180	0	0	0
Totals	Total Local Health	52,730	60,637	69,650	68,150
55120	Rabies and Animal Control				
55120-105	Supervisor/Director	40,000	44,061	42,000	42,840
55120-169	Part-time Personnel	19,160	1,055	8,300	0
55120-189	Other Salaries & Wages	0	25,947	21,840	30,743
55120-201	Social Security	3,270	4,176	4,473	4,563
55120-204	Retirement	2,875	3,193	5,180	4,865
55120-207	Medical Insurance	19,536	13,756	19,536	12,600
55120-212	Employer Medicare	765	977	1,047	1,067
55120-307	Communication	1,111	1,253	1,200	1,200
55120-317	Data Processing Services	0	258	0	0
55120-320	Dues & Memberships	190	0	190	0
55120-333	Licenses	0	370	0	400
55120-335	Maintenance & Repair Services - Buildings	0	3,279	3,328	500
55120-338	Maintenance & Repair Services - Vehicles	114	260	200	400
55120-348	Postal Charges	10	0	50	50
55120-350	Internet Connectivity	659	714	800	700
55120-357	Veterinary Services	4,230	12,189	12,247	15,000
55120-399	Other Contracted Services (Humane Association)	5,000	5,000	5,500	5,500
55120-401	Animal Food & Supplies	5,197	3,494	6,000	6,000
55120-410	Custodial Supplies	64	1,816	1,000	2,000
55120-413	Drugs & Medical Supplies	3,055	5,641	5,000	12,000
55120-415	Electricity	1,954	2,754	2,500	2,500
55120-425	Gasoline	621	334	1,000	1,000
55120-434	Natural Gas	455	284	500	500
55120-451	Uniforms	0	880	0	600
55120-454	Water and Sewer	2,305	1,787	800	1,500
55120-499	Other Supplies & Materials	4,350	4,929	5,000	5,000
55120-511	Vehicle & Equipment Insurance	0	0	0	0
55120-524	In Service/Staff Development	657	250	600	600
55120-707	Building Improvements	32,325	0	0	0
55120-790	Other Equipment	1,197	500	500	500
Totals	Total Rabies & Animal Supplies	149,100	139,156	148,791	152,628

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55130	Ambulance Service				
55130-105	Supervisor/Director	73,950	78,245	77,648	85,412
55130-115	Sergeant(s)	204,844	216,577	233,270	261,420
55130-131	Medical Personnel	1,198,354	1,309,545	1,512,155	1,701,869
55130-161	Secretary(ies)	37,052	40,318	39,627	48,610
55130-169	Part-time Personnel	74,806	125,759	90,000	110,000
55130-187	Overtime Pay	735,495	878,274	740,089	650,000
55130-201	Social Security	140,487	160,689	167,114	177,154
55130-204	State Retirement	155,405	183,388	187,426	219,442
55130-207	Medical Insurance	294,727	280,926	338,665	311,580
55130-212	Medicare	32,856	37,580	39,084	41,432
55130-306	Bank Charges	1,333	2,500	2,000	2,000
55130-307	Communication	10,784	14,017	17,000	15,000
55130-317	Data Processing Services	114,333	140,650	135,000	135,000
55130-320	Dues & Memberships	835	1,138	1,500	1,500
55130-333	Licenses	3,234	4,560	4,500	4,500
55130-334	Maintenance Agreements	41,754	35,846	50,000	65,000
55130-335	Maintenance & Repair Services - Buildings	8,498	16,330	20,000	60,000
55130-336	Maintenance & Repair Services - Equipment	1,021	8,004	7,500	10,000
55130-338	Maintenance & Repair Services - Vehicles	92,182	143,589	120,000	150,000
55130-348	Postal Charges	14	0	100	100
55130-350	Internet Connectivity	2,338	2,533	3,000	3,000
55130-355	Travel	2,286	4,695	5,000	7,500
55130-356	Tuition	0	2,927	0	10,000
55130-358	Remittance of Revenues Collected	22,666	36,840	25,000	40,000
55130-359	Disposal Fees	5,151	6,351	5,000	6,500
55130-399	Other Contracted Services	3,064	7,000	5,000	25,000
55130-410	Custodial Supplies	3,923	8,949	7,000	7,000
55130-413	Drugs & Medical Supplies	141,435	177,472	200,000	200,000
55130-415	Electricity	9,704	11,401	12,000	12,000
55130-425	Gasoline	115,105	106,908	115,000	115,000
55130-434	Natural Gas	2,253	2,326	2,500	2,500
55130-442	Propane Gas	1,062	700	3,000	2,500
55130-450	Tires & Tubes	2,713	7,807	16,000	15,000
55130-451	Uniforms	16,265	16,941	25,000	25,000
55130-452	Utilities	0	0	2,000	2,000
55130-454	Water and Sewer	1,332	1,732	2,000	2,000
55130-471	Software	19,654	19,926	20,000	25,000
55130-499	Other Supplies & Materials	8,878	15,456	12,000	12,000
55130-509	Refunds	11,712	13,989	15,000	15,000
55130-511	Vehicle & Equipment Insurance	23,374	0	0	0
55130-524	In Service/Staff Development	13,703	29,928	25,612	35,000
55130-599	Other Charges	110	460	1,000	1,000
55130-708	Communication Equipment	0	5,872	0	0
55130-711	Furniture & Fixtures	7,335	0	2,000	500
55130-718	Motor Vehicles	0	153,896	153,875	0
55130-719	Office Equipment	2,139	2,000	5,000	0
55130-735	Health Equipment	55,293	0	0	0
55130-790	Other Equipment	7,982	80,343	82,344	0
Totals	Total Ambulance Service	3,701,441	4,394,389	4,527,009	4,613,519
55170	Alcohol And Drug Programs				
55170-316	Contributions	0	41,845	41,845	0
55170-368	Drug Treatment	0	98,320	98,320	0
Totals	Total Other Local Welfare Services	0	140,165	140,165	0

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55590	Other Local Welfare Services				
55590-316	Contributions	13,800	14,500	14,500	0
55590-341	Pauper Burials	3,800	1,500	3,000	3,000
55590-361	Permits	350	1,100	1,000	1,100
55590-399	Other Contracted Services	0	854	0	0
Totals	Total Other Local Welfare Services	17,950	17,954	18,500	4,100
55710	Sanitation Management				
55710-105	Supervisor/Director	66,856	70,199	70,198	72,305
55710-201	Social Security	4,111	4,294	4,352	4,483
55710-204	State Retirement	4,800	5,040	5,040	5,553
55710-207	Medical Insurance	7,620	7,620	7,620	7,620
55710-212	Employer Medicare	961	1,004	1,017	1,048
55710-302	Advertising	490	615	615	615
55710-307	Communication	77	0	500	0
55710-320	Dues & Memberships	0	0	300	300
55710-349	Printing, Forms, Stationery	691	0	475	475
55710-355	Travel	629	303	1,000	1,000
55710-399	Other Contracted Services	216,671	227,986	230,000	230,000
55710-410	Custodial Supplies	0	61	0	0
55710-435	Office Supplies	389	435	500	500
55710-524	In Service/Staff Development	1,425	1,608	1,500	1,500
55710-599	Other Charges	0	10	10	0
Totals	Total Sanitation Management	304,720	319,176	323,127	325,399
55720	Litter and Trash Collection				
55720-147	Truck Driver	5,416	7,858	8,000	10,000
55720-201	Social Security	336	487	488	620
55720-212	Employer Medicare	79	114	115	145
55720-338	Maintenance and Repair Services	74	94	245	250
55720-355	Travel	136	0	500	500
55720-429	Instructional Supplies & Materials	25,303	26,844	25,000	25,000
55720-450	Tires & Tubes	800	251	800	800
55720-499	Other Supplies and Materials	17,431	16,552	16,552	14,385
55720-524	In Service/Staff Development	0	0	500	500
Totals	Total Litter and Trash Collections	49,575	52,200	52,200	52,200
55731	Waste Pickup				
55731-147	Truck Driver	6,984	6,645	8,000	8,000
55731-201	Social Security	433	412	496	496
55731-212	Employer Medicare	101	96	116	116
55731-499	Other Supplies and Materials	1,555	0	45,168	45,000
55731-718	Motor Vehicles	44,901	47,061	0	0
55731-790	Other Equipment	0	1,194	1,200	1,368
Totals	Total Waste Management	53,974	55,409	54,980	54,980

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55732	Convenience Centers				
55732-103	Assistant	36,404	40,950	40,950	41,769
55732-147	Truck Driver	75,999	82,750	81,994	74,773
55732-167	Maintenance Personnel	0	4,081	8,000	0
55732-169	Part-time Personnel	177,321	178,119	199,000	220,000
55732-201	Social Security	17,029	18,126	20,453	20,866
55732-204	State Retirement	8,005	7,830	8,601	10,791
55732-207	Medical Insurance	31,445	33,495	34,620	34,620
55732-212	Medicare	4,116	4,330	4,783	4,880
55732-307	Communication	845	1,045	1,000	1,000
55732-335	Maintenance and Repair Bldg	2,915	3,984	4,300	4,000
55732-336	Maintenance and Repair Equip	8,688	7,087	10,000	10,000
55732-338	Maintenance and Repair Vehicles	6,180	6,927	7,000	7,000
55732-399	Other Contracted Services	21,777	19,097	23,300	23,000
55732-410	Custodial Supplies	1,306	1,789	2,100	2,200
55732-415	Electricity	6,151	7,840	6,000	6,000
55732-423	Fuel Oil Products	42,443	37,399	55,000	50,000
55732-450	Tires & Tubes	5,068	5,556	6,000	6,000
55732-454	Water and Sewer	1,266	1,598	1,200	1,200
55732-499	Other Supplies & Materials	1,759	2,323	1,700	1,800
55732-511	Vehicle Insurance	5,972	0	0	0
55732-715	Land	1,000	1,000	1,000	1,000
55732-718	Motor Vehicles	0	0	0	0
55732-724	Site Development	1,651	1,887	2,000	100,000
55732-733	Solid Waste Equipment	0	10,900	10,900	125,000
55732-790	Other Equipment	103,005	0	0	0
Totals	Total Convenience Centers	560,345	478,112	529,901	745,899
55900	Other Public Health and Welfare				
55900-189	Other Salaries & Wages	174,883	177,563	247,100	264,000
55900-201	Social Security	10,382	10,483	15,320	20,000
55900-204	State Retirement	11,620	12,434	17,742	17,150
55900-206	Life Insurance	94	140	140	200
55900-207	Medical Insurance	37,006	39,600	58,811	60,000
55900-210	Unemployment Comp	119	87	245	250
55900-212	Employer Medicare Liability	2,428	2,452	3,582	5,000
55900-302	Advertising	0	0	100	100
55900-322	Evaluation & Testing	0	0	200	200
55900-355	Travel	3,532	3,887	5,000	5,000
55900-499	Other Supplies & Materials	0	750	4,500	2,000
55900-513	Worker's Comp	2,398	2,243	3,000	3,000
Totals	Total Other Public Health and Welfare	242,462	249,638	355,740	376,900
56300	Senior Citizens Assistance				
56300-316	Contributions	20,000	20,000	20,000	0
Totals	Total Senior Citizens Assistance	20,000	20,000	20,000	0
56500	Libraries				
56500-316	Contributions	168,760	191,891	191,891	195,631
Totals	Total Libraries	168,760	191,891	191,891	195,631

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56700	Park and Fair Boards				
56700-169	Part-time Personnel	5,768	4,881	6,057	0
56700-201	Social Security	358	303	376	0
56700-212	Employer Medicare	84	71	88	0
56700-328	Janitorial Services	0	500	3,000	3,000
56700-335	Maintenance & Repair Services - Buildings	4,812	3,438	6,250	5,500
56700-336	Maintenance & Repair Services - Equipment	12,945	9,157	12,000	2,500
56700-347	Pest Control	0	60	600	500
56700-350	Internet Connectivity	659	714	775	775
56700-359	Disposal Fees	878	977	1,000	1,000
56700-399	Other Contracted Services	254	1,000	300	6,500
56700-410	Custodial Supplies	1,353	400	1,400	1,400
56700-415	Electricity	12,983	17,314	15,000	17,500
56700-425	Gasoline	1,354	1,424	1,700	1,500
56700-433	Lubricants	0	0	20	0
56700-434	Natural Gas	3,148	3,728	3,200	3,500
56700-450	Tires and Tubes	0	33	0	0
56700-454	Water & Sewer	2,734	4,831	2,500	3,941
56700-468	Chemicals	207	430	300	500
56700-499	Other Supplies & Materials	519	618	500	650
56700-502	Building & Contents Insurance	15,363	12,559	15,500	15,000
56700-506	Liability Insurance	694	236	700	500
56700-509	Refunds	1,200	0	450	450
56700-599	Other Charges	20	0	100	100
56700-790	Other Equipment	0	0	0	0
Totals	Total Park and Fair Boards	65,333	62,673	71,816	64,816
56900	Other Social, Cultural and Rec				
56900-101	County Official	19,217	25,218	24,557	29,952
56900-169	Part-time Personnel	15,690	18,102	19,487	19,877
56900-189	Other Salaries & Wages	10,274	11,870	13,477	14,857
56900-201	Social Security	2,164	2,780	2,917	3,090
56900-204	State Retirement	1,380	2,103	2,085	2,300
56900-207	Medical Insurance	0	2,770	1,613	16,620
56900-212	Employer Medicare Liability	655	796	820	938
56900-317	Data Processing Services	660	760	760	760
56900-334	Maintenance Agreements	1,765	3,538	2,000	2,000
56900-335	Maintenance & Repair - Buildings	0	0	1,000	1,000
56900-348	Postal Charges	0	0	100	100
56900-350	Internet Connectivity	1,019	1,104	1,200	1,200
56900-355	Travel	497	0	500	500
56900-359	Disposal Fees	484	476	500	500
56900-399	Other Contracted Services	665	800	1,365	1,365
56900-410	Custodial Supplies	1,608	465	1,000	1,000
56900-414	Duplicating Supplies	0	0	200	0
56900-415	Electricity	5,790	7,521	6,000	6,500
56900-434	Natural Gas	1,461	1,803	2,000	2,000
56900-437	Periodicals	35	63	50	70
56900-454	Water & Sewer	977	563	1,000	1,000
56900-499	Other Supplies & Materials	4,825	2,558	5,000	5,000
56900-524	In Service/Staff Development	75	30	115	115
56900-599	Other Charges	0	86	0	100
56900-711	Furniture & Fixtures	3,412	5,964	6,000	500
56900-719	Office Equipment	1,532	915	1,300	1,000
56900-790	Other Equipment	0	1,633	2,484	0
Totals	Total Social, Cultural, & Recreational	74,185	91,915	97,530	112,344

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57100	Agricultural Extension Service				
57100-140	Salary Supplements	110,500	106,190	113,747	117,631
57100-161	Secretary(ies)	0	0	256	256
57100-191	Board & Committee Members Fees	665	490	980	980
57100-201	Social Security	41	30	7,091	77
57100-212	Medicare	10	7	1,661	18
57100-299	Other Fringe Benefits	41,846	41,876	40,204	42,638
57100-320	Dues & Memberships	585	215	1,000	1,000
57100-328	Janitorial Services	3,377	3,644	3,660	3,660
57100-334	Maintenance Agreements	2,198	1,209	2,000	2,000
57100-335	Maintenance & Repair Services - Buildings	603	7,569	7,349	2,000
57100-338	Maintenance & Repair Services - Vehicle	175	328	500	1,500
57100-348	Postal Charges	320	150	350	0
57100-350	Internet Connectivity	1,260	1,365	1,365	1,365
57100-355	Travel	300	608	842	1,200
57100-359	Disposal Fees	481	501	500	500
57100-399	Other Contracted Services	330	0	0	0
57100-415	Electricity	3,611	3,870	4,000	4,000
57100-421	Food Preparation Supplies	141	201	200	200
57100-425	Gasoline	1,390	1,017	1,300	1,291
57100-434	Natural Gas	1,187	1,320	1,200	1,200
57100-454	Water & Sewer	549	816	600	700
57100-499	Other Supplies & Materials	254	181	200	550
57100-511	Vehicle & Equipment Insurance	1,707	0	0	0
57100-524	In-Service -Staff Development	995	423	800	1,200
57100-707	Building Improvements	27,325	0	0	0
Totals	Total Agricultural	199,850	172,008	189,805	183,966
57300	Forest Service				
57300-307	Communication	33	43	200	100
57300-309	Contracts with Government Agencies	2,000	2,000	2,000	2,000
Totals	Total Forest Service	2,033	2,043	2,200	2,100
57500	Soil Conservation				
57500-162	Clerical Personnel	39,158	41,116	41,116	44,035
57500-189	Other salaries and Wages	36,833	38,675	38,675	39,449
57500-201	Social Security	4,678	4,887	4,948	5,176
57500-204	Retirement	5,456	5,729	5,729	6,412
57500-207	Medical Insurance	16,406	16,411	16,407	16,404
57500-212	Employer Medicare	1,094	1,143	1,157	1,211
57500-302	Advertising	0	0	100	100
57500-320	Dues & Memberships	480	575	775	775
57500-524	In Service/Staff Development	0	0	500	500
57500-599	Other Charges	2,260	1,445	1,400	1,400
Totals	Total Soil Conservation	106,365	109,981	110,807	115,462

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58120	Industrial Development				
58120-316	Contributions	53,800	157,497	157,497	92,708
Totals	Total Industrial Development	53,800	157,497	157,497	92,708
58190	Other Economic & Comm Development				
58190-316	Contributions	24,710	24,700	24,700	0
58190-320	Dues & Memberships	7,175	8,175	8,175	8,175
Totals	Total Other Economic & Comm Development	31,885	32,875	32,875	8,175
58220	Airport				
58220-316	Contributions	69,214	74,022	74,100	74,100
Totals	Total Airport	69,214	74,022	74,100	74,100
58300	Veterans Services				
58300-105	Supervisor/Director	16,760	16,626	18,357	18,723
58300-201	Social Security	1,039	1,031	1,139	1,161
58300-212	Employer Medicare	243	241	267	272
58300-317	Data Processing Services	449	449	500	500
58300-320	Dues & Memberships	0	0	0	0
58300-334	Maintenance Agreements	0	0	450	450
58300-355	Travel	836	335	1,000	1,000
58300-435	Office Supplies	138	967	1,000	1,000
58300-524	In Service/Staff Development	0	414	450	450
58300-599	Other Charges	45	0	0	0
58300-711	Furniture & Fixtures	127	0	0	0
Totals	Total Veteran's Services	19,637	20,063	23,163	23,556
58400	Other Charges				
58400-312	Contract with Private Agencies (Dead Animal)	83,932	83,932	83,932	83,932
58400-399	Other Contracted Services	0	0	0	0
58400-502	Building & Contents Insurance	144,860	147,607	150,000	165,000
58400-506	Liability Insurance	226,597	239,196	230,000	263,115
58400-508	Premiums on Corporate Surety	0	0	13,150	13,150
58400-509	Refunds	0	20,009	20,009	0
58400-510	Trustee's Commission	264,588	258,210	270,000	270,000
58400-511	Vehicle & Equipment Insurance	0	108,423	109,961	121,000
58400-513	Worker's Compensation Insurance	233,999	220,482	240,000	240,000
58400-515	Liability Claims	8,982	5,000	5,000	5,000
58400-599	Other Charges	0	0	0	0
Totals	Total Other Charges	962,958	1,082,859	1,122,052	1,161,197
58500	Contributions to Other Agencies				
58500-309	Contracts with Government Agencies (E911)	112,000	112,000	112,000	194,480
58500-316	Contributions (IDB)	11,773	10,000	10,000	10,000
	Total Contributions to Other Agencies	123,773	122,000	122,000	204,480

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58600	Employee Benefits				
58600-184	Educational Incentive - Official/Admin	510	706	1,200	1,200
58600-185	Educational Incentive- Other County Employees	10,500	6,000	7,500	7,500
58600-188	Bonus Payments	0	0	0	0
58600-201	Social Security	681	415	540	540
58600-204	State Retirement	0	0	0	0
58600-206	Life Insurance	3,779	3,808	4,000	4,000
58600-210	Unemployment Compensation	5,088	5,279	5,500	5,500
58600-212	Medicare	159	97	127	127
58600-299	Other Fringe Benefits (Retiree Health Insurance)	0	0	0	24,000
58600-340	Medical & Dental Services	4,384	7,314	7,500	7,500
58600-533	Criminal Investigation of	698	583	600	600
Totals	Total Other Employee Benefits	25,799	24,201	26,967	50,967
58331	American Rescue Plan Act Grant # 1				
58831-304	Architects	0	8,663	11,000	0
58831-707	Building Improvements	0	0	248,189	0
58831-790	Other Equipment	0	14,966	125,000	0
Totals	Total American Rescue Act Grant # 1	0	23,629	384,189	0
58832	American Rescue Plan Act Grant # 2				
58832-304	Architects	0	42,525	49,000	11,475
58832-399	Other Contracted Services	0	0	40,000	40,000
58832-499	Other Supplies & Materials	0	0	20,000	20,000
58832-707	Building Improvements	0	0	380,000	380,000
58832-790	Other Equipment	0	0	21,900	21,900
	Total American Rescue Plan Act Grant # 2	0	42,525	510,900	473,375
58833	American Rescue Plan Act Grant # 3				
58833-399	Other Contracted Services	0	16,775	16,775	0
58833-499	Other Supplies & Materials	0	81,033	81,033	
58833-790	Other Equipment	0	185,000	185,000	
Totals	Total American Rescue Plan Act Grant # 3	0	282,808	282,808	0
91130	Public Safety Projects				
91130-308	Consultants	0	63,907	278,150	0
Totals	Total Public Safety Projects	0	63,907	278,150	0
99100	Transfers Out				
99100-590	Transfers To Other Funds	6,650,464	0	0	0
Totals	Total Transfers To Other Funds	6,650,464	0	0	0
TOTALS	Total General Fund	25,983,467	21,314,631	23,371,511	22,422,330
	Net Change in Fund Balance	-5,390,810	-369,554		-268,242
	Fund Balance July 1	16,835,226	11,444,416		11,074,862
	Fund Balance June 30	11,444,416	11,074,862		10,806,620

Drug Control 122
25-26 Budget

Description	Account Code	23-24 Audited Actual	24-25 Estimated Budget	24-25 Amended Budget	25-26 Proposed Budget
Fines, Forfeitures and Penalties					
Circuit Court					
Drug Control Fines	42140	15,869	13,531	9,000	12,000
General Sessions					
Drug Control Fines	42340	0	0	2,100	1,000
Total Fines, Forfeitures & Penalties		15,869	13,531	11,100	13,000
Judicial District Drug Program	42865	26,129	0	0	0
Drug Task Force Forfeitures					
Total Judicial District Drug Program		26,129	0	0	0
Other Fines, Forfeitures & Penalties					
Proceeds from Confiscated Prop.	42910	2,811	53,283	5,000	5,000
Total Other Local Revenues		2,811	53,283	5,000	5,000
Other Local Revenues					
Sale of Equipment	44530	0	0	0	0
Total Local Revenues		0	0	0	0
State of Tennessee					
Other State Revenues	46990	5,541	1,190	200	1,500
Total State Funds		5,541	1,190	200	1,500
Other Governments & Citizens Groups					
Donations	48610	0	0	0	0
Total Govts & Citizens Groups		0	0	0	0
Total Revenues		\$50,350	\$68,004	\$16,300	\$19,500
Drug Enforcement	54150				
Communication	54150-307	10,563	2,963	4,200	4,200
Drug Control Payments	54150-319	3,500	2,327	9,000	15,000
Dues and Memberships	54150-320	0	0	0	0
Maintenance & Repair - Vehicles	54150-338	0	285	0	0
Towing services	54150-353	0	0	250	250
Travel	54150-355	330	335	500	500
Other Contracted Services	54150-399	0	0	0	20,000
Software	54150-471	6,040	18,940	18,000	18,000
Other Supplies and Materials	54150-499	0	29	500	500
In Service/Staff Development	54150-524	10,221	1,775	2,500	2,500
Other Charges	54150-599	102	0	1,000	1,000
Law Enforcement Equipment	54150-716	6,036	9,360	11,000	5,000
Motor Vehicles	54150-718	0	0	0	0
Total General Govt		36,792	36,014	46,950	66,950
Total Expenditures		\$36,792	\$36,014	\$46,950	\$66,950
Excess of Est Revenue over (Under)					
Est Expenditures		13,558	31,990		-47,450
Beginning Fund Balance 7/1		94,440	107,998		139,988
Estimated Ending Fund Bal. 6/30		\$107,998	\$139,988		\$92,538

Probation Settlement Fund 128
25-26 Budget

Description	Account Code	23-24 Audited Actual	24-25 Estimated Budget	24-25 Amended Budget	25-26 Proposed Budget
Revenue					
Transfers In	49800	0	0	0	0
Total Revenues		\$0	\$0	\$0	\$0
Expenditures					
Other Administration of Justice	53900				
Legal Services	53900-331	2,339	6,841	8,000	22,863
Legal Notices, Recording	53900-332	0	0	0	0
Other Contracted Services	53900-399	20,404	18,704	40,408	0
Judgements	53900-505	0	0	0	0
Total Expenditures		\$22,743	\$25,545	\$48,408	\$22,863
Excess of Est Revenue over (Under)					
Est Expenditures		-22,743	-25,545		-22,863
Beginning Fund Balance 7/1		71,151	48,408		22,863
Estimated Ending Fund Bal. 6/30		\$48,408	\$22,863		\$0

Giles County
Debt Service 151
Proposed Budget
FY 25-26

Description	Account Code	23-24 Audited Actual	24-25 Estimated Budget	24-25 Amended Budget	25-26 Proposed Budget
Local Taxes:					
Current Property Taxes	40110	0	0	0	0
Trustee Collections Prior Yr	40120	0	0	0	0
Trustee Collections - Bankruptcy	40125	0	0	0	0
Cir Clk/Clerk & Master Collections	40130	0	0	0	0
Interest & Penalty	40140	0	0	0	0
Total Local Taxes		0	0	0	0
County Local Option Taxes:					
Local Option Sales Tax	40210	0	0	0	0
Total Local Option Taxes		0	0	0	0
Other Local Revenues:					
Interest Earned	44110	66,154	407,088	375,000	325,000
Other Local Revenues	44990	98,102	2,929	0	0
		164,256	410,017	375,000	325,000
Other Sources:					
Refunding Debt Issued	49400	0	0	0	0
Operating Transfers in	49800	0	0	0	0
Contributions	48130	0	986,389	986,390	1,005,050
Total Other Sources		0	986,389	986,390	1,005,050
Total Estimated Revenue & Other Sources		\$164,256	\$1,396,406	\$1,361,390	\$1,330,050
Debt Service - General Govt					
Principal on Debt					
Principal on Bond	82110-601	0	0	0	0
Principal on Note	82110-602	0	0	0	0
Total General Govt		0	0	0	0
Debt Service - Education					
Principal on Notes	82130-601	0	710,000	710,000	660,000
Total Education		0	710,000	710,000	660,000
Interest on Debt					
General Govt					
Interest on Bond	82210-603	0	0	0	0
Interest on Note	82210-604	0	0	0	0
Total General Govt		0	0	0	0
Education					
Interest on Bond	82230-603	0	383,722	383,722	345,050
Total Education		0	383,722	383,722	345,050
Other Debt Service					
General Government					
Refunds	82310-509	0	421	421	0
Trustee's Commission	82310-510	279	4,284	6,000	6,000
Other Debt Service	82310-699	0	500	0	500
Total General Govt		279	4,784	6,000	6,500
Total Debt Service		\$279	\$1,098,506	\$1,099,722	\$1,011,550
Excess of Est Revenue over (Under)					
Est Expenditures		163,977	297,900		318,500
Beginning Fund Balance 7/1		482,983	646,960		944,860
Estimated Ending Fund Bal. 6/30		\$646,960	\$944,860		\$1,263,360

General Capital Projects 171
25-26 Budget

Description	Account Code	23-24 Audited Actual	24-25 Estimated Budget	24-25 Amended Budget	25-26 Proposed Budget
Revenue					
Sale of Equipment	44530	0	23,401	0	0
American Rescue Plan Act #4	47404	0	504,346	2,739,891	2,235,545
American Rescue Plan Act #5	47405	0	21,750	2,000,000	1,978,250
Other Federal through State	47590	0	0	0	0
Contributions	48130	0	0	222,222	222,222
Transfers In	49800	6,650,464	0	0	0
Total Revenues		\$6,650,464	\$549,497	\$4,962,113	\$4,436,017
Expenditures					
American Rescue Plan Act Grant # 4	58834				
Engineering Services	58834-321	0	56,528	739,891	683,363
Building Improvements	58834-707	0	447,818	2,000,000	1,552,182
Total American Rescue Plan Act Grant # 4		0	504,346	2,739,891	2,235,545
American Rescue Plan Act Grant # 5	58835				
Architects	58835-304	0	21,750	145,000	123,250
Other Contracted Services	58835-399	0	0	50,000	50,000
Other Supplies & Materials	58835-499	0	0	208,400	208,400
Building Improvements	58835-707	0	0	1,818,822	1,818,822
Total American Rescue Plan Act Grant # 5		0	21,750	2,222,222	2,200,472
Public Entity Projects	91170				
Contributions	91170-316	2,652,353	517,764	1,791,722	1,273,958
Total Public Entity Expenditures		2,652,353	517,764	1,791,722	1,273,958
Other Government Projects	91190				
Consultants	91190-308	25,779	228,405	100,000	38,044
Engineering Services	91190-321	0	40,000	0	0
Maintenance & Repair Buildings	91190-335	0	0	250,000	0
Building Improvements	91190-707	0	0	1,509,389	101,000
Highway Equipment	91190-714	0	0	0	450,000
Motor Vehicles	91190-718	0	227,819	250,000	355,000
Health Equipment	91190-735	0	0	0	0
Other Equipment	91190-790	0	596,789	75,000	0
Total Other Government Projects		25,779	1,093,013	2,184,389	944,044
Total Expenditures		\$2,678,132	\$2,136,873	\$8,938,224	\$6,654,019
Excess of Est Revenue over (Under)					
Est Expenditures		3,972,332	-1,587,376		-2,218,002
Beginning Fund Balance 7/1		3,780	3,976,112		2,388,736
Estimated Ending Fund Bal. 6/30		\$3,976,112	\$2,388,736		\$170,734

Other Capital Projects 189
25-26 Budget

Description	Account Code	23-24 Audited Actual	24-25 Estimated Budget	24-25 Amended Budget	25-26 Proposed Budget
Local Taxes:					
Current Property Tax	40110	0	0	0	0
Tax Increment Financing	40111	0	0	0	0
Trustee's Collection Prior YR	40120	0	0	0	0
Trustee's Collection Bankrupt	40125	21	2	0	0
Cir Clk/Clerk & Master Collect	40130	0	0	0	0
Interest & Penalty	40140	22	1	0	0
Total Local Taxes		43	3	0	0
County Local Option Taxes:					
Local Option Sales Tax	40210	794,887	1,045,610	849,435	920,250
Total Local Option Taxes		794,887	1,045,610	849,435	920,250
Other Sources:					
Bond Proceeds	49100	7,990,000	0	0	0
Premiums on Bonds Sold	49410	837,623	0	0	0
Total Other Sources		8,827,623	0	0	0
Total Revenues		\$9,622,553	\$1,045,613	\$849,435	\$920,250
Education					
Underwriter Discount	82330-605	46,658	0	0	0
Other Debt Issuance Cost	82330-606	78,116	0	0	0
Total Education		124,774	0	0	0
Communication Equipment	91130-708	0	2,640,000	4,950,000	2,310,000
Total Public Safety Projects		0	2,640,000	4,950,000	2,310,000
Refunds	91190-509	0	928	0	0
Trustee's Commission	91190-510	8,432	10,000	15,000	15,000
Total Other General Projects		8,432	10,928	15,000	15,000
Capital Donated to Schools	95100-316	8,702,850	0	0	0
Total Donated to Schools		8,702,850	0	0	0
Total Expenditures		\$8,836,056	\$2,650,928	\$4,965,000	\$2,325,000
Excess of Est Revenue over (Under)					
Est Expenditures		786,497	-1,605,315		-1,404,750
Beginning Fund Balance 7/1		4,824,382	5,610,879		4,005,564
Estimated Ending Fund Bal. 6/30		\$5,610,879	\$4,005,564		\$2,600,814

Giles County, TN
Highway Fund
Proposed Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
40000	Local Taxes				
40100	County Property Taxes				
40110	Current Property Tax	2,286,014	2,238,859	2,197,345	3,674,596
40120	Trustee's Collections - Prior Year	54,413	56,966	72,000	72,000
40125	Trustee's Collections - Bankruptcy	643	28	1,000	1,000
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs	14,767	9,400	32,000	32,000
40140	Interest & Penalty	12,784	11,127	14,000	14,000
40100	Total County Taxes	2,368,621	2,316,379	2,316,345	3,793,596
40200	County Local Option Taxes				
40200	County Local Option Taxes				
40280	Mineral Severance Tax	31,018	26,763	38,000	38,000
40200	Total Local Option Taxes	31,018	26,763	38,000	38,000
44000	Other Local Revenues				
44100	Recurring Items				
44130	Sale of Materials & Supplies	148	480	150	150
44145	Sale of Recycled Materials	404	465	400	450
44170	Miscellaneous Refunds	360	253	1,500	500
44100	Total Recurring Items	912	1,199	2,050	1,100
44500	Nonrecurring Items				
44530	Sale of Equipment	9,160	3,458	0	3,000
44500	Total Nonrecurring Items	9,160	3,458	0	3,000
46000	State Of Tennessee				
46100	Public Works Grants				
46410	Bridge Program	434,322	0	398,695	447,916
46420	State Aid Program	3,033,876	938,467	891,400	212,000
46100	Total Public Works Grants	3,468,198	938,467	1,290,095	659,916
46800	Other State Revenues				
46920	Gasoline & Motor Fuel Tax	2,799,412	2,779,329	2,775,000	2,798,554
46925	Hybrid/Electric Vehicle Registration Fee	11,329	31,557	20,000	30,200
46930	Petroleum Special Tax	20,107	20,105	20,105	20,105
46980	Other State Grants		0	0	
46800	Total Other State Revenues	2,830,848	2,830,991	2,815,105	2,848,859
47000	Federal Government				
47100	Federal Through State				
47230	Disaster Relief	0	0	0	0
47100	Total Federal Through State	0	0	0	0
48000	Other Governments And Citizens Groups				
48100	Other Governments				
48120	Paving & Maintenance	39,538	35,172	35,000	40,000
48100	Total Other Governments	39,538	35,172	35,000	40,000
49000	Operating Transfers				
49700	Insurance Recovery	58,114	7,200	0	0
49800	Operating Transfers in	0	0	0	0
	Total Operating Transfers	58,114	7,200	0	0
	Total Revenues and Other Sources	8,806,409	6,159,629	6,496,595	7,384,471

Giles County, TN
Highway Fund
Proposed Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
61000	Administration				
61000-101	County Official/Administration	99,787	104,776	104,776	107,920
61000-103	Assistant(s)	41,094	83,471	84,134	96,740
61000-187	Overtime	0	1,252	1,252	2,902
61000-201	Social Security	8,373	11,493	11,698	12,869
61000-204	State Retirement	10,115	13,606	13,643	15,941
61000-206	Life Insurance	37	45	47	45
61000-207	Medical Insurance	18,000	24,924	27,000	27,000
61000-210	Unemployment Compensation	28	69	78	70
61000-212	Employer Medicare Liability	1,958	2,688	2,736	3,010
61000-307	Communication	112	369	1,225	2,000
61000-320	Dues & Memberships	3,781	3,781	4,000	4,000
61000-332	Legal Notices, Recording	34	130	500	500
61000-335	Maintenance & Repair Services - Bldg	1,767	1,460	2,000	2,000
61000-337	Maintenance & Repair Services - Office Equip	445	0	500	500
61000-347	Pest Control	350	519	500	500
61000-348	Postal Charges	0	309	400	400
61000-350	Internet Connectivity	1,019	1,104	1,200	1,200
61000-413	Drugs & Medical Supplies	0	113	200	200
61000-415	Electricity	8,798	9,830	9,500	9,800
61000-434	Natural Gas	5,640	6,126	7,500	7,000
61000-435	Office Supplies	2,619	3,700	4,000	4,000
61000-454	Water & Sewer	1,174	1,321	4,000	2,000
61000-499	Other Supplies & Materials (Emp Christmas Dinner)	1,044	1,650	1,800	1,800
61000-524	In Service/Staff Development	410	0	0	0
61000-599	Other Charges	0	115	200	200
61000-707	Building Improvements	7,000	68,401	27,500	10,000
61000-711	Furniture & Fixtures	0	5,771	5,000	2,000
61000-719	Office Equipment	528	5,139	6,000	2,000
	Total Administration	214,113	352,163	321,389	316,597
62000	Highway and Bridge Maintenance				
62000-105	Supervisor/Director	183,223	166,362	180,306	63,600
62000-141	Foremen	0	0	0	117,215
62000-144	Equipment Operators-Heavy	178,160	141,576	168,816	138,694
62000-145	Equipment Operators-Light	423,756	456,816	470,634	547,202
62000-147	Truck Drivers	301,113	309,519	345,056	418,113
62000-149	Laborers	120,321	122,674	126,501	131,944
62000-187	Overtime	0	40,585	39,584	42,503
62000-201	Social Security	72,350	74,578	82,499	90,475
62000-204	State Retirement	86,632	88,854	95,539	112,072
62000-206	Life Insurance	691	712	749	720
62000-207	Medical Insurance	262,620	228,651	218,562	250,356
62000-210	Unemployment Compensation	919	808	840	630
62000-212	Employer Medicare Liability	16,921	17,442	19,294	21,159
62000-329	Laundry Service	7,893	9,609	12,000	12,000
62000-361	Permits	0	0	500	500
62000-399	Other Contracted Services	0	2,250	21,000	2,000
62000-404	Asphalt- Hot Mix	411,836	113,683	114,000	1,000,000
62000-405	Asphalt- Liquid	638,083	1,374,704	1,376,000	1,150,000
62000-408	Concrete	0	530	4,000	5,000
62000-409	Crushed Stone	430,364	577,099	640,000	750,000
62000-420	Fertilizer, Lime, Chemicals	777	3,000	5,000	5,000
62000-426	General Construction Materials	1,921	5,300	5,000	5,000
62000-436	Other Road Materials	0	696	1,000	1,000
62000-438	Pipe	19,297	47,542	62,895	50,000
62000-443	Road Signs	13,647	22,663	30,000	25,000
62000-447	Structural Steel	1,217	1,346	2,500	2,500
Totals	Total Highway and Bridge	3,171,741	3,807,001	4,022,275	4,942,683

Giles County, TN
Highway Fund
Proposed Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	24-25 Amended Budget	2025-2026 PROPOSED BUDGET
63100	Operation & Maintenance of Equipment				
63100-105	Supervisor	0	0	0	63,600
63100-142	Mechanic(s)	179,528	215,662	228,250	250,728
63100-187	Overtime	0	7,047	7,048	9,430
63100-201	Social Security	11,031	13,603	14,473	19,488
63100-204	State Retirement	12,890	15,991	16,836	24,140
63100-206	Life Insurance	80	79	94	125
63100-207	Medical Insurance	29,781	37,125	34,956	44,460
63100-210	Unemployment Compensation	140	121	168	125
63100-212	Employer Medicare	2,580	3,181	3,385	4,558
63100-336	Maintenance & Repair - Equipment	0	18,763	25,250	40,000
63100-399	Other Contracted Services	1,902	1,927	1,800	5,000
63100-418	Equipment and Machinery Parts	226,938	271,343	250,000	250,000
63100-423	Fuel Oil	189,166	223,650	330,000	241,416
63100-424	Garage Supplies	12,424	22,460	22,500	20,000
63100-433	Lubricants	14,960	18,059	20,000	20,000
63100-450	Tires and Tubes	33,350	33,235	40,000	40,000
63100-790	Other Equipment	0	3,296	3,300	5,000
Totals	Total Operation & Maintenance of Equip	714,770	885,542	998,060	1,038,070
65000	Other Charges				
65000-340	Medical and Dental Services	175	485	500	500
65000-399	Other Contracted Services	0	4,000	4,000	400
65000-502	Building and Contents Insurance	8,237	8,651	10,000	10,000
65000-506	Liability Insurance	18,549	17,223	25,000	25,000
65000-508	Premiums of Corporate Surety Bonds	0	0	0	0
65000-509	Refunds	0	5,593	5,595	0
65000-510	Trustee's Compensation	73,050	80,612	82,000	85,000
65000-511	Vehicle and Equipment Insurance	44,267	50,747	50,750	55,000
65000-513	Worker's Compensation Insurance	55,357	53,058	59,655	58,000
65000-515	Liability Claim	969	1,000	2,500	2,500
Totals	Other Charges	200,604	221,369	240,000	236,400
68000	Capital Outlay				
68000-321	Engineering Services	36,850	49,867	50,000	75,000
68000-339	Matching Share	20,567	0	0	50,000
68000-351	Rentals	0	16,932	25,000	25,000
68000-705	Bridge Construction	454,070	0	398,695	447,916
68000-714	Highway Equipment	292,524	411,999	412,108	0
68000-726	State Aid Projects	3,016,613	813,036	891,400	212,000
68000-728	Traffic Control Equipment	0	13,055	14,000	40,000
Totals	Total Capital Outlay	3,820,624	1,304,889	1,791,203	849,916
TOTALS	Total Highway Fund	8,121,852	6,570,964	7,372,927	7,383,666
	Net Change in Fund Balance	684,557	411,335		805
	Fund Balance July 1	2,074,239	2,758,796		2,347,461
	Fund Balance June 30	2,758,796	2,347,461		2,348,266

Giles County, Tennessee
General Purpose School Fund
Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
40000	Local Taxes				
40100	County Property Taxes				
40110	Current Property Tax	6,802,912	6,689,210	6,070,698	6,070,698
40111	Current Property Tax - Increment Fin	0	0	0	0
40120	Trustee's Collections - Prior Year	161,926	164,688	135,000	135,000
40125	Trustee's Collections - Bankruptcy	1,881	87	0	0
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs	43,944	28,192	35,000	35,000
40140	Interest & Penalty	38,032	35,380	25,000	25,000
40150	Pickup taxes	0	0	0	0
40163	Payments in Lieu of Taxes- Other	299,448	143,714	0	0
40200	County Local Option Taxes				
40210	Local Option Sales Tax	6,332,808	6,451,173	4,368,337	5,868,337
40275	Mixed Drink Tax	32,124	15,000	10,000	10,000
40350	Interstate Telecommunications Tax	0	0	0	0
40100	Total County Taxes	\$13,713,075	\$13,527,443	\$10,644,035	\$12,144,035
41000	Licenses and Permits				
41100	Licenses				
41110	Marriage Licenses	2,261	2,077	2,100	2,100
41000	Total Licenses and Permits	\$2,261	\$2,077	\$2,100	\$2,100
43000	Charges for Current Services				
	Fees				
43350	Copy Fees	320	56	100	100
43500	Education Charges				
43516	Tuition - Out-of-State Systems	500	500	500	500
43517	Tuition - Other	0	0	0	0
43570	Receipts from Individual Schools	89,810	75,368	80,000	80,000
43990	Other Charges for Services	3,809	4,302	7,000	7,000
43000	Total Charges for Current Services	\$94,439	\$80,226	\$87,600	\$87,600
44000	Other Local Revenues				
44100	Recurring Items				
44110	Investment Income	84,939	0	0	0
44130	Sale of Materials and Supplies	0	10	500	500
44145	Sale of Recycled Materials	0	73	500	500
44170	Miscellaneous Refunds	1,987	26,829	4,500	4,500
44500	Nonrecurring Items				
44530	Sale of Equipment	16,056	21,552	20,000	20,000
44560	Damages Recovered from Individuals	53	405	1,000	1,000
44570	Contributions & Gifts	15,000	9,802	34,000	25,000
44900	Other Local Revenues				
44990	Other Local Revenue	245	276	500	500
44000	Total Other Local Revenues	\$118,280	\$58,946	\$61,000	\$52,000

Giles County, Tennessee
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		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
46000	State of Tennessee				
46500	State Education Funds				
46510	TN Investment Student Achievement	25,098,685	26,106,968	25,718,297	26,617,459
46511	Basic Education Program	0	0	0	0
46515	Early Childhood Education	478,121	512,172	534,453	463,578
46550	Driver Education	14,052	16,133	16,500	16,500
46590	Other State Education Funds	576,439	511,311	506,940	506,940
46596	Paid Parental Leave	0	55,713	0	20,000
46610	Career Ladder	52,018	50,000	50,000	37,000
46640	Vocational Equipment	0	0	0	0
46790	Other Vocational	789,596	392,009	2,084,478	0
46851	State Revenue Sharing TVA	946,690	931,826	700,000	700,000
46980	Other State Grants	30,064	140,668	140,668	0
46990	Other State Revenues	29,393	0	1,000	1,000
46000	Total State Funds	<u>\$28,015,058</u>	<u>\$28,716,800</u>	<u>\$29,752,336</u>	<u>\$28,362,477</u>
47000	Federal Government				
47100	Federal through State				
47143	Special Education Grants to States	0	61,519	115,000	115,000
47401	American Rescue Plan Act Grant #1	263,122	0	20,000	0
47590	Other Federal Through State	56,274	0	20,000	0
47000	Total Federal Funds	<u>\$319,396</u>	<u>\$61,519</u>	<u>\$155,000</u>	<u>\$115,000</u>
48000	Other Governments and Citizens Groups				
48100	Other Governments				
48130	Contributions	725,787	220,004	213,500	0
48140	Contracted Services	0	0	2,000	0
48000	Total Other Governments & Citizens Group	<u>\$725,787</u>	<u>\$220,004</u>	<u>\$215,500</u>	<u>\$0</u>
49000	Operating Transfers				
49500	Other Loan Proceeds	0	0	0	0
49700	Insurance Recovery	19,238	21,806	21,806	0
49800	Operating Transfers in	0	941,564	941,563	160,838
	Total Operating Transfers	<u>19,238</u>	<u>963,370</u>	<u>963,369</u>	<u>160,838</u>
	Total Revenues and Other Sources	<u>\$43,007,534</u>	<u>\$43,630,384</u>	<u>\$41,880,940</u>	<u>\$40,924,050</u>

Giles County, Tennessee
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		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
	INSTRUCTION				
71100	REGULAR INSTRUCTION PROGRAM				
71100 116	Teachers	11,596,248	11,617,345	11,825,240	11,989,252
71100 117	Career Ladder Program	23,156	21,509	25,000	20,000
71100 128	Homebound Teachers	1,890	2,450	3,000	3,000
71100 140	Salary Supplements	378,574	392,113	388,840	395,000
71100 163	Educational Assistants	455,365	536,544	548,541	556,310
71100 188	Bonus -Differentiated Pay	99,500	99,237	120,000	120,000
71100 189	Other Salaries & Wages	53,933	48,731	57,648	94,600
71100 195	Certified Substitute Teachers	50,943	104,518	59,950	40,000
71100 198	Non-Certified Substitute Teachers	210,878	229,478	150,000	200,000
71100 201	Social Security	763,688	777,759	811,580	831,927
71100 204	State Retirement	913,966	906,123	911,829	904,160
71100 207	Medical Insurance	1,924,123	2,076,517	2,071,932	2,137,560
71100 212	Employer Medicare	179,191	182,680	189,805	194,564
71100 217	Retirement - Hybrid	0	56,111	55,346	57,400
	Total Personnel Cost	16,651,455	17,051,114	17,218,711	17,543,773
71100 356	Tuition	0	0	0	0
71100 399	Other Contracted Services	23,772	12,825	70,000	50,000
71100 422	Food Supplies	2,449	2,757	3,500	3,500
71100 429	Instructional Supplies and Materials	137,121	146,849	175,000	200,000
71100 449	Textbooks - Bound	54,066	62,906	150,000	150,000
71100 471	Software	155,747	210,518	223,000	220,000
71100 499	Other Supplies & Materials	3,224	20,777	23,500	23,500
71100 722	Regular Instruction Equipment	137,353	0	20,000	20,000
	Total Operating Expenditures	513,732	456,633	665,000	667,000
	Total Regular Instruction Program	<u>\$17,165,187</u>	<u>\$17,507,747</u>	<u>\$17,883,711</u>	<u>\$18,210,773</u>

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		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
71200	SPECIAL EDUCATION PROGRAM				
71200 116	Teachers	1,627,517	1,787,432	1,828,460	1,845,173
71200 117	Career Ladder Program	6,000	5,643	6,000	8,000
71200 128	Homebound Teachers	6,300	7,700	5,000	10,720
71200 163	Educational Assistants	637,151	717,038	682,737	659,005
71200 171	Speech Pathologist	210,511	253,919	291,535	273,333
71200 188	Bonus - Differentiated Pay	2,000	1,000	0	0
71200 195	Certified Substitute Teachers	1,988	845	2,500	2,500
71200 198	Non-Certified Substitute Teachers	57,596	10,245	35,000	35,000
71200 201	Social Security	152,318	164,281	175,152	175,692
71200 204	State Retirement	180,485	195,916	199,236	198,465
71200 207	Medical Insurance	375,182	436,644	444,066	471,084
71200 212	Employer Medicare	35,742	38,983	40,963	41,090
71200 217	Retirement - Hybrid		10,486	10,729	11,143
	Total Personnel Cost	3,292,790	3,630,132	3,721,378	3,731,205
71200 312	Contracts W/Private Agencies	436,433	258,108	258,100	287,060
71200 399	Other Contracted Services	0	0	0	0
71200 429	Instructional Supplies & Materials	0	0	0	0
71200 499	Other Supplies & Materials	0	0	0	0
71200 725	Special Education Equipment	0	0	0	0
	Total Operating Expenditures	436,433	258,108	258,100	287,060
	Total Special Education Program	<u>\$3,729,223</u>	<u>\$3,888,239</u>	<u>\$3,979,478</u>	<u>\$4,018,265</u>

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		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
71300	CAREER & TECHNICAL EDUCATION PROGRAM				
71300 116	Teachers	1,155,478	1,193,421	1,284,958	1,147,434
71300 123	Guidance Personnel	137,896	35,692	34,329	0
71300 188	Bonus Payments	0	400	0	0
71300 195	Certified Substitute Teachers	2,918	503	2,700	2,700
71300 198	Non-Certified Substitute Teachers	25,610	13,848	20,000	20,000
71300 201	Social Security	78,377	74,369	83,203	72,548
71300 204	State Retirement	93,751	89,333	92,274	81,522
71300 207	Medical Insurance	211,335	198,622	213,241	181,704
71300 212	Employer Medicare	18,339	17,395	19,459	16,967
71300 217	Retirement - Hybrid	0	6,977	7,655	6,968
	Total Personnel Cost	1,723,704	1,630,559	1,757,819	1,529,843
71300 334	Maintenance Agreements	12,722	10,516	13,200	14,000
71300 335	Maintenance & Repair Services - Buildings	0	263	0	0
71300 336	Maintenance & Repair Services - Equipment	337	0	2,000	2,500
71300 399	Other Contracted Services	72,930	67,187	162,160	4,000
71300 429	Instructional Supplies & Materials	23,048	20,583	110,792	21,000
71300 449	Textbooks	2,225	0	4,000	4,000
71300 471	Software	94,883	29,170	52,933	0
71300 499	Other Supplies & Materials	9,911	0	15,000	15,000
71300 730	Vocational Instruction Equipment	298,744	9,031	438,496	10,000
	Total Operating Expenditures	514,800	136,751	798,581	70,500
	Total Career & Technical Education Program	<u>\$2,238,504</u>	<u>\$1,767,310</u>	<u>\$2,556,400</u>	<u>\$1,600,343</u>
	Total Instruction	<u>\$23,132,914</u>	<u>\$23,163,297</u>	<u>\$24,419,589</u>	<u>\$23,829,381</u>

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		2023-2024	Estimated	2024-2025	2025-2026
		AUDITED	2024-2025	AMENDED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	BUDGET
72110	SUPPORT SERVICES				
	ATTENDANCE				
72110 105	Supervisor/Director	90,088	92,710	92,710	95,120
72110 189	Other Salaries & Wages	37,500	39,998	39,998	40,798
72110 201	Social Security	7,795	8,118	8,228	8,427
72110 204	State Retirement	9,855	10,289	10,242	10,734
72110 207	Medical Insurance	7,806	8,234	8,256	8,460
72110 212	Employer Medicare	1,823	1,899	1,924	1,971
72110 217	Retirement - Hybrid	0	933	973	961
	Total Personnel Cost	154,867	162,180	162,331	166,471
72110 320	Dues and Memberships	150	150	150	175
72110 355	Travel	1,349	1,046	3,300	1,600
72110 471	Software	15,710	15,660	16,500	16,000
72110 499	Other Supplies & Materials	221	500	500	500
72110 524	In Service/Staff Development	2,545	2,558	1,500	3,200
	Total Operating Expenditures	19,975	19,914	21,950	21,475
	Total Attendance	<u>\$174,842</u>	<u>\$182,094</u>	<u>\$184,281</u>	<u>\$187,946</u>

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		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72120	HEALTH SERVICES				
72120 105	Supervisor/Director	61,600	63,448	63,448	64,717
72120 131	Medical Personnel	372,530	379,668	386,102	390,502
72120 188	Bonus Payments	3,000	3,000	0	3,000
72120 198	Non-Certified Substitute Teachers	0	0	180	0
72120 201	Social Security	26,010	26,773	27,883	28,410
72120 204	State Retirement	31,070	32,247	32,278	35,191
72120 207	Medical Insurance	73,293	76,444	74,916	79,176
72120 212	Employer Medicare	6,083	6,261	6,521	6,644
	Total Personnel Cost	573,586	587,841	591,328	607,640
72120 320	Dues and Memberships	0	175	0	175
72120 355	Travel	1,713	1,461	2,750	2,750
72120 399	Other Contacted Services	5,000	70,000	80,000	77,000
72120 413	Drugs & Medical Supplies	1,554	1,908	2,500	2,500
72120 499	Other Supplies & Materials	35,027	25,920	35,000	35,000
72120 524	In Service/Staff Development	7,761	7,931	8,750	8,750
72120 735	Health Equipment	0	0	0	0
	Total Operating Expenditures	51,055	107,396	129,000	126,175
	Total Health Services	\$624,641	\$695,237	\$720,328	\$733,815

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		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72130	OTHER STUDENT SUPPORT				
72130 117	Career Ladder Program	2,000	2,000	2,000	2,000
72130 123	Guidance Personnel	628,248	757,373	807,690	763,828
72130 124	Psychological Personnel	0	0	0	134,887
72130 130	Social Worker	0	52,612	52,612	53,664
72130 161	Secretary	30,479	31,210	31,210	31,834
72130 162	Clerical Personnel	33,229	34,104	34,104	35,829
72130 201	Social Security	40,857	51,880	57,512	63,367
72130 204	State Retirement	50,288	61,374	64,404	70,221
72130 207	Medical Insurance	90,332	101,813	97,174	117,084
72130 212	Employer Medicare	9,555	12,133	13,451	14,820
72130 217	Retirement - Hybrid	0	3,075	3,218	4,530
	Total Personnel Cost	884,988	1,107,573	1,163,375	1,292,064
72130 309	Contracts with Government Agencies	0	0	0	0
72130 322	Evaluation & Testing	0	0	0	0
72130 355	Travel	0	1,224	0	1,250
72130 399	Other Contracted Services	5,500	5,500	5,500	14,000
72130 471	Software	6,000	3,500	3,500	6,550
72130 499	Other Supplies & Materials	4,282	0	218	0
72130 524	In Service/Staff Development	6,775	4,000	18,870	5,000
	Total Operating Expenditures	22,557	14,224	28,088	26,800
	Total Other Student Support	\$907,545	\$1,121,797	\$1,191,463	\$1,318,864

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		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72210	REGULAR INSTRUCTION PROGRAM				
72210 105	Supervisor/Director	249,589	235,812	261,343	178,899
72210 117	Career Ladder Program	4,000	2,000	2,000	2,000
72210 129	Librarian(s)	483,080	442,280	497,009	497,480
72210-137	Educational Media Personnel	78,000	79,847	79,847	81,440
72210 162	Clerical Personnel	77,479	80,679	80,817	82,434
72210 188	Bonus- Differentiated Pay	0	0	0	0
72210 201	Social Security	53,456	52,211	57,103	52,220
72210 204	State Retirement	63,130	60,066	62,259	55,651
72210 207	Medical Insurance	138,253	146,309	149,101	149,964
72210 212	Employer Medicare	12,502	12,211	13,355	12,213
72210 217	Retirement - Hybrid	0	2,454	1,156	2,545
	Total Personnel Cost	1,159,489	1,113,869	1,203,990	1,114,846
72210 320	Dues & Memberships	600	450	600	350
72210 334	Maintenance Agreements	17,019	12,240	25,000	25,000
72210 355	Travel	4,496	12,944	15,000	15,000
72210 399	Othe Contracted Services	2,874	0	0	0
72210 471	Software	12,278	11,192	11,200	11,200
72210 499	Other Supplies & Materials	5,158	6,474	7,000	7,000
72210 524	In-Service/Staff Development	225	4,529	5,000	5,000
	Total Operating Expenditures	42,650	47,830	63,800	63,550
	Total Regular Instruction Program	\$1,202,139	\$1,161,699	\$1,267,790	\$1,178,396

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		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72220	SPECIAL EDUCATION PROGRAM				
72220 103	Assistant Supervisor	73,056	75,389	75,389	76,893
72220 105	Supervisor/Director	91,588	94,210	94,210	98,620
72220 117	Career Ladder Program	1,000	1,000	1,000	1,000
72220 124	Psychological Personnel	400	0	0	0
72220 135	Assessment Personnel	86,487	107,671	104,150	99,657
72220 201	Social Security	15,023	14,964	17,034	15,573
72220 204	State Retirement	16,971	16,741	18,673	16,200
72220 207	Medical Insurance	15,672	16,584	16,587	33,192
72220 212	Employer Medicare	3,638	3,974	3,984	3,990
72220 217	Retirement - Hybrid Stabilization	0	754	792	777
	Total Personnel Cost	303,835	331,287	331,819	345,902
72220 312	Contract with Private Agencies	93,544	605,924	601,024	624,592
72220 320	Dues & Memberships	150	150	150	175
72220 355	Travel	1,218	0	2,000	3,000
72220 399	Other Contracted Services	652	1,729	0	0
72220 499	Other Supplies & Materials	0	0	0	650
72220 524	In-Service/Staff Development	1,673	975	2,000	2,000
72220 790	Other Equipment	0	0	0	0
	Total Operating Expenditures	97,237	608,778	605,174	630,417
	Total Special Education Program	\$401,072	\$940,066	\$936,993	\$976,319

Giles County, Tennessee
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		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72230	CAREER & TECHNICAL EDUCATION PROGRAM				
72230 105	Supervisor/Director	91,777	85,186	92,710	98,620
72230 161	Secretaries	36,250	38,320	38,320	39,087
72230 201	Social Security	7,708	7,123	8,124	8,538
72230 204	State Retirement	9,899	8,811	10,122	8,693
72230 207	Medical Insurance	15,456	19,251	19,512	20,604
72230 212	Employer Medicare	1,803	1,666	1,900	1,997
72230 217	Retirement - Hybrid Stabilization	0	445	973	0
	Total Personnel Cost	162,893	160,802	171,661	177,539
72230 316	Contributions	15,000	0	0	0
72230 320	Dues & Memberships	150	150	150	175
72230 348	Postal Charges	10	0	0	0
72230 355	Travel	4,098	3,746	10,000	10,000
72230 425	Gasoline	531	1,046	1,750	2,000
72230 499	Other Supplies & Materials	1,972	0	2,000	2,000
72230 524	In Service/Staff Development	6,859	6,145	9,000	9,000
72230 790	Other Equipment	856	0	2,000	2,000
	Total Operating Expenditures	29,476	11,086	24,900	25,175
	Total Career & Technical Education Program	\$192,369	\$171,888	\$196,561	\$202,714

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		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72250	TECHNOLOGY				
72250 105	Supervisor/Director	70,000	72,100	72,100	73,542
72250 121	Data Processing Personnel	120,000	147,585	162,124	103,429
72250 201	Social Security	11,045	12,970	14,522	9,297
72250 204	State Retirement	13,383	15,182	16,226	11,516
72250 207	Medical Insurance	30,882	39,086	43,008	31,596
72250 212	Employer Medicare	2,583	3,033	3,396	2,566
	Total Personnel Cost	247,893	289,956	311,376	231,946
72250 307	Communication	342	526	0	550
72250 320	Dues and Memberships	0	0	0	0
72250 350	Internet Connectivity	657,234	138,090	172,425	189,000
72250 355	Travel	5,137	5,642	8,125	8,125
72250 471	Software	55,273	102,506	111,263	110,000
72250 499	Other Supplies & Materials	364	0	500	500
72250 524	In Service/Staff Development	0	2,934	0	500
72250 790	Other Equipment	22,858	27,033	28,000	77,140
	Total Operating Expenditures	741,208	276,730	320,313	385,815
	Total Technology	<u>\$989,101</u>	<u>\$566,687</u>	<u>\$631,689</u>	<u>\$617,761</u>

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		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72310	BOARD OF EDUCATION				
72310 118	Secretary to Board	1,950	1,950	2,000	2,000
72310 191	Board and Committee Member Fees	11,192	10,835	12,250	12,250
72310 201	Social Security	710	717	885	885
72310 204	State Retirement	140	143	200	200
72310 206	Life Insurance	12,830	11,044	15,000	15,000
72310 210	Unemployment Compensation	7,412	44,099	20,000	30,000
72310 212	Employer Medicare	190	185	210	210
72310-299	Fringe Benefits (Retiree Health Insurance)	174,862	195,393	185,000	200,000
	Total Personnel Cost	209,286	264,365	235,545	260,545
72310 302	Advertising	100	103	0	0
72310 305	Audit Services	15,900	19,000	19,000	21,000
72310 320	Dues & Memberships	9,622	13,468	10,000	14,000
72310 330	Lease/SBITA Payments	0	27,276	27,000	40,000
72310 331	Legal Services	28,496	24,315	45,000	45,000
72310 335	Maintenance and Repair Services- Building	0	83,175	100,000	0
72310 355	Travel	1,173	2,664	3,000	3,000
72310 399	Other Contracted Services	0	0	0	0
72310 499	Other Supplies and Materials	0	45	750	500
72310 506	Liability Insurance	220,973	164,537	164,538	167,830
72310 508	Premiums on Corporate Surety Bonds	0	0	0	0
72310 509	Refunds	0	41,474	41,474	0
72310 510	Trustee's Commission	259,388	273,443	250,000	250,000
72310 513	Worker's Compensation Insurance	201,191	173,006	166,382	176,466
72310 515	Liability Claim	5,000	0	6,000	6,000
72310 524	In Service/Staff Development	8,045	9,064	12,000	12,000
72310 533	Criminal Investigation of Applicants	2,650	9,605	6,000	6,000
72310 599	Other Charges	2,089	1,546	2,300	2,300
	Total Operating Expenditures	754,627	842,720	853,444	744,096
	Total Board of Education Services	\$963,913	\$1,107,085	\$1,088,989	\$1,004,641

Giles County, Tennessee
General Purpose School Fund
Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72320	Director of Schools				
72320 101	County Official/Administrative Officer	126,289	126,289	126,289	132,768
72320 103	Assistant Director	101,031	103,731	103,731	106,214
72320 117	Career Ladder	1,000	0	0	0
72320 161	Secretary(s)	83,896	84,889	86,742	85,734
72320 189	Other Salaries & Wages (CEO Supplement)	0	1,000	1,000	1,000
72320 201	Social Security	18,982	18,858	19,639	20,194
72320 204	State Retirement	22,724	22,489	22,507	22,790
72320 207	Medical Insurance	25,746	30,577	30,760	31,596
72320 212	Employer Medicare	4,439	4,410	4,593	4,723
72320 217	Retirement - Hybrid Stabilization	0	1,037	1,089	1,073
	Total Personnel Cost	384,107	393,281	396,350	406,092
72320 302	Advertising	100	300	500	500
72320 307	Communication	10,760	10,934	13,000	13,000
72320 320	Dues & Memberships	2,736	2,749	2,800	2,800
72320 348	Postal Charges	918	1,913	3,000	3,000
72320 355	Travel	2,080	1,297	2,000	2,000
72320 435	Office Supplies	885	572	1,000	1,000
72320 499	Other Supplies and Materials	556	1,020	1,500	1,500
72320 508	Premiums on Corporate Surety	0	350	350	350
72320 524	In Service/Staff Development	3,492	1,856	3,000	3,000
72320 599	Other Charges	0	644	1,000	1,000
72320 701	Administration Equipment	0	0	500	500
	Total Operating Expenditures	21,527	21,635	28,650	28,650
	Total Office of the Director of Schools	\$405,634	\$414,915	\$425,000	\$434,742

Giles County, Tennessee
General Purpose School Fund
Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72410	OFFICE OF THE PRINCIPAL				
72410 104	Principal(s)	733,204	754,180	754,180	778,460
72410 117	Career Ladder Program	5,000	5,000	5,000	4,000
72410 135	Assessment Personnel	86,000	88,889	88,889	90,393
72410 139	Assistant Principal(s)	720,939	749,405	750,501	759,037
72410 161	Secretary(s)	507,992	522,668	522,518	524,778
72410 162	Clerical Personnel	67,210	72,970	72,745	74,200
72410 189	Other Salaries & Wages	26,458	27,546	27,546	28,940
72410 201	Social Security	127,046	130,579	137,725	140,109
72410 204	State Retirement	150,290	149,158	149,142	146,298
72410 207	Medical Insurance	316,804	359,346	350,894	392,940
72410 212	Employer Medicare	29,713	30,539	32,210	32,768
72410 217	Retirement - Hybrid	0	1,733	1,819	1,781
	Total Personnel Cost	2,770,656	2,892,012	2,893,169	2,973,704
72410 307	Communication	39,925	43,193	50,000	50,000
72410 317	Data Processing Services	11,255	19,556	19,447	25,800
72410 320	Dues & Memberships	2,700	2,700	2,700	3,150
72410 334	Maintenance Agreements	80,982	91,333	80,000	80,000
72410-524	In Service/Staff Development	1,130	0	750	750
72410-719	Office Equipment	0	707	0	0
	Total Operating Expenditures	135,992	157,490	152,897	159,700
	Total Office of the Principal	\$2,906,648	\$3,049,502	\$3,046,066	\$3,133,404

Giles County, Tennessee
General Purpose School Fund
Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72610	OPERATION OF PLANT				
72610 166	Custodial Personnel	671,776	682,715	683,653	695,249
72610 189	Other Salaries & Wages	8,768	7,938	15,000	15,000
72610 201	Social Security	40,888	42,270	43,316	44,036
72610 204	State Retirement	48,382	48,495	49,039	54,547
72610 207	Medical Insurance	146,676	158,739	162,600	162,648
72610 212	Employer Medicare	9,563	9,715	10,130	10,299
	Total Personnel Cost	926,053	949,872	963,738	981,779
72610 329	Laundry Service	6,134	3,916	6,000	6,000
72610 334	Maintenance Agreements	0	613	0	0
72610 336	Maintenance and Repair Equip.	0	300	1,000	1,000
72610 347	Pest Control	6,046	5,089	5,850	6,200
72610 359	Disposal Fees	29,853	33,118	30,000	30,000
72610 399	Other Contracted Services	100,116	121,242	132,500	132,500
72610 410	Custodial Supplies	48,211	71,849	75,000	75,000
72610 415	Electricity	879,634	806,688	930,000	930,000
72610 434	Natural Gas	112,798	82,579	110,000	110,000
72610 442	Propane Gas	24,362	28,187	25,000	30,000
72610 454	Water & Sewer	124,980	93,561	103,000	103,000
72610 499	Other Supplies & Materials	0	108	500	300
72610 502	Building & Content Insurance	285,013	400,416	400,000	408,424
72610 599	Other Charges	0	1,550	0	0
72610 717	Maintenance Equipment	0	0	0	0
72610 720	Plant Operation Equipment	445	5,000	7,500	7,500
	Total Operating Expenditures	1,617,592	1,654,215	1,826,350	1,839,924
	Total Operation of Plant	\$2,543,645	\$2,604,087	\$2,790,088	\$2,821,703

Giles County, Tennessee
General Purpose School Fund
Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72620	MAINTENANCE OF PLANT				
72620 105	Supervisor/Director	72,042	72,100	72,100	73,542
72620 162	Clerical Personnel	0	19,231	25,488	27,000
72620 167	Maintenance Personnel	248,050	275,531	275,531	282,860
72620 189	Other Salaries & Wages	74,806	58,236	56,200	58,700
72620 201	Social Security	22,843	26,106	29,408	27,410
72620 204	State Retirement	26,990	30,824	34,055	33,954
72620 207	Medical Insurance	62,683	78,273	78,228	82,104
72620 212	Employer Medicare	5,619	6,202	6,878	6,411
72620-217	Retirement - Hybrid	0	0	100	100
	Total Personnel Cost	513,033	566,502	577,988	592,081
72620 307	Communication	72	0	100	0
72620 320	Dues & Memberships	475	475	500	500
72620 329	Laundry Service	5,540	2,804	6,450	0
72620 334	Maintenance Agreements	1,077	1,288	1,500	1,500
72620 335	Maintenance & Repair Services - Building	37,354	55,561	59,000	50,000
72620 336	Maintenance & Repair Services - Equipment	1,711	16,081	22,000	22,000
72620 355	Travel	0	500	700	700
72620 399	Other Contracted Services	21,654	31,339	37,800	37,800
72620 418	Equipment & Machinery Parts	42,812	88,371	105,000	105,000
72620 425	Gasoline	17,422	13,767	20,000	20,000
72620 451	Uniforms	115	5,316	0	6,450
72620 471	Software	8,780	8,702	9,500	8,000
72620 499	Other Supplies & Materials	73,305	91,009	98,493	105,000
72620-524	In Service/Staff Development	699	1,000	1,500	1,500
72620 701	Administrative Equipment	30,064	140,668	140,668	0
72620 717	Maintenance Equipment	0	10,000	23,000	23,000
72620 718	Motor Vehicles	0	0	0	0
72620 790	Other Equipment	0	0	0	0
	Total Operating Expenditures	241,080	466,881	526,211	381,450
	Total Maintenance of Plant	\$754,113	\$1,033,384	\$1,104,199	\$973,531

Giles County, Tennessee
General Purpose School Fund
Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
72710	TRANSPORTATION				
72710 105	Supervisor	73,833	72,100	72,100	73,542
72710 142	Mechanics	103,950	158,920	192,507	200,503
72710 146	Bus Drivers	728,109	796,830	826,000	842,520
72710 161	Secretary	30,100	34,925	34,925	35,624
72710 187	Overtime Pay	469	0	5,000	3,000
72710 189	Other Salaries & Wages	129,929	136,060	130,000	130,000
72710 201	Social Security	62,190	72,613	78,153	79,682
72710 204	State Retirement	69,094	80,577	90,506	91,000
72710 207	Medical Insurance	320,847	403,928	395,070	432,480
72710 212	Employer Medicare	14,544	16,474	18,278	18,635
72710 217	Retirement - Hybrid Stabilization	0	208	0	0
	Total Personnel Cost	1,533,065	1,772,636	1,842,539	1,906,986
72710 329	Laundry Service	3,217	3,349	3,200	3,200
72710 334	Maintenance Agreements	2,510	2,488	2,950	2,950
72710 336	Maintenance & Repair Services - Equipment	0	298	0	0
72710 338	Maintenance & Repair Services - Vehicles	1,716	25,372	26,850	14,000
72710 340	Medical and Dental Services	4,128	6,573	4,500	7,000
72710 350	Internet Connectivity	0	0	1,350	1,350
72710 355	Travel	1,045	750	1,000	1,000
72710 399	Other Contracted Services	18,389	42,190	53,600	21,500
72710 412	Diesel Fuel	252,686	219,818	350,000	265,000
72710 418	Equipment and Machinery Parts	2,021	8,000	2,500	2,500
72710 425	Gasoline	11,582	11,835	15,500	15,500
72710 433	Lubricants	8,460	14,382	13,000	13,000
72710 450	Tires and Tubes	25,046	28,723	28,000	28,000
72710 451	Uniforms	320	535	500	500
72710 453	Vehicle Parts	59,371	88,603	108,781	105,000
72710 471	Software	0	23,207	25,188	25,188
72710 499	Other Supplies and Materials	25,081	8,935	9,950	9,950
72710 511	Vehicle and Equipment Insurance	106,607	92,080	92,080	93,922
72710 524	In Service/Staff Development	2,537	1,900	3,000	3,000
72710 599	Other Charges	34	0	0	0
72710 729	Transportation Equipment	524,973	1,417,035	1,422,096	0
72710 790	Other Equipment	6,401	6,282	5,500	5,500
	Total Operating Expenditures	1,056,124	2,002,354	2,169,545	618,060
	Total Transportation	\$2,589,189	\$3,774,990	\$4,012,084	\$2,525,046
	TOTAL SUPPORT SERVICES	<u>\$14,654,851</u>	<u>\$16,823,430</u>	<u>\$17,595,531</u>	<u>\$16,108,882</u>
	OPERATION OF NON-INSTRUCTIONAL SERVICES				

Giles County, Tennessee
General Purpose School Fund
Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
73300	Community Service				
73300 116	Teachers	197,051	202,368	202,368	202,368
73300 163	Educational Assistance	13,397	6,743	6,743	6,743
73300 201	Social Security	13,045	12,965	12,965	12,965
73300 204	State Retirement	13,932	15,014	15,014	15,014
73300 212	Employer Medicare	3,051	3,032	3,032	3,032
73300 217	Retirement - Hybrid	0	500	500	500
	Total Personnel Cost	240,476	240,622	240,622	240,622
73300 355	Travel	408	537	537	537
73300 422	Food Supplies	1,901	0	0	0
73300 429	Instructional Supplies and Materials	782	4,668	4,668	4,668
73300 499	Other Supplies & Materials	4,900	3,000	3,000	3,000
73300 524	In Service/Staff Development	1,259	1,113	1,113	1,113
73300 599	Other Charges	20	60	60	60
	Total Operating Expenditures	9,270	9,378	9,378	9,378
	Total Community Service	\$249,746	\$250,000	\$250,000	\$250,000

Giles County, Tennessee
General Purpose School Fund
Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
73400	Early Childhood Education				
73400 105	Supervisor/Director	30,180	31,058	31,058	31,865
73400 116	Teachers	270,243	305,530	306,214	313,872
73400 162	Clerical Personnel	39,000	41,098	41,098	41,920
73400 163	Educational Assistants	124,575	134,157	130,230	135,780
73400 166	Custodial Personnel	120	0	0	0
73400 195	Certified Substitute Teachers	575	115	575	575
73400 198	Non Certified Substitute Teachers	7,602	2,520	6,030	6,030
73400 201	Social Security	28,252	31,292	31,943	32,863
73400 204	State Retirement	33,556	37,432	40,707	37,786
73400 207	Medical Insurance	88,473	94,693	99,317	93,924
73400 212	Employer Medicare	6,637	7,421	7,470	7,686
73400 217	Retirement - Hybrid	0	1,845	1,850	1,906
	Total Personnel Cost	629,213	687,160	696,492	704,207
73400 307	Communication	478	423	450	450
73400 355	Travel	1,453	3,504	5,000	5,000
73400 422	Food Supplies	16,151	22,638	26,400	20,498
73400 429	Instructional Supplies	28,838	16,351	20,300	18,488
73400 499	Other Supplies and Materials	2,790	3,796	4,000	4,000
73400 524	In-Service/Staff Development	3,499	3,684	4,000	4,000
73400 599	Other Charges	5,097	3,496	4,000	4,000
73400 790	Other Equipment	1,096	1,960	2,000	2,000
	Total Operating Expenditures	59,402	55,853	66,150	58,436
	Total Early Childhood Education	\$688,615	\$743,012	\$762,642	\$762,643
	Regular Capital Outlay				
76100 304	Architects	0	35,583	80,600	0
76100 706	Building Construction	0	0	689,061	0
76100 707	Building Improvements	14,610	0	0	
	Total Capital Outlay	\$14,610	\$35,583	\$769,661	\$0
	Other Debt Service				
	Education				
82330-316	Contributions	0	986,389	986,390	1,005,050
	Total Education	\$0	\$986,389	\$986,390	\$1,005,050
	TOTAL NON-INSTRUCTIONAL SERVICES	\$952,971	\$2,014,984	\$2,768,692	\$2,017,693

Giles County, Tennessee
General Purpose School Fund
Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
99100	Transfers to Other Funds				
99100 590	Transfers to Other Funds	365,463	3,500,000	3,500,000	0
	Total transfers to Other Funds	\$365,463	\$3,500,000	\$3,500,000	\$0
	Total Expenditures	39,106,199	45,501,711	48,283,812	41,955,956
	EXCESS OF REVENUES OVER (UNDER)				
	EXPENDITURES	3,901,335	(1,871,327)		-1,031,906
	BEGINNING FUND BALANCE	6,341,555	10,242,890		8,371,563
	HYBRID RESERVE	(169,444)			
	ENDING FUND BALANCE	\$10,242,890	\$8,371,563		\$7,339,657

Giles County, Tennessee
Cafeteria Fund 143
Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
43000	Charges for Current Services				
43500	Education Charges				
43522	Lunch Payments-Adult	29,958	32,340	32,000	32,000
43523	Income from Breakfast	2,402	1,406	3,000	3,000
43525	A La Carte Sales	118,985	132,047	120,000	127,000
43000	Total Charges for Current Services				
		\$151,345	\$165,793	\$155,000	\$162,000
44000	Other Local Revenues				
44100	Recurring Items				
44110	Interest Earned	46,665	38,471	70,000	40,000
44145	Sale of Recycled Materials	0	0	0	0
44165	Rebates	1,935	1,067	2,500	1,500
44170	Miscellaneous Refunds	0	58	0	75
44530	Sale of Equipment	327	329	0	500
44570	Contributions & Gifts	0	0	0	0
44000	Total Other Local Revenues				
		\$48,927	\$39,925	\$72,500	\$42,075
46000	State of Tennessee				
46500	State Education Funds				
46520	School Food Service	21,522	20,873	21,500	21,500
46500	Total State Education Funds				
		\$21,522	\$20,873	\$21,500	\$21,500
47000	Federal Government				
47100	Federal through State				
47111	Section 4 - Lunch	1,486,511	1,882,742	1,435,000	2,000,000
47112	USDA - Commodities	168,306	215,400	215,400	210,742
47113	Breakfast	647,229	827,671	665,000	1,000,000
47114	USDA - Other	197,077	124,849	105,000	125,000
47100	Total Federal Through State				
		\$2,499,123	\$3,050,662	\$2,420,400	\$3,335,742
48000	Other Governments & Citizens Groups				
48100	Other Governments				
48130	Contributions	4,000	0	0	0
48100	Total Other Governments				
		\$4,000	\$0	\$0	\$0
49000	Other Sources				
49700	Insurance Recovery	0	6,017	6,017	0
49800	Operating Transfers in	0	0	0	0
	Total Operating Transfers				
		\$0	\$6,017	\$6,017	\$0
	Total Revenues and Other Sources				
		\$2,724,917	\$3,283,269	\$2,675,417	\$3,561,317

Giles County, Tennessee
Cafeteria Fund 143
Budget
FY 25-26

		2023-2024 AUDITED ACTUAL	Estimated 2024-2025 ACTUAL	2024-2025 AMENDED BUDGET	2025-2026 PROPOSED BUDGET
73100	Food Service				
73100 105	Supervisor/Director	64,167	70,000	70,000	72,100
73100 162	Clerical Personnel	51,480	51,470	51,480	45,120
73100 165	Cafeteria Personnel	758,099	783,547	776,114	828,372
73100 169	Part-Time Personnel	143,221	156,426	182,785	175,323
73100-185	Educational Incentive	9,500	7,500	10,000	10,000
73100 189	Other Salaries & Wages	29,760	29,768	29,760	36,880
73100 201	Social Security	62,990	65,390	69,449	72,404
73100 204	State Retirement	67,523	70,952	67,482	81,386
73100 207	Medical Insurance	216,433	250,820	214,140	269,568
73100 212	Employer Medicare	14,731	15,293	16,243	16,933
73100 306	Bank Charges	0	671	0	1,000
73100 320	Dues & Memberships	1,667	1,743	1,300	1,300
73100 336	Maintenance & Repair Services	11,554	29,138	35,546	35,000
73100 354	Transportation Other Than	15,592	27,635	20,000	20,000
73100 355	Travel	2,293	1,967	2,500	2,500
73100 399	Other Contracted Services	19,460	15,748	20,000	20,000
73100 422	Food Supplies	1,384,932	1,600,555	1,451,017	1,590,000
73100 451	Uniforms	9,561	5,080	10,000	10,000
73100 469	USDA - Commodities	168,306	215,400	215,400	210,742
73100 499	Other Supplies & Materials	110,514	108,677	118,000	118,000
73100 509	Refunds	125	37	0	0
73100 524	In Service/Staff Development	1,262	800	5,000	3,000
73100 599	Other Charges (Employee Achievement Awds)	0	0	0	2,000
73100 710	Food Service Equipment	396,912	119,691	100,000	100,000
73100 719	Office Equipment	0	165	0	0
73100 790	Other Equipment	1,743	0	0	0
	Total Food Service	<u>\$3,541,825</u>	<u>\$3,628,474</u>	<u>\$3,466,216</u>	<u>\$3,721,628</u>
	EXCESS OF REVENUES OVER (UNDER)				
	EXPENDITURES	(816,908)	(345,205)		-160,311
	BEGINNING FUND BALANCE	<u>2,398,073</u>	<u>1,581,165</u>		<u>1,235,960</u>
	ENDING FUND BALANCE	<u>\$1,581,165</u>	<u>\$1,235,960</u>		<u>\$1,075,649</u>

Education Capital Projects 177
25-26 Budget

Description	Account Code	23-24 Audited Actual	24-25 Estimated Budget	24-25 Amended Budget	25-26 Proposed Budget
Revenue					
Miscellaneous Refunds	44170	0	0	0	0
Transfers In	49800	365,463	0	0	0
Total Revenues		\$365,463	\$0	\$0	\$0
Education Capital Projects	91300				
Architects	91300-304	4,091	0	4,000	0
Consultants	91300-308		11,500	15,000	0
Other Contracted Services	91300-399	0	6,530	0	0
Building Improvements	91300-707	712,865	178,847	331,737	41,300
Motor Vehicles	91300-718	0	112,560	0	0
Other Equipment	91300-790	0	0	0	
Total Education Projects		716,956	309,437	350,737	41,300
Total Expenditures		\$716,956	\$309,437	\$350,737	\$41,300
Excess of Est Revenue over (Under)					
Est Expenditures		-351,493	-309,437		-41,300
Beginning Fund Balance 7/1		702,230	350,737		41,300
Estimated Ending Fund Bal. 6/30		\$350,737	\$41,300		\$0

Education Capital Projects # 2 178
25-26 Budget

Description	Account Code	23-24 Audited Actual	24-25 Estimated Budget	24-25 Amended Budget	25-26 Proposed Budget
Revenue					
Contributions	48130	8,702,850	0	0	0
Transfers In	49800	0	3,500,000	3,500,000	0
Total Revenues		\$8,702,850	\$3,500,000	\$3,500,000	\$0
Education Capital Projects	91300				
Architects	91300-304	103,602	72,275	700,000	100,000
Building Improvements	91300-707	9,079,160	7,216,836	13,145,595	6,456,484
Total Education Projects		9,182,762	7,289,111	13,845,595	6,556,484
Total Expenditures		\$9,182,762	\$7,289,111	\$13,845,595	\$6,556,484
Excess of Est Revenue over (Under)					
Est Expenditures		-479,912	-3,789,111		-6,556,484
Beginning Fund Balance 7/1		10,825,507	10,345,595		6,556,484
Estimated Ending Fund Bal. 6/30		\$10,345,595	\$6,556,484		\$0