

Tax Rate Collections By Fund

ONE CENT = 97,661

FUND	Tax Rate	Amount
County General	1.2361	\$ 12,071,539
Highway	0.3910	\$ 3,818,531
Highway Capital Projects	0.0000	\$ 0
Debt Service	0.0000	\$ 0
Other Capital Projects	0.0000	\$ 0
General Purpose School	0.6782	\$ 6,623,345
Totals	2.3053	22,513,416

Calculation of penny collected

Total assessed property	986,471,138
collection rate	99.00%
Assessed property at 99% collection	976,606,427
Penny	97,661

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		2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
40000	Local Taxes				
40100	County Property Taxes				
40110	Current Property Tax	9,426,865	11,243,206	11,146,620	12,071,539
40120	Trustee's Collections - Prior Year	229,189	239,862	230,000	230,000
40125	Trustee's Collections - Bankruptcy	119	0	1,500	1,500
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs.	61,084	40,461	55,000	55,000
40140	Interest & Penalty	50,340	54,893	51,500	54,500
40162	Payments in Lieu of taxes - Local Utilities	297,592	337,307	307,595	335,000
40163	Payments in Lieu of taxes - Other	103	0	100	100
40100	Total County Taxes	10,065,292	11,915,730	11,792,315	12,747,639
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	233,507	168,851	220,000	220,000
40250	Litigation Tax - General	89,466	103,224	100,000	100,000
40266	Litigation Tax - Jail, Wrkhs, Courthouse	162,041	187,237	180,000	185,000
40270	Business Tax	420,258	449,152	420,000	450,000
40275	Mixed Drink Tax	1,895	3,115	2,000	3,000
40200	Total Local Option Taxes	1,407,167	1,411,579	1,422,000	1,458,000
40300	Statutory Local Taxes				
40300	Statutory Local Taxes				
40320	Bank Excise Tax	245,113	223,495	301,500	230,000
40330	Wholesale Beer Tax	169,613	153,283	184,600	160,000
40350	Interstate Telecommunications Tax	0	0	0	0
40390	Other Statutory Local Taxes	71	52	55	55
40300	Total Statutory Tax	414,797	376,830	486,155	390,055
40000	Total Local Taxes	11,887,256	13,704,139	13,700,470	14,595,694
41000	Licenses and Permits				
41100	Licenses				
41120	Animal Registration	2,136	4,386	5,000	5,000
41130	Animal Vaccination	224	303	765	300
41140	Cable TV Franchise	14,227	12,071	15,035	13,000
41100	Total Licenses	16,587	16,760	20,800	18,300
41500	Permits				
41500	Permits				
41510	Beer Permits	4,173	5,083	2,900	5,000
41590	Other Permits	0	1,880	50	50
41500	Total Permits	4,173	6,963	2,950	5,050
41000	Total Licenses and Permits	20,760	23,724	23,750	23,350

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	2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
42000	Fines, Forfeitures And Penalties			
42100	Circuit Court			
42120	7,813	12,617	7,900	12,000
42140	895	2,224	1,240	2,000
42141	1,439	2,198	1,700	2,000
42150	12	0	20	20
42180	1,330	1,378	830	1,350
42190	950	1,345	805	1,200
42191	17	26	20	25
42100	12,456	19,786	12,515	18,595
42300	General Sessions Court			
42310	1,278	1,315	1,030	1,300
42311	48	0	25	25
42320	21,019	35,860	19,130	35,000
42330	214	45	465	200
42341	200	633	130	600
42350	24	19	0	20
42380	190	95	120	120
42390	9,644	15,035	10,500	15,000
42391	0	2	0	0
42300	32,617	53,004	31,400	52,265
42500	Chancery Court			
42520	663	835	635	835
42530	2,210	2,356	2,130	2,300
42500	2,873	3,191	2,765	3,135
42000	47,946	75,981	46,680	73,995
43000	Charges for Current Services			
43100	General Service Charges			
43116	6,524	6,978	6,040	6,500
43120	2,492,437	2,400,949	2,690,000	2,450,000
43194	150	127	150	150
43100	2,499,111	2,408,054	2,696,190	2,456,650
43300	Fees			
43350	514	570	385	500
43365	14,772	16,473	15,765	16,000
43366	200	50	325	200
43370	60,557	62,679	45,000	60,000
43383	29,091	27,075	26,120	28,000
43392	9,698	9,674	9,535	9,675
43394	1,165	2,018	1,230	2,000
43395	4,510	4,765	4,350	4,700
43396	4,176	2,427	4,015	4,015
43399	6,370	6,600	3,500	6,600
43300	131,053	132,331	110,225	131,690
43000	2,630,164	2,540,385	2,806,415	2,588,340

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	2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
44000 Other Local Revenues				
44100 Recurring Items				
44110 Interest Earned	1,244,814	820,829	1,000,000	900,000
44120 Lease/Rentals	121,752	127,568	123,800	123,800
44125 Lease/PPP Interest	8,565	0	0	0
44130 Sale of Materials and Supplies	0	0	185	185
44131 Commissary Sales	18,109	20,665	21,000	20,500
44145 Sale of Recycled Materials	38,500	42,031	36,000	42,000
44165 Rebates	279	1,424	75	1,000
44170 Miscellaneous Refunds	15,496	16,303	22,894	20,000
44100 Total Recurring Items	1,447,515	1,028,819	1,203,954	1,107,485
44500 Nonrecurring Items				
44530 Sale of Equipment	22,264	1,836	20,000	20,000
44540 Sale of Property	38,500	0	0	0
44560 Damages Recovered from Individuals	100	0	100	100
44570 Contributions & Gifts	7,973	27,291	18,866	5,000
44580 Performance Bond Forfeitures	4,512	1,465	2,500	2,500
44500 Total Nonrecurring Items	73,349	30,592	41,466	27,600
44000 Total Other Local Revenue	1,520,864	1,059,411	1,245,420	1,135,085
45500 Fees In Lieu of Salary				
45510 County Clerk	450,110	428,596	427,000	440,000
45520 Circuit Court Clerk	54,402	259,203	244,980	255,000
45540 General Sessions Court Clerk	180,558	0	0	0
45550 Clerk And Master	96,043	135,860	98,000	130,000
45580 Register	158,417	170,073	147,600	165,000
45590 Sheriff	15,933	16,962	12,850	16,000
45610 Trustee	659,062	740,786	654,000	750,000
45500 Total Fees In Lieu Of Salary	1,614,525	1,751,481	1,584,430	1,756,000
45000 Total Fees Received from County Officials	1,614,525	1,751,481	1,584,430	1,756,000
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	0	180,000	0
46100 Total General Government Grants	9,000	9,000	189,000	9,000
46200 Public Safety Grants				
46210 Law Enforcement Training Programs	60,000	29,600	32,000	0
46240 School Resource Officer Grants	600,000	675,000	675,000	675,000
46200 Total Public Safety Grants	660,000	704,600	707,000	675,000

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	2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
46300 Health And Welfare Grants				
46310 Health Department Programs	191,080	234,620	376,900	379,700
46300 Total Health And Welfare Grants	191,080	234,620	376,900	379,700
46400 Public Works Grants				
46430 Litter Program	54,979	107,180	107,180	107,180
46400 Total Public Works Grants	54,979	107,180	107,180	107,180
46800 Other State Revenues				
46830 Beer Tax	17,752	16,956	17,750	17,750
46835 Vehicle Certificate of Title	8,014	7,747	8,000	8,000
46840 Alcoholic Beverage Tax	103,947	99,698	91,885	100,000
46845 Opioid Settlement Funds	110,318	76,448	100,000	75,000
46852 State Revenue Sharing - Telecommunications	51,171	49,290	51,150	50,000
46855 State Shared Sports Gaming Privilege Tax	42,684	43,839	38,580	43,000
46915 Contracted Prisoner Boarding	469,733	653,642	455,600	650,000
46960 Registrar's Salary Supplement	15,164	15,164	15,164	15,164
46980 Other State Grants	200,421	291,051	333,489	0
46990 Other State Revenues	68,248	61,677	60,000	40,000
46800 Total Other State Revenues	1,087,452	1,315,513	1,171,618	998,914
46000 Total State of Tennessee	2,002,511	2,370,913	2,551,698	2,169,794
47000 Federal Government				
47100 Federal through State				
47220 Civil Defense Reimbursement	0	0	0	0
47230 Disaster Relief	0	2,867	0	0
47235 Homeland Security Grants	113,545	192,580	307,443	22,800
47250 Law Enforcement Grants	0	0	0	0
47401 American Rescue Plan Act Grant # 1	23,629	0	0	0
47402 American Rescue Plan Act Grant # 2	30,057	620,149	620,149	0
47403 American Rescue Plan Act Grant # 3	163,482	45,358	119,326	0
47406 American Rescue Plan Act Grant A	0	65,720	65,720	0
47590 Other Federal Through State	132,836	40,000	50,000	0
47100 Total Federal Through State	463,549	966,674	1,162,638	22,800
47600 Direct Federal Revenue				
47990 Other Direct Federal Revenue	3,800	2,400	3,600	3,600
47900 Total Direct Federal Revenue	3,800	2,400	3,600	3,600
47000 Total Federal Government	467,349	969,074	1,166,238	26,400
48000 Other Governments And Citizens Groups				
48100 Other Governments				
48130 Contributions	111,500	150,000	161,500	150,000
48140 Contracted Services	7,050	3,650	11,200	8,750
48100 Total Other Governments	118,550	153,650	172,700	158,750
48600 Citizens Groups				
48610 Donations	0	250	310,500	0
48600 Total Citizens Groups	0	250	310,500	0
48900 Other				
48991 Opioid Settlement Funds	67,911	47,714	60,000	60,000
48900 Total Other	67,911	47,714	60,000	60,000
48000 Total Other Governments & Citizens Group	186,461	201,614	543,200	218,750
49000 Operating Transfers				
49700 Insurance Recovery	51,743	500	0	0
49800 Operating Transfers in	0	0	0	0
Total Operating Transfers	51,743	500	0	0
Total Revenues and Other Sources	20,429,579	22,697,221	23,668,301	22,587,408

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	2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
51100 County Commission				
51100-191 Board and Committee Members	59,245	54,410	55,000	113,316
51100-201 Social Security	3,354	3,160	3,410	7,026
51100-212 Employer Medicare	859	789	800	1,644
51100-302 Advertising	0	0	500	0
51100-307 Communication	0	0	3,000	0
51100-320 Dues and Memberships	3,421	3,421	3,421	3,421
51100-355 Travel	0	894	5,000	5,000
51100-399 Other Contracted Services (Committee Minutes)	3,720	2,630	4,000	4,000
51100-422 Food Supplies	150	0	0	0
51100-471 Software	0	3,750	0	
51100-499 Other Supplies and Materials	24	34	500	500
51100-524 In Service/Staff Development	0	375	3,500	3,500
51100-790 Other Equipment	0	0	500	0
Total County Commission	70,773	69,462	79,631	138,407
51300 County Executive				
51300-101 County Official	110,015	113,316	113,316	116,296
51300-161 Secretary	42,866	43,661	49,142	50,434
51300-189 Other Salaries and Wages (HR Director)	69,458	70,847	70,848	72,711
51300-201 Social Security	12,800	13,368	13,738	14,100
51300-204 Retirement	15,520	16,970	17,018	19,700
51300-207 Medical Insurance	25,620	21,175	25,620	27,000
51300-212 Employer Medicare	3,083	3,212	3,383	3,475
51300-302 Advertising	3,597	2,562	4,000	4,000
51300-307 Communication	1,103	2,041	2,500	2,500
51300-320 Dues and Memberships	2,118	2,330	2,200	2,200
51300-348 Postal Charges	0	200	200	200
51300-355 Travel	0	534	1,000	1,000
51300-399 Other Contracted Services	19,140	57,840	31,394	60,000
51300-499 Other Supplies and Materials	1,277	3,077	7,000	7,000
51300-524 In Service/Staff Development	99	310	1,000	1,000
51300-599 Other Charges	22	19	0	0
51300-711 Furniture and Fixtures	0	0	500	500
51300-790 Other Equipment	0	0	2,500	2,500
Totals Total County Executive	306,718	351,462	345,359	384,616
51400 County Attorney				
51400-331 Legal Services	34,534	41,973	50,000	50,000
Totals Total County Attorney	34,534	41,973	50,000	50,000

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		2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
51500	Election Commission				
51500-101	County Official	85,726	88,298	88,298	90,620
51500-106	Deputies	73,500	74,550	74,970	76,934
51500-192	Election Commission	2,915	2,325	3,500	5,000
51500-193	Election Workers	48,110	2,215	3,500	50,000
51500-201	Social Security	9,872	10,204	10,557	13,798
51500-204	Retirement	11,433	12,507	12,539	14,510
51500-207	Medical Insurance	18,000	18,000	18,000	37,536
51500-212	Employer Medicare	2,489	2,393	2,469	3,227
51500-307	Communication	427	204	500	300
51500-317	Data Processing Services	6,143	6,160	6,500	4,000
51500-320	Dues & Memberships	0	0	250	250
51500-332	Legal Notices, Recording and	4,632	2,731	5,000	6,500
51500-334	Maintenance Agreements	1,152	987	2,000	2,000
51500-348	Postal Charges	4,636	3,777	4,000	4,000
51500-351	Rentals	0	0	0	400
51500-355	Travel	166	514	3,000	750
51500-399	Other Contracted Services	37,000	18,960	20,000	41,000
51500-499	Other Supplies and Materials	6,808	4,747	5,000	7,500
51500-506	Liability Insurance	4,148	4,208	4,200	4,400
51500-524	In Service/Staff Development	0	0	1,000	500
51500-599	Other Charges	400	0	300	0
51500-731	Voting Machines	0	0	0	0
51500-790	Other Equipment	0	860	3,000	1,500
Totals	Total Election Commission	317,565	253,639	268,583	364,725
51600	Register of Deeds				
51600-101	County Official	95,251	98,109	98,109	100,689
51600-106	Deputy	33,201	35,221	35,558	36,503
51600-189	Other Salaries & Wages	21,394	25,485	26,493	27,190
51600-201	Social Security	8,735	9,306	9,930	10,192
51600-204	State Retirement	10,709	12,197	12,300	14,235
51600-207	Medical Insurance	25,620	25,620	25,620	25,620
51600-212	Medicare	2,043	2,176	2,322	2,384
51600-317	Data Processing Services	8,670	9,730	11,500	11,500
51600-320	Dues & Memberships	907	986	950	1,008
51600-334	Maintenance Agreements	1,187	1,187	1,900	1,900
51600-348	Postal Charges	385	668	700	700
51600-355	Travel	198	0	700	700
51600-499	Other Supplies and Materials	1,016	1,603	3,000	3,000
51600-524	In-Service/Staff Development	867	100	1,400	1,300
51600-790	Other Equipment	0	0	0	0
Totals	Total Register of Deeds	210,183	222,388	230,482	236,921

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		2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
51720	Planning				
51720-191	Board and Committee Members	3,440	3,520	5,000	5,000
51720-201	Social Security	188	201	310	310
51720-212	Employer Medicare	50	51	73	73
Totals	Total Planning	3,678	3,772	5,383	5,383
51800	County Buildings				
51800-166	Custodial Personnel	132,867	154,551	154,489	157,643
51800-201	Social Security	8,005	9,313	9,579	9,774
51800-204	Retirement	9,303	11,870	11,867	13,652
51800-207	Medical Insurance	34,405	34,404	34,407	34,404
51800-212	Employer Medicare	1,872	2,178	2,243	2,286
51800-307	Communication	38,151	37,683	38,000	38,000
51800-308	Consultants	59,103	51,400	596,000	0
51800-317	Data Processing Services	11,302	11,900	11,775	12,000
51800-334	Maintenance Agreements	10,479	15,503	29,000	20,000
51800-335	Maintenance & Repair - Buildings	43,354	77,752	50,000	50,000
51800-336	Maintenance & Repair - Equipment	14,223	25,478	44,600	35,000
51800-338	Maintenance & Repair - Vehicle	282	89	500	500
51800-347	Pest Control	5,587	6,198	5,700	6,500
51800-350	Internet Connectivity	4,293	4,495	4,600	4,600
51800-351	Rentals	460	2,000	1,000	1,000
51800-359	Disposal Fees	1,386	2,390	2,000	2,500
51800-399	Other Contracted Services	16,444	19,614	13,500	22,000
51800-410	Custodial Supplies	15,019	19,201	20,000	20,000
51800-415	Electricity	66,490	71,758	68,000	73,000
51800-425	Gasoline	704	1,103	1,000	1,200
51800-434	Natural Gas	7,151	4,392	9,000	8,000
51800-454	Water & Sewer	3,098	3,450	3,400	3,500
51800-468	Chemicals	0	0	50	50
51800-499	Other Supplies & Materials	1,642	2,885	3,000	3,000
51800-707	Building Improvements	65,346	302,879	325,019	0
51800-711	Furniture & Fixtures	7,597	0	500	500
51800-790	Other Equipment	3,729	223	2,000	2,000
Totals	Total County Buildings	562,292	872,707	1,441,228	521,109

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		2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
52100	Accounting and Budgeting				
52100-101	County Official/Administrative Officer	105,302	108,461	108,462	111,315
52100-119	Accountants/Bookkeepers	276,631	283,671	289,937	300,036
52100-201	Social Security	22,864	23,526	24,701	25,504
52100-204	Retirement	27,423	30,116	30,597	35,623
52100-207	Medical Insurance	47,238	50,531	57,048	53,804
52100-212	Employer Medicare	5,347	5,502	5,777	5,965
52100-302	Advertising	6,380	5,086	4,500	5,000
52100-305	Audit Services	13,352	13,352	13,352	13,352
52100-307	Communications	2,791	2,103	3,200	2,800
52100-317	Data Processing Services	43,643	92,680	88,233	78,930
52100-334	Maintenance Agreements	1,265	987	2,500	1,000
52100-348	Postal Charges	4,248	3,510	3,500	4,000
52100-355	Travel	39	77	750	750
52100-359	Disposal Fees	188	500	500	500
52100-399	Other Contracted Services	0	0	0	0
52100-499	Other Supplies & Materials	7,019	5,027	6,500	6,500
52100-524	In-service Staff Development	900	330	2,000	2,000
52100-709	Data Processing Equipment	1,797	0	7,000	7,000
52100-711	Furniture and Fixtures	93	0	500	500
52100-790	Other Equipment	190	200	200	0
Totals	Total Accounting & Budgeting	566,710	625,659	649,257	654,579
52300	Property Assessors Office				
52300-101	County Official/Administrative Officer	95,251	98,109	98,109	100,689
52300-106	Deputies	250,298	260,746	290,876	298,526
52300-191	Board & Committee Members Fees	2,250	2,250	2,250	2,250
52300-201	Social Security	20,463	21,414	24,257	24,891
52300-204	Retirement	24,810	27,560	29,874	34,572
52300-207	Medical Insurance	60,865	60,463	70,080	70,080
52300-212	Employer Medicare	4,786	5,008	5,673	5,821
52300-302	Advertising	0	1,079	0	1,000
52300-305	Audit Services	18,250	18,500	20,000	19,000
52300-317	Data Processing Services	12,002	16,729	15,000	17,000
52300-320	Dues & Memberships	1,970	255	1,970	1,970
52300-331	Legal Services	0	16,444	0	0
52300-334	Maintenance Agreements	3,388	2,959	3,500	3,500
52300-336	Maintenance & Repair - Equipment	0	0	0	0
52300-338	Maintenance & Repair - Vehicles	1,600	697	1,500	1,500
52300-348	Postal Charges	2,500	0	2,500	2,500
52300-351	Rentals	0	0	2,000	0
52300-355	Travel	261	0	1,000	1,000
52300-399	Other Contracted Services	2,870	0	3,000	3,000
52300-425	Gasoline	2,196	1,820	3,200	2,700
52300-450	Tires & Tubes	25	0	0	0
52300-499	Other Supplies & Materials	4,470	2,017	4,500	4,500
52300-524	In Service/Staff Development	1,310	531	2,000	2,000
52300-599	Other Charges	38	19	100	100
52300-711	Furniture and Fixtures	0	280	0	0
52300-719	Office Equipment	0	0	1,000	1,000
Totals	Total Property Assessors Office	509,603	536,879	582,389	597,599

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		2024-2025	Estimated	25-26	2026-2027
		AUDITED	Actual	Amended	PROPOSED
		ACTUAL	2025-2026	Budget	BUDGET
52400	County Trustees Office				
52400-101	County Official/Administrative	95,251	98,109	98,109	100,689
52400-106	Deputy(Is)	79,183	85,175	81,160	83,275
52400-169	Part-time Personnel	2,780	7,949	25,000	25,000
52400-201	Social Security	10,673	11,519	12,665	11,406
52400-204	State Retirement	12,525	14,533	13,768	15,931
52400-207	Medical Insurance	27,000	28,500	27,000	27,000
52400-212	Employer Medicare Liability	2,496	2,694	2,962	3,030
52400-302	Advertising	103	103	110	110
52400-317	Data Processing Services	13,666	15,429	16,000	17,000
52400-320	Dues & Memberships	917	976	1,200	1,200
52400-334	Maintenance Agreements	1,183	987	1,320	1,320
52400-348	Postal Charges	2,639	3,496	2,500	2,800
52400-349	Printing, Stationery, and Forms	11,203	11,750	15,000	15,000
52400-355	Travel	1,038	868	1,300	1,300
52400-499	Other Supplies & Materials	2,731	3,505	3,500	3,500
52400-524	In Service/Staff Development	1,698	1,800	2,000	2,000
52400-711	Furniture & Fixtures	174	0	0	0
52400-719	Office Equipment	17,529	320	2,000	2,000
Totals	Total County Trustee	282,789	287,712	305,594	312,561
52500	County Clerks Office				
52500-101	County Official/Administrative	95,251	98,109	98,109	100,689
52500-106	Deputy(les)	266,834	274,739	290,799	302,359
52500-169	Part-time Personnel	26,852	33,322	45,493	46,689
52500-201	Social Security	23,315	24,198	26,933	27,884
52500-204	State Retirement	26,787	29,096	33,362	38,947
52500-207	Medical Insurance	57,000	63,000	63,000	63,000
52500-212	Employer Medicare Liability	5,453	5,659	6,299	6,521
52500-307	Communication	824	440	2,000	1,000
52500-317	Data Processing Services	26,270	26,086	30,000	30,000
52500-320	Dues & Memberships	922	1,001	1,500	1,500
52500-332	Legal Notices, Recording & Court Costs	495	501	500	500
52500-334	Maintenance Agreements	702	1,246	3,500	3,000
52500-337	Maintenance & Repair	0	0	1,000	1,000
52500-348	Postal Charges	14,469	22,100	15,000	20,000
52500-355	Travel	1,233	1,048	1,800	1,800
52500-359	Disposal Fees	188	300	0	100
52500-499	Other Supplies & Materials	7,229	5,735	8,000	8,000
52500-524	In Service/Staff Development	1,295	1,230	3,500	3,500
52500-533	Criminal Investigations Back Ground Check	186	179	500	500
52500-599	Other Charges	19	57	700	700
52500-709	Data Processing Equipment	0	16,115	24,465	5,000
52500-711	Furniture & Fixtures	0	0	500	500
52500-719	Office Equipment	0	744	5,000	5,000
Totals	Total County Clerk	555,324	604,905	661,960	668,189

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		2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
53100	Circuit Court Clerk				
53100-101	County Official/Administrative	95,251	98,109	98,109	100,689
53100-106	Deputy(Ies)	364,929	354,642	373,637	383,350
53100-169	Part-time Personnel	0	0	13,260	13,609
53100-189	Other Salaries & Wages	7,800	7,700	10,200	10,468
53100-194	Jury & Witness Expense	6,957	14,815	22,000	22,000
53100-201	Social Security	27,999	27,602	30,703	31,503
53100-204	State Retirement	33,040	34,771	36,230	41,918
53100-207	Medical Insurance	88,200	86,100	88,200	88,200
53100-212	Employer Medicare	6,548	6,455	7,181	7,368
53100-307	Communication	1073	768	2,400	2,400
53100-317	Data Processing Services	34,353	35,119	40,504	29,678
53100-320	Dues and Memberships	1,152	1,041	1,243	1,243
53100-334	Maintenance Agreements	2,491	2,570	5,000	5,000
53100-348	Postal Charges	4,223	4,356	4,362	4,362
53100-355	Travel	106	550	2,000	2,000
53100-358	Remittance of Revenues Collected	0	0	12,000	12,000
53100-399	Other Contracted Services	880	0	900	900
53100-499	Other Supplies & Materials	11,257	11,604	17,000	17,000
53100-524	In Service/Staff Development	400	400	4,000	4,000
53100-599	Other Charges	19	0	0	0
53100-709	Data Processing Equipment	20,340	0	12,500	12,500
Totals	Total Circuit Court	707,018	686,604	781,429	790,188
53300	General Sessions Court				
53300-102	Judge(s)	171,695	176,674	176,675	181,444
53300-189	Other Salaries & Wages	36,683	37,255	37,417	38,403
53300-201	Social Security	12,795	13,106	13,274	13,631
53300-204	Retirement	14,961	16,430	16,443	19,039
53300-207	Medical Insurance	14,250	18,000	18,000	18,000
53300-212	Medicare	2,992	3,065	3,105	3,188
53300-320	Dues And Memberships	1,134	600	725	725
53300-348	Postal Charges	73	0	100	100
53300-355	Travel	0	0	225	225
53300-399	Other Contracted Services	1,520	0	700	700
53300-499	Other Supplies & Materials	860	700	850	850
53300-524	In Service/Staff Development	438	480	1,100	1,100
53300-599	Other Charges	110	143	500	500
53300-719	Office Equipment	0	0	200	200
Totals	Total General Sessions Court	257,511	266,452	269,314	278,105

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		2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
53400	Chancery Court				
53400-101	County Official/Administrative Officer	95,251	98,109	98,109	100,689
53400-106	Deputy(ies)	86,230	88,273	87,432	91,771
53400-189	Other Salaries & Wages	1,544	3,529	11,730	12,038
53400-201	Social Security	10,666	11,052	12,231	12,679
53400-204	Retirement	12,827	14,314	14,250	16,667
53400-207	Medical Insurance	32,370	34,620	34,620	34,620
53400-212	Medicare	2,495	2,585	2,861	2,965
53400-317	Data Processing Services	12,376	14,786	13,286	15,332
53400-320	Dues & Memberships	1,142	851	1,186	1,186
53400-334	Maintenance Agreements	1,188	987	1,500	1,500
53400-348	Postal Charges	1,200	3,950	1,200	2,000
53400-355	Travel	207	465	1,000	1,000
53400-399	Other Contracted Services	100	355	0	0
53400-499	Other Supplies & Materials	3,269	3,799	4,000	4,000
53400-524	In Service/Staff Development	1,123	1,149	1,500	1,500
53400-599	Other Charges	35	35	0	0
53400-709	Data Processing Equipment	13,363	0	2,000	2,000
Totals	Total Chancery Court	275,386	278,859	286,905	299,947
53700	Judicial Commissioners				
53700-189	Other Salaries & Wages	41,788	40,120	43,965	45,121
53700-201	Social Security	2,591	2,485	2,726	2,798
53700-204	State Retirement	1,796	1,747	1,688	2,000
53700-212	Medicare	606	581	637	654
53700-320	Dues & Memberships	100	0	100	100
53700-355	Travel	0	0	500	500
53700-524	In Service/Staff Development	0	300	0	300
53700-599	Other Charges	0	0	300	0
Totals	Total Judicial Commissioners	46,881	45,234	49,916	51,473

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 General Fund
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		2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
53920	Courtroom Security				
53920-106	Deputy(ies)	194,717	192,384	201,660	204,147
53920-201	Social Security	11,763	11,365	12,503	12,657
53920-204	Retirement	13,981	14,775	15,487	17,679
53920-207	Medical Insurance	30,523	37,903	36,000	53,736
53920-212	Medicare	2,751	2,658	2,924	2,960
53920-716	Law Enforcement Equipment	0	39,895	45,000	0
Totals	Total Courtroom Security	253,735	298,979	313,574	291,179
54110	Sheriff's Department				
54110-101	County Official/Administrative Officer	104,776	107,920	107,920	110,758
54110-105	Supervisor/Director	37,171	62,001	61,998	63,637
54110-106	Deputy(ies)	604,640	597,016	634,692	642,202
54110-108	Investigator(s)	254,588	300,577	300,909	310,715
54110-109	Captain(s)	119,426	87,066	87,066	89,356
54110-110	Lieutenant(s)	184,925	217,438	216,825	222,504
54110-115	Sergeant(s)	227,524	347,437	355,842	379,963
54110-119	Accountants/Bookkeepers	83,979	82,551	83,116	84,094
54110-140	Salary Supplements	71,000	58,600	57,700	0
54110-162	Clerical Personnel	61,986	41,652	41,652	48,443
54110-170	School Resource Officer	525,869	580,084	577,290	626,907
54110-187	Overtime Pay	136,127	92,645	136,387	90,000
54110-188	Bonus Payments	0	6,400	6,400	0
54110-201	Social Security	145,613	155,381	163,337	165,452
54110-204	Retirement	167,862	193,750	202,290	231,099
54110-207	Medical Insurance	362,116	407,289	416,413	425,840
54110-212	Employer Medicare	34,055	36,339	38,201	38,694
54110-306	Bank Charges	0	261	0	0
54110-307	Communication	29,240	29,903	40,000	35,000
54110-308	Consultants	2,500	0	0	0
54110-320	Dues & Memberships	3,210	2,965	4,100	4,500
54110-322	Evaluation and Testing	1,575	750	1,000	1,000
54110-333	Licenses	65	0	100	100
54110-334	Maintenance Agreements	23,432	18,046	27,200	25,000
54110-336	Maintenance & Repair - Equipment	1,284	863	1,000	1,000
54110-338	Maintenance & Repair - Vehicles	31,043	43,064	50,000	40,000
54110-348	Postal Charges	407	706	500	600
54110-350	Internet Connectivity	2,045	1,810	2,500	2,500
54110-353	Towing Services	1,475	2,975	2,000	2,000
54110-355	Travel	6,442	7,564	7,000	5,000
54110-357	Veterinary Services	0	2,171	2,000	2,000
54110-359	Disposal Fees	1,911	0	0	0
54110-399	Other Contracted Services	0	12,484	7,000	7,000
54110-422	Food Supplies	0	385	0	0
54110-425	Gasoline	122,618	131,112	135,000	135,000
54110-431	Law Enforcement Supplies	1,116	455	550	550
54110-450	Tires & Tubes	11,296	14,188	18,000	15,000
54110-451	Uniforms	18,359	31,946	46,500	18,500
54110-499	Other Supplies & Materials	10,683	8,505	10,000	10,000
54110-524	In Service/Staff Development	37,661	33,124	38,000	30,000
54110-599	Other Charges	666	161	1,000	0
54110-711	Furniture and Fixtures	1,024	1,125	500	500
54110-716	Law Enforcement Equipment	90,433	76,104	87,609	48,000
54110-718	Motor Vehicles	173,070	70,400	85,743	180,000
54110-790	Other Equipment	3,679	922	2,000	2,000
Totals	Total Sheriff's Department	3,696,891	3,866,134	4,057,340	4,094,914
54130	Traffic Control				
54130-336	Maintenance & Repair - Equipment	270	2,278	5,000	3,000
54130-415	Electricity	1,908	2,072	3,500	2,500
Totals	Total Traffic Control	2,178	4,351	8,500	5,500

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		2024-2025	Estimated	25-26	2026-2027
		AUDITED	Actual	Amended	PROPOSED
		ACTUAL	2025-2026	Budget	BUDGET
54160	Adm of Sexual Offender Reg				
54160-162	Clerical Personnel	13,612	13,884	13,884	8,549
54160-201	Social Security	823	834	861	530
54160-204	State Retirement	977	1,066	1,066	740
54160-207	Medical Insurance	2,250	2,250	2,250	1,350
54160-212	Employer Medicare	192	195	201	124
54160-317	Data Processing Services	0	2,671	0	0
54160-524	In Service/Staff Development	0	0	0	0
54160-599	Other Charges	0	0	0	0
54160-716	Law Enforcement Equipment	0	0	4,000	4,000
Totals	Total Admin of Sexual Offender Reg	17,854	20,901	22,262	15,293
54210	Jail				
54210-105	Supervisor/Director	59,656	60,845	60,849	62,442
54210-106	Deputy(ies)	50,855	55,539	55,536	56,996
54210-110	Lieutenant(s)	52,909	55,295	55,318	56,772
54210-115	Sergeant(s)	178,131	187,287	188,762	193,749
54210-140	Salary Supplements	9,000	9,500	10,000	10,000
54210-160	Guards	916,949	902,138	1,005,358	1,042,848
54210-167	Maintenance Personnel	57,351	53,779	53,706	56,772
54210-187	Overtime Pay	69,313	80,612	75,000	75,000
54210-189	Other Salaries & Wages	90,836	2,984	0	0
54210-201	Social Security	89,878	84,849	93,281	96,384
54210-204	Retirement	97,205	105,215	115,548	134,627
54210-207	Medical Insurance	192,072	193,265	221,820	191,220
54210-212	Employer Medicare	21,020	19,844	21,816	22,541
54210-322	Evaluation and Testing	1,625	1,675	3,000	3,000
54210-334	Maintenance Agreements	44,634	46,676	45,000	47,000
54210-335	Maintenance & Repair- Buildings	41,308	46,014	60,000	60,000
54210-336	Maintenance & Repair- Equipment	3,229	11,969	5,000	5,000
54210-338	Maintenance & Repair - Vehicles	559	708	1,898	1,500
54210-340	Medical & Dental Services	439,229	488,243	446,000	444,000
54210-355	Travel	1,419	1,254	2,500	2,500
54210-359	Disposal Fees	1,295	1,211	2,000	2,000
54210-399	Other Contracted Services	23,923	158,000	158,000	90,000
54210-410	Custodial Supplies	11,631	30,017	22,000	25,000
54210-415	Electricity	75,588	78,014	90,000	85,000
54210-422	Food Supplies	332,725	300,255	350,000	350,000
54210-434	Natural Gas	18,486	19,370	20,000	20,000
54210-441	Prisoners Clothing	613	5,287	4,500	4,500
54210-450	Tires and Tubes	262	0	0	0
54210-451	Uniforms	2,721	10,822	3,500	3,500
54210-454	Water And Sewer	34,417	45,341	33,000	45,000
54210-499	Other Supplies & Materials	3,853	7,345	5,200	5,000
54210-524	In Service/Staff Development	2,447	2,992	2,500	2,500
54210-599	Other Charges	0	260	0	0
54210-712	Heating and Air Conditioning	105,500	1,140	0	0
54210-718	Motor Vehicles	36,951	0	0	0
54210-719	Office Equipment	786	355	500	500
54210-790	Other Equipment	11,336	5,997	5,500	5,000
Totals	Total Jail	3,079,712	3,074,097	3,217,092	3,200,351

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		2024-2025	Estimated	25-26	2026-2027
		AUDITED	Actual	Amended	PROPOSED
		ACTUAL	2025-2026	Budget	BUDGET
54240	Juvenile Services				
54240-105	Supervisor/Director	55,272	56,374	56,378	57,850
54240-189	Other Salaries & Wages	5,931	2,920	15,000	0
54240-201	Social Security	3,761	3,626	4,426	3,587
54240-204	Retirement	4,394	4,554	5,482	5,010
54240-207	Medical Insurance	9,000	9,000	9,000	9,000
54240-212	Employer Medicare	880	848	1,035	839
54240-307	Communication	0	0	1,000	1,000
54240-355	Travel	535	406	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	439	163	960	960
54240-790	Other Equipment	0	0	1,000	1,000
Totals	Total Juvenile Services	80,212	77,890	97,401	82,366
54420	Rescue Squad				
54420-316	Contributions (Rescue Squad)	289,433	289,433	289,433	289,433
Totals	Total Rescue Squad	289,433	289,433	289,433	289,433
54490	Other Emergency Management				
54490-101	County Official/Administrative Officer	91,541	71,000	71,000	72,867
54490-103	Assistant	63,648	47,994	48,000	49,269
54490-162	Clerical Personnel	40,922	41,789	41,790	42,886
54490-169	Part-time Personnel	8,318	17,139	20,000	20,526
54490-187	Overtime Pay	920	0	2,500	2,500
54490-201	Social Security	12,416	10,687	11,364	11,504
54490-204	Retirement	14,744	13,664	14,077	16,068
54490-207	Medical Insurance	18,045	27,000	27,000	27,000
54490-212	Employer Medicare	2,904	2,499	2,658	2,690
54490-302	Advertising	0	129	200	200
54490-307	Communication	6,851	7,255	7,300	7,500
54490-317	Data Processing Services	2,500	3,211	3,000	3,500
54490-320	Dues & Memberships	415	360	3,500	2,000
54490-328	Janitorial Services	0	0	0	5,200
54490-333	Licenses	0	0	65	65
54490-334	Maintenance Agreements	1,223	987	2,000	2,000
54490-335	Maintenance & Repair Services- Buildings	16,248	3,090	15,000	7,500
54490-336	Maintenance & Repair Services- Equipment	4,322	8,621	6,500	8,000
54490-338	Maintenance & Repair Services - Vehicles	7,330	7,209	8,000	8,500
54490-348	Postal Charges	100	100	100	50
54490-350	Internet Connectivity	2,039	1,954	4,200	2,500
54490-355	Travel	1,179	1,644	4,500	5,000
54490-359	Disposal Fees	1,223	1,445	1,000	1,500
54490-399	Other Contracted Services	22,650	47,530	50,000	52,000
54490-410	Custodial Supplies	401	1,192	1,000	1,000
54490-415	Electricity	7,004	7,096	8,500	8,500
54490-425	Gasoline	7,891	9,424	8,000	10,000
54490-429	Instructional Supplies	352	2,024	1,200	1,000
54490-434	Natural Gas	938	1,355	1,200	1,350
54490-442	Propane Gas	40	0	200	200
54490-450	Tires & Tubes	2,994	2,408	2,500	2,500
54490-451	Uniforms	1,760	2,592	2,000	2,000
54490-454	Water And Sewer	706	607	600	650
54490-471	Software	1,131	771	1,500	800
54490-499	Other Supplies & Materials	20,347	17,028	20,000	20,000
54490-524	In Service/Staff Development	4,782	6,249	7,500	9,500
54490-599	Other Charges	1,459	0	2,500	0
54490-708	Communication Equipment	12,501	34,977	35,000	15,000
54490-711	Furniture & Fixtures	9,218	0	0	0
54490-718	Motor Vehicle	0	0	0	0
54490-790	Other Equipment	10,068	126,276	111,642	15,000
Totals	Total Other Emergency Management	401,130	527,307	547,096	438,325

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	2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
54610 County Coroner/Medical Examiner				
54610-340 Medical & Dental Services (Autopsies)	106,575	123,210	90,000	120,000
54610-399 Other Contracted Services (Medical Examiner)	45,211	45,211	45,211	45,211
Totals Total County Coroner/Medical Examiner	151,786	168,421	135,211	165,211
55110 Local Health Center				
55110-307 Communication	6,196	7,196	6,335	6,700
55110-320 Dues & Memberships	550	550	550	550
55110-328 Janitorial Services	13,119	13,871	16,550	16,550
55110-335 Maintenance & Repair Services - Buildings	1,921	2,517	7,000	5,720
55110-347 Pest Control	0	0	600	600
55110-359 Disposal Fees	626	826	615	630
55110-399 Other Contracted Services	20,975	20,975	20,975	22,000
55110-415 Electricity	8,739	9,511	9,200	10,000
55110-434 Natural Gas	1,068	2,775	2,000	2,000
55110-454 Water And Sewer	723	1,038	800	900
55110-499 Other Supplies & Materials	543	1,446	2,000	2,000
55110-599 Other Charges	1,009	500	1,025	0
55110-711 Furniture & Fixtures	834	359	500	500
55110-790 Other Equipment	0	0	0	0
Totals Total Local Health	56,303	61,563	68,150	68,150
55120 Rabies and Animal Control				
55120-105 Supervisor/Director	44,061	42,840	42,840	43,967
55120-169 Part-time Personnel	55	0	0	31,552
55120-189 Other Salaries & Wages	25,094	27,950	30,743	31,200
55120-201 Social Security	4,032	4,010	4,563	6,617
55120-204 Retirement	3,193	3,543	4,865	7,907
55120-207 Medical Insurance	13,756	16,646	12,600	28,536
55120-212 Employer Medicare	943	938	1,067	1,548
55120-304 Architects	0	4,500	52,000	0
55120-307 Communication	1,153	1,203	1,200	1,200
55120-317 Data Processing Services	391	268	0	0
55120-333 Licenses	370	0	400	400
55120-335 Maintenance & Repair Services - Buildings	2,179	1,000	1,549	1,500
55120-338 Maintenance & Repair Services - Vehicles	260	0	400	400
55120-348 Postal Charges	0	0	50	50
55120-350 Internet Connectivity	659	604	700	700
55120-357 Veterinary Services	8,681	17,589	17,086	18,000
55120-359 Disposal Fees	0	522	0	0
55120-399 Other Contracted Services (Humane Association)	5,000	5,000	5,500	5,500
55120-401 Animal Food & Supplies	2,294	2,365	6,000	6,000
55120-410 Custodial Supplies	1,616	1,548	2,000	2,000
55120-413 Drugs & Medical Supplies	5,751	13,429	18,866	15,000
55120-415 Electricity	2,385	2,892	2,500	3,500
55120-425 Gasoline	402	733	1,000	1,000
55120-434 Natural Gas	254	307	500	500
55120-451 Uniforms	880	389	600	600
55120-454 Water and Sewer	1,487	1,520	1,500	1,700
55120-499 Other Supplies & Materials	2,429	10,557	15,000	5,000
55120-509 Refunds	0	50	0	0
55120-524 In Service/Staff Development	250	0	600	600
55120-707 Building Improvements	0	0	300,000	0
55120-790 Other Equipment	0	0	500	500
Totals Total Rabies & Animal Supplies	127,575	160,404	524,628	215,477

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		2024-2025	Estimated	25-26	2026-2027
		AUDITED	Actual	Amended	PROPOSED
		ACTUAL	2025-2026	Budget	BUDGET
55130	Ambulance Service				
55130-105	Supervisor/Director	77,648	88,697	85,412	87,658
55130-115	Sergeant(s)	219,031	262,668	261,420	269,905
55130-119	Accountants	0	0	0	54,995
55130-131	Medical Personnel	1,289,084	1,515,929	1,701,869	1,694,078
55130-140	Salary Supplements	20,000	20,812	20,000	0
55130-161	Secretary(ies)	39,627	48,984	48,610	44,907
55130-169	Part-time Personnel	115,611	160,818	110,000	80,000
55130-187	Overtime Pay - Salary	860,595	742,043	652,450	456,759
55130-187	Overtime Pay	0	0	0	170,000
55130-196	In Service Training	0	0	0	30,000
55130-201	Social Security	158,498	171,359	177,154	179,075
55130-204	State Retirement	178,253	208,291	219,442	250,127
55130-207	Medical Insurance	281,916	317,147	311,580	312,288
55130-212	Medicare	37,068	40,076	41,432	41,880
55130-306	Bank Charges	2,513	7,941	2,000	4,000
55130-307	Communication	12,676	10,018	15,000	12,000
55130-317	Data Processing Services	131,449	119,151	135,000	96,775
55130-320	Dues & Memberships	1,138	855	1,500	1,500
55130-328	Janitorial Services	0	150	0	0
55130-333	Licenses	7,135	3,210	4,500	4,500
55130-334	Maintenance Agreements	32,846	42,885	65,000	55,000
55130-335	Maintenance & Repair Services - Buildings	10,695	31,066	60,000	40,000
55130-336	Maintenance & Repair Services - Equipment	7,504	0	10,000	5,000
55130-338	Maintenance & Repair Services - Vehicles	126,584	170,734	150,000	150,000
55130-348	Postal Charges	0	17	100	100
55130-350	Internet Connectivity	2,338	2,338	3,000	3,000
55130-355	Travel	4,195	2,474	7,500	5,000
55130-356	Tuition	2,927	8,782	10,000	10,000
55130-358	Remittance of Revenues Collected	51,440	50,560	40,000	40,000
55130-359	Disposal Fees	6,205	6,486	6,500	6,500
55130-399	Other Contracted Services	7,000	18,000	25,000	22,000
55130-410	Custodial Supplies	8,457	5,999	7,000	6,000
55130-413	Drugs & Medical Supplies	141,750	191,476	200,000	200,000
55130-415	Electricity	10,274	11,607	12,000	12,000
55130-425	Gasoline	101,257	104,679	115,000	115,000
55130-434	Natural Gas	2,128	2,758	2,500	2,500
55130-442	Propane Gas	700	1,791	2,500	2,500
55130-450	Tires & Tubes	11,112	11,181	15,000	12,000
55130-451	Uniforms	24,091	10,791	25,000	20,000
55130-452	Utilities	0	0	2,000	0
55130-454	Water and Sewer	1,646	2,001	2,000	4,000
55130-471	Software	17,126	24,417	25,000	26,500
55130-499	Other Supplies & Materials	10,107	10,559	12,000	10,000
55130-509	Refunds	12,331	11,744	15,000	15,000
55130-524	In Service/Staff Development	26,351	18,168	35,000	28,000
55130-599	Other Charges	460	0	1,000	1,000
55130-708	Communication Equipment	5,872	0	0	0
55130-711	Furniture & Fixtures	0	633	500	500
55130-718	Motor Vehicles	153,896	143,371	180,000	171,465
55130-719	Office Equipment	0	0	0	0
55130-735	Health Equipment	0	175	0	0
55130-790	Other Equipment	70,306	32,219	30,303	0
Totals	Total Ambulance Service	4,281,840	4,635,058	4,846,272	4,753,512
55170	Alcohol And Drug Programs				
55170-316	Contributions	0	41,845	158,845	0
55170-368	Drug Treatment	0	59,703	98,320	0
55170-471	Software	0	21,600	21,595	0
Totals	Total Other Local Welfare Services	0	123,147	278,760	0

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	2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
55590 Other Local Welfare Services				
55590-316 Contributions	12,000	10,000	10,000	0
55590-341 Pauper Burials	1,500	10,500	10,500	3,000
55590-361 Permits	1,100	0	1,100	1,100
55590-399 Other Contracted Services	854	0	0	0
Totals Total Other Local Welfare Services	15,454	20,500	21,600	4,100
55710 Sanitation Management				
55710-105 Supervisor/Director	70,199	72,305	72,305	74,207
55710-201 Social Security	4,298	4,424	4,483	4,601
55710-204 State Retirement	5,040	5,553	5,553	6,426
55710-207 Medical Insurance	7,620	7,165	7,620	6,840
55710-212 Employer Medicare	1,005	1,035	1,048	1,076
55710-302 Advertising	740	0	15	500
55710-320 Dues & Memberships	0	494	495	500
55710-349 Printing, Forms, Stationery	0	70	75	400
55710-355 Travel	303	0	0	500
55710-399 Other Contracted Services	220,293	211,084	230,000	230,000
55710-410 Custodial Supplies	61	119	150	100
55710-435 Office Supplies	435	349	500	400
55710-524 In Service/Staff Development	1,855	355	355	1,250
55710-599 Other Charges	10	0	0	0
Totals Total Sanitation Management	311,859	302,952	322,599	326,800
55720 Litter and Trash Collection				
55720-147 Truck Driver	7,858	13,804	13,804	12,316
55720-201 Social Security	487	856	856	764
55720-204 State Retirement	0	364	365	1,067
55720-212 Employer Medicare	114	200	200	179
55720-338 Maintenance and Repair Services	94	85	250	200
55720-355 Travel	0	0	0	200
55720-429 Instructional Supplies & Materials	23,466	23,000	23,000	23,000
55720-450 Tires & Tubes	251	170	175	600
55720-499 Other Supplies and Materials	14,579	13,652	13,480	13,674
55720-524 In Service/Staff Development	0	69	70	200
Totals Total Litter and Trash Collections	46,849	52,200	52,200	52,200
55731 Waste Pickup				
55731-147 Truck Driver	6,196	12,301	12,302	10,000
55731-201 Social Security	412	763	763	620
55731-212 Employer Medicare	96	178	179	145
55731-334 Maintenance Agreements	0	740	1,500	1,500
55731-499 Other Supplies and Materials	0	31,230	29,300	41,215
55731-718 Motor Vehicles	47,082	0	0	0
55731-790 Other Equipment	1,194	200	1,368	1,500
Totals Total Waste Management	54,980	45,412	45,412	54,980

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		2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
55732	Convenience Centers				
55732-103	Assistant	40,950	43,472	43,472	42,869
55732-147	Truck Driver	81,643	69,357	74,773	76,740
55732-167	Maintenance Personnel	4,081	0	0	0
55732-169	Part-time Personnel	181,360	207,721	220,000	225,000
55732-187	Overtime Pay	0	231	232	200
55732-201	Social Security	18,169	19,490	20,866	21,378
55732-204	State Retirement	7,830	6,762	10,791	11,000
55732-207	Medical Insurance	33,120	19,215	19,215	34,620
55732-212	Medicare	4,340	4,558	4,880	5,000
55732-307	Communication	1,309	3,102	3,100	3,600
55732-335	Maintenance and Repair Bldg	2,979	3,714	4,000	4,000
55732-336	Maintenance and Repair Equip	4,186	12,670	12,700	12,000
55732-338	Maintenance and Repair Vehicles	6,541	21,459	21,500	20,000
55732-399	Other Contracted Services	19,718	15,999	16,070	20,000
55732-410	Custodial Supplies	999	1,756	2,200	2,000
55732-415	Electricity	6,380	7,466	7,500	6,000
55732-423	Fuel Oil Products	34,800	41,891	50,000	50,000
55732-450	Tires & Tubes	4,805	6,693	6,700	6,000
55732-454	Water and Sewer	1,364	1,610	1,600	1,200
55732-499	Other Supplies & Materials	2,266	1,745	1,800	1,800
55732-707	Building Improvements	0	10,832	10,868	0
55732-715	Land	1,000	1,000	1,000	1,000
55732-718	Motor Vehicles	0	0	0	0
55732-724	Site Development	1,887	0	100,000	2,000
55732-733	Solid Waste Equipment	2,700	10,807	125,000	10,000
55732-790	Other Equipment	0	0	0	0
Totals	Total Convenience Centers	462,427	511,550	758,267	556,407
55900	Other Public Health and Welfare				
55900-189	Other Salaries & Wages	177,563	164,201	264,000	266,000
55900-201	Social Security	10,505	9,767	20,000	20,000
55900-204	State Retirement	12,362	12,611	17,150	17,150
55900-206	Life Insurance	94	97	200	200
55900-207	Medical Insurance	39,600	39,130	60,000	60,800
55900-210	Unemployment Comp	87	105	250	250
55900-212	Employer Medicare Liability	2,457	2,284	5,000	5,000
55900-302	Advertising	0	0	100	100
55900-322	Evaluation & Testing	0	0	200	200
55900-355	Travel	3,496	2,504	5,000	5,000
55900-499	Other Supplies & Materials	0	1,500	2,000	2,000
55900-513	Worker's Comp	2,243	2,422	3,000	3,000
Totals	Total Other Public Health and Welfare	248,407	234,620	376,900	379,700
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	191,891	200,631	200,631	194,031
Totals	Total Libraries	191,891	200,631	200,631	194,031

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	2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
56700 Park and Fair Boards				
56700-169 Part-time Personnel	4,881	0	0	0
56700-201 Social Security	303	0	0	0
56700-212 Employer Medicare	71	0	0	0
56700-328 Janitorial Services	903	3,000	3,000	3,000
56700-335 Maintenance & Repair Services - Buildings	2,680	4,674	5,500	5,500
56700-336 Maintenance & Repair Services - Equipment	7,917	2,861	2,500	2,500
56700-347 Pest Control	125	0	500	125
56700-350 Internet Connectivity	659	659	775	775
56700-359 Disposal Fees	894	1,136	1,000	1,100
56700-399 Other Contracted Services	1,000	6,438	6,500	6,500
56700-410 Custodial Supplies	41	769	1,400	1,000
56700-415 Electricity	15,339	13,707	17,500	17,500
56700-425 Gasoline	893	1,376	1,500	1,500
56700-433 Lubricants	0	0	0	0
56700-434 Natural Gas	3,671	4,916	3,500	5,000
56700-450 Tires and Tubes	33	0	0	0
56700-454 Water & Sewer	4,778	5,705	3,941	5,800
56700-468 Chemicals	299	634	500	500
56700-499 Other Supplies & Materials	522	200	650	500
56700-502 Building & Contents Insurance	12,559	0	15,000	15,000
56700-506 Liability Insurance	236	12,615	500	500
56700-509 Refunds	400	0	450	450
56700-599 Other Charges	0	20	100	100
56700-790 Other Equipment	0	0	0	0
Totals Total Park and Fair Boards	58,204	58,711	64,816	67,350
56900 Other Social, Cultural and Rec				
56900-101 County Official	24,691	29,874	29,952	30,740
56900-169 Part-time Personnel	18,319	13,910	19,877	20,400
56900-189 Other Salaries & Wages	11,696	16,847	18,201	15,244
56900-201 Social Security	2,593	2,691	3,297	3,171
56900-204 State Retirement	1,773	2,294	2,300	2,662
56900-207 Medical Insurance	2,770	16,620	16,620	16,620
56900-212 Employer Medicare Liability	776	778	986	963
56900-317 Data Processing Services	760	845	760	650
56900-320 Dues & Memberships	0	30	0	100
56900-334 Maintenance Agreements	3,507	1,403	2,000	2,000
56900-335 Maintenance & Repair - Buildings	140	200	1,000	1,000
56900-348 Postal Charges	0	0	100	0
56900-350 Internet Connectivity	1,019	1,074	1,200	1,200
56900-355 Travel	0	366	500	500
56900-359 Disposal Fees	493	645	500	500
56900-399 Other Contracted Services	400	0	1,365	0
56900-410 Custodial Supplies	627	515	1,000	1,000
56900-415 Electricity	6,877	8,367	6,500	7,500
56900-434 Natural Gas	1,627	1,940	2,000	2,000
56900-437 Periodicals	63	35	70	35
56900-454 Water & Sewer	508	727	1,000	1,000
56900-499 Other Supplies & Materials	2,517	4,601	6,686	5,000
56900-524 In Service/Staff Development	30	463	115	500
56900-599 Other Charges	86	0	100	100
56900-711 Furniture & Fixtures	4,351	143	500	500
56900-719 Office Equipment	1,201	640	1,000	1,000
56900-790 Other Equipment	3,259	0	0	0
Totals Total Social, Cultural, & Recreational	90,083	105,009	117,630	114,385

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	2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
57100 Agricultural Extension Service				
57100-140 Salary Supplements	100,896	98,883	117,631	110,686
57100-161 Secretary(ies)	0	0	256	300
57100-191 Board & Committee Members Fees	630	315	980	980
57100-201 Social Security	39	20	77	350
57100-212 Medicare	9	5	18	123
57100-299 Other Fringe Benefits	40,010	34,348	42,638	41,154
57100-320 Dues & Memberships	215	515	1,000	1,000
57100-328 Janitorial Services	3,518	3,660	3,660	3,660
57100-334 Maintenance Agreements	1,208	986	2,000	2,000
57100-335 Maintenance & Repair Services - Buildings	7,864	1,510	2,000	2,500
57100-338 Maintenance & Repair Services - Vehicle	399	275	1,500	1,500
57100-348 Postal Charges	0	0	0	300
57100-350 Internet Connectivity	1,260	1,365	1,365	1,365
57100-355 Travel	371	940	1,200	1,500
57100-359 Disposal Fees	493	553	500	500
57100-399 Other Contracted Services	0	0	0	7,500
57100-415 Electricity	3,710	3,945	4,000	4,000
57100-421 Food Preparation Supplies	221	0	200	500
57100-425 Gasoline	1,003	795	1,291	1,300
57100-434 Natural Gas	1,222	1,426	1,200	1,200
57100-454 Water & Sewer	859	641	700	700
57100-499 Other Supplies & Materials	113	460	550	550
57100-524 In-Service -Staff Development	423	861	1,200	1,200
57100-707 Building Improvements	0	0	0	0
Totals Total Agricultural	164,463	151,501	183,966	184,868
57300 Forest Service				
57300-307 Communication	33	58	100	100
57300-309 Contracts with Government Agencies	2,000	2,000	2,000	2,000
Totals Total Forest Service	2,033	2,058	2,100	2,100
57500 Soil Conservation				
57500-162 Clerical Personnel	41,116	42,704	44,035	45,192
57500-189 Other salaries and Wages	38,675	39,444	39,449	42,523
57500-201 Social Security	4,890	4,982	5,176	5,438
57500-204 Retirement	5,729	6,309	6,412	7,596
57500-207 Medical Insurance	16,405	16,404	16,404	16,404
57500-212 Employer Medicare	1,144	1,165	1,211	1,272
57500-302 Advertising	0	0	100	350
57500-320 Dues & Memberships	575	450	775	625
57500-524 In Service/Staff Development	0	0	500	400
57500-599 Other Charges	2,097	1,066	1,400	1,400
Totals Total Soil Conservation	110,631	112,523	115,462	121,200

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		2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
58120	Industrial Development				
58120-316	Contributions	114,262	117,707	135,943	92,349
58120-715	Land	0	19,138	20,000	0
Totals	Total Industrial Development	114,262	136,845	155,943	92,349
58190	Other Economic & Comm Development				
58190-316	Contributions	24,700	24,700	24,700	16,885
58190-320	Dues & Memberships	8,175	8,144	8,175	8,175
Totals	Total Other Economic & Comm Development	32,875	32,844	32,875	25,060
58220	Airport				
58220-316	Contributions	74,022	72,595	74,100	74,100
Totals	Total Airport	74,022	72,595	74,100	74,100
58300	Veterans Services				
58300-105	Supervisor/Director	15,444	14,439	20,581	18,835
58300-201	Social Security	958	895	1,276	1,168
58300-212	Employer Medicare	224	209	299	274
58300-317	Data Processing Services	449	0	500	500
58300-320	Dues & Memberships	0	0	0	0
58300-334	Maintenance Agreements	0	0	450	450
58300-355	Travel	335	799	1,000	1,000
58300-435	Office Supplies	867	812	1,000	1,000
58300-524	In Service/Staff Development	414	0	450	450
58300-599	Other Charges	0	0	0	0
58300-711	Furniture & Fixtures	0	0	0	0
Totals	Total Veteran's Services	18,691	17,155	25,556	23,677
58400	Other Charges				
58400-312	Contract with Private Agencies (Dead Animal)	83,932	83,932	83,932	83,932
58400-502	Building & Contents Insurance	147,607	180,268	165,000	185,000
58400-506	Liability Insurance	239,196	271,656	263,115	275,000
58400-508	Premiums on Corporate Surety	0	0	13,150	13,150
58400-509	Refunds	20,009	0	0	0
58400-510	Trustee's Commission	260,327	286,674	270,000	290,000
58400-511	Vehicle & Equipment Insurance	108,423	121,515	121,000	125,000
58400-513	Worker's Compensation Insurance	220,482	212,333	240,000	220,000
58400-515	Liability Claims	5,000	6,826	5,000	6,000
Totals	Total Other Charges	1,084,976	1,163,204	1,161,197	1,198,082
58500	Contributions to Other Agencies				
58500-309	Contracts with Government Agencies (E911)	112,000	194,480	194,480	194,480
58500-316	Contributions (IDB)	7,469	10,000	10,000	10,000
Totals	Total Contributions to Other Agencies	119,469	204,480	204,480	204,480

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	2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
58600 Employee Benefits				
58600-184 Educational Incentive - Official/Admin	706	645	1,200	1,000
58600-185 Educational Incentive- Other County Employees	1,500	5,500	7,500	5,500
58600-201 Social Security	136	379	540	403
58600-206 Life Insurance	3,781	3,822	4,000	4,000
58600-210 Unemployment Compensation	5,279	5,316	5,500	5,500
58600-212 Medicare	32	89	127	95
58600-299 Other Fringe Benefits (Retiree Health Insurance)	0	3,000	24,000	24,000
58600-340 Medical & Dental Services	7,482	6,759	7,500	7,500
58600-533 Criminal Investigation of	557	586	600	600
Totals Total Other Employee Benefits	19,473	26,096	50,967	48,598
58331 American Rescue Plan Act Grant # 1				
58831-304 Architects	8,662	0	0	0
58831-707 Building Improvements	0	0	0	0
58831-790 Other Equipment	14,966	0	0	0
Totals Total American Rescue Act Grant # 1	23,628	0	0	0
58832 American Rescue Plan Act Grant # 2				
58832-304 Architects	42,525	11,475	6,475	0
58832-399 Other Contracted Services	0	10,046	40,000	0
58832-499 Other Supplies & Materials	0	20,000	20,000	0
58832-707 Building Improvements	0	613,459	650,117	0
58832-711 Furniture & Fixtures	0	14,629	0	0
58832-790 Other Equipment	0	68,883	21,900	0
Total American Rescue Plan Act Grant # 2	42,525	738,492	738,492	0
58833 American Rescue Plan Act Grant # 3				
58833-399 Other Contracted Services	8,400	4,000	8,375	0
58833-499 Other Supplies & Materials	0	41,358	81,033	0
58833-790 Other Equipment	155,082	1	29,918	0
Totals Total American Rescue Plan Act Grant # 3	163,482	45,358	119,326	0
58841 American Rescue Plan Act Grant A				
58841-307 Communication	0	1,666	0	0
58841-399 Other Charges	0	1,860	0	0
58841-471 Software	0	15,800	0	0
58841-790 Other Equipment	0	46,394	65,720	0
Totals Total American Rescue Plan Act Grant A	0	65,720	65,720	0
91130 Public Safety Projects				
91130-308 Consultants	86,581	73,887	191,569	0
Totals Total Public Safety Projects	86,581	73,887	191,569	0
99100 Transfers Out				
99100-590 Transfers To Other Funds	0	0	0	0
Totals Total Transfers To Other Funds	0	0	0	0
TOTALS Total General Fund	20,702,879	22,849,735	25,514,958	22,697,980
Net Change in Fund Balance	-273,300	-152,514		-110,572
Fund Balance July 1	11,444,416	11,171,116		11,018,602
Fund Balance June 30	11,171,116	11,018,602		10,908,030

Drug Control 122
26-27 Budget

Description	Account Code	24-25 Audited Actual	25-26 Estimated Budget	25-26 Amended Budget	26-27 Proposed Budget
Fines, Forfeitures and Penalties					
Circuit Court					
Drug Control Fines	42140	13,297	19,530	12,000	15,000
General Sessions					
Drug Control Fines	42340	0	0	1,000	100
Total Fines, Forfeitures & Penalties		13,297	19,530	13,000	15,100
Judicial District Drug Program					
Drug Task Force Forfeitures	42865	0	0	0	0
Total Judicial District Drug Program		0	0	0	0
Other Fines, Forfeitures & Penalties					
Proceeds from Confiscated Prop.	42910	53,843	24,260	5,000	5,000
Total Other Local Revenues		53,843	24,260	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	1,190	0	1,500	1,200
Total State Funds		1,190	0	1,500	1,200
Other Governments & Citizens Groups					
Donations	48610	0	0	0	0
Total Govts & Citizens Groups		0	0	0	0
Total Revenues		\$68,330	\$43,790	\$19,500	\$21,300
Drug Enforcement					
Communication	54150-307	2,963	3,210	4,200	4,200
Drug Control Payments	54150-319	2,327	5,500	15,000	15,000
Maintenance & Repair - Vehicles	54150-338	285	0	0	0
Towing services	54150-353	0	0	250	250
Travel	54150-355	0	0	500	500
Other Contracted Services	54150-399	0	0	20,000	20,000
Software	54150-471	18,940	24,395	18,000	25,000
Other Supplies and Materials	54150-499	29	378	500	500
Refunds	54150-509	0	5,000	0	0
In Service/Staff Development	54150-524	1,240	6,650	2,500	2,500
Other Charges	54150-599	0	0	1,000	1,000
Law Enforcement Equipment	54150-716	9,360	1,200	5,000	5,000
Motor Vehicles	54150-718	0	0	0	0
Total General Govt		35,144	46,333	66,950	73,950
Total Expenditures		\$35,144	\$46,333	\$66,950	\$73,950
Excess of Est Revenue over (Under)					
Est Expenditures		33,186	-2,543		-52,650
Beginning Fund Balance 7/1		107,998	141,184		138,641
Estimated Ending Fund Bal. 6/30		\$141,184	\$138,641		\$85,991

Giles County, TN
 Highway Fund
 Proposed Budget
 FY 26-27

	2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	2025-2026 Amended Budget	2026-2027 PROPOSED BUDGET
40000	Local Taxes			
40100	County Property Taxes			
40110		2,276,254	3,696,866	3,674,596
40120		55,341	79,166	72,000
40125		29	0	1,000
40130		14,750	13,439	32,000
40140		12,156	16,525	14,000
40100		2,358,530	3,805,996	3,793,596
40200	County Local Option Taxes			
40200	County Local Option Taxes			
40280		26,971	35,694	38,000
40200		26,971	35,694	38,000
44000	Other Local Revenues			
44100	Recurring Items			
44130		480	125	150
44145		878	6,726	450
44170		396	0	500
44100		1,754	6,851	1,100
44500	Nonrecurring Items			
44530		4,252	0	3,000
44500		4,252	0	3,000
46000	State Of Tennessee			
46100	Public Works Grants			
46410		0	0	447,916
46420		938,467	0	212,000
46100		938,467	0	659,916
46800	Other State Revenues			
46920		2,832,602	2,798,133	2,798,554
46925		34,142	37,161	30,200
46930		20,107	20,107	20,105
46980		0	0	0
46800		2,886,851	2,855,401	2,848,859
47000	Federal Government			
47100	Federal Through State			
47230		0	0	0
47100		0	0	0
48000	Other Governments And Citizens Groups			
48100	Other Governments			
48120		48,434	39,811	40,000
48100		48,434	39,811	40,000
49000	Operating Transfers			
49700		7,200	16,625	16,625
49800		0	0	0
		7,200	16,625	16,625
		6,272,459	6,760,379	7,401,096
		7,967,838		

Giles County, TN
Highway Fund
Proposed Budget
FY 26-27

		2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
61000	Administration				
61000-101	County Official/Administration	104,776	107,920	107,920	110,758
61000-103	Assistant(s)	83,471	58,031	58,240	58,704
61000-187	Overtime	1,252	2,011	2,102	1,500
61000-201	Social Security	11,444	10,204	10,354	10,600
61000-204	State Retirement	13,606	12,900	12,916	14,805
61000-206	Life Insurance	45	46	45	45
61000-207	Medical Insurance	24,924	18,615	18,615	18,000
61000-210	Unemployment Compensation	69	28	70	30
61000-212	Employer Medicare Liability	2,676	2,386	2,422	2,480
61000-307	Communication	420	141	2,000	2,000
61000-320	Dues & Memberships	3,781	3,781	4,000	4,000
61000-332	Legal Notices, Recording	30	0	500	500
61000-335	Maintenance & Repair Services - Bldg	1,260	1,015	2,000	2,000
61000-337	Maintenance & Repair Services - Office Equip	0	0	500	500
61000-347	Pest Control	481	437	500	500
61000-348	Postal Charges	209	0	400	400
61000-350	Internet Connectivity	1,019	1,174	1,200	1,200
61000-410	Custodial Supplies	0	53	0	0
61000-413	Drugs & Medical Supplies	63	100	200	200
61000-415	Electricity	9,232	8,473	9,800	9,500
61000-434	Natural Gas	5,632	8,036	7,000	8,000
61000-435	Office Supplies	4,124	3,409	4,000	4,000
61000-454	Water & Sewer	1,076	2,105	2,000	2,000
61000-499	Other Supplies & Materials (Emp Christmas Dinner)	1,650	1,272	1,800	1,800
61000-524	In Service/Staff Development	0	0	0	0
61000-599	Other Charges	156	21	200	200
61000-707	Building Improvements	38,673	34,000	34,000	10,000
61000-711	Furniture & Fixtures	5,771	0	770	2,000
61000-719	Office Equipment	4,939	494	1,265	2,000
	Total Administration	320,779	276,650	284,819	267,722
62000	Highway and Bridge Maintenance				
62000-105	Supervisor/Director	168,582	62,368	63,600	64,041
62000-141	Foremen	0	114,697	117,215	119,031
62000-144	Equipment Operators-Heavy	138,788	131,493	138,694	156,004
62000-145	Equipment Operators-Light	452,266	535,009	547,202	552,013
62000-147	Truck Drivers	313,219	396,219	458,673	462,953
62000-149	Laborers	125,921	140,073	131,944	128,082
62000-187	Overtime	41,487	45,621	42,503	42,000
62000-201	Social Security	74,241	84,972	92,990	94,500
62000-204	State Retirement	88,820	108,871	115,187	132,000
62000-206	Life Insurance	694	779	720	720
62000-207	Medical Insurance	226,101	268,565	259,356	294,132
62000-210	Unemployment Compensation	731	1,130	630	1,000
62000-212	Employer Medicare Liability	17,363	19,872	21,747	22,100
62000-329	Laundry Service	8,414	10,447	12,000	12,000
62000-361	Permits	0	0	500	500
62000-399	Other Contracted Services	1,125	17,500	18,625	2,000
62000-404	Asphalt- Hot Mix	470,245	1,046,830	1,062,930	500,000
62000-405	Asphalt- Liquid	784,704	1,499,932	1,500,000	1,500,000
62000-408	Concrete	412	25,070	5,000	5,000
62000-409	Crushed Stone	445,523	824,999	900,000	750,000
62000-420	Fertilizer, Lime, Chemicals	4,536	344	1,000	5,000
62000-426	General Construction Materials	5,186	3,462	5,000	5,000
62000-436	Other Road Materials	517	200	1,000	1,000
62000-438	Pipe	61,477	62,806	50,000	65,000
62000-443	Road Signs	26,455	11,579	25,000	25,000
62000-447	Structural Steel	1,483	1,371	2,500	2,500
Totals	Total Highway and Bridge	3,458,290	5,414,209	5,574,016	4,941,576

Giles County, TN
Highway Fund
Proposed Budget
FY 26-27

		2024-2025 AUDITED ACTUAL	Estimated Actual 2025-2026	25-26 Amended Budget	2026-2027 PROPOSED BUDGET
63100	Operation & Maintenance of Equipment				
63100-105	Supervisor	0	0	63,600	64,041
63100-142	Mechanic(s)	215,662	246,109	250,728	256,527
63100-187	Overtime	7,047	17,137	9,430	8,000
63100-201	Social Security	13,565	19,876	19,488	20,372
63100-204	State Retirement	15,991	25,010	24,140	28,455
63100-206	Life Insurance	70	68	125	125
63100-207	Medical Insurance	37,125	44,593	44,460	44,688
63100-210	Unemployment Compensation	114	168	125	170
63100-212	Employer Medicare	3,172	4,648	4,558	4,765
63100-336	Maintenance & Repair - Equipment	20,527	38,581	40,000	40,000
63100-359	Disposal Fees	54	426	500	500
63100-399	Other Contracted Services	1,927	3,660	5,000	5,000
63100-418	Equipment and Machinery Parts	229,961	328,739	250,000	300,000
63100-423	Fuel Oil	170,772	275,597	240,876	300,000
63100-424	Garage Supplies	15,901	17,921	20,000	20,000
63100-433	Lubricants	13,246	19,636	20,000	20,000
63100-450	Tires and Tubes	52,125	33,990	40,000	40,000
63100-499	Other Supplies & Materials	0	50	40	2,000
63100-790	Other Equipment	1,595	2,670	5,000	5,000
Totals	Total Operation & Maintenance of Equip	798,854	1,078,880	1,038,070	1,159,643
65000	Other Charges				
65000-340	Medical and Dental Services	590	315	500	500
65000-399	Other Contracted Services	3,000	0	400	400
65000-502	Building and Contents Insurance	8,651	8,720	9,483	10,000
65000-506	Liability Insurance	17,223	20,585	25,000	25,000
65000-508	Premiums of Corporate Surety Bonds	0	0	0	0
65000-509	Refunds	5,593	0	0	0
65000-510	Trustee's Compensation	76,043	121,058	85,000	115,000
65000-511	Vehicle and Equipment Insurance	50,747	55,517	55,517	57,500
65000-513	Worker's Compensation Insurance	53,058	56,002	58,000	58,000
65000-515	Liability Claim	500	0	2,500	2,500
Totals	Other Charges	215,405	262,197	236,400	268,900
68000	Capital Outlay				
68000-321	Engineering Services	50,962	67,192	75,000	75,000
68000-339	Matching Share	0	8,560	50,000	50,000
68000-351	Rentals	11,932	4,080	5,000	25,000
68000-705	Bridge Construction	427,573	0	447,916	655,000
68000-714	Highway Equipment	813,036	0	0	450,000
68000-726	State Aid Projects	32,630	0	212,000	461,796
68000-728	Traffic Control Equipment	0	21,021	40,000	40,000
Totals	Total Capital Outlay	1,336,133	100,854	829,916	1,756,796
TOTALS	Total Highway Fund	6,129,461	7,132,790	7,963,221	8,394,637
	Net Change in Fund Balance	142,998	372,411		426,799
	Fund Balance July 1	2,758,796	2,901,794		2,529,383
	Fund Balance June 30	2,901,794	2,529,383		2,102,584

Giles County, Tennessee
 General Purpose School Fund
 Budget
 FY 26-27

		2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
40000	Local Taxes				
40100	County Property Taxes				
40110	Current Property Tax	6,773,867	6,919,926	6,070,698	6,302,846
40111	Current Property Tax - Increment Fin	0	0	0	0
40120	Trustee's Collections - Prior Year	164,688	147,084	135,000	135,000
40125	Trustee's Collections - Bankruptcy	87	0	0	0
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs	43,893	26,264	35,000	35,000
40140	Interest & Penalty	36,175	32,410	25,000	25,000
40150	Pickup taxes	0	0	0	0
40163	Payments in Lieu of Taxes- Other	148,212	116,826	0	0
40200	County Local Option Taxes				
40210	Local Option Sales Tax	6,662,854	7,335,644	5,868,337	6,368,337
40275	Mixed Drink Tax	28,401	20,000	10,000	10,000
40350	Interstate Telecommunications Tax	0	0	0	0
40100	Total County Taxes	\$13,858,177	\$14,598,154	\$12,144,035	\$12,876,183
41000	Licenses and Permits				
41100	Licenses				
41110	Marriage Licenses	2,014	1,716	2,100	2,100
41000	Total Licenses and Permits	\$2,014	\$1,716	\$2,100	\$2,100
43000	Charges for Current Services				
	Fees				
43350	Copy Fees	56	0	100	100
43500	Education Charges				
43516	Tuition - Out-of-State Systems	500	0	500	500
43517	Tuition - Other	0	0	0	0
43570	Receipts from Individual Schools	82,900	72,098	80,000	80,000
43990	Other Charges for Services	5,548	3,103	7,000	7,000
43000	Total Charges for Current Services	\$89,004	\$75,201	\$87,600	\$87,600
44000	Other Local Revenues				
44100	Recurring Items				
44110	Investment Income	0	0	0	0
44130	Sale of Materials and Supplies	10	0	500	500
44145	Sale of Recycled Materials	73	0	500	500
44170	Miscellaneous Refunds	32,933	2,871	4,500	4,500
44500	Nonrecurring Items				
44530	Sale of Equipment	28,048	22,100	20,000	20,000
44560	Damages Recovered from Individuals	405	0	1,000	1,000
44570	Contributions & Gifts	9,802	8,708	33,500	25,000
44900	Other Local Revenues				
44990	Other Local Revenue	307	175	500	500
44000	Total Other Local Revenues	\$71,578	\$33,855	\$60,500	\$52,000

Giles County, Tennessee
 General Purpose School Fund
 Budget
 FY 26-27

	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
46000	State of Tennessee			
46500	State Education Funds			
46510	26,363,189	26,617,459	26,617,459	27,493,163
46513	45,163	0	0	0
46515	511,216	503,612	503,612	468,126
46550	16,133	19,656	16,500	16,500
46590	569,318	1,251,443	1,245,884	506,940
46596	54,962	13,142	20,000	30,000
46610	43,872	35,566	37,000	35,000
46640	0	0	0	0
46790	519,445	1,565,033	1,565,033	0
46851	931,827	1,043,521	700,000	700,000
46980	91,344	87,549	94,020	0
46990	0	0	1,000	62,000
46000	<u>\$29,146,469</u>	<u>\$31,136,980</u>	<u>\$30,800,508</u>	<u>\$29,311,729</u>
47000	Federal Government			
47100	Federal through State			
47143	61,519	38,036	115,000	115,000
47401	0	0	0	0
47590	58,643	0	0	0
47000	<u>\$120,162</u>	<u>\$38,036</u>	<u>\$115,000</u>	<u>\$115,000</u>
48000	Other Governments and Citizens Groups			
48100	Other Governments			
48130	685,160	18,852	15,000	0
48140	0	0	0	0
48000	<u>\$685,160</u>	<u>\$18,852</u>	<u>\$15,000</u>	<u>\$0</u>
49000	Operating Transfers			
49500	0	0	0	0
49700	21,806	7,397	7,397	0
49800	941,564	53,777	163,156	109,379
	<u>963,370</u>	<u>61,173</u>	<u>170,552</u>	<u>109,379</u>
	<u>\$44,935,934</u>	<u>\$45,963,967</u>	<u>\$43,395,295</u>	<u>\$42,553,991</u>

Giles County, Tennessee
 General Purpose School Fund
 Budget
 FY 26-27

	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	
INSTRUCTION					
71100	REGULAR INSTRUCTION PROGRAM				
71100 116	11,894,367	11,895,392	11,989,252	12,271,385	
71100 117	21,509	19,083	20,000	20,000	
71100 128	2,730	3,047	3,000	3,000	
71100 140	391,612	385,964	395,000	395,000	
71100 163	528,429	534,607	556,310	599,867	
71100 188	98,737	496,382	538,882	120,000	
71100 189	83,177	113,106	166,648	94,600	
71100 195	102,967	27,308	40,000	40,000	
71100 198	225,161	187,788	200,000	200,000	
71100 201	790,031	817,508	862,365	852,119	
71100 204	916,819	932,721	937,726	986,281	
71100 207	2,064,325	2,180,636	2,151,960	2,349,348	
71100 212	185,636	191,419	201,682	199,286	
71100 217	55,806	65,021	59,420	52,370	
	Total Personnel Cost	17,361,306	17,849,982	18,122,245	18,183,256
71100 356	Tuition	0	16,000	16,000	0
71100 399	Other Contracted Services	13,962	10,663	50,000	30,000
71100 422	Food Supplies	2,502	2,434	4,000	3,500
71100 429	Instructional Supplies and Materials	146,849	189,842	204,221	200,000
71100 449	Textbooks - Bound	148,609	510,000	510,000	150,000
71100 471	Software	210,638	214,921	220,000	200,000
71100 499	Other Supplies & Materials	40,951	25,218	25,428	23,500
71100 595	TISA - On-behalf Payments	45,163	0	0	0
71100 722	Regular Instruction Equipment	0	22,218	22,218	20,000
71100 790	Other Equipment	0	12,202	11,672	0
	Total Operating Expenditures	608,674	1,003,499	1,063,540	627,000
	Total Regular Instruction Program	<u>\$17,969,980</u>	<u>\$18,853,481</u>	<u>\$19,185,785</u>	<u>\$18,810,256</u>

Giles County, Tennessee
 General Purpose School Fund
 Budget
 FY 26-27

	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
71200 SPECIAL EDUCATION PROGRAM				
71200 116 Teachers	1,781,539	1,708,616	1,845,173	1,877,463
71200 117 Career Ladder Program	5,643	5,083	8,000	5,000
71200 128 Homebound Teachers	8,670	11,444	10,720	11,440
71200 163 Educational Assistants	722,601	826,090	772,328	833,678
71200 171 Speech Pathologist	244,015	189,656	320,641	342,672
71200 188 Bonus - Differentiated Pay	1,000	58,000	58,000	0
71200 195 Certified Substitute Teachers	575	2,243	2,500	2,500
71200 198 Non-Certified Substitute Teachers	8,235	31,390	35,000	35,000
71200 201 Social Security	162,198	175,144	189,248	192,681
71200 204 State Retirement	191,627	209,008	214,802	232,859
71200 207 Medical Insurance	433,693	513,411	506,212	553,314
71200 212 Employer Medicare	38,535	41,180	44,261	45,063
71200 217 Retirement - Hybrid	10,427	12,541	11,944	10,438
Total Personnel Cost	3,608,758	3,783,804	4,018,829	4,142,108
71200 312 Contracts W/Private Agencies	241,328	284,805	287,060	197,998
71200 399 Other Contracted Services	0	0	0	0
71200 429 Instructional Supplies & Materials	327	0	0	0
71200 499 Other Supplies & Materials	0	0	0	0
71200 725 Special Education Equipment	634	0	0	0
Total Operating Expenditures	242,289	284,805	287,060	197,998
Total Special Education Program	\$3,851,047	\$4,068,609	\$4,305,889	\$4,340,106

Giles County, Tennessee
 General Purpose School Fund
 Budget
 FY 26-27

		2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
71300	CAREER & TECHNICAL EDUCATION PROGRAM				
71300 116	Teachers	1,177,919	1,218,237	1,229,358	1,229,447
71300 123	Guidance Personnel	35,630	0	0	0
71300 188	Bonus Payments	400	34,000	34,000	0
71300 195	Certified Substitute Teachers	402	2,585	2,700	2,700
71300 198	Non-Certified Substitute Teachers	13,012	33,480	19,400	20,000
71300 201	Social Security	72,858	77,640	79,537	77,633
71300 204	State Retirement	88,268	91,571	89,476	93,669
71300 207	Medical Insurance	197,110	208,222	214,301	192,644
71300 212	Employer Medicare	17,042	18,181	18,602	18,156
71300 217	Retirement - Hybrid	6,898	8,782	7,544	7,366
	Total Personnel Cost	1,609,539	1,692,698	1,694,917	1,641,615
71300 334	Maintenance Agreements	9,753	7,625	14,000	13,000
71300 335	Maintenance & Repair Services - Buildings	263	0	0	0
71300 336	Maintenance & Repair Services - Equipment	0	0	2,500	2,500
71300 399	Other Contracted Services	83,053	83,568	85,292	68,081
71300 429	Instructional Supplies & Materials	23,260	84,721	89,836	21,000
71300 449	Textbooks	3,272	3,098	4,000	4,000
71300 471	Software	29,170	49,433	49,433	0
71300 499	Other Supplies & Materials	8,201	3,326	15,000	15,000
71300 599	Other Charges	0	175	0	0
71300 730	Vocational Instruction Equipment	35,992	388,490	393,345	10,000
	Total Operating Expenditures	192,964	620,436	653,405	133,581
	Total Career & Technical Education Program	<u>\$1,802,503</u>	<u>\$2,313,134</u>	<u>\$2,348,322</u>	<u>\$1,775,196</u>
	Total Instruction	<u>\$23,623,530</u>	<u>\$25,235,224</u>	<u>\$25,839,996</u>	<u>\$24,925,558</u>

Giles County, Tennessee
 General Purpose School Fund
 Budget
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		2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72110	SUPPORT SERVICES ATTENDANCE				
72110 105	Supervisor/Director	92,710	95,120	95,120	96,128
72110 189	Other Salaries & Wages	39,998	40,799	40,798	41,614
72110 201	Social Security	8,090	8,235	8,427	8,540
72110 204	State Retirement	10,289	10,723	10,734	11,438
72110 207	Medical Insurance	8,234	8,593	8,610	8,688
72110 212	Employer Medicare	1,892	1,926	1,971	1,997
72110 217	Retirement - Hybrid	927	959	961	817
	Total Personnel Cost	162,140	166,355	166,621	169,222
72110 320	Dues and Memberships	150	175	175	175
72110 355	Travel	1,046	1,682	1,600	1,800
72110 471	Software	15,660	15,444	16,000	30,000
72110 499	Other Supplies & Materials	0	255	500	250
72110 524	In Service/Staff Development	2,558	2,758	3,200	5,200
	Total Operating Expenditures	19,414	20,313	21,475	37,425
	Total Attendance	<u>\$181,554</u>	<u>\$186,668</u>	<u>\$188,096</u>	<u>\$206,647</u>

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		2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72120	HEALTH SERVICES				
72120 105	Supervisor/Director	63,448	64,717	64,717	66,011
72120 131	Medical Personnel	379,716	376,839	390,502	385,880
72120 188	Bonus Payments	3,000	3,000	3,000	3,000
72120 189	Other Salaries & Wages	11,858	0	0	0
72120 198	Non-Certified Substitute Teachers	0	0	0	0
72120 201	Social Security	27,325	26,642	28,410	28,203
72120 204	State Retirement	32,661	34,142	35,191	39,394
72120 207	Medical Insurance	76,444	87,836	88,176	88,860
72120 212	Employer Medicare	6,391	6,231	6,644	6,596
	Total Personnel Cost	600,843	599,407	616,640	617,944
72120 320	Dues and Memberships	175	0	175	175
72120 355	Travel	1,461	2,260	2,750	2,750
72120 399	Other Contacted Services	70,000	75,000	77,000	82,000
72120 413	Drugs & Medical Supplies	1,671	2,037	2,500	2,500
72120 499	Other Supplies & Materials	29,358	31,544	41,500	35,000
72120 524	In Service/Staff Development	7,931	9,588	10,250	8,750
72120 735	Health Equipment	0	0	0	0
	Total Operating Expenditures	110,596	120,429	134,175	131,175
	Total Health Services	\$711,439	\$719,836	\$750,815	\$749,119

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	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72130 OTHER STUDENT SUPPORT				
72130 117 Career Ladder Program	2,000	2,000	2,000	2,000
72130 123 Guidance Personnel	757,373	767,830	813,913	804,067
72130 124 Psychological Personnel	0	30,532	98,049	84,431
72130 130 Social Worker	52,612	53,664	53,664	54,738
72130 161 Secretary	31,210	31,834	31,834	29,520
72130 162 Clerical Personnel	34,104	35,830	35,829	33,225
72130 188 Bonus Payments	0	24,000	24,000	0
72130 201 Social Security	51,874	56,311	67,900	62,495
72130 204 State Retirement	61,374	63,961	74,673	72,987
72130 207 Medical Insurance	102,154	134,048	153,990	136,596
72130 212 Employer Medicare	12,132	13,169	15,880	14,616
72130 217 Retirement - Hybrid	3,075	3,671	4,611	3,556
Total Personnel Cost	1,107,908	1,216,850	1,376,343	1,298,231
72130 309 Contracts with Government Agencies	0	0	0	0
72130 322 Evaluation & Testing	0	0	0	0
72130 355 Travel	995	614	1,250	1,250
72130 399 Other Contracted Services	5,500	5,608	14,000	14,000
72130 429 Instructional Supplies and Materials	0	2,231	20,000	0
72130 471 Software	3,500	4,500	6,550	3,500
72130 499 Other Supplies & Materials	0	0	0	0
72130 524 In Service/Staff Development	1,940	23,930	27,663	5,000
72130 790 Other Equipment	0	3,269	5,000	0
Total Operating Expenditures	11,935	40,152	74,463	23,750
Total Other Student Support	<u>\$1,119,843</u>	<u>\$1,257,003</u>	<u>\$1,450,806</u>	<u>\$1,321,981</u>

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	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72210 REGULAR INSTRUCTION PROGRAM				
72210 105 Supervisor/Director	224,033	178,899	178,899	161,553
72210 117 Career Ladder Program	2,000	2,000	2,000	2,000
72210 129 Librarian(s)	484,388	502,814	497,480	516,636
72210 137 Educational Media Personnel	79,847	81,440	81,440	83,069
72210 162 Clerical Personnel	80,679	82,432	82,434	85,628
72210 188 Bonus- Differentiated Pay	1,000	16,000	16,000	0
72210 201 Social Security	52,275	52,862	53,212	52,631
72210 204 State Retirement	60,129	56,614	56,707	59,467
72210 207 Medical Insurance	146,066	152,361	153,364	146,549
72210 212 Employer Medicare	12,226	12,363	12,445	12,309
72210 217 Retirement - Hybrid	2,454	2,159	2,606	1,693
Total Personnel Cost	1,145,097	1,139,944	1,136,587	1,121,535
72210 320 Dues & Memberships	450	525	350	350
72210 334 Maintenance Agreements	10,383	14,861	25,000	25,000
72210 355 Travel	7,764	9,161	15,000	15,000
72210 399 Othe Contracted Services	0	0	0	0
72210 471 Software	11,192	11,869	11,200	12,000
72210 499 Other Supplies & Materials	6,198	5,622	7,622	7,000
72210 524 In-Service/Staff Development	2,529	655	5,000	5,000
Total Operating Expenditures	38,516	42,693	64,172	64,350
Total Regular Instruction Program	<u>\$1,183,613</u>	<u>\$1,182,637</u>	<u>\$1,200,759</u>	<u>\$1,185,885</u>

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	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72220 SPECIAL EDUCATION PROGRAM				
72220 103 Assistant Supervisor	81,489	78,393	76,893	79,931
72220 105 Supervisor/Director	94,210	98,620	98,620	99,628
72220 117 Career Ladder Program	1,000	1,000	1,000	1,000
72220 124 Psychological Personnel	0	0	0	0
72220 135 Assessment Personnel	106,299	99,151	99,657	101,146
72220 189 Other Salaries & Wages	0	0	21,012	42,864
72220 201 Social Security	15,342	15,220	16,876	20,124
72220 204 State Retirement	16,924	16,319	17,814	21,388
72220 207 Medical Insurance	16,584	33,843	38,211	42,930
72220 212 Employer Medicare	4,068	3,871	4,295	4,706
72220 217 Retirement - Hybrid Stabilization	754	792	777	680
Total Personnel Cost	336,670	347,209	375,155	414,397
72220 312 Contract with Private Agencies	512,025	378,716	540,829	580,000
72220 320 Dues & Memberships	150	175	175	175
72220 322 Evaluation and Testing	0	51	0	0
72220 355 Travel	0	2,364	3,000	3,000
72220 399 Other Contracted Services	1,729	2,117	0	0
72220 499 Other Supplies & Materials	1,455	650	650	650
72220 524 In-Service/Staff Development	675	1,500	2,000	2,000
72220 790 Other Equipment	0	0	0	0
Total Operating Expenditures	516,034	385,572	546,654	585,825
Total Special Education Program	\$852,704	\$732,781	\$921,809	\$1,000,222

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		2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72230	CAREER & TECHNICAL EDUCATION PROGRAM				
72230 105	Supervisor/Director	85,186	98,620	98,620	99,628
72230 161	Secretaries	38,320	39,087	39,087	41,065
72230 201	Social Security	7,127	7,946	8,538	8,723
72230 204	State Retirement	8,811	8,692	8,693	9,883
72230 207	Medical Insurance	19,138	20,844	20,979	21,210
72230 212	Employer Medicare	1,667	1,858	1,997	2,040
72230 217	Retirement - Hybrid Stabilization	445	0	0	0
	Total Personnel Cost	160,694	177,048	177,914	182,549
72230 307	Communication	0	453	600	600
72230 316	Contributions	0	0	0	0
72320 320	Dues & Memberships	150	285	175	285
72230 348	Postal Charges	0	0	0	0
72230 355	Travel	4,609	6,184	10,000	10,000
72230 425	Gasoline	912	1,649	2,000	3,000
72230 499	Other Supplies & Materials	776	0	2,000	2,000
72230 524	In Service/Staff Development	4,145	4,432	9,000	9,000
72230 790	Other Equipment	0	400	2,000	2,000
	Total Operating Expenditures	10,592	13,403	25,775	26,885
	Total Career & Technical Education Program	\$171,286	\$190,452	\$203,689	\$209,434

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		2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72250	TECHNOLOGY				
72250 105	Supervisor/Director	72,100	73,542	73,542	75,013
72250 121	Data Processing Personnel	148,854	97,518	103,429	122,888
72250 201	Social Security	12,953	8,992	9,297	12,270
72250 204	State Retirement	15,119	11,441	11,516	17,138
72250 207	Medical Insurance	37,428	30,412	31,596	30,084
72250 212	Employer Medicare	3,061	2,426	2,566	2,870
	Total Personnel Cost	289,515	224,331	231,946	260,263
72250 307	Communication	503	440	550	420
72250 320	Dues and Memberships	0	0	0	0
72250 350	Internet Connectivity	589,947	71,145	189,000	109,000
72250 355	Travel	3,573	4,205	8,125	6,000
72250 399	Other Contracted Services	0	500	0	5,000
72250 471	Software	89,526	131,995	130,500	178,370
72250 499	Other Supplies & Materials	0	258	500	500
72250 524	In Service/Staff Development	2,934	0	500	500
72250 790	Other Equipment	26,609	56,426	56,640	35,000
	Total Operating Expenditures	713,092	264,969	385,815	334,790
	Total Technology	\$1,002,607	\$489,300	\$617,761	\$595,053

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	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72310 BOARD OF EDUCATION				
72310 118 Secretary to Board	2,025	1,950	2,000	2,000
72310 191 Board and Committee Member Fees	11,217	10,317	12,250	12,250
72310 201 Social Security	717	683	885	885
72310 204 State Retirement	145	147	200	200
72310 206 Life Insurance	10,212	9,471	15,000	15,000
72310 210 Unemployment Compensation	34,099	21,339	30,000	30,000
72310 212 Employer Medicare	192	177	210	210
72310-299 Fringe Benefits (Retiree Health Insurance)	169,651	195,093	200,000	200,000
Total Personnel Cost	228,258	239,177	260,545	260,545
72310 302 Advertising	103	0	0	0
72310 305 Audit Services	19,000	20,000	21,000	24,000
72310 320 Dues & Memberships	13,468	13,986	14,000	14,662
72310 330 Lease/SBITA Payments	27,276	41,862	40,000	40,000
72310 331 Legal Services	18,897	20,983	45,000	45,000
72310 335 Maintenance and Repair Services- Building	69,525	7,321	5,620	0
72310 340 Medical and Dental Services	50	0	0	0
72310 355 Travel	1,164	1,829	3,000	3,000
72310 399 Other Contracted Services	0	0	0	0
72310 499 Other Supplies and Materials	45	180	500	500
72310 506 Liability Insurance	164,537	152,652	167,830	160,285
72310 508 Premiums on Corporate Surety Bonds	0	0	0	0
72310 509 Refunds	41,474	4,663	12,099	0
72310 510 Trustee's Commission	257,832	262,776	250,000	265,000
72310 513 Worker's Compensation Insurance	173,006	152,661	176,466	176,466
72310 515 Liability Claim	0	0	6,000	6,000
72310 524 In Service/Staff Development	8,764	9,975	12,000	12,000
72310 533 Criminal Investigation of Applicants	8,828	1,032	6,000	6,000
72310 599 Other Charges	1,546	1,914	2,300	2,300
72310 790 Other Equipment	3,740	0	0	0
Total Operating Expenditures	809,255	691,833	761,815	755,213
Total Board of Education Services	\$1,037,513	\$931,009	\$1,022,360	\$1,015,758

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	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72320 Director of Schools				
72320 101 County Official/Administrative Officer	126,289	132,768	132,768	134,065
72320 103 Assistant Director	103,731	106,214	106,214	107,252
72320 117 Career Ladder	0	0	0	0
72320 161 Secretary(s)	84,889	85,733	85,734	87,803
72320 189 Other Salaries & Wages (CEO Supplement)	1,000	1,000	1,000	1,000
72320 201 Social Security	18,858	19,614	20,194	20,467
72320 204 State Retirement	22,489	22,779	22,790	24,922
72320 207 Medical Insurance	30,722	32,121	32,196	32,562
72320 212 Employer Medicare	4,410	4,587	4,723	4,787
72320 217 Retirement - Hybrid Stabilization	1,037	1,071	1,073	912
Total Personnel Cost	393,425	405,887	406,692	413,770
72320 302 Advertising	100	193	500	500
72320 307 Communication	10,767	10,344	13,000	13,000
72320 320 Dues & Memberships	2,749	2,835	2,800	2,900
72320 348 Postal Charges	1,613	2,530	3,000	3,000
72320 355 Travel	1,880	860	2,000	2,000
72320 435 Office Supplies	450	1,163	1,000	1,000
72320 499 Other Supplies and Materials	320	301	1,500	1,500
72320 508 Premiums on Corporate Surety	0	0	350	0
72320 524 In Service/Staff Development	856	1,952	3,000	3,000
72320 599 Other Charges	817	746	1,000	1,000
72320 701 Administration Equipment	0	100	500	500
Total Operating Expenditures	19,552	21,025	28,650	28,400
Total Office of the Director of Schools	\$412,977	\$426,912	\$435,342	\$442,170

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	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72410 OFFICE OF THE PRINCIPAL				
72410 104 Principal(s)	750,591	760,805	778,460	789,024
72410 117 Career Ladder Program	5,000	4,833	4,000	5,000
72410 135 Assessment Personnel	88,889	90,393	90,393	91,931
72410 139 Assistant Principal(s)	749,405	754,087	759,037	776,879
72410 161 Secretary(s)	524,623	520,880	524,778	541,244
72410 162 Clerical Personnel	73,060	74,201	74,200	75,687
72410 189 Other Salaries & Wages	27,546	28,940	28,940	29,519
72410 201 Social Security	130,555	132,199	140,109	143,176
72410 204 State Retirement	149,070	143,442	146,298	164,922
72410 207 Medical Insurance	358,294	384,433	392,940	385,974
72410 212 Employer Medicare	30,533	30,918	32,768	33,485
72410 217 Retirement - Hybrid	1,733	1,835	1,781	1,582
Total Personnel Cost	2,889,299	2,926,965	2,973,704	3,038,423
72410 307 Communication	41,104	39,652	50,000	40,000
72410 317 Data Processing Services	19,556	25,901	25,800	26,156
72410 320 Dues & Memberships	2,700	3,150	3,150	3,150
72410 334 Maintenance Agreements	84,148	89,428	80,000	90,000
72410-524 In Service/Staff Development	0	0	750	750
72410-719 Office Equipment	707	0	0	0
Total Operating Expenditures	148,215	158,131	159,700	160,056
Total Office of the Principal	\$3,037,514	\$3,085,096	\$3,133,404	\$3,198,479

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	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72610 OPERATION OF PLANT				
72610 166 Custodial Personnel	669,790	654,876	695,249	713,803
72610 189 Other Salaries & Wages	7,590	7,753	15,000	15,000
72610 201 Social Security	40,814	40,159	44,036	45,186
72610 204 State Retirement	48,028	50,147	54,547	61,816
72610 207 Medical Insurance	157,382	155,065	162,648	159,756
72610 212 Employer Medicare	9,545	9,392	10,299	10,568
Total Personnel Cost	933,149	917,391	981,779	1,006,129
72610 329 Laundry Service	2,416	4,753	6,000	6,000
72610 334 Maintenance Agreements	612	0	0	0
72610 335 Maintenance & Repair- Building	5,150	0	0	0
72610 336 Maintenance and Repair Equip.	0	300	1,000	1,000
72610 347 Pest Control	5,580	6,940	6,200	6,200
72610 359 Disposal Fees	38,470	30,752	30,000	30,000
72610 399 Other Contracted Services	83,716	118,114	132,500	132,500
72610 410 Custodial Supplies	53,729	68,499	75,000	75,000
72610 415 Electricity	975,148	1,066,541	930,000	1,070,000
72610 434 Natural Gas	91,081	142,983	110,000	145,000
72610 442 Propane Gas	28,187	28,077	30,000	30,000
72610 454 Water & Sewer	123,118	149,734	103,000	150,000
72610 499 Other Supplies & Materials	8	80	300	300
72610 502 Building & Content Insurance	400,416	395,440	408,424	415,212
72610 599 Other Charges	1,550	0	0	0
72610 717 Maintenance Equipment	0	0	0	0
72610 720 Plant Operation Equipment	0	7,500	7,500	7,500
Total Operating Expenditures	1,809,181	2,019,712	1,839,924	2,068,712
Total Operation of Plant	<u>\$2,742,330</u>	<u>\$2,937,103</u>	<u>\$2,821,703</u>	<u>\$3,074,841</u>

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	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
72620 MAINTENANCE OF PLANT				
72620 105 Supervisor/Director	72,100	73,542	73,542	75,013
72620 162 Clerical Personnel	18,718	29,432	27,000	30,279
72620 167 Maintenance Personnel	277,743	279,112	282,860	288,517
72620 189 Other Salaries & Wages	58,236	61,300	58,700	61,300
72620 201 Social Security	25,302	26,303	27,410	28,217
72620 204 State Retirement	29,949	33,336	33,954	38,975
72620 207 Medical Insurance	80,365	83,858	82,104	76,338
72620 212 Employer Medicare	6,031	6,280	6,411	6,599
72620-217 Retirement - Hybrid	78	157	100	100
Total Personnel Cost	568,522	593,319	592,081	605,338
72620 307 Communication	0	157	0	0
72620 320 Dues & Memberships	475	475	500	500
72620 329 Laundry Service	804	0	0	0
72620 334 Maintenance Agreements	1,078	1,304	1,500	1,500
72620 335 Maintenance & Repair Services - Building	50,717	38,508	50,000	50,000
72620 336 Maintenance & Repair Services - Equipment	1,081	12,064	22,000	22,000
72620 350 Internet Connectivity	0	0	0	2,160
72620 355 Travel	694	500	700	700
72620 399 Other Contracted Services	21,839	42,383	42,150	37,800
72620 418 Equipment & Machinery Parts	42,698	105,002	105,000	105,000
72620 425 Gasoline	12,215	14,977	20,000	20,000
72620 451 Uniforms	5,316	5,497	6,450	6,450
72620 471 Software	7,902	7,902	8,000	8,000
72620 499 Other Supplies & Materials	53,916	86,648	105,000	105,000
72620-524 In Service/Staff Development	569	750	1,500	1,500
72620 701 Administrative Equipment	91,344	87,549	94,020	0
72620 717 Maintenance Equipment	38,089	14,998	23,000	23,000
72620 718 Motor Vehicles	0	0	0	0
72620 790 Other Equipment	0	0	0	0
Total Operating Expenditures	328,737	418,714	479,820	383,610
Total Maintenance of Plant	\$897,259	\$1,012,032	\$1,071,901	\$988,948

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		2024-2025	Estimated	2025-2026	2026-2027
		AUDITED	2025-2026	AMENDED	PROPOSED
72710	TRANSPORTATION	ACTUAL	ACTUAL	BUDGET	BUDGET
72710 105	Supervisor	75,100	73,542	73,542	75,013
72710 142	Mechanics	160,670	162,912	200,503	204,513
72710 146	Bus Drivers	807,215	836,034	842,867	859,370
72710 161	Secretary	34,925	35,623	35,624	36,335
72710 187	Overtime Pay	0	1,034	3,000	3,000
72710 189	Other Salaries & Wages	135,044	131,840	130,000	130,000
72710 201	Social Security	70,007	72,472	79,704	81,110
72710 204	State Retirement	77,494	89,730	91,027	102,035
72710 207	Medical Insurance	402,011	412,688	432,480	412,722
72710 212	Employer Medicare	16,373	16,949	18,640	18,969
72710 217	Retirement - Hybrid Stabilization	181	187	0	0
	Total Personnel Cost	1,779,020	1,833,012	1,907,386	1,923,067
72710 329	Laundry Service	3,308	3,667	3,200	3,000
72710 334	Maintenance Agreements	1,078	1,204	2,950	2,950
72710 336	Maintenance & Repair Services - Equipment	298	0	0	0
72710 338	Maintenance & Repair Services - Vehicles	17,372	12,638	18,897	14,000
72710 340	Medical and Dental Services	6,712	5,803	7,000	7,000
72710 350	Internet Connectivity	0	0	1,350	2,160
72710 355	Travel	1,022	1,132	1,000	1,300
72710 399	Other Contracted Services	13,157	22,874	29,072	21,500
72710 412	Diesel Fuel	212,305	249,097	265,000	300,000
72710 418	Equipment and Machinery Parts	6,827	300	2,500	2,500
72710 425	Gasoline	11,271	16,036	15,500	16,500
72710 433	Lubricants	12,900	11,928	13,000	15,000
72710 450	Tires and Tubes	27,384	27,900	28,000	28,000
72710 451	Uniforms	435	2,290	500	1,000
72710 453	Vehicle Parts	89,534	58,553	105,000	99,911
72710 471	Software	15,707	27,688	27,688	38,360
72710 499	Other Supplies and Materials	8,649	8,760	9,950	9,950
72710 511	Vehicle and Equipment Insurance	92,080	89,133	93,922	93,922
72710 524	In Service/Staff Development	2,238	2,383	3,000	3,000
72710 599	Other Charges	0	0	0	0
72710 729	Transportation Equipment	1,494,615	446,300	446,300	0
72710 790	Other Equipment	6,150	3,600	5,500	5,500
	Total Operating Expenditures	2,023,042	991,287	1,079,329	665,553
	Total Transportation	\$3,802,062	\$2,824,299	\$2,986,715	\$2,588,620
TOTAL SUPPORT SERVICES		\$17,152,701	\$15,975,127	\$16,805,159	\$16,577,157

OPERATION OF NON-INSTRUCTIONAL SERVICES

Giles County, Tennessee
 General Purpose School Fund
 Budget
 FY 26-27

		2024-2025	Estimated	2025-2026	2026-2027
		AUDITED	2025-2026	AMENDED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	BUDGET
73300	Community Service				
73300 116	Teachers	193,893	203,868	203,868	202,368
73300 163	Educational Assistance	5,208	9,300	9,300	6,743
73300 201	Social Security	12,341	13,623	13,623	12,965
73300 204	State Retirement	11,905	15,634	15,634	15,014
73300 212	Employer Medicare	2,887	3,269	3,269	3,032
73300 217	Retirement - Hybrid	301	500	500	500
	Total Personnel Cost	226,535	246,195	246,195	240,622
73300 355	Travel	429	537	537	537
73300 422	Food Supplies	0	0	0	0
73300 429	Instructional Supplies and Materials	2,542	1,926	1,926	4,668
73300 499	Other Supplies & Materials	1,511	1,000	1,000	3,000
73300 524	In Service/Staff Development	30	294	294	1,113
73300 599	Other Charges	24	48	48	60
	Total Operating Expenditures	4,536	3,805	3,805	9,378
	Total Community Service	\$231,071	\$250,000	\$250,000	\$250,000

Giles County, Tennessee
 General Purpose School Fund
 Budget
 FY 26-27

	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
73400 Early Childhood Education				
73400 105 Supervisor/Director	31,058	31,865	31,865	32,203
73400 116 Teachers	305,366	312,845	313,872	320,809
73400 162 Clerical Personnel	41,098	41,921	41,920	43,934
73400 163 Educational Assistants	130,565	142,840	135,780	140,567
73400 166 Custodial Personnel	0	0	0	0
73400 188 Bonus Payments	0	10,000	10,000	0
73400 195 Certified Substitute Teachers	115	575	575	575
73400 198 Non Certified Substitute Teachers	2,520	6,030	6,030	6,030
73400 201 Social Security	30,632	32,717	33,483	33,735
73400 204 State Retirement	36,398	37,156	38,496	40,800
73400 207 Medical Insurance	96,642	112,600	108,324	113,161
73400 212 Employer Medicare	7,176	7,662	7,831	7,890
73400 217 Retirement - Hybrid	1,842	1,967	1,967	1,136
Total Personnel Cost	683,412	738,178	730,143	740,840
73400 307 Communication	390	440	450	450
73400 355 Travel	2,885	749	3,000	5,000
73400 422 Food Supplies	16,079	17,383	20,498	20,498
73400 429 Instructional Supplies	10,575	13,488	13,488	18,488
73400 499 Other Supplies and Materials	3,683	3,904	4,000	5,000
73400 524 In-Service/Staff Development	3,534	4,011	6,000	5,000
73400 599 Other Charges	3,196	9,004	9,000	4,000
73400 790 Other Equipment	1,710	2,000	2,000	2,000
Total Operating Expenditures	42,052	50,979	58,436	60,436
Total Early Childhood Education	\$725,464	\$789,156	\$788,579	\$801,276
Regular Capital Outlay				
76100 304 Architects	10,582	70,018	70,018	0
76100 706 Building Construction	0	486,061	486,061	0
76100 707 Building Improvements	0	203,000	203,000	0
Total Capital Outlay	\$10,582	\$759,078	\$759,078	\$0
Other Debt Service Education				
82330-316 Contributions	986,389	1,005,050	1,005,050	1,007,050
Total Education	\$986,389	\$1,005,050	\$1,005,050	\$1,007,050
TOTAL NON-INSTRUCTIONAL SERVICES	\$1,953,506	\$2,803,284	\$2,802,707	\$2,058,326

Giles County, Tennessee
 General Purpose School Fund
 Budget
 FY 26-27

	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
99100 Transfers to Other Funds				
99100 590 Transfers to Other Funds	3,500,000	0	0	0
Total transfers to Other Funds	<u>\$3,500,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>46,229,737</u>	<u>44,013,635</u>	<u>45,447,862</u>	<u>43,561,041</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,293,803)	1,950,332		-1,007,050
BEGINNING FUND BALANCE	10,242,890	9,107,714		11,058,046
HYBRID RESERVE	158,627			
ENDING FUND BALANCE PER AUDIT	<u>\$9,107,714</u>	<u>\$11,058,046</u>		<u>\$10,050,995</u>
ENDING FUND BALANCE PER BOOKS	<u>\$8,949,087</u>			<u>\$9,892,368</u>

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Giles County, Tennessee
 Cafeteria Fund 143
 Budget
 FY 26-27

	2024-2025 AUDITED ACTUAL	Estimated 2025-2026 ACTUAL	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET
43000	Charges for Current Services			
43500	Education Charges			
43522	31,875	32,730	32,000	33,000
43523	1,260	1,095	3,000	1,000
43525	130,724	132,614	127,000	114,000
43000	Total Charges for Current Services			
	\$163,859	\$166,439	\$162,000	\$148,000
44000	Other Local Revenues			
44100	Recurring Items			
44110	38,185	32,844	40,000	38,000
44145	0	0	0	0
44165	1,067	2,287	1,500	1,500
44170	58	565	75	0
44530	375	10	500	300
44570	0	0	0	0
44000	Total Other Local Revenues			
	\$39,685	\$35,705	\$42,075	\$39,800
46000	State of Tennessee			
46500	State Education Funds			
46520	20,873	22,053	21,500	22,000
46500	Total State Education Funds			
	\$20,873	\$22,053	\$21,500	\$22,000
47000	Federal Government			
47100	Federal through State			
47111	2,045,220	2,133,047	2,000,000	2,000,000
47112	215,397	210,742	210,742	217,437
47113	907,010	1,023,442	1,000,000	1,031,255
47114	47,414	136,190	125,000	134,000
47100	Total Federal Through State			
	\$3,215,041	\$3,503,421	\$3,335,742	\$3,382,692
48000	Other Governments & Citizens Groups			
48100	Other Governments			
48130	3,000	0	0	0
48100	Total Other Governments			
	\$3,000	\$0	\$0	\$0
49000	Other Sources			
49700	6,017	0	0	0
49800	0	0	0	0
	Total Operating Transfers			
	\$6,017	\$0	\$0	\$0
	Total Revenues and Other Sources			
	\$3,448,475	\$3,727,619	\$3,561,317	\$3,592,492

Giles County, Tennessee
 Cafeteria Fund 143
 Budget
 FY 26-27

		2024-2025	Estimated	2025-2026	2026-2027
		AUDITED	2025-2026	AMENDED	PROPOSED
73100	Food Service	ACTUAL	ACTUAL	BUDGET	BUDGET
73100 105	Supervisor/Director	70,000	72,100	72,100	73,542
73100 162	Clerical Personnel	51,470	45,120	45,120	47,727
73100 165	Cafeteria Personnel	814,485	829,643	828,372	846,009
73100 169	Part-Time Personnel	154,341	180,924	175,323	192,707
73100-185	Educational Incentive	9,250	1,272	10,000	12,000
73100 189	Other Salaries & Wages	33,768	36,880	36,880	38,359
73100 201	Social Security	66,961	69,272	72,404	75,041
73100 204	State Retirement	71,387	81,176	81,386	94,296
73100 207	Medical Insurance	251,525	261,488	269,568	259,920
73100 212	Employer Medicare	15,661	16,201	16,933	17,550
73100 302	Advertising	0	347	0	0
73100 306	Bank Charges	608	929	1,000	1,000
73100 320	Dues & Memberships	1,743	1,138	1,300	1,500
73100 336	Maintenance & Repair Services	25,584	29,696	35,000	35,000
73100 354	Transportation Other Than	24,641	22,693	20,000	25,000
73100 355	Travel	2,032	4,355	5,500	5,000
73100 399	Other Contracted Services	13,903	14,248	20,000	20,000
73100 422	Food Supplies	1,410,674	1,621,458	1,602,763	1,650,000
73100 451	Uniforms	3,080	3,570	4,000	8,000
73100 469	USDA - Commodities	215,397	210,742	210,742	217,437
73100 499	Other Supplies & Materials	81,573	87,146	118,000	110,000
73100 509	Refunds	37	17	0	100
73100 524	In Service/Staff Development	800	6,214	6,000	3,500
73100 599	Other Charges (Employee Achievement Awds)	0	634	2,000	2,000
73100 710	Food Service Equipment	120,141	56,616	100,000	100,000
73100 719	Office Equipment	165	0	0	500
73100 790	Other Equipment	0	174	0	1,000
Total Food Service		<u>\$3,439,226</u>	<u>\$3,654,052</u>	<u>\$3,734,391</u>	<u>\$3,837,188</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES		9,249	73,567		-244,696
BEGINNING FUND BALANCE		<u>1,581,165</u>	<u>1,590,414</u>		<u>1,663,981</u>
ENDING FUND BALANCE		<u>\$1,590,414</u>	<u>\$1,663,981</u>		<u>\$1,419,285</u>

Probation Settlement Fund 128
26-27 Budget

Description	Account Code	24-25 Audited Actual	25-26 Estimated Budget	25-26 Amended Budget	26-27 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	5,441	165	27,664	27,499
Legal Notices, Recording	53900-332	0	0	0	0
Other Contracted Services	53900-399	15,303	0	0	0
Judgements	53900-505	0	0	0	0
Total Expenditures		\$20,744	\$165	\$27,664	\$27,499
Excess of Est Revenue over (Under)					
Est Expenditures		-20,744	-165		-27,499
Beginning Fund Balance 7/1		48,408	27,664		27,499
Estimated Ending Fund Bal. 6/30		\$27,664	\$27,499		\$0

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Giles County
Debt Service 151
Proposed Budget
FY 26-27

Description	Account Code	24-25 Audited Actual	25-26 Estimated Budget	25-26 Amended Budget	26-27 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	600,000
Total Local Option Taxes		0	0	0	600,000
Other Local Revenues:					
Interest Earned	44110	417,447	305,000	325,000	300,000
Sale of Property	44540	0	4,625	0	0
Other Local Revenues	44990	2,929	0	0	0
		420,376	309,625	325,000	300,000
Other Sources:					
Refunding Debt Issued	49400	0	0	0	0
Operating Transfers in	49800	0	0	0	0
Contributions	48130	986,389	1,005,050	1,005,050	1,007,050
Total Other Sources		986,389	1,005,050	1,005,050	1,007,050
Total Estimated Revenue & Other Sources		\$1,406,765	\$1,314,675	\$1,330,050	\$1,907,050
Debt Service - General Govt					
Principal on Debt					
Principal on Bond	82110-601	0	0	0	285,000
Principal on Note	82110-602	0	0	0	0
Total General Govt		0	0	0	285,000
Debt Service - Education					
Principal on Notes	82130-601	710,000	660,000	660,000	695,000
Total Education		710,000	660,000	660,000	695,000
Interest on Debt					
General Govt					
Interest on Bond	82210-603	0	0	0	328,518
Interest on Note	82210-604	0	0	0	0
Total General Govt		0	0	0	328,518
Education					
Interest on Bond	82230-603	383,721	345,050	345,050	312,050
Total Education		383,721	345,050	345,050	312,050
Other Debt Service					
General Government					
Refunds	82310-509	421	0	0	0
Trustee's Commission	82310-510	4,235	3,300	6,000	6,000
Other Debt Service	82310-699	500	500	500	1,000
Total General Govt		5,156	3,800	6,500	7,000
Total Debt Service		\$1,098,877	\$1,008,850	\$1,011,550	\$1,627,568
Excess of Est Revenue over (Under)					
Est Expenditures		307,888	305,825		279,482
Beginning Fund Balance 7/1		646,960	954,848		1,260,673
Estimated Ending Fund Bal. 6/30		\$954,848	\$1,260,673		\$1,540,155

**General Capital Projects 171
26-27 Budget**

Description	Account Code	24-25 Audited Actual	25-26 Estimated Budget	25-26 Amended Budget	26-27 Proposed Budget
Revenue					
Sale of Equipment	44530	77,902	0	0	0
Homeland Security Grants	47235	0	57,349	60,216	0
American Rescue Plan Act #4	47404	948,630	778,473	1,791,261	1,012,788
American Rescue Plan Act #5	47405	19,575	554,552	1,978,250	1,423,698
Other Federal through State Contributions	47590	0	0	0	0
Bond Proceeds	48130	2,175	61,616	222,222	160,606
Premiums on Debt Sold	49100	0	8,220,000	8,220,000	0
	49410	0	443,383	443,383	0
Total Revenues		\$1,048,282	\$10,115,373	\$12,715,332	\$2,597,092
Expenditures					
American Rescue Plan Act Grant # 4	58834				
Engineering Services	58834-321	74,345	71,712	665,546	593,834
Building Improvements	58834-707	874,285	706,761	1,125,715	418,954
Total American Rescue Plan Act Grant # 4		948,630	778,473	1,791,261	1,012,788
American Rescue Plan Act Grant # 5	58835				
Architects	58835-304	21,750	113,100	123,250	10,150
Other Contracted Services	58835-399	0	10,000	50,000	40,000
Other Supplies & Materials	58835-499	0	0	208,400	208,400
Building Improvements	58835-707	0	493,068	1,818,822	1,325,754
Total American Rescue Plan Act Grant # 5		21,750	616,168	2,200,472	1,584,304
Other Debt Service					
Underwriter's Discount	82310-605	0	76,056	76,056	0
Other Debt Issuance Cost	82310-606	0	82,771	82,771	0
Total Other Debt Service		0	158,827	158,827	0
General Administrative Projects	91110-707	0	0	8,504,555	8,504,555
Total General Administrative Projects		0	0	8,504,555	8,504,555
Public Entity Projects	91170				
Contributions	91170-316	643,078	1,054,371	1,148,644	94,273
Total Public Entity Expenditures		643,078	1,054,371	1,148,644	94,273
Other Government Projects	91190				
Consultants	91190-308	228,405	33,400	38,044	0
Engineering Services	91190-321	40,000	0	0	0
Building Improvements	91190-707	0	90,000	101,000	0
Communication Equipment	91190-708	0	60,216	60,216	0
Highway Equipment	91190-714	0	450,000	450,000	0

Motor Vehicles	91190-718	247,267	300,189	355,000	0
Other Equipment	91190-790	597,264	0	0	0
Total Other Government Projects		1,112,936	933,805	1,004,260	0
Total Expenditures		<u>\$2,726,394</u>	<u>\$3,541,644</u>	<u>\$14,808,019</u>	<u>\$11,195,920</u>
Excess of Est Revenue over (Under)					
Est Expenditures		-1,678,112	6,573,729		-8,598,828
Beginning Fund Balance 7/1		<u>3,976,112</u>	<u>2,298,000</u>		<u>8,871,729</u>
Estimated Ending Fund Bal. 6/30		<u>\$2,298,000</u>	<u>\$8,871,729</u>		<u>\$272,901</u>

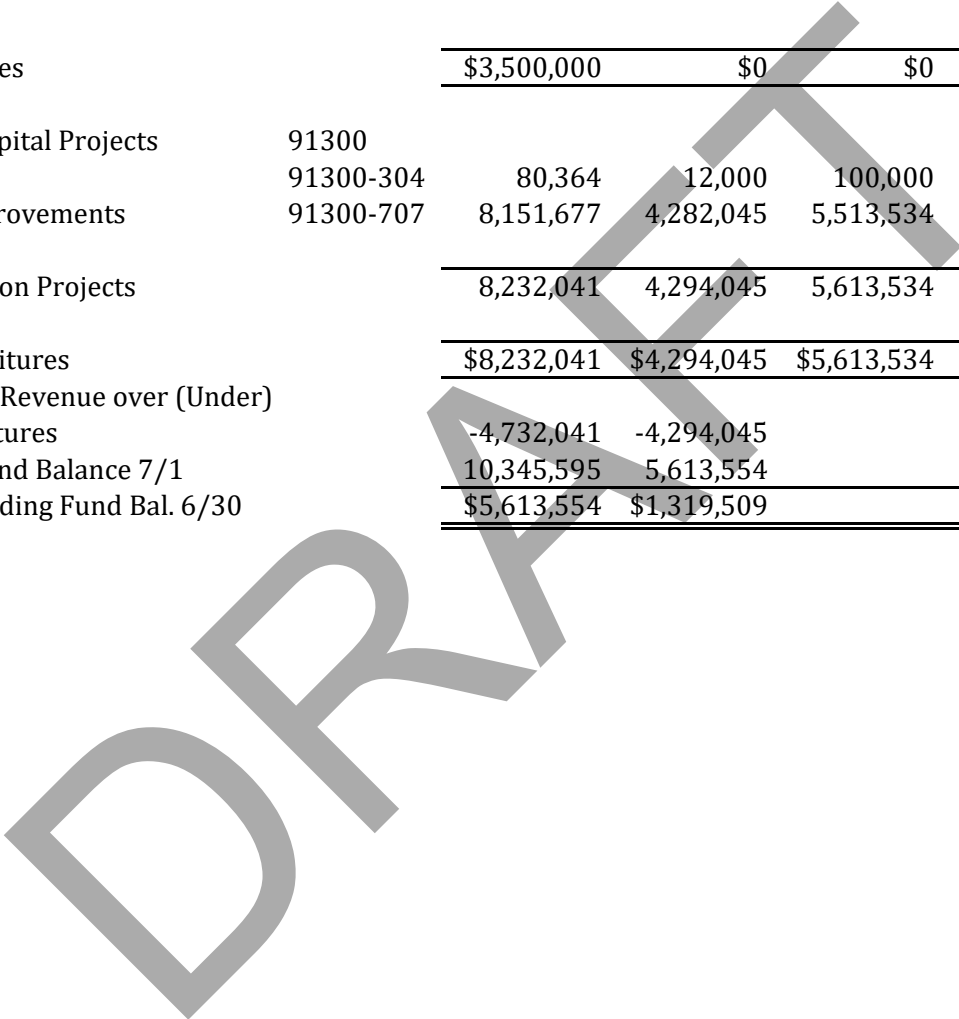
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**Education Capital Projects 177
26-27 Budget**

Description	Account Code	24-25 Audited Actual	25-26 Estimated Budget	25-26 Amended Budget	26-27 Proposed Budget
Revenue					
Miscellaneous Refunds	44170	0	0	0	0
Transfers In	49800	0	0	0	0
Total Revenues		\$0	\$0	\$0	\$0
Education Capital Projects	91300				
Architects	91300-304	0	0	0	0
Consultants	91300-308	11,500	0	0	0
Other Contracted Services	91300-399	6,530	0	0	0
Building Improvements	91300-707	28,917	188,102	191,230	0
Motor Vehicles	91300-718	112,560	0	0	0
Other Equipment	91300-790	0	0	0	0
Total Education Projects		159,507	188,102	191,230	0
Total Expenditures		\$159,507	\$188,102	\$191,230	\$0
Excess of Est Revenue over (Under)					
Est Expenditures		-159,507	-188,102		0
Beginning Fund Balance 7/1		350,737	191,230		3,128
Estimated Ending Fund Bal. 6/30		\$191,230	\$3,128		\$3,128

Education Capital Projects # 2 178
26-27 Budget

Description	Account Code	24-25 Audited Actual	25-26 Estimated Budget	25-26 Amended Budget	26-27 Proposed Budget
Revenue					
Contributions	48130	0	0	0	0
Transfers In	49800	3,500,000	0	0	0
Total Revenues		\$3,500,000	\$0	\$0	\$0
Education Capital Projects	91300				
Architects	91300-304	80,364	12,000	100,000	10,000
Building Improvements	91300-707	8,151,677	4,282,045	5,513,534	1,309,509
Total Education Projects		8,232,041	4,294,045	5,613,534	1,319,509
Total Expenditures		\$8,232,041	\$4,294,045	\$5,613,534	\$1,319,509
Excess of Est Revenue over (Under)					
Est Expenditures		-4,732,041	-4,294,045		-1,319,509
Beginning Fund Balance 7/1		10,345,595	5,613,554		1,319,509
Estimated Ending Fund Bal. 6/30		\$5,613,554	\$1,319,509		\$0



**Other Capital Projects 189
26-27 Budget**

Description	Account Code	24-25 Audited Actual	25-26 Estimated Budget	25-26 Amended Budget	26-27 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	2	0	0	0
Cir Clk/Clerk & Master Collect	40130	0	0	0	0
Interest & Penalty	40140	0	0	0	0
Total Local Taxes		2	0	0	0
County Local Option Taxes:					
Local Option Sales Tax	40210	1,073,287	1,199,947	920,250	400,000
Total Local Option Taxes		1,073,287	1,199,947	920,250	400,000
Other Sources:					
Bond Proceeds	49100	0	0	0	0
Premiums on Bonds Sold	49410	0	0	0	0
Total Other Sources		0	0	0	0
Total Revenues		\$1,073,289	\$1,199,947	\$920,250	\$400,000
Education					
Underwriter Discount	82330-605	0	0	0	0
Other Debt Issuance Cost	82330-606	0	0	0	0
Total Education		0	0	0	0
Communication Equipment	91130-708	2,640,000	0	2,399,849	2,399,849
Total Public Safety Projects		2,640,000	0	2,399,849	2,399,849
Refunds	91190-509	928	0	0	0
Trustee's Commission	91190-510	10,017	12,381	15,000	15,000
Total Other General Projects		10,945	12,381	15,000	15,000
Capital Donated to Schools	95100-316	0	0	0	0
Total Donated to Schools		0	0	0	0
Total Expenditures		\$2,650,945	\$12,381	\$2,414,849	\$2,414,849
Excess of Est Revenue over (Under)					
Est Expenditures		-1,577,656	1,187,566		-2,014,849
Beginning Fund Balance 7/1		5,610,879	4,033,223		5,220,789
Estimated Ending Fund Bal. 6/30		\$4,033,223	\$5,220,789		\$3,205,940