

STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2027 141 GENERAL PURPOSE SCHOOL		ACTUAL BUDGET 2024-25	ESTIMATED BUDGET 2025-26	PROPOSED BUDGET 2026-27
1				
2	REVENUES			
3				
4	40000 LOCAL TAXES			
5				
6	40100 COUNTY PROPERTY TAXES			
7	40110 CURRENT PROPERTY TAX	\$ 172,976	\$ 178,363	\$ 186,959
8	40120 TRUSTEE'S COLLECTIONS - PRIOR YEAR	\$ 10,000	\$ 10,000	\$ 5,000
9	40125 TRUSTEE'S COLLECTIONS - BANKRUPTCY	\$ 155	\$ 155	\$ 100
10	40130 CIR. CLK/CLK&MASTER COLLECTION - PRIOR YEARS	\$ 11,000	\$ 11,000	\$ 9,000
11	40140 INTEREST AND PENALTY	\$ 2,000	\$ 2,000	\$ 2,000
12	40161 PAYMENTS IN-LIEU OF TAXES - T.V.A.	\$ 275	\$ 275	\$ 44
13	40162 PAYMENTS IN-LIEU OF TAXES - LOCAL UTILITIES	\$ 13,117	\$ 13,558	\$ 14,357
14	40163 PAYMENTS IN-LIEU OF TAXES - OTHER	\$ 12,400	\$ 12,400	\$ 12,400
15				
16	TOTAL COUNTY PROPERTY TAXES	\$ 221,923	\$ 227,751	\$ 229,860
17				
18	40200 COUNTY LOCAL OPTION TAXES			
19	40210 LOCAL OPTION SALES TAX	\$ 1,756,000	\$ 1,862,000	\$ 2,046,000
20	40270 BUSINESS TAX	\$ 36,600	\$ 36,600	\$ 36,600
21	40275 MIXED DRINK TAX	\$ 1,600	\$ 1,600	\$ 4,000
22				
23	TOTAL COUNTY LOCAL OPTION TAXES	\$ 1,794,200	\$ 1,900,200	\$ 2,086,600
24				
25	40300 STATUTORY LOCAL TAXES			
26	40320 BANK EXCISE TAX	\$ 1,900	\$ 1,900	\$ 1,000
27				
28	TOTAL STATUTORY LOCAL TAXES	\$ 1,900	\$ 1,900	\$ 1,000
29				
30	TOTAL LOCAL TAXES	\$ 2,259,556	\$ 2,129,851	\$ 2,317,460
31				
32	41000 LICENSES AND PERMITS			
33	41110 MARRIAGE LICENSES	\$ 808	\$ 600	\$ 800
34				
35	TOTAL LICENSES AND PERMITS	\$ 808	\$ 600	\$ 800
36				
37	43000 CHARGES FOR CURRENT SERVICES			
38	43500 EDUCATION CHARGES			
39	43511 TUITION OUT OF COUNTY	\$ 550	\$ 550	\$ 550
40	43570 RECEIPTS FROM INDIVIDUAL SCHOOLS	\$ 25,000	\$ 25,000	\$ 25,000
41	43583 TBI CRIMINAL BACKGROUND FEE			
42	43990 OTHER CHARGES FOR SERVICES		\$ 2,000	\$ 2,000
43				
44	TOTAL CHARGES FOR CURRENT SERVICES	\$ 47,766	\$ 27,550	\$ 27,550

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45					
46	44000	OTHER LOCAL REVENUES			
47	44100	RECURRING ITEMS			
48	44110	INVESTMENT INCOME	\$ 12,000	\$ 12,000	\$ 12,000
49	44135	SALE OF GASOLINE	\$ 65,000	\$ 75,000	\$ 70,000
50	44170	MISCELLANEOUS REFUNDS	\$ 100,000	\$ 27,000	\$ 35,000
51	44500	NON-RECURRING ITEMS			
52	44530	SALE OF EQUIPMENT	\$ 5,000	\$ 5,000	\$ 5,000
53	44540	SALE OF PROPERTY	\$ 1,000	\$ 1,000	
54	44560	DAMAGES RECOVERED FROM INDIVIDUALS			
55	44570	CONTRIBUTIONS AND GIFTS			
56	44990	OTHER LOCAL REVENUES	\$ 562,000	\$ 185,000	\$ 185,000
57					
58		TOTAL OTHER LOCAL REVENUES	\$ 158,947	\$ 305,000	\$ 307,000
59					
60	46000	STATE OF TENNESSEE			
61	46175	ON-BEHALF CONTRIBUTIONS FOR OPEB	\$ -		
62	46510	TISA	\$ 15,000,000	\$ 15,400,000	\$ 15,400,000
63	46511	BASIC EDUCATION PROGRAM			
64	46515	EARLY CHILDHOOD EDUCATION	\$ 466,133	\$ 489,800	\$ 490,000
65	46590	OTHER STATE EDUCATIONAL FUNDS	\$ 497,000	\$ 578,000	\$ 300,000
66	46591	COORDINATED SCHOOL HEALTH			
67	46594	FAMILY RESOURCE CENTERS			
68	46595	STATEWIDE STUDENT MANAGEMENT SYSTEM			
69	46610	CAREER LADDER PROGRAM	\$ 28,000	\$ 25,000	\$ 24,000
70	46851	STATE REVENUE SHARING - T.V.A.	\$ 1,700,000	\$ 1,600,000	\$ 1,425,000
71	46980	OTHER STATE GRANTS	\$ 672,000	\$ 300,000	\$ 400,000
72	46981	SAFE SCHOOLS			
73	46990	OTHER STATE REVENUES	\$ 50,000	\$ 50,000	\$ 50,000
74					
75		TOTAL STATE OF TENNESSEE	\$ 17,846,987	\$ 18,442,800	\$ 18,089,000
76					
77	47000	FEDERAL GOVERNMENT			
78	47100	FEDERAL THROUGH STATE			
79	47590	OTHER FEDERAL THROUGH STATE	\$ 240,000	\$ 240,000	\$ 240,000
80		COVID-19 GRANT #1			
81		COVID-19 GRANT #2			
82	47600	DIRECT FEDERAL REVENUE			
83	47630	PUBLIC LAW 874 - MAINT. & OPER.	\$ 220,000	\$ 220,000	\$ 220,000
84	47990	OTHER DIRECT FEDERAL REVENUE			
85					
86		TOTAL FEDERAL GOVERNMENT	\$ 215,915	\$ 460,000	\$ 460,000

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87				
88	48000 OTHER GOVERNMENTS			
89	48140 OTHER CONTRACTED SERVICES	\$ 70,000	\$ 70,000	\$ 70,000
90				
91	TOTAL OTHER GOVERNMENTS	\$ 701,932	\$ 70,000	\$ 70,000
92				
93	TOTAL REVENUES	\$ 21,231,911	\$ 21,435,801	\$ 21,271,810
94				
95	49000 OTHER SOURCES			
96	49700 INSURANCE RECOVERY	\$ 32,468	\$ 8,500	\$ 8,500
97				
98	TOTAL OTHER SOURCES	\$ 32,468	\$ 8,500	\$ 8,500
99				
100	TOTAL REVENUES AND OTHER	\$ 21,264,379	\$ 21,444,301	\$ 21,280,310
101				
102	EXPENDITURES			
103	70000 EDUCATION			
104	71000 INSTRUCTION			
105				
106	71100 REGULAR INSTRUCTION PROGRAM			
107				
108	116 TEACHERS	\$ 5,779,747	\$ 6,100,000	\$ 6,300,000
109	117 CAREER LADDER PROGRAM	\$ 12,500	\$ 15,000	\$ 13,000
110	127 CAREER LADDER EXTENDED CONTRACTS	\$ 23,200	\$ 25,000	
111	163 EDUCATIONAL ASSISTANTS	\$ 378,840	\$ 400,000	\$ 475,000
112	189 OTHER SALARIES AND WAGES	\$ 43,072	\$ 55,000	\$ 115,000
113	198 SUBSTITUTE TEACHERS	\$ 56,030	\$ 65,000	\$ 65,000
114	201 SOCIAL SECURITY	\$ 366,071	\$ 439,593	\$ 435,000
115	204 PENSIONS	\$ 420,736	\$ 500,000	\$ 475,000
116	207 MEDICAL INSURANCE	\$ 946,115	\$ 1,000,000	\$ 1,000,000
117	210 UNEMPLOYMENT COMPENSATION	\$ 3,144	\$ 4,500	\$ 4,000
118	212 EMPLOYER MEDICARE	\$ 86,698	\$ 102,082	\$ 103,000
119	217 RETIREMENT-HYBRID STABILIZATION		\$ 33,034	\$ 25,000
120	399 OTHER CONTRACTED SERVICES	\$ -	\$ 1,500	\$ 1,500
121	429 INSTRUCTIONAL SUPPLIES	\$ 58,372	\$ 72,976	\$ 65,000
122	449 TEXTBOOKS	\$ 70,841	\$ 100,000	\$ 110,000
123	499 OTHER SUPPLIES AND MATERIALS	\$ 364	\$ 3,000	\$ 3,000
124	535 FEE WAIVERS	\$ -	\$ 2,500	\$ 2,500
125	599 OTHER CHARGES	\$ 29,651	\$ 53,093	\$ 47,000
126	722 REGULAR INSTRUCTION EQUIPMENT	\$ 112,317	\$ 50,000	\$ 125,000
127				
128	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 8,387,698	\$ 9,022,278	\$ 9,364,000

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129					
130	71150	ALTERNATIVE INSTRUCTION PROGRAM			
131					
132	116	TEACHERS	\$ 56,300	\$ 64,500	\$ 68,000
133	163	EDUCATIONAL ASSISTANTS	\$ -		
134	201	SOCIAL SECURITY	\$ 3,201	\$ 4,124	\$ 4,350
135	204	PENSIONS	\$ 4,504	\$ 7,160	\$ 5,500
136	207	MEDICAL INSURANCE	\$ 16,000		\$ 25,000
137	210	UNEMPLOYMENT COMPENSATION	\$ 21	\$ 50	
138	212	EMPLOYER MEDICARE	\$ 749	\$ 1,029	\$ 1,000
139	217	RETIREMENT-HYBRID STABILIZATION		\$ 520	\$ 1,000
140	336	MAINTENANCE AND REPAIR EQUIPMENT	\$ 433	\$ 1,000	\$ 1,000
141	429	INSTRUCTIONAL SUPPLIES	\$ 444	\$ 500	\$ 500
142	499	OTHER SUPPLIES AND MATERIALS	\$ 550	\$ 500	\$ 500
143	790	OTHER EQUIPMENT	\$ -	\$ 2,000	\$ 2,000
144					
145		TOTAL ALTERNATIVE INSTRUCTION PROGRAM	\$ 82,202	\$ 81,383	\$ 108,850
146					
147	71200	SPECIAL EDUCATION PROGRAM			
148					
149	116	TEACHERS	\$ 655,951	\$ 735,000	\$ 755,000
150	117	CAREER LADDER PROGRAM	\$ 1,000	\$ 2,000	\$ 1,000
151	163	EDUCATIONAL ASSISTANTS	\$ 18,383	\$ 18,000	\$ 19,000
152	171	SPEECH PATHOLOGIST			\$ 65,000
153	201	SOCIAL SECURITY	\$ 39,549	\$ 51,488	\$ 49,500
154	204	PENSIONS	\$ 45,565	\$ 60,000	\$ 60,000
155	207	MEDICAL INSURANCE	\$ 122,426	\$ 120,000	\$ 165,000
156	210	UNEMPLOYMENT COMPENSATION	\$ 367	\$ 450	\$ 450
157	212	EMPLOYER MEDICARE	\$ 9,249	\$ 12,098	\$ 12,000
158	217	RETIREMENT-HYBRID STABILIZATION		\$ 5,101	\$ 6,000
159	312	CONTRACTS WITH PRIVATE AGENCIES	\$ 8,709	\$ 7,500	\$ 7,500
160	429	INSTRUCTIONAL SUPPLIES	\$ 3,184	\$ 1,700	\$ 2,000
161	499	OTHER SUPPLIES AND MATERIALS	\$ 4,927	\$ 3,800	\$ 3,500
162					
163		TOTAL SPECIAL EDUCATION PROGRAM	\$ 909,310	\$ 1,017,137	\$ 1,145,950

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164					
165	71300	CAREER AND TECHNICAL EDUCATION PROGRAM			
166					
167	116	TEACHERS	\$ 545,366	\$ 600,000	\$ 620,000
168	117	CAREER LADDER PROGRAM	\$ 500	\$ 2,000	\$ 1,000
169	201	SOCIAL SECURITY	\$ 29,229	\$ 42,000	\$ 40,000
170	204	PENSIONS	\$ 35,730	\$ 46,000	\$ 46,000
171	207	MEDICAL INSURANCE	\$ 106,243	\$ 110,000	\$ 140,000
172	210	UNEMPLOYMENT COMPENSATION	\$ 227	\$ 300	\$ 300
173	212	EMPLOYER MEDICARE	\$ 7,392	\$ 9,761	\$ 10,000
174	217	RETIREMENT-HYBRID STABILIZATION		\$ 3,080	\$ 4,000
175	335	MAINTENANCE AND REPAIR SERVICES - BUILDING	\$ -		
176	336	MAINTENANCE AND REPAIR EQUIPMENT	\$ -	\$ 1,000	
177	355	TRAVEL	\$ -		
178	429	INSTRUCTIONAL SUPPLIES	\$ 43,171	\$ 54,000	\$ 55,000
179	448	T&I CONSTRUCTION MATERIALS	\$ -	\$ 1,000	\$ 1,000
180	471	SOFTWARE	\$ -	\$ 35,000	
181	499	OTHER SUPPLIES AND MATERIALS	\$ -		
182	524	IN SERVICE/STAFF DEVELOPMENT	\$ 33		
183	730	VOCATIONAL INSTRUCTION EQUIPMENT	\$ 14,069	\$ 208,000	\$ -
184					
185		TOTAL CAREER AND TECHNICAL EDUCATION PROGRAM	\$ 781,960	\$ 1,112,141	\$ 917,300
186					
187		TOTAL INSTRUCTION 71000	\$ 10,161,170	\$ 11,232,939	\$ 11,536,100
188					
189	72000	SUPPORT SERVICES			
190					
191	72110	ATTENDANCE			
192	105	SUPERVISOR/DIRECTOR	\$ 55,080	\$ 60,000	\$ 69,000
193	201	SOCIAL SECURITY	\$ 3,389	\$ 3,750	\$ 4,500
194	204	PENSIONS	\$ 3,503	\$ 6,200	\$ 7,500
195	210	UNEMPLOYMENT COMPENSATION	\$ 13	\$ 25	\$ 25
196	212	EMPLOYER MEDICARE	\$ 793	\$ 825	\$ 1,100
197	355	TRAVEL	\$ 287	\$ 1,000	\$ 1,000
198	399	OTHER CONTRACTED SERVICES	\$ 11,527	\$ 12,500	\$ 20,000
199	499	OTHER SUPPLIES AND MATERIALS	\$ 616	\$ 1,000	\$ 1,000
200	524	IN SERVICE/STAFF DEVELOPMENT	\$ 1,318	\$ 500	\$ 1,500
201	704	ATTENDANCE EQUIPMENT	\$ -	\$ 1,250	\$ 1,000
202					
203		TOTAL ATTENDANCE	\$ 76,526	\$ 87,050	\$ 106,625

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204					
205	72120	HEALTH SERVICES			
206	105	CSHP SUPERVISOR/DIRECTOR	\$ 79,200	\$ 86,000	\$ 90,000
207	131	MEDICAL PERSONNEL	\$ 109,964	\$ 118,200	\$ 122,000
208	201	SOCIAL SECURITY	\$ 10,780	\$ 12,698	\$ 14,000
209	204	PENSIONS	\$ 13,279	\$ 22,344	\$ 25,000
210	207	MEDICAL INSURANCE	\$ 44,437	\$ 50,000	\$ 60,000
211	210	UNEMPLOYMENT COMPENSATION	\$ 128	\$ 250	\$ 200
212	212	EMPLOYER MEDICARE	\$ 2,521	\$ 3,246	\$ 3,500
213	217	RETIREMENT-HYBRID STABILIZATION	\$ -	\$ 1,032	\$ 1,500
214	355	TRAVEL	\$ 962	\$ 1,000	\$ 1,000
215	399	OTHER CONTRACTED SERVICES	\$ 17,996		
216	413	DRUGS AND MEDICAL SUPPLIES	\$ 3,995	\$ 4,000	\$ 4,000
217	499	OTHER SUPPLIES AND MATERIALS	\$ 9,387	\$ 5,500	\$ 5,500
218	524	IN SERVICE/STAFF DEVELOPMENT	\$ 96	\$ 300	\$ 300
219	599	OTHER CHARGES	\$ 499	\$ 500	\$ 500
220	735	HEALTH EQUIPMENT	\$ 2,487	\$ 2,500	\$ 2,500
221					
222		TOTAL HEALTH SERVICES	\$ 295,731	\$ 307,570	\$ 330,000
223					
224	72130	OTHER STUDENT SUPPORT			
225	117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,500	\$ 1,000
226	123	GUIDANCE PERSONNEL	\$ 272,275	\$ 290,000	\$ 305,000
227	161	SECRETARY(IES)	\$ 18,753	\$ 36,000	\$ 30,000
228	170	SCHOOL RESOURCE OFFICER	\$ 2,520		
229	201	SOCIAL SECURITY	\$ 17,752	\$ 19,996	\$ 22,000
230	204	PENSIONS	\$ 20,433	\$ 33,506	\$ 25,000
231	207	MEDICAL INSURANCE	\$ 17,365	\$ 25,000	\$ 25,000
232	210	UNEMPLOYMENT COMPENSATION	\$ 126	\$ 200	\$ 200
233	212	EMPLOYER MEDICARE	\$ 4,152	\$ 4,716	\$ 5,000
234	217	RETIREMENT-HYBRID STABILIZATION	\$ 698	\$ 1,520	\$ 1,750
235	309	CONTRACTS WITH GOVERNMENT AGENCIES	\$ 55,000	\$ 55,000	\$ 60,000
236	322	EVALUATION AND TESTING	\$ -	\$ 12,000	\$ 5,500
237	355	TRAVEL	\$ 1,308	\$ 1,700	\$ 1,500
238	399	OTHER CONTRACTED SERVICES	\$ 7,815	\$ 7,520	\$ 7,500
239	499	OTHER SUPPLIES AND MATERIALS	\$ 31,834	\$ 36,800	\$ 40,000
240	524	IN SERVICE/STAFF DEVELOPMENT	\$ 4,512	\$ 10,500	\$ 5,000
241	722	REGULAR INSTRUCTION EQUIPMENT	\$ 212,502	\$ 5,000	\$ 5,000
242					
243		TOTAL OTHER STUDENT SUPPORT	\$ 668,045	\$ 540,958	\$ 539,450

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244					
245	72210	REGULAR INSTRUCTION PROGRAM			
246	105	SUPERVISOR/DIRECTOR	\$ 99,162	\$ 107,000	\$ 115,000
247	117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000
248	129	LIBRARIANS	\$ 239,386	\$ 283,000	\$ 287,000
249	161	SECRETARY(IES)	\$ 35,406	\$ 39,000	\$ 41,000
250	201	SOCIAL SECURITY	\$ 21,871	\$ 27,496	\$ 30,000
251	204	PENSIONS	\$ 25,981	\$ 30,000	\$ 30,000
252	207	MEDICAL INSURANCE	\$ 62,148	\$ 65,000	\$ 75,000
253	210	UNEMPLOYMENT COMPENSATION	\$ 127	\$ 250	\$ 250
254	212	EMPLOYER MEDICARE	\$ 5,115	\$ 6,366	\$ 7,000
255	217	RETIREMENT-HYBRID STABILIZATION		\$ 1,020	\$ 1,500
256	355	TRAVEL	\$ 3,185	\$ 3,000	\$ 3,000
257	399	OTHER CONTRACTED SERVICES			
258	432	LIBRARY BOOKS/MEDIA	\$ 13,891	\$ 16,000	\$ 16,000
259	499	OTHER SUPPLIES AND MATERIALS			
260	524	IN SERVICE/STAFF DEVELOPMENT	\$ 760	\$ 1,000	\$ 1,000
261	599	OTHER CHARGES	\$ -		
262	790	OTHER EQUIPMENT	\$ -	\$ 500	\$ 500
263					
264		TOTAL REGULAR INSTRUCTION PROGRAM	\$ 508,032	\$ 580,632	\$ 608,250
265					
266	72220	SPECIAL EDUCATION PROGRAM			
267	105	SUPERVISOR/DIRECTOR	\$ 81,675	\$ 89,000	\$ 94,000
268	124	PSYCHOLOGICAL PERSONNEL	\$ 73,063	\$ 75,000	\$ 76,000
269	201	SOCIAL SECURITY	\$ 8,967	\$ 10,374	\$ 10,500
270	204	PENSIONS	\$ 9,841	\$ 11,100	\$ 11,000
271	207	MEDICAL INSURANCE	\$ 25,503	\$ 25,000	\$ 30,000
272	210	UNEMPLOYMENT COMPENSATION	\$ 42	\$ 1,000	\$ 500
273	212	EMPLOYER MEDICARE	\$ 2,097	\$ 2,529	\$ 2,600
274	399	OTHER CONTRACTED SERVICES	\$ 109,215	\$ 110,000	\$ 110,000
275	499	OTHER SUPPLIES AND MATERIALS			
276	524	IN SERVICE/STAFF DEVELOPMENT			
277					
278		TOTAL SPECIAL EDUCATION PROGRAM	\$ 310,403	\$ 324,003	\$ 334,600
279					
280	72230	CAREER AND TECHNICAL EDUCATION PROGRAM			
281	355	TRAVEL	\$ -	\$ 1,000	\$ 1,000
282					
283		TOTAL CAREER AND TECHNICAL EDUCATION PROGRAM	\$ -	\$ 1,000	\$ 1,000

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284					
285	72250	TECHNOLOGY			
286	105	SUPERVISOR/DIRECTOR	\$ 51,912	\$ 56,000	\$ 60,000
287	121	DATA PROCESSING PERSONNEL	\$ 162,908	\$ 175,000	\$ 187,500
288	167	MAINTENANCE PERSONNEL	\$ 4,024	\$ 3,000	\$ 4,000
289	201	SOCIAL SECURITY	\$ 12,906	\$ 14,500	\$ 16,000
290	204	PENSIONS	\$ 20,000	\$ 25,000	\$ 25,000
291	207	MEDICAL INSURANCE	\$ 39,935	\$ 40,000	\$ 45,000
292	210	UNEMPLOYMENT COMPENSATION	\$ 86	\$ 100	\$ 100
293	212	EMPLOYER MEDICARE	\$ 3,018	\$ 3,500	\$ 3,750
294	336	MAINTENANCE AND REPAIR SERVICES EQUIPMENT	\$ 9,671	\$ 20,000	\$ 25,000
295	350	INTERNET CONNECTIVITY	\$ 46,750	\$ 55,000	\$ 60,000
296	399	OTHER CONTRACTED SERVICES	\$ 2,880	\$ 5,000	\$ 3,000
297	709	DATA PROCESSING EQUIPMENT	\$ 2,459	\$ 3,000	\$ 3,000
298	722	REGULAR INSTRUCTION EQUIPMENT	\$ 5,420	\$ 25,000	\$ 25,000
299					
300		TOTAL TECHNOLOGY	\$ 361,969	\$ 425,100	\$ 457,350
301					
302	72290	OTHER PROGRAMS			
303	215	ON BEHALF PAYMENTS TO OPEB	\$ 107,830		
304					
305		TOTAL OTHER PROGRAMS	\$ 107,830	\$ -	\$ -
306					
307	72310	BOARD OF EDUCATION			
308	118	SECRETARY TO BOARD	\$ 3,000	\$ 3,000	\$ 3,000
309	191	BOARD AND COMMITTEE MEMBERS FEES	\$ 19,560	\$ 19,560	\$ 19,560
310	201	SOCIAL SECURITY	\$ 1,399	\$ 1,500	\$ 1,500
311	204	PENSIONS	\$ 307	\$ 300	\$ 350
312	210	UNEMPLOYMENT COMPENSATION	\$ 2	\$ 25	\$ 25
313	212	EMPLOYER MEDICARE	\$ 327	\$ 350	\$ 350
314	305	AUDIT SERVICES	\$ 13,500	\$ 14,000	\$ 15,000
315	320	DUES AND MEMBERSHIPS	\$ 7,755	\$ 7,500	\$ 8,000
316	331	LEGAL SERVICES	\$ 19,701	\$ 20,000	\$ 20,000
317	399	OTHER CONTRACTED SERVICES	\$ 6,237	\$ 7,500	\$ 7,500
318	499	OTHER SUPPLIES AND MATERIALS	\$ 3,948	\$ 2,000	\$ 2,500
319	506	LIABILITY INSURANCE	\$ -	\$ 80,000	\$ 80,000
320	508	PREMIUMS ON CORPORATE SURETY BONDS	\$ 3,170	\$ 2,500	\$ 3,500
321	510	TRUSTEE'S COMMISSION	\$ 63,707	\$ 75,000	\$ 75,000
322	513	WORKERS' COMPENSATION INSURANCE	\$ 156,584	\$ 110,000	\$ 110,000
323	524	IN SERVICE/STAFF DEVELOPMENT	\$ 16,205	\$ 12,000	\$ 15,000
324	533	CRIMINAL INVESTIGATION OF APPLICANTS - TBI	\$ 482	\$ 5,000	\$ 2,500
325	599	OTHER CHARGES	\$ 1,643	\$ 2,500	\$ 2,500
326					
327		TOTAL BOARD OF EDUCATION	\$ 317,527	\$ 362,735	\$ 366,285

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328					
329	72320	DIRECTOR OF SCHOOLS			
330	101	COUNTY OFFICIAL/ADMINISTRATIVE OFFICER	\$ 118,724	\$ 128,000	\$ 134,000
331	161	SECRETARY(IES)	\$ 37,474	\$ 41,000	\$ 43,000
332	201	SOCIAL SECURITY	\$ 9,418	\$ 10,500	\$ 12,000
333	204	PENSIONS	\$ 11,392	\$ 12,500	\$ 12,500
334	207	MEDICAL INSURANCE	\$ 14,791	\$ 17,500	\$ 17,500
335	210	UNEMPLOYMENT COMPENSATION	\$ 40	\$ 100	\$ 100
336	212	EMPLOYER MEDICARE	\$ 2,203	\$ 2,600	\$ 2,800
337	307	COMMUNICATION	\$ 52,260	\$ 50,000	\$ 55,000
338	348	POSTAL CHARGES	\$ 196	\$ 500	\$ 500
339	355	TRAVEL	\$ 5,150	\$ 5,000	\$ 5,000
340	399	OTHER CONTRACTED SERVICES	\$ 2,000	\$ 3,500	\$ 2,500
341	435	OFFICE SUPPLIES	\$ -	\$ 2,500	\$ 2,500
342	599	OTHER CHARGES	\$ 43,258	\$ 45,000	\$ 47,500
343					
344		TOTAL DIRECTOR OF SCHOOLS	\$ 296,906	\$ 318,700	\$ 334,900
345					
346	72410	OFFICE OF THE PRINCIPAL			
347	104	PRINCIPALS	\$ 342,900	\$ 350,000	\$ 390,000
348	117	CAREER LADDER PROGRAM	\$ 1,000	\$ 2,000	\$ 1,000
349	119	ACCOUNTANTS/BOOKKEEPERS	\$ 128,106	\$ 130,000	\$ 135,000
350	139	ASSISTANT PRINCIPALS	\$ 316,900	\$ 345,000	\$ 365,000
351	161	SECRETARY(IES)	\$ 117,152	\$ 128,000	\$ 137,000
352	189	OTHER SALARIES AND WAGES	\$ 59,397	\$ 65,000	\$ 68,000
353	201	SOCIAL SECURITY	\$ 56,699	\$ 66,000	\$ 69,000
354	204	PENSIONS	\$ 71,595	\$ 110,000	\$ 90,000
355	207	MEDICAL INSURANCE	\$ 144,274	\$ 140,000	\$ 180,000
356	210	UNEMPLOYMENT COMPENSATION	\$ 420	\$ 525	\$ 550
357	212	EMPLOYER MEDICARE	\$ 13,260	\$ 15,500	\$ 16,500
358	217	RETIREMENT-HYBRID STABILIZATION			\$ 1,500
359	499	OTHER SUPPLIES AND MATERIALS	\$ 38	\$ 2,500	\$ 2,500
360	599	OTHER CHARGES	\$ 37,895	\$ 50,000	\$ 50,000
361	711	FURNITURE AND FIXTURES			
362					
363		TOTAL OFFICE OF THE PRINCIPAL	\$ 1,289,636	\$ 1,404,525	\$ 1,506,050

STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2027 141 GENERAL PURPOSE SCHOOL			ACTUAL BUDGET 2024-25	ESTIMATED BUDGET 2025-26	PROPOSED BUDGET 2026-27
364					
365	72510	FISCAL SERVICES			
366	119	ACCOUNTANTS/BOOKKEEPERS	\$ 73,989	\$ 80,000	\$ 85,000
367	162	CLERICAL PERSONNEL	\$ 72,977	\$ 80,000	\$ 83,000
368	201	SOCIAL SECURITY	\$ 8,359	\$ 9,500	\$ 12,500
369	204	PENSIONS	\$ 15,064	\$ 16,000	\$ 17,500
370	207	MEDICAL INSURANCE	\$ 27,898	\$ 25,000	\$ 37,500
371	210	UNEMPLOYMENT COMPENSATION	\$ 84	\$ 125	\$ 125
372	212	EMPLOYER MEDICARE	\$ 1,955	\$ 2,200	\$ 2,500
373	317	DATA PROCESSING SERVICES	\$ 26,843	\$ 32,500	\$ 30,000
374	355	TRAVEL	\$ 125	\$ 500	\$ 500
375	411	DATA PROCESSING SUPPLIES	\$ -	\$ 1,250	\$ 1,000
376	435	OFFICE SUPPLIES	\$ 1,315	\$ 1,500	\$ 1,500
377					
378		TOTAL FISCAL SERVICES	\$ 228,609	\$ 248,575	\$ 271,125
379					
380	72610	OPERATION OF PLANT			
381	347	PEST CONTROL	\$ 4,620	\$ 5,500	\$ 6,000
382	359	DISPOSAL FEES	\$ 11,870	\$ 12,500	\$ 14,000
383	399	OTHER CONTRACTED SERVICES	\$ 542,479	\$ 565,000	\$ 590,000
384	415	ELECTRICITY	\$ 565,633	\$ 665,000	\$ 660,000
385	434	NATURAL GAS	\$ 149,237	\$ 195,000	\$ 200,000
386	454	WATER AND SEWER	\$ 85,821	\$ 115,000	\$ 110,000
387	499	OTHER SUPPLIES AND MATERIALS	\$ 541	\$ 1,500	\$ 1,500
388	501	BOILER INSURANCE	\$ 4,840	\$ 5,100	\$ 5,500
389	502	BUILDING AND CONTENTS INSURANCE	\$ 274,991	\$ 240,000	\$ 240,000
390	599	OTHER CHARGES	\$ 1,130	\$ 1,000	\$ 1,250
391					
392		TOTAL OPERATION OF PLANT	\$ 1,641,162	\$ 1,805,600	\$ 1,828,250
393					
394	72620	MAINTENANCE OF PLANT			
395	105	SUPERVISOR/DIRECTOR	\$ 66,577	\$ 72,000	\$ 77,000
396	167	MAINTENANCE PERSONNEL	\$ 222,628	\$ 245,000	\$ 265,000
397	201	SOCIAL SECURITY	\$ 17,412	\$ 20,000	\$ 21,500
398	204	PENSIONS	\$ 29,644	\$ 33,000	\$ 36,000
399	207	MEDICAL INSURANCE	\$ 24,167	\$ 30,000	\$ 30,000
400	210	UNEMPLOYMENT COMPENSATION	\$ 126	\$ 250	\$ 250
401	212	EMPLOYER MEDICARE	\$ 4,072	\$ 4,250	\$ 4,500
402	335	MAINTENANCE AND REPAIR SERVICES BUILDING	\$ 422,058	\$ 125,000	\$ 125,000
403	336	MAINTENANCE AND REPAIR SERVICES EQUIPMENT	\$ 166,914	\$ 100,000	\$ 100,000
404	338	MAINTENANCE AND REPAIR SERVICES VEHICLES	\$ -	\$ 2,500	
405	399	OTHER CONTRACTED SERVICES	\$ 5,532	\$ 5,000	\$ 7,500
406	499	OTHER SUPPLIES AND MATERIALS	\$ 8,399	\$ 45,000	\$ 25,000
407	599	OTHER CHARGES	\$ -		
408	701	ADMINISTRATION EQUIPMENT	\$ 47,865	\$ 55,000	\$ 55,000
409	717	MAINTENANCE EQUIPMENT	\$ -	\$ 10,000	\$ 10,000
410					
411		TOTAL MAINTENANCE OF PLANT	\$ 1,015,394	\$ 747,000	\$ 756,750

STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2027 141 GENERAL PURPOSE SCHOOL		ACTUAL BUDGET 2024-25	ESTIMATED BUDGET 2025-26	PROPOSED BUDGET 2026-27	
412					
413	72710	TRANSPORTATION			
414	105	SUPERVISOR/DIRECTOR	\$ 70,928	\$ 80,000	\$ 85,000
415	142	MECHANIC(S)	\$ 156,635	\$ 165,000	\$ 170,000
416	146	BUS DRIVERS	\$ 839,080	\$ 780,838	\$ 840,000
417	201	SOCIAL SECURITY	\$ 61,465	\$ 66,292	\$ 69,000
418	204	PENSIONS	\$ 76,662	\$ 96,726	\$ 85,000
419	207	MEDICAL INSURANCE	\$ 69,621	\$ 70,000	\$ 75,000
420	210	UNEMPLOYMENT COMPENSATION	\$ 1,090	\$ 1,254	\$ 1,250
421	212	EMPLOYER MEDICARE	\$ 15,106	\$ 14,302	\$ 16,500
422	217	RETIREMENT-HYBRID STABILIZATION	\$ -		
423	312	CONTRACTS WITH PRIVATE AGENCIES	\$ 5,225	\$ 6,500	\$ 6,500
424	338	MAINTENANCE AND REPAIR SERVICES VEHICLES	\$ -	\$ 3,000	\$ 3,000
425	355	TRAVEL	\$ 1,452	\$ 1,500	\$ 1,750
426	412	DIESEL FUEL	\$ 195,055	\$ 269,800	\$ 225,000
427	425	GASOLINE	\$ 67,934	\$ 95,000	\$ 85,000
428	433	LUBRICANTS	\$ 12,151	\$ 15,000	\$ 15,000
429	450	TIRES AND TUBES	\$ 55,298	\$ 40,000	\$ 45,000
430	453	VEHICLE PARTS	\$ 196,088	\$ 125,000	\$ 125,000
431	499	OTHER SUPPLIES AND MATERIALS	\$ 1,845	\$ 5,000	\$ 5,000
432	511	VEHICLE AND EQUIPMENT INSURANCE	\$ 45,967	\$ 50,000	\$ 55,000
433	524	IN SERVICE/STAFF DEVELOPMENT	\$ 1,075	\$ 2,000	\$ 1,500
434	599	OTHER CHARGES	\$ 176,481	\$ 40,000	\$ 40,000
435	701	ADMINISTRATION EQUIPMENT	\$ -	\$ 1,500	\$ 1,500
436	729	TRANSPORTATION EQUIPMENT	\$ 136,676	\$ 45,000	\$ 45,000
437					
438		TOTAL TRANSPORTATION	\$ 2,185,834	\$ 1,973,712	\$ 1,996,000
439					
440		TOTAL SUPPORT SERVICES 72000	\$ 9,303,604	\$ 9,127,160	\$ 9,436,635
441					
442	73000	OPERATION OF NON-INSTRUCTIONAL SERVICES			
443					
444	73100	FOOD SERVICE			
445	422	FOOD SUPPLIES	\$ 13,815	\$ 22,519	\$ 20,000
446					
447		TOTAL FOOD SERVICE	\$ 13,815	\$ 22,519	\$ 20,000
448					
449	73300	COMMUNITY SERVICES			
450	105	SUPERVISOR/DIRECTOR	\$ 27,524	\$ 29,500	\$ 31,000
451	162	CLERICAL PERSONNEL			
452	201	SOCIAL SECURITY	\$ 1,706	\$ 1,800	\$ 2,000
453	204	STATE RETIREMENT	\$ -		
454	210	UNEMPLOYMENT COMPENSATION	\$ 21	\$ 30	\$ 30
455	212	EMPLOYER MEDICARE	\$ 399	\$ 425	\$ 450
456	499	OTHER SUPPLIES AND MATERIALS	\$ 750	\$ 750	\$ 750
457	599	OTHER CHARGES	\$ 221		
458	790	OTHER EQUIPMENT	\$ 1,000	\$ 1,000	
459					
460		TOTAL COMMUNITY SERVICES	\$ 31,621	\$ 33,505	\$ 34,230

	STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2027 141 GENERAL PURPOSE SCHOOL		ACTUAL BUDGET 2024-25	ESTIMATED BUDGET 2025-26	PROPOSED BUDGET 2026-27
461					
462	73400	EARLY CHILDHOOD EDUCATION			
463	105	SUPERVISOR/DIRECTOR	\$ 36,720	\$ 40,000	\$ 46,000
464	116	TEACHERS	\$ 204,455	\$ 238,000	\$ 238,000
465	163	EDUCATIONAL ASSISTANTS	\$ 111,397	\$ 125,000	\$ 134,000
466	201	SOCIAL SECURITY	\$ 21,168	\$ 26,996	\$ 30,000
467	204	PENSIONS	\$ 20,860	\$ 40,095	\$ 25,000
468	207	MEDICAL INSURANCE	\$ 30,198	\$ 30,000	\$ 40,000
469	210	UNEMPLOYMENT COMPENSATION	\$ 300	\$ 325	\$ 350
470	212	EMPLOYER MEDICARE	\$ 4,951	\$ 5,366	\$ 12,500
471	217	RETIREMENT-HYBRID STABILIZATION	\$ -	\$ 1,661	\$ 2,250
472	422	FOOD SUPPLIES	\$ 3,057	\$ 2,000	\$ 2,000
473	429	INSTRUCTIONAL SUPPLIES	\$ 2,850	\$ 600	\$ 600
474	499	OTHER SUPPLIES AND MATERIALS	\$ 9,695	\$ 7,000	\$ 7,000
475	524	IN SERVICE/STAFF DEVELOPMENT	\$ 2,298	\$ 1,000	\$ 1,000
476	790	OTHER EQUIPMENT	\$ 19,823		
477					
478		TOTAL EARLY CHILDHOOD EDUCATION	\$ 467,772	\$ 518,043	\$ 538,700
479					
480		TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES 73000	\$ 467,169	\$ 574,067	\$ 592,930
481					
482	76000	CAPITAL OUTLAY			
483					
484	76100	REGULAR CAPITAL OUTLAY			
485	706	BUILDING CONSTRUCTION	\$ 568,148	\$ 280,000	
486	707	BUILDING IMPROVEMENTS	\$ 670,215	\$ 630,000	\$ 55,000
487	724	SITE DEVELOPMENT			
488	718	MOTOR VEHICLES	\$ 290,815	\$ 250,000	\$ 175,000
489					
490		TOTAL REGULAR CAPITAL OUTLAY	\$ 1,529,178	\$ 1,160,000	\$ 230,000
491					
492		TOTAL CAPITAL OUTLAY 76000	\$ 1,529,178	\$ 1,160,000	\$ 230,000

STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2027 141 GENERAL PURPOSE SCHOOL		ACTUAL BUDGET 2024-25	ESTIMATED BUDGET 2025-26	PROPOSED BUDGET 2026-27
493				
494	82300 OTHER DEBT SERVICE			
495				
496	82330 EDUCATION			
497	602 PRINCIPAL ON NOTES			
498	604 INTEREST ON NOTES			
499	620 DEBT SERVICE CONTRIBUTIONS TO PRIMARY GOV.	\$ 76,087	\$ 152,000	\$ 152,318
500				
501	TOTAL OTHER DEBT SERVICE 82300	\$ 76,087	\$ 152,000	\$ 152,318
502				
503	TOTAL ESTIMATED EXPENDITURES	\$ 21,537,208	\$ 22,246,166	\$ 21,947,983
504				
505	99000 OTHER USES			
506				
507	99100 TRANSFERS OUT			\$ -
508				
509	TOTAL TRANSFERS OUT	\$ -	\$ -	
510				
511	TOTAL EXPENDITURES AND OTHER USES	\$ 21,537,208	\$ 22,246,166	\$ 21,947,983
512				
513	NET CHANGE IN FUND BALANCE	\$ (272,829)	\$ (801,865)	\$ (667,673)
514	FUND BALANCE JULY 1	\$ 6,742,743	\$ 6,469,914	\$ 5,668,049
515	FUND BALANCE JUNE 30	\$ 6,469,914	\$ 5,668,049	\$ 5,000,376