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Union County Finance
Budget Report 7 Column by Fund Detailed
For Fiscal Year Ending JUNE 30, 2027

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Fund 101 General
Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Statement of Proposed Operations Fiscal Year Ending June 30, 2027					Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Account Number											
Estimated/Appropriated/Actual											
Revenues											
40000 Local Taxes											
40100 County Property Taxes											
101-	-40110-	-	-	Current Property Tax	4,228,577	4,544,952	4,544,952	4,433,112	4,600,000	4,600,000	4,600,000
101-	-40120-	-	-	Trustee's Collections - Prior Ye	69,122	71,377	71,377	72,614	72,126	72,126	72,126
101-	-40130-	-	-	Cir Clk/Clk & Master Collectior	58,095	6,187	44,888	48,741	64,330	64,330	64,330
101-	-40140-	-	-	Interest And Penalty	16,707	17,987	17,987	15,946	18,628	18,628	18,628
101-	-40150-	-	-	Pick-Up Taxes	10,957	11,394	11,394	11,628	12,065	12,065	12,065
101-	-40161-	-	-	Payments In Lieu Of Taxes - T	0	0	0	4,595	4,595	4,595	4,595
101-	-40162-	-	-	Payments In Lieu Of Taxes-Lo	626,061	546,619	546,619	7,603	626,480	626,480	626,480
Total County Property Taxes					5,009,519	5,198,516	5,237,217	4,594,239	5,398,224	5,398,224	5,398,224
40200 County Local Option Taxes											
101-	-40210-	-	-	Local Option Sales Tax	996,879	965,625	965,625	773,497	1,034,265	1,034,265	1,034,265
101-	-40220-	-	-	Hotel/Motel Tax	146,988	132,547	132,547	113,623	146,559	146,559	146,559
101-	-40250-	-	-	Litigation Tax - General	0	31,407	31,407	0	31,863	31,863	31,863
101-	-40250-	-CHANC-		Litigation Tax - General - Char	4,164	0	0	2,658	0	0	0
101-	-40250-	-CIRCU-		Litigation Tax - General - Circu	2,306	0	0	1,906	0	0	0
101-	-40250-	-SESSI-		Litigation Tax - General - Sess	23,178	0	0	20,678	0	0	0
101-	-40260-	-	-	Litigation Tax Special Purpose	31,241	31,825	31,825	27,754	34,977	34,977	34,977
101-	-40266-	-	-	Litigation Tax Jail Or Workhou	28	13,822	13,822	936	12,391	12,391	12,391
101-	-40266-	-CHANC-		Litigation Tax Jail Or Workhou	1,644	0	0	895	0	0	0
101-	-40266-	-CIRCU-		Litigation Tax Jail Or Workhou	648	0	0	643	0	0	0
101-	-40266-	-SESSI-		Litigation Tax Jail Or Workhou	10,850	0	0	7,186	0	0	0
101-	-40270-	-	-	Business Tax	159,243	79,234	79,234	58,795	148,872	148,872	148,872
101-	-40275-	-	-	Mixed Drink Tax	11,933	14,779	14,779	8,072	10,748	10,748	10,748
Total County Local Option Taxes					1,389,102	1,269,239	1,269,239	1,016,643	1,419,675	1,419,675	1,419,675
40300 Statutory Local Taxes											

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
101- -40330- - - Wholesale Beer Tax	84,936	88,078	88,078	51,750	86,465	86,465	86,465
101- -40331- - - Beer Privilege Tax	1,694	1,710	1,710	1,718	1,798	1,798	1,798
Total Statutory Local Taxes	86,630	89,788	89,788	53,468	88,263	88,263	88,263
Total Local Taxes	6,485,251	6,557,543	6,596,244	5,664,350	6,906,162	6,906,162	6,906,162
41000 Licenses And Permits							
41100 Licenses							
101- -41140- - - Cable TV Franchise	83,669	54,283	54,283	25,554	55,299	55,299	55,299
Total Licenses	83,669	54,283	54,283	25,554	55,299	55,299	55,299
41500 Permits							
101- -41510- - - Beer Permits	950	475	475	950	1,425	1,425	1,425
101- -41520- - - Building Permits	41,165	58,745	58,745	26,180	35,515	35,515	35,515
Total Permits	42,115	59,220	59,220	27,130	36,940	36,940	36,940
Total Licenses And Permits	125,784	113,503	113,503	52,684	92,239	92,239	92,239
42000 Fines, Forfeitures And Penalties							
42100 Circuit Court							
101- -42110- - - Fines	7,325	7,155	7,155	1,898	2,313	2,313	2,313
101- -42111- - - Fines For Littering (Circuit Cou	0	0	0	285	285	285	285
101- -42120- - - Officers Costs	91	1,214	1,214	352	2,004	2,004	2,004
101- -42120- -CIRCU- Officers Costs - Circuit Court	1,400	0	0	1,268	0	0	0
101- -42190- - - Fine	232	474	474	390	544	544	544
101- -42190- -CIRCU- Fine - Circuit Court	96	0	0	0	0	0	0
101- -42190- -DATA - Fine - Data - Circuit Court	100	0	0	96	0	0	0
101- -42192- - - Victims Assistance Fee	926	961	961	581	900	900	900
Total Circuit Court	10,170	9,804	9,804	4,870	6,046	6,046	6,046
42200 Criminal Court							
101- -42210- - - Fines	579	543	543	0	0	0	0
101- -42280- - - DUI Treatment Fines	366	333	333	333	380	380	380
101- -42291- -CIRCU- Courtroom Security Fee - Circi	0	0	0	2	0	0	0
Total Criminal Court	945	876	876	335	380	380	380
42300 General Sessions Court							
101- -42310- - - Fines	18,973	22,018	22,018	15,044	17,565	17,565	17,565

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101- -42320- - - Officers Costs	11,758	12,539	12,539	9,586	12,699	12,699	12,699
101- -42330- - - Games And Fish Fines	1,156	1,287	1,287	674	760	760	760
101- -42390- - - Fees	5,226	13,409	13,409	32,013	42,198	42,198	42,198
101- -42390- -DATA - Fees - Data - Circuit Court	2,234	0	0	380	0	0	0
101- -42390- -RES - Fees - Res	13,336	0	0	1,435	0	0	0
101- -42391- - - Courtroom Security Fee	6	14	14	12	6	6	6
101- -42391- -SESSI- Courtroom Security Fee - Sess	4	0	0	0	0	0	0
101- -42392- - - Gen Ses Victims Assistance	9,432	10,923	10,923	5,696	8,466	8,466	8,466
Total General Sessions Court	62,125	60,190	60,190	64,840	81,694	81,694	81,694
42400 Juvenile Court							
101- -42410- - - Fines	1,197	224	224	1,131	2,033	2,033	2,033
101- -42420- - - Officers Costs	382	2,191	2,191	476	3,351	3,351	3,351
101- -42420- -CITAT- Officers Costs - Citation Fee	108	0	0	0	0	0	0
101- -42420- -OFFIC- Officers Costs - Officers	1,997	0	0	1,853	0	0	0
101- -42420- -SHERI- Officers Costs - Sheriff	105	0	0	74	0	0	0
101- -42450- - - Jail Fees	2	2	2	1	2	2	2
101- -42490- - - Data Entry Fee Juvenile	183	407	407	347	462	462	462
101- -42490- -DATA - Data Entry Fee Juvenile - Dat	240	0	0	0	0	0	0
101- -42490- -RES - Data Entry Fee Juvenile - Res	60	0	0	0	0	0	0
Total Juvenile Court	4,274	2,824	2,824	3,882	5,848	5,848	5,848
42500 Chancery Court							
101- -42520- - - Officers Costs	1,282	1,302	1,302	1,326	1,944	1,944	1,944
101- -42530- - - Chancery Court Computer Fur	0	1,122	1,122	0	828	828	828
101- -42530- -CHANC- Chancery Court Computer Fur	752	0	0	606	0	0	0
101- -42530- -SHERI- Chancery Court Computer Fur	51	0	0	48	0	0	0
Total Chancery Court	2,085	2,424	2,424	1,980	2,772	2,772	2,772
42800 Judicial District Drug Program							
101- -42871- - - Courtroom Security Fee	2	0	0	2	8	8	8
101- -42871- -CHANC- Courtroom Security Fee - Chai	8	0	0	0	0	0	0
Total Judicial District Drug Program	10	0	0	2	8	8	8

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Total	Fines, Forfeitures And Penalties	79,609	76,118	76,118	75,909	96,748	96,748	96,748
43000	Charges For Current Services							
43100	General Service Charges							
101- -43120- - -	Patient Charges	4,500	5,600	5,600	2,067	5,600	5,600	5,600
101- -43190- - -	Other General Service Charge	125	75	300	413	388	388	388
Total	General Service Charges	4,625	5,675	5,900	2,480	5,988	5,988	5,988
43300	Fees							
101- -43330- - -	Engineer Review Fees	1,620	1,415	1,415	1,465	1,825	1,825	1,825
101- -43350- - -	Copy Fees	77	935	935	1,417	1,989	1,989	1,989
101- -43350- -SHERI-	Copy Fees - Sheriff	730	0	0	490	0	0	0
101- -43360- - -	Library Fees	214	1,454	1,454	891	1,497	1,497	1,497
101- -43360- -CHANC-	Library Fees - Chancery Court	284	0	0	112	0	0	0
101- -43360- -CIRCU-	Library Fees - Circuit Court	30	0	0	7	0	0	0
101- -43360- -SESSI-	Library Fees - Sessions Court	901	0	0	90	0	0	0
101- -43365- - -	Archives And Records Manage	31,414	31,283	31,283	22,830	31,590	31,590	31,590
101- -43366- - -	Greenbelt Late Applicaion Fee	0	100	100	0	0	0	0
101- -43370- - -	Telephone Commissions	24,661	17,935	17,935	15,825	20,432	20,432	20,432
101- -43380- - -	Vending Machine Collections	0	7,457	7,457	0	0	0	0
101- -43383- - -	Additional Fees - Titling and R	16,638	16,542	16,542	12,315	16,761	16,761	16,761
101- -43392- - -	Data Processing Fee - Registe	1,929	0	0	1,216	0	0	0
101- -43392- -RES -	Data Processing Fee - Registe	6,177	14,500	14,500	4,372	14,500	14,500	14,500
101- -43394- - -	Data Processing Fee	24	1,259	1,259	101	1,557	1,557	1,557
101- -43394- -SESSI-	Data Processing Fee - Session	48	0	0	82	0	0	0
101- -43394- -SHERI-	Data Processing Fee - Sheriff	1,429	0	0	787	0	0	0
101- -43395- - -	Sexual Offender Registration f	6,000	6,150	6,150	3,800	4,850	4,850	4,850
101- -43396- - -	Data Processing Fee County C	2,193	2,280	2,280	990	2,160	2,160	2,160
101- -43399- - -	Vehicle Insurance Coverage ar	3,905	3,215	3,215	2,285	3,385	3,385	3,385
Total	Fees	98,274	104,525	104,525	69,075	100,546	100,546	100,546
43500	Education Charges							
101- -43570- -REIMB-	Receipts From Individual Schc	15,933	0	15,612	14,303	0	0	0

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Total Education Charges	15,933	0	15,612	14,303	0	0	0
43900 Other Charges							
101- -43990- - - Other Charges For Services	0	0	0	295	0	0	0
101- -43990- -FISCL- Other Charges For Services - I	396,367	400,270	400,270	400,272	421,654	421,654	421,654
101- -43990- -SAFE- Other Charges For Services - I	65,541	89,000	89,000	9,588	60,000	60,000	60,000
Total Other Charges	461,908	489,270	489,270	410,155	481,654	481,654	481,654
Total Charges For Current Services	580,740	599,470	615,307	496,013	588,188	588,188	588,188
44000 Other Local Revenues							
44100 Recurring Items							
101- -44120- - - Lease/Rentals/PPP	0	38,150	38,150	0	38,300	38,300	38,300
101- -44120- -33 BR- Lease/Rentals/PPP - Beach Isl	30,000	0	0	25,000	0	0	0
101- -44120- -BROCK- Lease/Rentals/PPP - Brock Bui	300	0	0	800	0	0	0
101- -44120- -PAULE- Lease/Rentals/PPP - Paulette I	5,600	0	0	5,000	0	0	0
101- -44120- -SCBLD- Lease/Rentals/PPP - Sharps Cl	1,850	0	0	1,300	0	0	0
101- -44120- -WILPK- Lease/Rentals/PPP - Wilson Pa	200	0	0	50	0	0	0
101- -44131- - - Commissary Sales	17,605	18,889	18,889	9,724	12,911	12,911	12,911
101- -44145- - - Sale Of Recycled Materials	0	0	0	1,218	0	0	0
101- -44170- - - Miscellaneous Refunds	6,920	0	300	19,021	0	0	0
101- -44170- -RbGas- Miscellaneous Refunds - Gas F	10,505	0	9,631	9,358	0	0	0
101- -44170- -REIMB- Miscellaneous Refunds - BOE	1,018	0	0	1,310	0	0	0
Total Recurring Items	73,998	57,039	66,970	72,781	51,211	51,211	51,211
44500 Nonrecurring Items							
101- -44530- - - Sale Of Equipment	9,299	0	1,300	1,996	0	0	0
101- -44530- -L - Sale Of Equipment - Luttrell Li	0	0	1,542	1,542	0	0	0
101- -44530- -M - Sale Of Equipment - Maynard	0	0	423	423	0	0	0
101- -44560- - - Damages Recovered From Inc	110	603	603	376	0	0	0
101- -44570- - - Contributions & Gifts	29,356	0	0	38	0	0	0
101- -44570- -ETF - Contributions & Gifts - East Te	0	0	500	500	0	0	0
101- -44570- -L - Contributions & Gifts - Luttrell	0	0	1,600	1,600	0	0	0
101- -44570- -LPWAY- Contributions & Gifts - Luttrell	0	0	4,600	4,600	0	0	0

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101- -44570- -LTOPS- Contributions & Gifts - Luttrell	0	0	883	(409)	0	0	0
101- -44570- -M - Contributions & Gifts - Maynai	0	0	538	538	0	0	0
101- -44570- -MPWAY- Contributions & Gifts - Maynai	0	0	5,200	5,200	0	0	0
101- -44570- -MTOPS- Contributions & Gifts - Maynai	0	0	2,583	(205)	0	0	0
Total Nonrecurring Items	38,765	603	19,772	16,199	0	0	0
Total Other Local Revenues	112,763	57,642	86,742	88,980	51,211	51,211	51,211
45000 Fees Received From County Officials							
45100 Excess Fees							
101- -45150- - - Clerk And Master	2,403	12,266	12,266	4,721	0	0	0
Total Excess Fees	2,403	12,266	12,266	4,721	0	0	0
45500 Fees In Lieu Of Salary							
101- -45510- - - County Clerk	326,069	294,707	294,707	214,894	321,240	321,240	321,240
101- -45520- - - Circuit Court Clerk	26,857	35,185	35,185	24,721	23,072	23,072	23,072
101- -45540- - - General Sessions Court Clerk	80,932	87,322	87,322	71,558	89,217	89,217	89,217
101- -45550- - - Clerk And Master	78,888	68,277	68,277	66,407	97,994	97,994	97,994
101- -45560- - - Juvenile Court Clerk	15,024	9,232	9,232	13,466	23,948	23,948	23,948
101- -45580- - - Register	119,185	108,485	108,485	88,706	117,473	117,473	117,473
101- -45590- - - Sheriff	8,326	8,646	8,646	5,971	9,445	9,445	9,445
101- -45590- -SHERI- Sheriff - Sheriff	2,370	0	0	0	0	0	0
101- -45610- - - Trustee	378,627	393,719	393,719	339,707	378,579	378,579	378,579
Total Fees In Lieu Of Salary	1,036,278	1,005,573	1,005,573	825,430	1,060,968	1,060,968	1,060,968
Total Fees Received From County Officials	1,038,681	1,017,839	1,017,839	830,151	1,060,968	1,060,968	1,060,968
46000 State Of Tennessee							
46100 General Government Grants							
101- -46110- - - Juvenile Services Program	9,000	9,000	9,000	4,500	9,000	9,000	9,000
101- -46140- -ETHRA- Aging Programs - ETHRA AFTI	5,894	5,918	5,918	2,958	5,918	5,918	5,918
Total General Government Grants	14,894	14,918	14,918	7,458	14,918	14,918	14,918
46200 Public Safety Grants							
101- -46210- - - Law Enforcement Training Pro	24,400	24,800	24,800	0	24,800	24,800	24,800
Total Public Safety Grants	24,400	24,800	24,800	0	24,800	24,800	24,800
46300 Health And Welfare Grants							

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101- -46320- - - Public Health Nurses	34,586	68,900	68,900	29,089	68,900	68,900	68,900
Total Health And Welfare Grants	34,586	68,900	68,900	29,089	68,900	68,900	68,900
46400 Public Works Grants							
101- -46430- - - Litter Program	39,215	44,200	44,200	(388)	44,200	44,200	44,200
Total Public Works Grants	39,215	44,200	44,200	(388)	44,200	44,200	44,200
46800 Other State Revenues							
101- -46820- - - Income Tax	0	831	831	0	0	0	0
101- -46830- - - Beer Tax	17,752	19,200	19,200	16,956	17,281	17,281	17,281
101- -46835- - - Vehicle Certificate Of Title Fee	6,657	6,636	6,636	4,956	6,690	6,690	6,690
101- -46840- - - Alcoholic Beverage Tax	50,526	51,297	51,297	39,612	50,370	50,370	50,370
101- -46851- - - State Revenue Sharing -T.V.A.	1,242,352	1,254,999	1,254,999	1,031,594	1,316,802	1,316,802	1,316,802
101- -46852- - - State Revenue Sharing - Telec	25,603	25,621	25,621	17,417	23,750	23,750	23,750
101- -46855- - - State Shared Sports Gaming F	31,176	30,092	30,092	24,716	33,323	33,323	33,323
101- -46860- -CHILD- Child Support Collections - Ch	32,555	33,731	33,731	25,854	33,175	33,175	33,175
101- -46915- - - Contracted Prisoner Board	261,170	370,066	370,066	213,036	237,185	237,185	237,185
101- -46960- - - Registrar's Salary Supplement	15,164	15,164	15,164	11,373	15,164	15,164	15,164
101- -46980- -RC - Other State Grants - Tennessee	26,215	0	56,700	33,878	0	0	0
101- -46980- -SHTL1- Other State Grants - Sheriff TI	45,000	0	12,000	30,000	0	0	0
101- -46980- -SRO3 - Other State Grants - Statewid	0	0	675,000	675,000	675,000	675,000	675,000
101- -46980- -VCIF1- Other State Grants - Violent C	4,958	0	0	0	0	0	0
101- -46980- -VCIF2- Other State Grants - Violent C	130,148	0	15,301	0	0	0	0
101- -46990- -FANTC- Other State Revenues - Fanta:	0	0	0	687	700	700	700
101- -46990- -SALES- Other State Revenues - State	0	5,000	5,000	4,083	5,000	5,000	5,000
101- -46990- -TIRE - Other State Revenues - TIRE	0	7,100	7,665	6,158	7,100	7,100	7,100
101- -46990- -TVA - Other State Revenues - TVA C	0	6,000	6,000	6,000	6,000	6,000	6,000
Total Other State Revenues	1,889,276	1,825,737	2,585,303	2,141,320	2,427,540	2,427,540	2,427,540
Total State Of Tennessee	2,002,371	1,978,555	2,738,121	2,177,479	2,580,358	2,580,358	2,580,358
47000 Federal Government							
47100 Federal Through State							
101- -47235- -HS22 - Homeland Security Grants - H	9,390	0	0	0	0	0	0

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101- -47235- -HS24 - Homeland Security Grants - H	0	0	8,865	0	0	0	0
101- -47590- - - Other Federal Through State	42,383	0	0	2,893	0	0	0
101- -47590- -BBCOM- Other Federal Through State -	5,032	0	94,968	51,039	0	0	0
101- -47590- -COPS - Other Federal Through State -	11,049	0	0	0	0	0	0
101- -47590- -DUI - Other Federal Through State -	1,364	0	0	0	0	0	0
101- -47590- -DUI25- Other Federal Through State -	15,616	0	4,514	169	0	0	0
101- -47590- -DUI26- Other Federal Through State -	0	0	16,000	10,643	0	0	0
101- -47590- -ETHRA- Other Federal Through State -	17,187	0	0	22,470	14,980	14,980	14,980
101- -47590- -ETSU - Other Federal Through State -	13,323	0	36,677	25,651	0	0	0
101- -47590- -SRO3 - Other Federal Through State -	0	675,000	0	0	0	0	0
Total Federal Through State	115,344	675,000	161,024	112,865	14,980	14,980	14,980
Total Federal Government	115,344	675,000	161,024	112,865	14,980	14,980	14,980
Total Revenues	10,540,543	11,075,670	11,404,898	9,498,431	11,390,854	11,390,854	11,390,854
49000 Other Sources (Non-Revenue)							
101- -49700- - - Insurance Recovery	6,307	0	17,937	5,111	0	0	0
Total Other Sources (Non-Revenue)	6,307	0	17,937	5,111	0	0	0
Total Other Sources (Non-Revenue)	6,307	0	17,937	5,111	0	0	0
Total Revenues & Other Sources (Non-Revenue)	10,546,850	11,075,670	11,422,835	9,503,542	11,390,854	11,390,854	11,390,854

Fund 101 General

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
50000 General Government							
51000 General Administration							
51100 County Commission							
101- -51100-191- - Board And Committee Membe	96,000	96,000	96,000	80,000	96,000	96,000	96,000
101- -51100-201- - Social Security	5,952	5,952	5,952	4,960	5,952	5,952	5,952
101- -51100-212- - Employer Medicare	1,392	1,392	1,392	1,160	1,392	1,392	1,392
101- -51100-305- - Audit Services	8,713	8,500	8,500	0	8,800	8,800	8,800
101- -51100-320- - Dues And Memberships	0	0	1,400	1,400	1,400	1,400	1,400
101- -51100-355- - Travel	0	0	285	284	5,000	5,000	5,000
Total County Commission	112,057	111,844	113,529	87,804	118,544	118,544	118,544
51210 Board Of Equalization							
101- -51210-191- - Board And Committee Membe	630	800	800	0	800	800	800
Total Board Of Equalization	630	800	800	0	800	800	800
51220 Beer Board							
101- -51220-191- - Board And Committee Membe	600	1,300	1,300	650	1,300	1,300	1,300
101- -51220-201- - Social Security	37	81	81	40	81	81	81
101- -51220-212- - Employer Medicare	9	19	19	9	19	19	19
101- -51220-317- - Data Processing Services	0	300	243	0	300	300	300
101- -51220-332- - Legal Notices, Recording And	424	300	357	386	300	300	300
Total Beer Board	1,070	2,000	2,000	1,085	2,000	2,000	2,000
51300 County Mayor							
101- -51300-101- - County Official/Administrative	105,396	108,697	108,697	91,974	111,677	111,677	111,677
101- -51300-161- - Secretary(s)	37,277	40,957	40,957	33,088	42,022	42,022	42,022
101- -51300-169- - Part-Time Personnel	0	4,000	4,000	0	4,000	4,000	4,000

Fund 101 General

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
101-	-51300-201-	-	Social Security	8,554	9,527	9,527	7,593	9,778	9,778	9,778
101-	-51300-204-	-	State Retirement	7,749	8,390	8,390	6,889	9,951	9,951	9,951
101-	-51300-206-	-	Life Insurance	38	58	63	52	58	58	58
101-	-51300-207-	-	Medical Insurance	9,796	10,380	10,383	8,652	11,951	11,951	11,951
101-	-51300-210-	-	Unemployment Compensation	28	84	84	21	84	84	84
101-	-51300-212-	-	Employer Medicare	2,001	2,228	2,228	1,776	2,287	2,287	2,287
101-	-51300-307-	-	Communication	1,897	3,000	2,399	1,407	2,000	2,000	2,000
101-	-51300-320-	-	Dues And Memberships	1,894	2,000	2,000	1,863	2,000	2,000	2,000
101-	-51300-332-	-	Legal Notices, Recording And	158	500	500	369	500	500	500
101-	-51300-336-	-	Maintenance And Repair Servi	695	1,000	1,000	886	1,000	1,000	1,000
101-	-51300-355-	-	Travel	1,607	2,000	715	879	2,000	2,000	2,000
101-	-51300-422-	-	Food Supplies	0	0	524	524	0	0	0
101-	-51300-435-	-	Office Supplies	1,197	2,500	1,500	1,337	2,500	2,500	2,500
101-	-51300-719-	-	Office Equipment	471	1,500	2,976	2,830	1,500	1,500	1,500
Total County Mayor				178,758	196,821	195,943	160,140	203,308	203,308	203,308
51400 County Attorney										
101-	-51400-101-	-	County Official/Administrative	11,201	11,498	11,498	12,262	11,498	11,498	11,498
101-	-51400-331-	-	Legal Services	630	2,000	2,000	0	2,000	2,000	2,000
101-	-51400-348-	-	Postal Charges	0	100	100	0	100	100	100
101-	-51400-399-	-	Other Contracted Services	8,472	5,000	6,500	6,406	5,000	5,000	5,000
Total County Attorney				20,303	18,598	20,098	18,668	18,598	18,598	18,598
51500 Election Commission										
101-	-51500-101-	-	County Official/Administrative	82,127	84,699	84,699	71,668	87,021	87,021	87,021
101-	-51500-106-	-	Deputy(Ies)	31,853	32,294	32,294	25,987	33,134	33,134	33,134
101-	-51500-192-	-	Election Commission	10,350	15,000	15,000	4,900	15,000	15,000	15,000
101-	-51500-193-	-	Election Workers	48,328	7,000	1,000	0	63,000	63,000	63,000
101-	-51500-201-	-	Social Security	7,379	8,184	8,184	6,083	8,380	8,380	8,380

Fund 101 General

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
101-	-51500-204-	-	State Retirement	6,190	6,907	6,907	5,385	8,182	8,182	8,182
101-	-51500-206-	-	Life Insurance	38	38	63	52	38	38	38
101-	-51500-207-	-	Medical Insurance	8,882	9,413	9,415	7,845	10,819	10,819	10,819
101-	-51500-210-	-	Unemployment Compensation	56	84	84	42	84	84	84
101-	-51500-212-	-	Employer Medicare	1,726	1,914	1,914	1,423	1,960	1,960	1,960
101-	-51500-307-	-	Communication	2,887	4,000	3,850	2,257	2,500	2,500	2,500
101-	-51500-317-	-	Data Processing Services	24,016	22,000	20,950	18,512	50,000	50,000	50,000
101-	-51500-320-	-	Dues And Memberships	700	1,000	1,175	1,125	1,500	1,500	1,500
101-	-51500-332-	-	Legal Notices, Recording And	3,038	1,000	1,000	0	10,000	10,000	10,000
101-	-51500-336-	-	Maintenance And Repair Servi	3,762	5,000	4,000	0	5,000	5,000	5,000
101-	-51500-349-	-	Printing, Stationery And Form:	3,904	3,000	3,000	1,091	3,000	3,000	3,000
101-	-51500-355-	-	Travel	2,516	14,000	14,000	5,123	14,000	14,000	14,000
101-	-51500-399-	-	Other Contracted Services	2,862	3,000	3,000	1,938	3,000	3,000	3,000
101-	-51500-435-	-	Office Supplies	1,346	3,000	3,000	974	3,000	3,000	3,000
101-	-51500-499-	-	Other Supplies And Materials	2,490	3,000	3,000	81	3,000	3,000	3,000
101-	-51500-719-	-	Office Equipment	2,385	5,000	13,000	10,728	5,000	5,000	5,000
Total Election Commission				246,835	229,533	229,535	165,214	327,618	327,618	327,618
51600 Register Of Deeds										
101-	-51600-101-	-	County Official/Administrative	91,252	94,110	94,110	79,632	96,690	96,690	96,690
101-	-51600-162-	-	Clerical Personnel	63,085	68,596	68,596	51,741	71,787	71,787	71,787
101-	-51600-169-	-	Part-Time Personnel	2,048	2,200	2,200	0	2,200	2,200	2,200
101-	-51600-201-	-	Social Security	9,342	10,225	10,225	7,877	10,582	10,582	10,582
101-	-51600-204-	-	State Retirement	8,362	9,004	9,004	7,305	10,770	10,770	10,770
101-	-51600-206-	-	Life Insurance	58	58	95	78	58	58	58
101-	-51600-207-	-	Medical Insurance	10,839	11,499	17,492	14,576	23,570	23,570	23,570
101-	-51600-210-	-	Unemployment Compensation	84	84	84	42	84	84	84
101-	-51600-212-	-	Employer Medicare	2,185	2,392	2,392	1,842	2,475	2,475	2,475
101-	-51600-307-	-	Communication	1,571	1,500	1,463	819	1,500	1,500	1,500

Fund 101 General

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
101-	-51600-312-	-	Contracts With Private Agenci	1,276	1,500	1,500	1,015	1,500	1,500	1,500
101-	-51600-317-	-	Data Processing Services	6,884	14,500	14,500	5,234	14,500	14,500	14,500
101-	-51600-320-	-	Dues And Memberships	858	1,000	1,000	905	1,000	1,000	1,000
101-	-51600-337-	-	Maintenance And Repair Servi	0	2,000	2,000	0	2,000	2,000	2,000
101-	-51600-355-	-	Travel	0	1,000	1,000	0	1,000	1,000	1,000
101-	-51600-435-	-	Office Supplies	2,444	4,600	4,600	3,658	4,600	4,600	4,600
101-	-51600-719-	-	Office Equipment	0	0	0	0	2,000	2,000	2,000
Total Register Of Deeds				200,288	224,268	230,261	174,724	246,316	246,316	246,316
51710 Development										
101-	-51710-191-	-	Board And Committee Membe	4,050	5,500	5,500	2,250	5,500	5,500	5,500
101-	-51710-201-	-	Social Security	251	341	341	140	341	341	341
101-	-51710-212-	-	Employer Medicare	59	80	80	33	80	80	80
101-	-51710-308-	-	Consultants	12,000	12,000	12,000	10,000	12,000	12,000	12,000
Total Development				16,360	17,921	17,921	12,423	17,921	17,921	17,921
51800 County Buildings										
101-	-51800-141-	-	Foremen	52,473	52,157	52,157	41,926	54,583	54,583	54,583
101-	-51800-167-	-	Maintenance Personnel	36,056	41,168	41,168	33,318	42,238	42,238	42,238
101-	-51800-201-	-	Social Security	5,419	5,787	5,787	4,682	6,003	6,003	6,003
101-	-51800-204-	-	State Retirement	4,962	5,096	5,096	4,296	6,110	6,110	6,110
101-	-51800-206-	-	Life Insurance	27	38	46	37	45	45	45
101-	-51800-207-	-	Medical Insurance	9,796	10,380	10,383	8,652	11,951	11,951	11,951
101-	-51800-210-	-	Unemployment Compensation	56	84	84	42	84	84	84
101-	-51800-212-	-	Employer Medicare	1,267	1,354	1,354	1,095	1,404	1,404	1,404
101-	-51800-328-	-	Janitorial Services	47,876	63,800	63,800	47,317	66,000	66,000	66,000
101-	-51800-334-	-	Maintenance Agreements	3,081	3,800	3,800	3,174	3,800	3,800	3,800
101-	-51800-335-	-	Maintenance And Repair Servi	61,025	60,000	58,370	48,738	70,000	70,000	70,000
101-	-51800-338-	-	Maintenance And Repair Servi	2,701	1,500	1,500	1,330	1,500	1,500	1,500

Statement of Proposed Operations Fiscal Year Ending June 30, 2027				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
101-	-51800-347-	-	Pest Control	2,225	1,500	3,130	2,985	1,500	1,500	1,500
101-	-51800-410-	-	Custodial Supplies	11,867	18,000	18,000	11,212	20,000	20,000	20,000
101-	-51800-415-	-	Electricity	70,593	65,000	65,000	65,807	65,000	65,000	65,000
101-	-51800-442-	-	Propane Gas	11,982	14,000	14,000	9,677	14,000	14,000	14,000
101-	-51800-454-	-	Water And Sewer	29,144	30,000	30,000	27,661	30,000	30,000	30,000
101-	-51800-499-HPFEN-		Other Supplies And Materials I	0	0	4,088	4,088	0	0	0
101-	-51800-502-	-	Building And Contents Insurar	183,632	207,504	216,196	216,196	237,816	237,816	237,816
Total	County Buildings			534,182	581,168	593,959	532,233	632,034	632,034	632,034
51900	Other General Administration									
101-	-51900-169-	-	Part-Time Personnel	12,000	12,000	12,000	10,000	12,000	12,000	12,000
101-	-51900-201-	-	Social Security	744	744	744	620	744	744	744
101-	-51900-210-	-	Unemployment Compensation	28	42	42	15	42	42	42
101-	-51900-212-	-	Employer Medicare	174	174	174	145	174	174	174
101-	-51900-307-	-	Communication	29,510	27,000	27,000	23,900	27,000	27,000	27,000
101-	-51900-317-	-	Data Processing Services	3,256	5,000	1,879	1,879	5,000	5,000	5,000
101-	-51900-320-	-	Dues And Memberships	6,051	10,300	9,382	3,651	10,000	10,000	10,000
101-	-51900-330-	-	Lease/SBITA Payments	4,840	3,873	3,873	3,872	3,873	3,873	3,873
101-	-51900-338-	-	Maintenance And Repair Servi	493	2,000	4,800	3,063	2,000	2,000	2,000
101-	-51900-348-	-	Postal Charges	15,976	16,000	16,000	11,742	16,000	16,000	16,000
101-	-51900-350-	-	Internet Connectivity	0	0	975	975	0	0	0
101-	-51900-399-	-	Other Contracted Services	3,867	52,500	55,500	55,031	52,500	52,500	52,500
101-	-51900-422-	-	Food Supplies	0	0	647	647	0	0	0
101-	-51900-425-	-	Gasoline	4,347	6,000	6,000	5,585	6,000	6,000	6,000
101-	-51900-790-	-	Other Equipment	0	20,000	5,072	5,071	20,000	20,000	20,000
Total	Other General Administration			81,286	155,633	144,088	126,196	155,333	155,333	155,333
Total	General Administration			1,391,769	1,538,586	1,548,134	1,278,487	1,722,472	1,722,472	1,722,472

52000 Finance

Fund 101 General

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026				
52100 Accounting And Budgeting										
101-	-52100-105-	-	Supervisor/Director	82,727	85,208	85,208	72,100	87,449	87,449	87,449
101-	-52100-119-	-	Accountants/Bookkeepers	224,683	242,965	242,965	194,000	249,084	249,084	249,084
101-	-52100-169-	-	Part-Time Personnel	25,000	25,000	25,000	21,154	25,000	25,000	25,000
101-	-52100-187-	-	Overtime Pay	8,244	3,500	3,500	2,306	3,500	3,500	3,500
101-	-52100-201-	-	Social Security	19,756	22,114	22,114	17,203	22,633	22,633	22,633
101-	-52100-204-	-	State Retirement	16,975	19,475	19,475	15,149	23,034	23,034	23,034
101-	-52100-206-	-	Life Insurance	125	134	218	182	218	218	218
101-	-52100-207-	-	Medical Insurance	33,059	30,655	36,309	30,245	41,828	41,828	41,828
101-	-52100-210-	-	Unemployment Compensation	238	294	294	167	294	294	294
101-	-52100-212-	-	Employer Medicare	4,620	5,172	5,172	4,093	5,293	5,293	5,293
101-	-52100-307-	-	Communication	4,544	4,140	4,056	3,043	4,000	4,000	4,000
101-	-52100-317-	-	Data Processing Services	32,224	35,000	36,350	35,324	39,035	39,035	39,035
101-	-52100-320-	-	Dues And Memberships	150	0	2,937	2,937	362	362	362
101-	-52100-330-	-	Lease/SBITA Payments	1,034	650	650	407	680	680	680
101-	-52100-332-	-	Legal Notices, Recording And	705	1,500	1,500	750	1,500	1,500	1,500
101-	-52100-348-	-	Postal Charges	3,571	4,000	4,000	1,667	4,000	4,000	4,000
101-	-52100-355-	-	Travel	281	900	900	63	900	900	900
101-	-52100-410-	-	Custodial Supplies	447	500	500	307	500	500	500
101-	-52100-435-	-	Office Supplies	6,443	7,000	7,525	7,600	7,000	7,000	7,000
101-	-52100-524-	-	Staff Development	0	1,300	1,300	650	1,300	1,300	1,300
101-	-52100-719-	-	Office Equipment	5,529	3,000	3,000	2,987	4,000	4,000	4,000
Total Accounting And Budgeting				470,355	492,507	502,973	412,334	521,610	521,610	521,610
52300 Property Assessor's Office										
101-	-52300-101-	-	County Official/Administrative	91,252	94,110	94,110	79,632	96,690	96,690	96,690
101-	-52300-162-	-	Clerical Personnel	41,459	43,464	43,464	35,976	45,919	45,919	45,919
101-	-52300-169-	-	Part-Time Personnel	5,234	15,600	17,100	14,110	17,550	17,550	17,550
101-	-52300-189-	-	Other Salaries & Wages	35,120	38,595	38,595	31,555	40,235	40,235	40,235

Fund 101 General

Statement of Proposed Operations
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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026				
101-	-52300-201-	-	Social Security	10,837	11,890	11,890	9,614	12,425	12,425	12,425
101-	-52300-204-	-	State Retirement	9,806	10,471	10,471	8,197	12,645	12,645	12,645
101-	-52300-206-	-	Life Insurance	62	77	93	77	77	77	77
101-	-52300-207-	-	Medical Insurance	15,855	16,816	16,816	14,004	19,334	19,334	19,334
101-	-52300-210-	-	Unemployment Compensation	103	126	126	78	126	126	126
101-	-52300-212-	-	Employer Medicare	2,534	2,781	2,781	2,248	2,906	2,906	2,906
101-	-52300-307-	-	Communication	1,305	1,500	1,484	769	1,500	1,500	1,500
101-	-52300-310-	-	Contracts With Other Public A	13,094	15,000	14,756	12,365	21,000	21,000	21,000
101-	-52300-320-	-	Dues And Memberships	1,400	1,450	1,694	1,694	1,750	1,750	1,750
101-	-52300-332-	-	Legal Notices, Recording And	162	300	300	0	500	500	500
101-	-52300-335-	-	Maintenance And Repair Servi	0	600	600	0	600	600	600
101-	-52300-348-	-	Postal Charges	0	2,500	2,500	580	9,000	9,000	9,000
101-	-52300-349-	-	Printing, Stationery And Form:	257	1,500	0	0	1,500	1,500	1,500
101-	-52300-355-	-	Travel	2,098	1,500	1,500	539	3,000	3,000	3,000
101-	-52300-435-	-	Office Supplies	1,176	2,000	2,000	904	2,500	2,500	2,500
101-	-52300-719-	-	Office Equipment	2,139	2,500	2,500	0	2,500	2,500	2,500
Total Property Assessor's Office				233,893	262,780	262,780	212,342	291,757	291,757	291,757
52400 County Trustee's Office										
101-	-52400-101-	-	County Official/Administrative	91,252	94,110	94,110	79,632	96,690	96,690	96,690
101-	-52400-162-	-	Clerical Personnel	106,139	111,875	104,671	82,184	112,702	112,702	112,702
101-	-52400-169-	-	Part-Time Personnel	540	3,600	10,729	3,180	5,600	5,600	5,600
101-	-52400-201-	-	Social Security	11,622	12,995	12,995	9,702	13,330	13,330	13,330
101-	-52400-204-	-	State Retirement	10,699	11,444	11,444	9,055	13,566	13,566	13,566
101-	-52400-206-	-	Life Insurance	74	77	122	99	125	125	125
101-	-52400-207-	-	Medical Insurance	13,892	15,188	25,892	20,981	33,893	33,893	33,893
101-	-52400-210-	-	Unemployment Compensation	114	126	126	94	168	168	168
101-	-52400-212-	-	Employer Medicare	2,718	3,039	3,039	2,269	3,118	3,118	3,118
101-	-52400-307-	-	Communication	2,205	1,900	1,900	1,153	1,550	1,550	1,550

Fund 101 General

Statement of Proposed Operations
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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
101-	-52400-317-	-	Data Processing Services	11,978	14,500	15,298	13,365	15,500	15,500	15,500
101-	-52400-320-	-	Dues And Memberships	833	850	880	880	901	901	901
101-	-52400-332-	-	Legal Notices, Recording And	1,950	2,000	2,000	1,958	2,200	2,200	2,200
101-	-52400-335-	-	Maintenance And Repair Servi	2,100	500	500	0	500	500	500
101-	-52400-337-	-	Maintenance And Repair Servi	620	620	620	420	620	620	620
101-	-52400-348-	-	Postal Charges	4,667	5,200	5,300	5,079	5,500	5,500	5,500
101-	-52400-349-	-	Printing, Stationery And Form:	7,567	9,000	9,000	7,566	9,200	9,200	9,200
101-	-52400-355-	-	Travel	926	900	900	690	900	900	900
101-	-52400-435-	-	Office Supplies	4,047	5,000	5,000	2,233	5,000	5,000	5,000
101-	-52400-508-	-	Premiums On Corporate Suret	0	0	0	0	10,000	10,000	10,000
101-	-52400-719-	-	Office Equipment	5,207	3,700	2,802	4,598	4,500	4,500	4,500
Total County Trustee's Office				279,150	296,624	307,328	245,138	335,563	335,563	335,563
52500 County Clerk's Office										
101-	-52500-101-	-	County Official/Administrative	91,252	94,110	94,110	79,632	96,690	96,690	96,690
101-	-52500-162-	-	Clerical Personnel	186,382	216,202	216,202	166,455	221,823	221,823	221,823
101-	-52500-169-ARCHI-		Part-Time Personnel Archive	0	15,600	15,600	0	15,600	15,600	15,600
101-	-52500-185-	-	Educational Incentive	3,000	3,000	3,000	3,000	3,000	3,000	3,000
101-	-52500-201-	-	Social Security	17,458	20,393	20,393	15,438	20,902	20,902	20,902
101-	-52500-204-	-	State Retirement	15,859	17,959	17,959	14,009	21,272	21,272	21,272
101-	-52500-206-	-	Life Insurance	116	134	219	167	134	134	134
101-	-52500-207-	-	Medical Insurance	15,661	15,875	15,875	13,226	18,257	18,257	18,257
101-	-52500-210-	-	Unemployment Compensation	168	294	294	126	294	294	294
101-	-52500-212-	-	Employer Medicare	4,083	4,770	4,685	3,610	4,889	4,889	4,889
101-	-52500-307-	-	Communication	5,174	4,506	4,506	3,695	4,506	4,506	4,506
101-	-52500-317-	-	Data Processing Services	15,890	20,000	19,800	10,774	20,000	20,000	20,000
101-	-52500-320-	-	Dues And Memberships	2,358	2,420	2,420	2,177	2,420	2,420	2,420
101-	-52500-328-	-	Janitorial Services	5,700	5,700	5,700	5,700	5,700	5,700	5,700
101-	-52500-330-	-	Lease/SBITA Payments	2,331	2,761	2,761	1,685	2,761	2,761	2,761

Fund 101 General

Statement of Proposed Operations
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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
101-	-52500-335-	-	Maintenance And Repair Servi	617	2,200	2,200	1,230	2,200	2,200	2,200
101-	-52500-347-	-	Pest Control	528	528	528	528	528	528	528
101-	-52500-348-	-	Postal Charges	12,500	10,000	10,200	10,186	12,500	12,500	12,500
101-	-52500-349-	-	Printing, Stationery And Form:	5,600	7,000	7,000	6,696	7,000	7,000	7,000
101-	-52500-355-	-	Travel	1,378	1,900	1,900	1,094	1,900	1,900	1,900
101-	-52500-367-	-	Maintenance And Repair Servi	5,183	15,000	15,000	5,964	15,000	15,000	15,000
101-	-52500-414-	-	Duplicating Supplies	5,945	5,000	5,000	0	5,000	5,000	5,000
101-	-52500-415-	-	Electricity	5,176	5,473	5,473	4,776	5,473	5,473	5,473
101-	-52500-435-	-	Office Supplies	863	2,000	2,000	1,203	2,000	2,000	2,000
101-	-52500-454-	-	Water And Sewer	692	600	600	563	760	760	760
Total County Clerk's Office				403,914	473,425	473,425	351,934	490,609	490,609	490,609
52900 Other Finance										
101-	-52900-168-REIMB-		Temporary Personnel BOE Stip	15,163	0	13,818	13,818	0	0	0
101-	-52900-201-REIMB-		Social Security BOE Stipends	922	0	834	834	0	0	0
101-	-52900-204-REIMB-		State Retirement BOE Stipend	825	0	752	752	0	0	0
101-	-52900-210-REIMB-		Unemployment Compensation	12	0	14	14	0	0	0
101-	-52900-212-REIMB-		Employer Medicare BOE Stipe	216	0	195	195	0	0	0
101-	-52900-510-	-	Trustee's Commission	144,458	150,000	150,000	128,273	150,000	150,000	150,000
101-	-52900-540-	-	Tax Relief Program	36,567	40,000	43,000	0	43,000	43,000	43,000
Total Other Finance				198,163	190,000	208,613	143,886	193,000	193,000	193,000
Total Finance				1,585,475	1,715,336	1,755,119	1,365,634	1,832,539	1,832,539	1,832,539
53000 Administration Of Justice										
53100 Circuit Court										
101-	-53100-101-	-	County Official/Administrative	91,252	94,110	94,110	79,632	96,690	96,690	96,690
101-	-53100-162-	-	Clerical Personnel	128,994	136,616	136,616	110,058	140,168	140,168	140,168
101-	-53100-194-	-	Jury And Witness Expense	6,247	14,000	12,156	7,302	10,000	10,000	10,000
101-	-53100-201-	-	Social Security	12,624	14,305	14,305	10,797	14,686	14,686	14,686

Fund 101 General

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
101-	-53100-204-	-	State Retirement	12,060	12,598	12,598	10,620	14,946	14,946	14,946
101-	-53100-206-	-	Life Insurance	77	96	140	115	96	96	96
101-	-53100-207-	-	Medical Insurance	30,188	35,362	35,362	29,393	40,572	40,572	40,572
101-	-53100-210-	-	Unemployment Compensation	144	168	168	84	168	168	168
101-	-53100-212-	-	Employer Medicare	2,952	3,346	3,346	2,525	3,435	3,435	3,435
101-	-53100-307-	-	Communication	2,829	2,400	2,400	1,537	2,400	2,400	2,400
101-	-53100-317-	-	Data Processing Services	26,429	32,200	32,200	28,640	32,200	32,200	32,200
101-	-53100-320-	-	Dues And Memberships	733	1,000	1,000	955	1,000	1,000	1,000
101-	-53100-332-	-	Legal Notices, Recording And	0	300	300	0	300	300	300
101-	-53100-336-	-	Maintenance And Repair Servi	1,800	1,900	1,900	1,500	1,900	1,900	1,900
101-	-53100-337-	-	Maintenance And Repair Servi	0	480	480	0	5,500	5,500	5,500
101-	-53100-355-	-	Travel	0	500	500	0	500	500	500
101-	-53100-399-	-	Other Contracted Services	1,274	1,410	1,410	0	1,410	1,410	1,410
101-	-53100-415-	-	Electricity	664	600	600	591	600	600	600
101-	-53100-432-	-	Library Books/Media	2,138	9,000	9,000	2,500	9,000	9,000	9,000
101-	-53100-435-	-	Office Supplies	6,143	7,500	6,792	6,352	7,500	7,500	7,500
101-	-53100-719-	-	Office Equipment	2,400	4,700	7,208	5,845	4,700	4,700	4,700
Total Circuit Court				328,948	372,591	372,591	298,446	387,771	387,771	387,771
53300 General Sessions Court										
101-	-53300-102-	-	Judge(s)	124,584	128,197	128,197	108,474	131,658	131,658	131,658
101-	-53300-169-	-	Part-Time Personnel	3,200	10,910	10,910	8,677	11,194	11,194	11,194
101-	-53300-201-	-	Social Security	7,500	8,625	8,625	6,794	8,857	8,857	8,857
101-	-53300-204-	-	State Retirement	6,777	7,596	7,596	5,901	9,014	9,014	9,014
101-	-53300-206-	-	Life Insurance	19	38	38	26	32	32	32
101-	-53300-207-	-	Medical Insurance	8,456	8,980	8,980	7,469	10,309	10,309	10,309
101-	-53300-210-	-	Unemployment Compensation	9	84	84	9	84	84	84
101-	-53300-212-	-	Employer Medicare	1,754	2,018	2,018	1,617	2,072	2,072	2,072
101-	-53300-320-	-	Dues And Memberships	305	700	1,000	1,000	900	900	900

Fund 101 General

Statement of Proposed Operations
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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
101-	-53300-355-	-	Travel	1,518	2,000	2,250	2,257	2,000	2,000	2,000
101-	-53300-422-	-	Food Supplies	0	25	25	0	25	25	25
101-	-53300-432-	-	Library Books/Media	0	300	300	0	300	300	300
101-	-53300-435-	-	Office Supplies	404	1,000	450	0	800	800	800
Total General Sessions Court				154,526	170,473	170,473	142,224	177,245	177,245	177,245
53400 Chancery Court										
101-	-53400-101-	-	County Official/Administrative	91,252	94,110	94,110	79,632	96,690	96,690	96,690
101-	-53400-162-	-	Clerical Personnel	62,163	76,627	76,627	56,978	78,620	78,620	78,620
101-	-53400-201-	-	Social Security	8,867	10,586	10,586	8,175	10,870	10,870	10,870
101-	-53400-204-	-	State Retirement	8,391	9,323	9,323	7,535	11,063	11,063	11,063
101-	-53400-206-	-	Life Insurance	49	58	86	70	58	58	58
101-	-53400-207-	-	Medical Insurance	17,743	22,820	15,961	12,504	20,714	20,714	20,714
101-	-53400-210-	-	Unemployment Compensation	75	84	84	63	84	84	84
101-	-53400-212-	-	Employer Medicare	2,074	2,476	2,476	1,912	2,542	2,542	2,542
101-	-53400-307-	-	Communication	980	900	2,242	1,966	2,200	2,200	2,200
101-	-53400-317-	-	Data Processing Services	8,160	8,760	8,760	8,760	9,200	9,200	9,200
101-	-53400-320-	-	Dues And Memberships	908	915	955	955	915	915	915
101-	-53400-332-	-	Legal Notices, Recording And	7,158	2,500	2,500	917	2,500	2,500	2,500
101-	-53400-337-	-	Maintenance And Repair Servi	821	1,000	1,000	701	1,000	1,000	1,000
101-	-53400-355-	-	Travel	0	500	300	0	500	500	500
101-	-53400-415-	-	Electricity	664	1,000	1,000	591	1,000	1,000	1,000
101-	-53400-435-	-	Office Supplies	4,626	7,000	5,858	5,175	7,000	7,000	7,000
101-	-53400-719-	-	Office Equipment	2,444	3,000	2,007	2,006	3,000	3,000	3,000
Total Chancery Court				216,375	241,659	233,875	187,940	247,956	247,956	247,956
53930 Victims Assemet										
101-	-53930-316-	-	Contributions	10,254	11,884	11,884	5,341	9,138	9,138	9,138
101-	-53930-515-	-	Liability Claim	330	4,580	4,580	0	4,580	4,580	4,580

Fund 101 General

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Statement of Proposed Operations Fiscal Year Ending June 30, 2027				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
Account Number				2025	2026	Thru April 2026	April 2026	Dept Request	Committee	Approved
Total	Victims Assemet			10,584	16,464	16,464	5,341	13,718	13,718	13,718
Total	Administration Of Justice			710,433	801,187	793,403	633,951	826,690	826,690	826,690
54000	Public Safety									
54110	Sheriff Dept									
101-	-54110-101-	-	County Official/Administrative	100,377	103,521	103,521	87,595	106,359	106,359	106,359
101-	-54110-105-	-	Supervisor/Director	55,952	57,071	57,071	48,291	58,555	58,555	58,555
101-	-54110-106-	-	Deputy(Ies)	422,600	479,130	419,130	335,569	485,959	485,959	485,959
101-	-54110-106-ANIM	-	Deputy(Ies) Animal Control	23,065	32,460	32,460	30,209	39,182	39,182	39,182
101-	-54110-106-CHILD-		Deputy(Ies) Child Support Gra	40,526	41,337	41,337	34,977	42,412	42,412	42,412
101-	-54110-106-DUI25-		Deputy(Ies) DUI-Driving Unde	5,993	0	3,995	2,535	0	0	0
101-	-54110-106-DUI26-		Deputy(Ies) DUI-Driving Unde	0	0	8,500	6,442	0	0	0
101-	-54110-108-	-	Investigator(s)	228,643	238,425	238,425	185,605	238,149	238,149	238,149
101-	-54110-108-DUI25-		Investigator(s) DUI-Driving Ur	1,311	0	299	262	0	0	0
101-	-54110-115-	-	Sergeant(s)	168,528	211,186	211,186	137,499	216,677	216,677	216,677
101-	-54110-140-ANIM	-	Salary Supplements Animal Cc	0	2,500	2,500	0	2,500	2,500	2,500
101-	-54110-140-CANIN-		Salary Supplements Canine Tr	0	2,500	2,500	0	2,500	2,500	2,500
101-	-54110-140-FLEET-		Salary Supplements Fleet Offi	2,500	2,500	2,500	2,115	2,500	2,500	2,500
101-	-54110-140-GDI	-	Salary Supplements Training F	2,500	2,500	2,500	2,115	2,500	2,500	2,500
101-	-54110-140-POST	-	Salary Supplements POST Trai	48,800	24,800	24,800	20,000	24,800	24,800	24,800
101-	-54110-140-SOR	-	Salary Supplements Sex Offen	0	0	0	0	1,500	1,500	1,500
101-	-54110-140-TAC	-	Salary Supplements TAC	1,500	1,500	1,500	1,154	3,000	3,000	3,000
101-	-54110-161-	-	Secretary(s)	36,724	37,287	37,287	26,562	38,256	38,256	38,256
101-	-54110-169-	-	Part-Time Personnel	11,048	34,320	34,320	22,050	34,320	34,320	34,320
101-	-54110-187-	-	Overtime Pay	82,046	106,934	166,934	141,096	106,934	106,934	106,934
101-	-54110-187-ANIM	-	Overtime Pay Animal Control	0	0	0	995	0	0	0
101-	-54110-201-	-	Social Security	79,200	85,435	85,435	61,643	87,179	87,179	87,179
101-	-54110-201-ANIM	-	Social Security Animal Control	0	0	0	1,824	0	0	0
101-	-54110-201-CHILD-		Social Security Child Support (	0	0	0	2,074	0	0	0

Fund 101 General

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
101- -54110-201-DUI25- Social Security DUI-Driving Ur	0	0	0	172	0	0	0
101- -54110-201-DUI26- Social Security DUI-Driving Ur	0	0	0	397	0	0	0
101- -54110-201-FLEET- Social Security Fleet Officer	0	0	0	126	0	0	0
101- -54110-201-GDI - Social Security Training For GI	0	0	0	119	0	0	0
101- -54110-201-TAC - Social Security TAC	0	0	0	63	0	0	0
101- -54110-204- - State Retirement	70,890	75,238	75,238	55,266	88,730	88,730	88,730
101- -54110-204-ANIM - State Retirement Animal Cont	0	0	0	1,697	0	0	0
101- -54110-204-CHILD- State Retirement Child Suppor	0	0	0	1,903	0	0	0
101- -54110-204-DUI25- State Retirement DUI-Driving	0	0	0	152	0	0	0
101- -54110-204-DUI26- State Retirement DUI-Driving	0	0	0	350	0	0	0
101- -54110-204-FLEET- State Retirement Fleet Officer	0	0	0	115	0	0	0
101- -54110-204-GDI - State Retirement Training For	0	0	0	115	0	0	0
101- -54110-204-TAC - State Retirement TAC	0	0	0	63	0	0	0
101- -54110-206- - Life Insurance	459	518	765	580	814	814	814
101- -54110-206-ANIM - Life Insurance Animal Control	0	0	0	25	0	0	0
101- -54110-206-CHILD- Life Insurance Child Support C	0	0	0	26	0	0	0
101- -54110-206-GDI - Life Insurance Training For GE	0	0	0	1	0	0	0
101- -54110-206-TAC - Life Insurance TAC	0	0	0	1	0	0	0
101- -54110-207- - Medical Insurance	102,073	107,916	110,188	84,420	125,207	125,207	125,207
101- -54110-207-ANIM - Medical Insurance Animal Con	0	0	0	4,211	0	0	0
101- -54110-207-CHILD- Medical Insurance Child Supp	0	0	0	3,640	0	0	0
101- -54110-207-GDI - Medical Insurance Training Fo	0	0	0	231	0	0	0
101- -54110-207-TAC - Medical Insurance TAC	0	0	0	216	0	0	0
101- -54110-210- - Unemployment Compensation	758	1,176	1,176	541	1,176	1,176	1,176
101- -54110-210-ANIM - Unemployment Compensation	0	0	0	21	0	0	0
101- -54110-210-CHILD- Unemployment Compensation	0	0	0	21	0	0	0
101- -54110-210-DUI26- Unemployment Compensation	0	0	0	3	0	0	0
101- -54110-210-FLEET- Unemployment Compensation	0	0	0	1	0	0	0
101- -54110-210-GDI - Unemployment Compensation	0	0	0	1	0	0	0

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
101- -54110-210-TAC - Unemployment Compensation	0	0	0	1	0	0	0
101- -54110-212- - Employer Medicare	18,523	19,981	19,981	14,425	20,389	20,389	20,389
101- -54110-212-ANIM - Employer Medicare Animal Co	0	0	0	427	0	0	0
101- -54110-212-CHILD- Employer Medicare Child Supp	0	0	0	485	0	0	0
101- -54110-212-DUI25- Employer Medicare DUI-Drivin	0	0	0	40	0	0	0
101- -54110-212-DUI26- Employer Medicare DUI-Drivin	0	0	0	93	0	0	0
101- -54110-212-FLEET- Employer Medicare Fleet Offic	0	0	0	30	0	0	0
101- -54110-212-GDI - Employer Medicare Training Fr	0	0	0	28	0	0	0
101- -54110-212-TAC - Employer Medicare TAC	0	0	0	15	0	0	0
101- -54110-307- - Communication	23,377	34,300	34,300	31,592	39,300	39,300	39,300
101- -54110-317- - Data Processing Services	3,674	15,000	12,500	7,897	17,500	17,500	17,500
101- -54110-320- - Dues And Memberships	1,800	2,100	2,100	1,800	2,300	2,300	2,300
101- -54110-322- - Evaluation And Testing	1,400	2,500	5,500	2,037	2,500	2,500	2,500
101- -54110-335- - Maintenance And Repair Servi	2,166	2,150	2,150	1,334	2,150	2,150	2,150
101- -54110-336- - Maintenance And Repair Servi	655	2,150	2,150	0	2,150	2,150	2,150
101- -54110-337- - Maintenance And Repair Servi	310	1,200	3,700	1,250	3,700	3,700	3,700
101- -54110-338- - Maintenance And Repair Servi	30,682	60,500	74,737	55,376	60,500	60,500	60,500
101- -54110-347- - Pest Control	594	770	770	747	770	770	770
101- -54110-355- - Travel	6,806	7,000	27,000	15,051	15,000	15,000	15,000
101- -54110-356- - Tuition	9,309	16,000	16,000	10,579	18,000	18,000	18,000
101- -54110-410- - Custodial Supplies	119	1,000	1,000	367	1,000	1,000	1,000
101- -54110-415- - Electricity	14,497	14,400	14,400	13,678	14,400	14,400	14,400
101- -54110-422- - Food Supplies	1,987	2,000	3,000	2,973	2,000	2,000	2,000
101- -54110-425- - Gasoline	100,824	103,240	106,871	67,879	103,240	103,240	103,240
101- -54110-431- - Law Enforcement Supplies	48,547	50,000	31,600	29,790	50,000	50,000	50,000
101- -54110-435- - Office Supplies	8,245	9,500	10,208	8,680	9,500	9,500	9,500
101- -54110-450- - Tires And Tubes	15,766	22,000	19,000	14,877	22,000	22,000	22,000
101- -54110-451- - Uniforms	26,854	32,000	28,432	24,979	32,000	32,000	32,000
101- -54110-453- - Vehicle Parts	32,575	47,000	57,000	47,917	47,000	47,000	47,000

Fund 101 General

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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
101-	-54110-454-	-	Water And Sewer	813	900	1,083	1,083	900	900	900
101-	-54110-533-	-	Sex Offender Registry	2,000	1,500	1,500	1,500	1,500	1,500	1,500
101-	-54110-719-	-	Office Equipment	3,678	5,000	5,000	4,674	15,000	15,000	15,000
Total Sheriff Dept				1,840,694	2,100,445	2,143,549	1,666,693	2,192,008	2,192,008	2,192,008
54120 Special Patrols										
101-	-54120-106-	-	Deputy(Ies)	15,048	350,650	0	0	0	0	0
101-	-54120-106-ALT	-	Deputy(Ies) Alternative Schoo	40,322	0	37,440	24,179	38,413	38,413	38,413
101-	-54120-106-BRES	-	Deputy(Ies) Big Ridge Elemen	36,686	0	37,440	30,182	38,413	38,413	38,413
101-	-54120-106-EMAC	-	Deputy(Ies) Elementary & Mic	39,155	0	37,440	29,081	38,413	38,413	38,413
101-	-54120-106-HMMS	-	Deputy(Ies) Horace Maynard I	38,336	0	38,953	31,393	39,965	39,965	39,965
101-	-54120-106-LES	-	Deputy(Ies) Luttrell Elementa	37,613	0	39,732	31,857	40,765	40,765	40,765
101-	-54120-106-MES	-	Deputy(Ies) Maynardville Elen	38,364	0	37,440	28,318	38,413	38,413	38,413
101-	-54120-106-PES	-	Deputy(Ies) Paulette Elementa	39,132	0	39,732	31,971	40,765	40,765	40,765
101-	-54120-106-SCES	-	Deputy(Ies) Sharps Chapel El	37,635	0	38,189	27,039	39,182	39,182	39,182
101-	-54120-106-UCHS	-	Deputy(Ies) Union County Hig	39,133	0	38,189	24,135	39,182	39,182	39,182
101-	-54120-169-	-	Part-Time Personnel	3,960	37,440	0	0	0	0	0
101-	-54120-187-	-	Overtime Pay	49,171	50,000	50,000	0	50,000	50,000	50,000
101-	-54120-187-ALT	-	Overtime Pay Alternative Schc	0	0	0	1,508	0	0	0
101-	-54120-187-BRES	-	Overtime Pay Big Ridge Eleme	0	0	0	3,004	0	0	0
101-	-54120-187-EMAC	-	Overtime Pay Elementary & M	0	0	0	1,618	0	0	0
101-	-54120-187-HMMS	-	Overtime Pay Horace Maynarc	0	0	0	5,937	0	0	0
101-	-54120-187-LES	-	Overtime Pay Luttrell Element	0	0	0	2,946	0	0	0
101-	-54120-187-MES	-	Overtime Pay Maynardville Ele	0	0	0	4,079	0	0	0
101-	-54120-187-PES	-	Overtime Pay Paulette Elemen	0	0	0	1,084	0	0	0
101-	-54120-187-SCES	-	Overtime Pay Sharps Chapel E	0	0	0	1,742	0	0	0
101-	-54120-187-UCHS	-	Overtime Pay Union County H	0	0	0	1,409	0	0	0
101-	-54120-201-	-	Social Security	30,807	27,167	0	0	0	0	0
101-	-54120-201-ALT	-	Social Security Alternative Sch	0	0	2,322	1,697	2,322	2,322	2,322

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
101- -54120-201-BRES - Social Security Big Ridge Elem	0	0	2,322	2,071	2,322	2,322	2,322
101- -54120-201-EMAC - Social Security Elementary & I	0	0	2,322	1,894	2,322	2,322	2,322
101- -54120-201-HMMS - Social Security Horace Maynar	0	0	2,416	2,415	2,416	2,416	2,416
101- -54120-201-LES - Social Security Luttrell Elemen	0	0	2,464	2,206	2,464	2,464	2,464
101- -54120-201-MES - Social Security Maynardville El	0	0	2,322	2,109	2,322	2,322	2,322
101- -54120-201-PES - Social Security Paulette Eleme	0	0	2,464	2,009	2,464	2,464	2,464
101- -54120-201-SCES - Social Security Sharps Chapel	0	0	2,368	1,749	2,368	2,368	2,368
101- -54120-201-UCHS - Social Security Union County I	0	0	2,368	1,629	2,368	2,368	2,368
101- -54120-204- - State Retirement	27,671	21,881	0	0	0	0	0
101- -54120-204-ALT - State Retirement Alternative S	0	0	2,045	1,489	2,363	2,363	2,363
101- -54120-204-BRES - State Retirement Big Ridge El	0	0	2,045	1,891	2,363	2,363	2,363
101- -54120-204-EMAC - State Retirement Elementary i	0	0	2,045	1,756	2,363	2,363	2,363
101- -54120-204-HMMS - State Retirement Horace Mayr	0	0	2,127	2,119	2,458	2,458	2,458
101- -54120-204-LES - State Retirement Luttrell Elem	0	0	2,170	1,980	2,508	2,508	2,508
101- -54120-204-MES - State Retirement Maynardville	0	0	2,045	1,850	2,363	2,363	2,363
101- -54120-204-PES - State Retirement Paulette Eler	0	0	2,170	1,888	2,508	2,508	2,508
101- -54120-204-SCES - State Retirement Sharps Chap	0	0	2,086	1,652	2,410	2,410	2,410
101- -54120-204-UCHS - State Retirement Union Count	0	0	2,086	1,471	2,410	2,410	2,410
101- -54120-206- - Life Insurance	222	173	63	(1)	0	0	0
101- -54120-206-ALT - Life Insurance Alternative Sch	0	0	19	15	32	32	32
101- -54120-206-BRES - Life Insurance Big Ridge Elem	0	0	19	19	32	32	32
101- -54120-206-EMAC - Life Insurance Elementary & I	0	0	19	20	32	32	32
101- -54120-206-HMMS - Life Insurance Horace Maynar	0	0	19	23	32	32	32
101- -54120-206-LES - Life Insurance Luttrell Elemen	0	0	19	24	32	32	32
101- -54120-206-MES - Life Insurance Maynardville El	0	0	19	22	32	32	32
101- -54120-206-PES - Life Insurance Paulette Eleme	0	0	19	25	32	32	32
101- -54120-206-SCES - Life Insurance Sharps Chapel	0	0	19	24	32	32	32
101- -54120-206-UCHS - Life Insurance Union County I	0	0	19	24	32	32	32
101- -54120-207- - Medical Insurance	46,452	26,264	4,617	0	0	0	0

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
101- -54120-207-BRES - Medical Insurance Big Ridge E	0	0	4,126	2,840	3,766	3,766	3,766
101- -54120-207-EMAC - Medical Insurance Elementary	0	0	3,975	3,732	3,766	3,766	3,766
101- -54120-207-LES - Medical Insurance Luttrell Eler	0	0	3,138	3,506	4,210	4,210	4,210
101- -54120-207-PES - Medical Insurance Paulette Elk	0	0	4,177	4,821	5,399	5,399	5,399
101- -54120-207-SCES - Medical Insurance Sharps Cha	0	0	4,098	4,701	11,371	11,371	11,371
101- -54120-207-UCHS - Medical Insurance Union Cour	0	0	499	499	0	0	0
101- -54120-210- - Unemployment Compensation	381	378	0	0	0	0	0
101- -54120-210-ALT - Unemployment Compensation	0	0	42	49	42	42	42
101- -54120-210-BRES - Unemployment Compensation	0	0	42	31	42	42	42
101- -54120-210-EMAC - Unemployment Compensation	0	0	42	13	42	42	42
101- -54120-210-HMMS - Unemployment Compensation	0	0	42	18	42	42	42
101- -54120-210-LES - Unemployment Compensation	0	0	42	21	42	42	42
101- -54120-210-MES - Unemployment Compensation	0	0	42	36	42	42	42
101- -54120-210-PES - Unemployment Compensation	0	0	42	20	42	42	42
101- -54120-210-SCES - Unemployment Compensation	0	0	42	19	42	42	42
101- -54120-210-UCHS - Unemployment Compensation	0	0	42	27	42	42	42
101- -54120-212- - Employer Medicare	7,205	6,277	0	0	0	0	0
101- -54120-212-ALT - Employer Medicare Alternative	0	0	543	397	543	543	543
101- -54120-212-BRES - Employer Medicare Big Ridge	0	0	543	484	543	543	543
101- -54120-212-EMAC - Employer Medicare Elementar	0	0	543	443	543	543	543
101- -54120-212-HMMS - Employer Medicare Horace Ma	0	0	565	565	565	565	565
101- -54120-212-LES - Employer Medicare Luttrell Ele	0	0	577	516	577	577	577
101- -54120-212-MES - Employer Medicare Maynardvi	0	0	543	493	543	543	543
101- -54120-212-PES - Employer Medicare Paulette E	0	0	577	470	577	577	577
101- -54120-212-SCES - Employer Medicare Sharps Ch	0	0	554	409	554	554	554
101- -54120-212-UCHS - Employer Medicare Union Cou	0	0	554	400	554	554	554
101- -54120-355- - Travel	0	1,000	0	0	0	0	0
101- -54120-356- - Tuition	1,650	2,000	4,400	0	6,000	6,000	6,000
101- -54120-356-HMMS - Tuition Horace Maynard Middl	0	0	0	1,100	0	0	0

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			Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
			2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number					April 2026				
101-	-54120-356-LES	- Tuition Luttrell Elementary Sch	0	0	0	1,100	0	0	0
101-	-54120-356-PES	- Tuition Paulette Elementary Sc	0	0	0	1,100	0	0	0
101-	-54120-356-SCES	- Tuition Sharps Chapel Elemen	0	0	0	1,100	0	0	0
101-	-54120-431-	- Law Enforcement Supplies	42,638	95,999	198,810	0	188,198	188,198	188,198
101-	-54120-431-ALT	- Law Enforcement Supplies Alt	0	0	0	4,951	0	0	0
101-	-54120-431-BRES	- Law Enforcement Supplies Big	0	0	0	7,620	0	0	0
101-	-54120-431-EMAC	- Law Enforcement Supplies Ele	0	0	0	4,951	0	0	0
101-	-54120-431-HMMS	- Law Enforcement Supplies Ho	0	0	0	8,075	0	0	0
101-	-54120-431-LES	- Law Enforcement Supplies Lut	0	0	0	8,075	0	0	0
101-	-54120-431-MES	- Law Enforcement Supplies Ma	0	0	0	7,620	0	0	0
101-	-54120-431-PES	- Law Enforcement Supplies Pai	0	0	0	8,075	0	0	0
101-	-54120-431-SCES	- Law Enforcement Supplies Shi	0	0	0	7,895	0	0	0
101-	-54120-431-UCHS	- Law Enforcement Supplies Un	0	0	0	7,800	0	0	0
101-	-54120-451-	- Uniforms	6,636	7,000	0	0	0	0	0
101-	-54120-509-	- Refunds	58,307	0	0	0	0	0	0
101-	-54120-718-PES	- Motor Vehicles Paulette Eleme	0	0	6,807	6,807	0	0	0
Total Special Patrols			636,524	626,229	675,000	416,331	675,000	675,000	675,000
54210 Jail									
101-	-54210-105-	- Supervisor/Director	45,881	46,866	46,866	39,656	48,085	48,085	48,085
101-	-54210-109-	- Captain(s)	34,880	39,732	39,732	31,971	40,765	40,765	40,765
101-	-54210-115-	- Sergeant(s)	78,027	103,915	103,915	74,805	106,616	106,616	106,616
101-	-54210-140-GDI	- Salary Supplements Training F	0	1,500	1,500	0	1,500	1,500	1,500
101-	-54210-160-	- Guards	490,874	610,731	543,331	373,947	625,489	625,489	625,489
101-	-54210-161-	- Secretary(s)	38,207	38,793	38,793	31,216	39,802	39,802	39,802
101-	-54210-169-	- Part-Time Personnel	90	15,600	0	1,200	15,600	15,600	15,600
101-	-54210-187-	- Overtime Pay	150,691	57,000	140,000	125,245	57,000	57,000	57,000
101-	-54210-201-	- Social Security	50,601	56,677	56,168	42,732	57,962	57,962	57,962
101-	-54210-204-	- State Retirement	45,352	49,912	49,912	38,115	59,179	59,179	59,179

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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026				
101-	-54210-206-	-	Life Insurance	341	480	494	411	479	479	479
101-	-54210-207-	-	Medical Insurance	44,749	41,315	42,978	37,437	46,823	46,823	46,823
101-	-54210-210-	-	Unemployment Compensation	713	1,050	1,050	679	1,050	1,050	1,050
101-	-54210-212-	-	Employer Medicare	11,834	13,255	13,255	9,994	13,556	13,556	13,556
101-	-54210-307-	-	Communication	5,055	5,300	5,300	3,138	5,300	5,300	5,300
101-	-54210-322-	-	Evaluation And Testing	600	3,500	3,500	600	3,500	3,500	3,500
101-	-54210-335-	-	Maintenance And Repair Servi	15,383	15,000	15,000	13,072	20,000	20,000	20,000
101-	-54210-337-	-	Maintenance And Repair Servi	1,944	1,500	1,500	11,890	1,500	1,500	1,500
101-	-54210-338-	-	Maintenance And Repair Servi	975	2,000	2,000	1,500	3,000	3,000	3,000
101-	-54210-347-	-	Pest Control	805	1,000	1,000	745	1,000	1,000	1,000
101-	-54210-355-	-	Travel	400	1,500	1,995	1,656	2,500	2,500	2,500
101-	-54210-399-	-	Other Contracted Services	173,654	182,105	182,105	164,946	189,380	189,380	189,380
101-	-54210-410-	-	Custodial Supplies	5,156	12,000	12,000	10,635	12,000	12,000	12,000
101-	-54210-413-	-	Drugs And Medical Supplies	63,137	32,430	32,430	8,865	35,000	35,000	35,000
101-	-54210-421-	-	Food Preparation Supplies	117	2,500	2,500	0	2,500	2,500	2,500
101-	-54210-422-	-	Food Supplies	178,394	220,000	220,000	214,304	220,000	220,000	220,000
101-	-54210-431-	-	Law Enforcement Supplies	0	2,000	2,000	758	2,000	2,000	2,000
101-	-54210-435-	-	Office Supplies	6,384	6,000	6,000	5,661	6,000	6,000	6,000
101-	-54210-441-	-	Prisoners Clothing	0	3,250	3,250	2,348	3,250	3,250	3,250
101-	-54210-451-	-	Uniforms	7,262	9,000	11,000	8,829	12,000	12,000	12,000
101-	-54210-453-	-	Vehicle Parts	0	5,000	5,000	0	5,000	5,000	5,000
101-	-54210-499-	-	Other Supplies And Materials	2,708	5,000	5,000	4,976	5,000	5,000	5,000
101-	-54210-599-	-	Other Charges	51,806	16,555	27,555	27,555	17,217	17,217	17,217
101-	-54210-719-	-	Office Equipment	453	7,500	5,500	3,255	7,500	7,500	7,500
Total Jail				1,506,473	1,609,966	1,622,629	1,292,141	1,667,553	1,667,553	1,667,553
54240 Juvenile Services										
101-	-54240-112-	-	Youth Service Officer(s)	59,936	60,724	60,724	48,864	62,303	62,303	62,303
101-	-54240-189-	-	Other Salaries & Wages	39,550	40,098	40,098	32,266	41,141	41,141	41,141

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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
101-	-54240-201-	-	Social Security	5,244	6,251	6,224	4,400	6,414	6,414	6,414
101-	-54240-204-	-	State Retirement	5,486	5,505	5,505	4,641	6,528	6,528	6,528
101-	-54240-206-	-	Life Insurance	38	38	65	52	38	38	38
101-	-54240-207-	-	Medical Insurance	16,870	16,892	17,927	14,938	20,617	20,617	20,617
101-	-54240-210-	-	Unemployment Compensation	54	84	84	42	84	84	84
101-	-54240-212-	-	Employer Medicare	1,226	1,462	1,462	1,029	1,500	1,500	1,500
101-	-54240-307-	-	Communication	656	600	600	384	600	600	600
101-	-54240-312-	-	Contracts With Private Agenci	4,313	7,438	7,438	4,001	7,438	7,438	7,438
101-	-54240-320-	-	Dues And Memberships	50	0	80	80	160	160	160
101-	-54240-355-	-	Travel	1,790	1,000	920	81	1,000	1,000	1,000
101-	-54240-435-	-	Office Supplies	2,202	4,000	4,000	2,130	3,840	3,840	3,840
101-	-54240-719-	-	Office Equipment	1,029	1,800	1,800	317	1,800	1,800	1,800
Total Juvenile Services				138,444	145,892	146,927	113,225	153,463	153,463	153,463
54310 Fire Prevention And Control										
101-	-54310-316-LVFD -		Contributions Luttrell Voluntee	25,000	25,000	25,000	25,000	35,000	35,000	35,000
101-	-54310-316-MVFD -		Contributions Maynardville Vol	0	20,000	20,000	20,000	20,000	20,000	35,000
101-	-54310-316-NEVFD-		Contributions North East Volun	25,000	25,000	25,000	25,000	35,000	35,000	35,000
101-	-54310-316-SCVFD-		Contributions Sharps Chapel V	25,000	25,000	25,000	25,000	25,000	25,000	35,000
101-	-54310-316-SWVFD-		Contributions Speedwell Volun	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Fire Prevention And Control				80,000	100,000	100,000	100,000	120,000	120,000	145,000
54420 Rescue Squad										
101-	-54420-316-	-	Contributions	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Rescue Squad				25,000	25,000	25,000	25,000	25,000	25,000	25,000
54490 Other Emergency Management										
101-	-54490-312-	-	Contracts With Private Agenci	151,000	151,000	151,000	151,000	151,000	151,000	151,000
101-	-54490-499-LEPC -		Other Supplies And Materials I	0	1,416	1,416	0	1,416	1,416	1,416

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Account Number		Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Total	Other Emergency Management	151,000	152,416	152,416	151,000	152,416	152,416	152,416
54610 County Coroner/Medical Examiner								
101-	-54610-341- - Pauper Burials	0			0	2,000	2,000	2,000
101-	-54610-399- - Other Contracted Services	30,566	0	50,000	35,124	13,750	13,750	13,750
101-	-54610-599- - Other Charges	0			0	34,250	34,250	34,250
Total	County Coroner/Medical Examiner	30,566	0	50,000	35,124	50,000	50,000	50,000
54900 Other Public Safety								
101-	-54900-106-SAFE - Deputy(Ies) Safe Schools Grar	0	0	75,369	27,655	76,355	76,355	76,355
101-	-54900-106-SROTR- Deputy(Ies) School Resource	0	0	4,000	4,000	0	0	0
101-	-54900-115-SRO - Sergeant(s) School Resource	0	0	42,350	33,091	43,452	43,452	43,452
101-	-54900-169- - Part-Time Personnel	0	0	37,440	5,955	37,440	37,440	37,440
101-	-54900-187- - Overtime Pay	0	0	18,117	2,301	15,493	15,493	15,493
101-	-54900-187-SAFE - Overtime Pay Safe Schools Gr	0	0	0	2,167	0	0	0
101-	-54900-187-SRO - Overtime Pay School Resource	0	0	0	193	0	0	0
101-	-54900-201- - Social Security	0	0	3,283	369	3,283	3,283	3,283
101-	-54900-201-SAFE - Social Security Safe Schools G	0	0	4,673	1,799	4,734	4,734	4,734
101-	-54900-201-SRO - Social Security School Resourc	0	0	2,626	2,172	2,694	2,694	2,694
101-	-54900-204- - State Retirement	0	0	846	0	846	846	846
101-	-54900-204-SAFE - State Retirement Safe Schools	0	0	4,116	1,622	4,169	4,169	4,169
101-	-54900-204-SRO - State Retirement School Reso	0	0	2,313	1,976	2,373	2,373	2,373
101-	-54900-206- - Life Insurance	0	0	63	13	0	0	0
101-	-54900-206-SAFE - Life Insurance Safe Schools G	0	0	38	17	63	63	63
101-	-54900-206-SRO - Life Insurance School Resourc	0	0	19	22	18	18	18
101-	-54900-207- - Medical Insurance	0	0	2,509	0	0	0	0
101-	-54900-207-SAFE - Medical Insurance Safe Schoo	0	0	7,202	10,202	6,003	6,003	6,003
101-	-54900-207-SRO - Medical Insurance School Resi	0	0	2,352	3,633	0	0	0
101-	-54900-210- - Unemployment Compensation	0	0	42	18	42	42	42

Fund 101 General

Statement of Proposed Operations
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Account Number		Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
101-	-54900-210-SAFE - Unemployment Compensation	0	0	84	31	84	84	84
101-	-54900-210-SRO - Unemployment Compensation	0	0	42	17	42	42	42
101-	-54900-212- - Employer Medicare	0	0	768	86	225	225	225
101-	-54900-212-SAFE - Employer Medicare Safe Schor	0	0	1,093	421	1,108	1,108	1,108
101-	-54900-212-SRO - Employer Medicare School Re:	0	0	615	508	631	631	631
101-	-54900-451- - Uniforms	0	0	6,937	6,853	7,000	7,000	7,000
Total Other Public Safety		0	0	216,897	105,121	206,055	206,055	206,055
Total Public Safety		4,408,701	4,759,948	5,132,418	3,904,635	5,241,495	5,241,495	5,266,495
55000 Public Health And Welfare								
55110 Local Health Center								
101-	-55110-307- - Communication	6,022	4,500	7,715	5,845	7,715	7,715	7,715
101-	-55110-312- - Contracts With Private Agenci	1,343	1,300	1,300	973	1,300	1,300	1,300
101-	-55110-320- - Dues And Memberships	375	550	550	375	375	375	375
101-	-55110-328- - Janitorial Services	15,100	16,800	14,890	9,765	16,800	16,800	16,800
101-	-55110-332- - Legal Notices, Recording And	0	200	200	0	300	300	300
101-	-55110-335- - Maintenance And Repair Servi	5,897	5,000	3,998	3,201	6,000	6,000	6,000
101-	-55110-335-SAV - Maintenance And Repair Servi	0	0	717	0	0	0	0
101-	-55110-347- - Pest Control	420	420	420	140	420	420	420
101-	-55110-415- - Electricity	10,858	12,000	12,000	8,193	12,000	12,000	12,000
101-	-55110-422- - Food Supplies	134	500	1,300	753	500	500	500
101-	-55110-429-MICRO- Instructional Supplies And Ma	547	0	776	0	0	0	0
101-	-55110-429-PPI - Instructional Supplies And Ma	418	0	1,982	227	0	0	0
101-	-55110-429-TOBAC- Instructional Supplies And Ma	2,492	0	11,436	4,226	0	0	0
101-	-55110-435- - Office Supplies	444	1,360	1,160	453	1,200	1,200	1,200
101-	-55110-454- - Water And Sewer	1,526	1,924	1,924	988	1,924	1,924	1,924
101-	-55110-506- - Liability Insurance	18,860	21,312	22,255	22,255	24,481	24,481	24,481
101-	-55110-524- - Staff Development	175	175	175	175	175	175	175
101-	-55110-719- - Office Equipment	0	2,405	0	0	2,405	2,405	2,405

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Account Number		Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Total	Local Health Center	64,611	68,446	82,798	57,569	75,595	75,595	75,595
55190	Other Local Health Services							
101-	-55190-131- - Medical Personnel	55,859	45,000	45,000	36,660	46,500	46,500	46,500
101-	-55190-201- - Social Security	2,993	2,790	2,790	2,122	2,883	2,883	2,883
101-	-55190-204- - State Retirement	2,909	2,457	2,457	1,994	2,935	2,935	2,935
101-	-55190-206- - Life Insurance	22	19	36	26	19	19	19
101-	-55190-207- - Medical Insurance	10,193	8,789	8,772	5,002	8,362	8,362	8,362
101-	-55190-210- - Unemployment Compensation	28	42	42	21	42	42	42
101-	-55190-212- - Employer Medicare	700	653	653	496	675	675	675
101-	-55190-355- - Travel	1,636	6,900	6,900	0	6,900	6,900	6,900
101-	-55190-399- - Other Contracted Services	278	1,500	1,500	432	1,500	1,500	1,500
101-	-55190-506- - Liability Insurance	0	600	600	0	600	600	600
101-	-55190-513- - Workman's Compensation Ins	2,350	150	709	709	780	780	780
Total	Other Local Health Services	76,968	68,900	69,459	47,462	71,196	71,196	71,196
55390	Appropriation To State							
101-	-55390-309- - Contracts With Government A	23,500	23,500	23,500	0	23,500	23,500	23,500
Total	Appropriation To State	23,500	23,500	23,500	0	23,500	23,500	23,500
55710	Sanitation Management							
101-	-55710-312- - Contracts With Private Agenci	8,214	10,000	10,000	6,937	10,000	10,000	10,000
Total	Sanitation Management	8,214	10,000	10,000	6,937	10,000	10,000	10,000
55732	Convenience Centers							
101-	-55732-359- - Disposal Fees	1,051,308	1,065,308	1,065,308	890,090	1,065,308	1,065,308	1,065,308
101-	-55732-450- - Tires And Tubes	0	7,100	7,665	7,665	7,665	7,665	7,665
Total	Convenience Centers	1,051,308	1,072,408	1,072,973	897,755	1,072,973	1,072,973	1,072,973

Fund 101 General

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Account Number				Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Total Public Health And Welfare				1,224,601	1,243,254	1,258,730	1,009,723	1,253,264	1,253,264	1,253,264
56000 Social, Cultural And Recreational Servic										
56300 Senior Citizens Assistance										
101-	-56300-105-	-	Supervisor/Director	40,914	44,616	43,616	30,282	44,878	44,878	44,878
101-	-56300-161-	-	Secretary(s)	31,853	32,294	32,294	25,986	33,134	33,134	33,134
101-	-56300-188-	-	Bonus Pay	0	0	1,000	1,000	0	0	0
101-	-56300-201-	-	Social Security	4,423	4,769	4,769	3,247	4,837	4,837	4,837
101-	-56300-204-	-	State Retirement	3,937	4,200	4,200	3,188	4,923	4,923	4,923
101-	-56300-206-	-	Life Insurance	30	38	38	35	38	38	38
101-	-56300-207-	-	Medical Insurance	3,789	4,401	10,707	8,328	16,422	16,422	16,422
101-	-56300-210-	-	Unemployment Compensation	56	84	84	63	84	84	84
101-	-56300-212-	-	Employer Medicare	1,035	1,116	1,116	759	1,132	1,132	1,132
101-	-56300-307-	-	Communication	2,996	3,936	3,936	2,091	3,000	3,000	3,000
101-	-56300-316-	-	Contributions	7,000	7,000	7,000	7,000	7,000	7,000	7,000
101-	-56300-335-	-	Maintenance And Repair Servi	0	1,200	971	610	1,200	1,200	1,200
101-	-56300-336-	-	Maintenance And Repair Servi	0	600	600	0	600	600	600
101-	-56300-337-	-	Maintenance And Repair Servi	600	660	660	360	660	660	660
101-	-56300-338-	-	Maintenance And Repair Servi	0	1,700	1,300	0	1,700	1,700	1,700
101-	-56300-347-	-	Pest Control	417	500	500	438	500	500	500
101-	-56300-351-	-	Rentals	0	6,000	6,000	3,974	6,000	6,000	6,000
101-	-56300-355-	-	Travel	485	1,400	1,400	135	1,400	1,400	1,400
101-	-56300-355-ETF	-	Travel East Tennessee Founda	0	0	500	0	0	0	0
101-	-56300-410-	-	Custodial Supplies	657	500	500	74	500	500	500
101-	-56300-415-	-	Electricity	22,691	20,000	20,000	21,812	20,000	20,000	20,000
101-	-56300-422-	-	Food Supplies	4,349	6,000	6,000	3,248	10,000	10,000	10,000
101-	-56300-422-ETF	-	Food Supplies East Tennessee	0	0	500	0	0	0	0
101-	-56300-425-	-	Gasoline	325	1,400	1,400	712	1,400	1,400	1,400
101-	-56300-435-	-	Office Supplies	0	200	200	72	500	500	500
101-	-56300-454-	-	Water And Sewer	2,198	1,913	2,313	1,708	2,280	2,280	2,280

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Account Number		Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Total	Senior Citizens Assistance	127,755	144,527	151,604	115,122	162,188	162,188	162,188
56500 Libraries								
101-	-56500-105-M - Supervisor/Director Maynardv	0	34,264	34,264	29,058	34,949	34,949	34,949
101-	-56500-129-L - Librarians Luttrell Library	0	28,218	28,218	24,084	28,358	28,358	28,358
101-	-56500-169-L - Part-Time Personnel Luttrell Li	0	28,133	28,133	25,029	28,418	28,418	28,418
101-	-56500-169-M - Part-Time Personnel Maynardv	0	13,791	13,791	10,045	13,791	13,791	13,791
101-	-56500-169-S - Part-Time Personnel Sharps Cl	0	14,067	14,067	10,882	13,790	13,790	13,790
101-	-56500-187-L - Overtime Pay Luttrell Library	0	500	500	0	500	500	500
101-	-56500-187-M - Overtime Pay Maynardville Lib	0	500	500	371	500	500	500
101-	-56500-189-M - Other Salaries & Wages Mayn	0	26,727	26,727	20,711	25,688	25,688	25,688
101-	-56500-201-L - Social Security Luttrell Library	0	3,525	3,525	2,977	3,552	3,552	3,552
101-	-56500-201-M - Social Security Maynardville Li	0	4,668	4,668	3,455	4,647	4,647	4,647
101-	-56500-201-S - Social Security Sharps Chapel	0	873	873	675	856	856	856
101-	-56500-204-L - State Retirement Luttrell Libra	0	1,502	1,502	1,274	1,518	1,518	1,518
101-	-56500-204-M - State Retirement Maynardville	0	3,331	3,331	2,728	3,273	3,273	3,273
101-	-56500-206-L - Life Insurance Luttrell Library	0	58	58	25	63	63	63
101-	-56500-206-M - Life Insurance Maynardville Li	0	48	48	48	63	63	63
101-	-56500-207-L - Medical Insurance Luttrell Libr	0	4,921	4,921	2,251	6,600	6,600	6,600
101-	-56500-207-M - Medical Insurance Maynardvill	0	11,968	11,968	9,124	12,646	12,646	12,646
101-	-56500-210-L - Unemployment Compensation	0	126	126	50	126	126	126
101-	-56500-210-M - Unemployment Compensation	0	126	126	58	126	126	126
101-	-56500-210-S - Unemployment Compensation	0	42	42	15	42	42	42
101-	-56500-212-L - Employer Medicare Luttrell Lit	0	825	825	696	831	831	831
101-	-56500-212-M - Employer Medicare Maynardvi	0	1,092	1,092	808	1,087	1,087	1,087
101-	-56500-212-S - Employer Medicare Sharps Ch	0	204	204	158	197	197	197
101-	-56500-307-L - Communication Luttrell Libran	0	1,200	1,200	270	1,200	1,200	1,200
101-	-56500-307-M - Communication Maynardville l	0	1,000	921	285	1,000	1,000	1,000
101-	-56500-307-S - Communication Sharps Chape	0	600	600	500	600	600	600

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Account Number		Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
101-	-56500-347-M - Pest Control Maynardville Libr	0	420	420	418	420	420	420
101-	-56500-350-L - Internet Connectivity Luttrell L	0	1,342	2,691	2,574	1,342	1,342	1,342
101-	-56500-350-M - Internet Connectivity Maynarc	0	1,661	1,661	2,709	1,661	1,661	1,661
101-	-56500-355-L - Travel Luttrell Library	0	500	500	468	500	500	500
101-	-56500-355-M - Travel Maynardville Library	0	775	775	907	775	775	775
101-	-56500-410-L - Custodial Supplies Luttrell Libr	0	700	250	250	700	700	700
101-	-56500-410-M - Custodial Supplies Maynardvill	0	700	632	632	700	700	700
101-	-56500-429-L - Instructional Supplies And Ma	0	0	405	64	120	120	120
101-	-56500-432-L - Library Books/Media Luttrell L	0	1,000	1,000	0	1,000	1,000	1,000
101-	-56500-432-M - Library Books/Media Maynard	0	1,000	991	991	1,000	1,000	1,000
101-	-56500-435-L - Office Supplies Luttrell Library	0	2,500	2,680	2,663	2,380	2,380	2,380
101-	-56500-435-M - Office Supplies Maynardville L	0	3,500	3,239	3,224	3,500	3,500	3,500
101-	-56500-463-M - Testing Maynardville Library	0	35	277	277	198	198	198
101-	-56500-599-L - Other Charges Luttrell Library	0	0	4,672	284	0	0	0
101-	-56500-599-LPWAY- Other Charges Luttrell Library	0	0	4,622	3,382	0	0	0
101-	-56500-599-M - Other Charges Maynardville Li	0	0	4,545	1,292	0	0	0
101-	-56500-599-MPWAY- Other Charges Maynardville	0	0	5,313	3,877	0	0	0
101-	-56500-719-L - Office Equipment Luttrell Libr	0	2,000	516	515	1,000	1,000	1,000
101-	-56500-719-M - Office Equipment Maynardville	0	2,640	413	558	1,365	1,365	1,365
Total Libraries		0	201,082	217,832	170,662	201,082	201,082	201,082
56700 Parks And Fair Boards								
101-	-56700-316-PLAK - Contributions Donated Plaque	840	3,000	3,000	2,000	3,000	3,000	3,000
101-	-56700-335- - Maintenance And Repair Servi	1,919	8,000	6,960	6,960	10,000	10,000	10,000
101-	-56700-335-WALL - Maintenance And Repair Servi	1,193	2,000	1,977	1,977	0	0	0
101-	-56700-336- - Maintenance And Repair Servi	3,167	3,000	536	536	3,000	3,000	3,000
101-	-56700-415- - Electricity	4,082	5,000	4,112	3,509	5,000	5,000	5,000
101-	-56700-422- - Food Supplies	819	1,000	734	734	1,000	1,000	1,000
101-	-56700-425- - Gasoline	1,532	2,000	1,782	1,782	2,000	2,000	2,000

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
101- -56700-426- - General Construction Material:	8,810	9,000	13,900	13,900	9,000	9,000	9,000
Total Parks And Fair Boards	22,362	33,000	33,001	31,398	33,000	33,000	33,000
Total Social, Cultural And Recreational Servic	150,117	378,609	402,437	317,182	396,270	396,270	396,270
57000 Agriculture & Natural Resources							
57100 Agricultural Extension Service							
101- -57100-309- - Contracts With Government A	88,023	88,892	88,709	14,004	92,152	92,152	92,152
101- -57100-312- - Contracts With Private Agenci	923	421	478	361	0	0	0
101- -57100-317- - Data Processing Services	2,521	2,400	2,400	1,895	2,400	2,400	2,400
101- -57100-320- - Dues And Memberships	280	440	468	468	456	456	456
101- -57100-328- - Janitorial Services	2,975	4,200	4,200	3,150	4,200	4,200	4,200
101- -57100-330- - Lease/SBITA Payments	16,000	19,200	24,000	20,948	19,200	19,200	19,200
101- -57100-337- - Maintenance And Repair Servi	0	0	239	152	408	408	408
101- -57100-347- - Pest Control	420	420	420	420	420	420	420
101- -57100-355- - Travel	1,527	1,500	1,500	1,087	1,700	1,700	1,700
101- -57100-410- - Custodial Supplies	347	350	320	320	350	350	350
101- -57100-415- - Electricity	7,763	7,000	7,000	7,413	8,000	8,000	8,000
101- -57100-435- - Office Supplies	997	400	289	231	400	400	400
101- -57100-719- - Office Equipment	0	1,600	1,600	864	1,600	1,600	1,600
Total Agricultural Extension Service	121,776	126,823	131,623	51,313	131,286	131,286	131,286
57300 Forest Service							
101- -57300-316- - Contributions	500	500	500	500	500	500	500
Total Forest Service	500	500	500	500	500	500	500
57500 Soil Conservation							
101- -57500-161- - Secretary(s)	42,870	43,464	43,464	34,974	44,594	44,594	44,594
101- -57500-201- - Social Security	2,642	2,695	2,695	2,280	2,765	2,765	2,765
101- -57500-204- - State Retirement	2,318	2,374	2,374	2,001	2,814	2,814	2,814

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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
101-	-57500-206-	-	Life Insurance	8	19	19	11	19	19	19
101-	-57500-210-	-	Unemployment Compensation	28	42	42	21	42	42	42
101-	-57500-212-	-	Employer Medicare	618	631	631	533	647	647	647
101-	-57500-317-	-	Data Processing Services	2,467	2,088	2,088	1,695	2,040	2,040	2,040
101-	-57500-320-	-	Dues And Memberships	690	720	720	440	720	720	720
101-	-57500-351-	-	Rentals	5,590	6,050	6,050	5,040	6,050	6,050	6,050
101-	-57500-355-	-	Travel	267	400	400	205	400	400	400
101-	-57500-415-	-	Electricity	1,733	2,500	2,500	1,724	2,500	2,500	2,500
101-	-57500-429-	-	Instructional Supplies And Ma	1,367	2,200	2,200	403	2,200	2,200	2,200
101-	-57500-435-	-	Office Supplies	40	450	450	323	450	450	450
101-	-57500-454-	-	Water And Sewer	460	552	552	460	552	552	552
Total Soil Conservation				61,098	64,185	64,185	50,110	65,793	65,793	65,793
Total Agriculture & Natural Resources				183,374	191,508	196,308	101,923	197,579	197,579	197,579
58000 Other General Government										
58300 Veteran's Services										
101-	-58300-105-	-	Supervisor/Director	11,400	18,720	18,720	11,880	18,720	18,720	18,720
101-	-58300-201-	-	Social Security	707	1,161	1,161	737	1,161	1,161	1,161
101-	-58300-210-	-	Unemployment Compensation	17	0	40	36	0	0	0
101-	-58300-212-	-	Employer Medicare	165	272	272	172	272	272	272
101-	-58300-307-	-	Communication	569	1,000	960	357	1,000	1,000	1,000
101-	-58300-312-	-	Contracts With Private Agenci	0	400	400	0	500	500	500
101-	-58300-355-	-	Travel	0	1,500	1,500	1,080	2,000	2,000	2,000
101-	-58300-435-	-	Office Supplies	56	200	200	0	500	500	500
Total Veteran's Services				12,914	23,253	23,253	14,262	24,153	24,153	24,153
58400 Other Charges										
101-	-58400-316-AL	-	Contributions American Legior	0	5,000	5,000	5,000	5,000	5,000	5,000
101-	-58400-316-CEMTR-		Contributions UC Cemetery As	0	2,000	2,000	2,000	2,000	2,000	2,000

Fund 101 General

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
101- -58400-316-DA - Contributions District Attorney	0	10,000	10,000	10,000	10,000	10,000	10,000
101- -58400-316-HERIT- Contributions Heritage Festiva	0	7,500	7,500	7,500	7,500	7,500	7,500
101- -58400-316-HISTO- Contributions UC Historical Sc	0	12,000	12,000	12,000	12,000	12,000	12,000
101- -58400-316-HUMSO- Contributions UC Humane Soc	0	20,001	20,001	20,001	20,000	20,000	20,000
101- -58400-316-IMAGI- Contributions Imagination Libi	0	4,000	4,000	4,000	4,000	4,000	4,000
101- -58400-316-OPRY - Contributions Union County O	0	5,000	5,000	5,000	0	0	0
101- -58400-316-PUBDR- Contributions Public Defender	0	7,500	7,500	7,500	7,500	7,500	7,500
101- -58400-316-SEN - Contributions Senior Citizens t	0	0	0	0	2,000	2,000	2,000
101- -58400-316-TAX - Contributions Hotel/Motel Tax	0	41,375	51,164	51,164	43,102	43,102	43,102
Total Other Charges	0	114,376	124,165	124,165	113,102	113,102	113,102
58600 Employee Benefits							
101- -58600-513- - Workman's Compensation Ins	58,650	66,275	66,275	60,454	66,500	66,500	66,500
Total Employee Benefits	58,650	66,275	66,275	60,454	66,500	66,500	66,500
Total Other General Government	71,564	203,904	213,693	198,881	203,755	203,755	203,755
Total General Government	9,726,034	10,832,332	11,300,242	8,810,416	11,674,064	11,674,064	11,699,064
60000 Highways							
60100 Highways							
64000 Litter And Trash Collection							
101- -64000-106- - Deputy(Ies)	35,136	37,440	37,440	23,947	38,413	38,413	38,413
101- -64000-169- - Part-Time Personnel	3,500	3,500	3,500	2,827	3,500	3,500	3,500
101- -64000-201- - Social Security	2,392	2,538	2,538	1,554	2,599	2,599	2,599
101- -64000-204- - State Retirement	2,102	2,236	2,236	1,465	2,645	2,645	2,645
101- -64000-206- - Life Insurance	21	19	29	22	19	19	19
101- -64000-207- - Medical Insurance	0	0	4,191	2,621	0	0	0
101- -64000-210- - Unemployment Compensation	30	42	42	16	42	42	42
101- -64000-212- - Employer Medicare	559	594	594	363	608	608	608
101- -64000-320- - Dues And Memberships	0	170	170	0	170	170	170
101- -64000-338- - Maintenance And Repair Servi	0	850	850	0	850	850	850

Fund 101 General

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
101- -64000-355- - Travel	0	100	100	0	100	100	100
101- -64000-425- - Gasoline	3,053	5,200	5,200	2,449	5,200	5,200	5,200
101- -64000-429- - Instructional Supplies And Ma	6,256	8,840	8,840	3,591	8,840	8,840	8,840
101- -64000-435- - Office Supplies	0	150	150	0	150	150	150
101- -64000-451- - Uniforms	500	500	500	496	500	500	500
Total Litter And Trash Collection	53,549	62,179	66,380	39,351	63,636	63,636	63,636
Total Highways	53,549	62,179	66,380	39,351	63,636	63,636	63,636
Total Highways	53,549	62,179	66,380	39,351	63,636	63,636	63,636
Total Expenditures	9,779,583	10,894,511	11,366,622	8,849,767	11,737,700	11,737,700	11,762,700
99000 Other Uses							
99100 Transfers Out							
101- -99100-590- - Transfers To Other Funds	504,187	0	0	0	0	0	194,984
Total Transfers Out	504,187	0	0	0	0	0	194,984
Total Other Uses	504,187	0	0	0	0	0	194,984
Total Other Uses	504,187	0	0	0	0	0	194,984
Total Expenditures & Other Uses	10,283,770	10,894,511	11,366,622	8,849,767	11,737,700	11,737,700	11,957,684

Fund 101 General

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over Under Estimated Expenditures	263,080	181,159	56,213	653,775	(346,846)	(346,846)	(566,830)
Estimated Beg Fund Bal JULY 1	4,710,673	4,650,025	4,650,025	4,650,025	5,303,800	5,303,800	5,303,800
 Prior Prior Year Ending Encumbered Fund Balance	 4,710,673						
Excess/Deficit Revenues/Expenditures	(60,638)						
Adjustments	(10)						
Prior Year Ending Fund Bal	4,650,025						
 Adjustment	 (10)						
Estimated End Fund JUNE 30	4,650,025	4,831,184	4,706,238	5,303,800	4,956,954	4,956,954	4,736,970

Fund 118 Ambulance Service

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
40000 Local Taxes							
40100 County Property Taxes							
118- -40110- - - Current Property Tax	952,177	963,117	963,117	957,323	963,117	963,117	963,117
118- -40120- - - Trustee's Collections - Prior Ye	16,998	15,000	15,000	16,330	15,000	15,000	15,000
118- -40130- - - Cir Clk/Clk & Master Collectior	13,844	9,000	9,000	10,960	13,000	13,000	13,000
118- -40140- - - Interest And Penalty	4,022	1,900	1,900	3,543	4,000	4,000	4,000
118- -40150- - - Pick-Up Taxes	2,472	2,000	2,000	2,525	2,000	2,000	2,000
Total County Property Taxes	989,513	991,017	991,017	990,681	997,117	997,117	997,117
Total Local Taxes	989,513	991,017	991,017	990,681	997,117	997,117	997,117
43000 Charges For Current Services							
43100 General Service Charges							
118- -43120- - - Patient Charges	1,061,855	1,050,000	1,050,000	753,266	1,061,855	1,061,855	1,061,855
118- -43194- - - Service Charges	95,713	80,000	80,000	41,852	80,000	80,000	80,000
Total General Service Charges	1,157,568	1,130,000	1,130,000	795,118	1,141,855	1,141,855	1,141,855
Total Charges For Current Services	1,157,568	1,130,000	1,130,000	795,118	1,141,855	1,141,855	1,141,855
44000 Other Local Revenues							
44100 Recurring Items							
118- -44170- - - Miscellaneous Refunds	3,608	0	732	8,877	0	0	0
118- -44170- -REIMB- Miscellaneous Refunds - BOE :	0	0	5,580	5,580	0	0	0
Total Recurring Items	3,608	0	6,312	14,457	0	0	0
Total Other Local Revenues	3,608	0	6,312	14,457	0	0	0
46000 State Of Tennessee							
46300 Health And Welfare Grants							
118- -46330- - - Emergency Medical Services T	8,800	0	8,000	8,000	0	0	0
Total Health And Welfare Grants	8,800	0	8,000	8,000	0	0	0
Total State Of Tennessee	8,800	0	8,000	8,000	0	0	0
Total Revenues	2,159,489	2,121,017	2,135,329	1,808,256	2,138,972	2,138,972	2,138,972
49000 Other Sources (Non-Revenue)							
118- -49700- - - Insurance Recovery	247	0	12,826	12,826	0	0	0

Fund 118 Ambulance Service

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Total	Other Sources (Non-Revenue)	247	0	12,826	12,826	0	0	0
Total	Other Sources (Non-Revenue)	247	0	12,826	12,826	0	0	0
Total	Revenues & Other Sources (Non-Revenue)	2,159,736	2,121,017	2,148,155	1,821,082	2,138,972	2,138,972	2,138,972

Fund 118 Ambulance Service

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
50000 General Government							
55000 Public Health And Welfare							
55130 Ambulance/Emergency Medical Services							
118- -55130-105- - Supervisor/Director	67,888	67,889	67,889	57,444	71,012	71,012	71,012
118- -55130-162- - Clerical Personnel	33,154	33,946	33,946	26,707	35,508	35,508	35,508
118- -55130-164- - Attendants	1,183,477	1,187,280	1,187,280	957,952	1,241,895	1,241,895	1,241,895
118- -55130-168-REIMB- Temporary Personnel BOE Stip	2,575	0	5,580	5,580	0	0	0
118- -55130-196- - In-Service Training	8,800	500	8,500	8,000	500	500	500
118- -55130-201- - Social Security	76,737	79,926	80,272	63,928	83,633	83,633	83,633
118- -55130-204- - State Retirement	63,486	70,128	70,431	54,477	85,117	85,117	85,117
118- -55130-206- - Life Insurance	800	750	1,352	1,164	1,384	1,384	1,384
118- -55130-207- - Medical Insurance	91,306	90,000	112,676	92,687	129,578	129,578	129,578
118- -55130-212- - Employer Medicare	17,946	18,693	18,774	14,951	19,560	19,560	19,560
118- -55130-307- - Communication	14,114	13,500	13,500	8,523	13,000	13,000	13,000
118- -55130-309- - Contracts With Government A	39,080	40,000	40,000	29,880	40,000	40,000	40,000
118- -55130-317- - Data Processing Services	4,183	6,000	6,000	3,111	5,000	5,000	5,000
118- -55130-320- - Dues And Memberships	1,120	1,250	1,250	1,232	1,250	1,250	1,250
118- -55130-325- - Fiscal Agent Charges	17,545	15,996	16,080	16,080	14,476	14,476	14,476
118- -55130-333- - Licenses	2,750	3,500	3,500	3,498	3,500	3,500	3,500
118- -55130-335- - Maintenance And Repair Servi	2,035	2,500	2,500	2,474	1,500	1,500	1,500
118- -55130-336- - Maintenance And Repair Servi	3,196	2,000	2,000	0	2,000	2,000	2,000
118- -55130-338- - Maintenance And Repair Servi	45,790	55,000	67,826	60,942	50,000	50,000	50,000
118- -55130-340- - Medical And Dental Services	0	100	100	0	100	100	100
118- -55130-348- - Postal Charges	24	250	250	0	250	250	250
118- -55130-349- - Printing, Stationery And Form:	0	500	500	0	500	500	500
118- -55130-355- - Travel	0	3,000	3,000	0	3,000	3,000	3,000
118- -55130-359- - Disposal Fees	4,753	5,000	5,000	3,604	5,000	5,000	5,000

Fund 118 Ambulance ServiceStatement of Proposed Operations
Fiscal Year Ending June 30, 2027

				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026				
118-	-55130-399-	-	Other Contracted Services	64,841	60,000	60,000	40,746	60,000	60,000	60,000
118-	-55130-410-	-	Custodial Supplies	1,655	3,500	3,500	3,948	3,500	3,500	3,500
118-	-55130-411-	-	Data Processing Supplies	0	500	500	0	500	500	500
118-	-55130-412-	-	Diesel Fuel	46,829	70,000	60,000	53,315	65,000	65,000	65,000
118-	-55130-413-	-	Drugs And Medical Supplies	67,751	75,000	75,000	85,651	80,000	80,000	80,000
118-	-55130-415-	-	Electricity	14,088	14,000	22,000	16,521	14,000	14,000	14,000
118-	-55130-434-	-	Natural Gas	2,148	2,000	2,000	1,610	2,000	2,000	2,000
118-	-55130-435-	-	Office Supplies	762	2,000	2,000	1,698	2,000	2,000	2,000
118-	-55130-450-	-	Tires And Tubes	7,735	15,000	15,000	10,973	15,000	15,000	15,000
118-	-55130-451-	-	Uniforms	7,785	10,000	10,000	5,000	10,000	10,000	10,000
118-	-55130-454-	-	Water And Sewer	3,081	2,800	2,800	2,464	2,800	2,800	2,800
118-	-55130-499-	-	Other Supplies And Materials	21,328	17,000	27,000	26,521	25,000	25,000	25,000
118-	-55130-506-	-	Liability Insurance	10,214	11,542	12,052	12,052	13,257	13,257	13,257
118-	-55130-510-	-	Trustee's Commission	31,393	31,500	31,500	28,878	31,500	31,500	31,500
118-	-55130-511-	-	Vehicle And Equipment Insura	14,034	15,858	16,562	16,562	18,218	18,218	18,218
118-	-55130-513-	-	Workman's Compensation Ins	41,098	54,609	52,711	49,835	57,981	57,981	57,981
118-	-55130-708-	-	Communication Equipment	0	500	500	0	500	500	500
118-	-55130-709-	-	Data Processing Equipment	0	1,500	1,500	0	1,500	1,500	1,500
118-	-55130-711-	-	Furniture And Fixtures	0	1,000	1,000	0	1,000	1,000	1,000
118-	-55130-729-	-	Transportation Equipment	54,102	35,000	35,000	15,170	35,000	35,000	35,000
118-	-55130-729-EMS1 -	-	Transportation Equipment EM	0	0	30,303	30,303	0	0	0
Total Ambulance/Emergency Medical Services				2,069,603	2,121,017	2,209,134	1,813,481	2,246,519	2,246,519	2,246,519
Total Public Health And Welfare				2,069,603	2,121,017	2,209,134	1,813,481	2,246,519	2,246,519	2,246,519
Total General Government				2,069,603	2,121,017	2,209,134	1,813,481	2,246,519	2,246,519	2,246,519
Total Expenditures				2,069,603	2,121,017	2,209,134	1,813,481	2,246,519	2,246,519	2,246,519
Total Expenditures				2,069,603	2,121,017	2,209,134	1,813,481	2,246,519	2,246,519	2,246,519

Fund 118 Ambulance Service

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over Under Estimated Expenditures	90,133	0	(60,979)	7,601	(107,547)	(107,547)	(107,547)
Estimated Beg Fund Bal JULY 1	622,940	713,073	713,073	713,073	720,674	720,674	720,674
 Prior Prior Year Ending Encumbered Fund Balance	 622,940						
Excess/Deficit Revenues/Expenditures	90,133						
Adjustments	0						
Prior Year Ending Fund Bal	713,073						
 Adjustment	 0						
Estimated End Fund JUNE 30	713,073	713,073	652,094	720,674	613,127	613,127	613,127

Fund 121 Special Purpose-OPIOID Remedial

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
44000 Other Local Revenues							
44100 Recurring Items							
121- -44110- -OPOI - Investment Income - National	0	0	7,335	8,325	0	0	0
Total Recurring Items	0	0	7,335	8,325	0	0	0
Total Other Local Revenues	0	0	7,335	8,325	0	0	0
48000 Other Governments And Citizens Groups							
48900 Other							
121- -48991- -OPO20- Opioid Settlement Funds - Pas	0	0	23,571	23,571	0	0	0
121- -48991- -OPO21- Opioid Settlement Funds - Pas	0	0	12,199	12,199	0	0	0
121- -48991- -OPO22- Opioid Settlement Funds - Pas	0	0	6,889	6,889	0	0	0
121- -48991- -OPO23- Opioid Settlement Funds - Pas	0	0	6,227	6,227	0	0	0
Total Other	0	0	48,886	48,886	0	0	0
Total Other Governments And Citizens Groups	0	0	48,886	48,886	0	0	0
Total Revenues	0	0	56,221	57,211	0	0	0
49000 Other Sources (Non-Revenue)							
121- -49800- - - Transfers In	0	0	315,704	315,704	0	0	0
Total Other Sources (Non-Revenue)	0	0	315,704	315,704	0	0	0
Total Other Sources (Non-Revenue)	0	0	315,704	315,704	0	0	0
Total Revenues & Other Sources (Non-Revenue)	0	0	371,925	372,915	0	0	0

Fund 121 Special Purpose-OPIOID Remedial

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
50000 General Government							
55000 Public Health And Welfare							
55170 Alcohol And Drug Programs							
121- -55170-189-OPOI3- Other Salaries & Wages Natio	0	0	505	0	505	505	505
121- -55170-201-OPOI3- Social Security National Opioc	0	0	27	0	27	27	27
121- -55170-204-OPOI3- State Retirement National Opi	0	0	207	0	207	207	207
121- -55170-212-OPOI3- Employer Medicare National C	0	0	90	0	90	90	90
121- -55170-355-OPOI - Travel National Opioids Settler	0	0	2,113	0	2,113	2,113	2,113
121- -55170-368-OPO10- Drug Treatment National Opioc	0	0	3,458	0	3,458	3,458	3,458
121- -55170-368-OPO12- Drug Treatment National Opioc	0	0	23,335	0	23,335	23,335	23,335
121- -55170-368-OPO13- Drug Treatment National Opioc	0	0	6,820	0	6,820	6,820	6,820
121- -55170-368-OPO14- Drug Treatment National Opioc	0	0	6,044	0	6,044	6,044	6,044
121- -55170-368-OPO15- Drug Treatment National Opioc	0	0	6,164	0	6,164	6,164	6,164
121- -55170-368-OPO16- Drug Treatment National Opioc	0	0	27,130	0	27,130	27,130	27,130
121- -55170-368-OPO18- Drug Treatment National Opioc	0	0	5,930	0	5,930	5,930	5,930
121- -55170-368-OPO19- Drug Treatment National Opioc	0	0	6,504	0	6,504	6,504	6,504
121- -55170-368-OPO20- Drug Treatment National Opioc	0	0	23,571	0	23,571	23,571	23,571
121- -55170-368-OPO21- Drug Treatment National Opioc	0	0	12,199	0	12,199	12,199	12,199
121- -55170-368-OPO22- Drug Treatment National Opioc	0	0	6,889	0	6,889	6,889	6,889
121- -55170-368-OPO23- Drug Treatment National Opioc	0	0	6,227	0	6,227	6,227	6,227
121- -55170-368-OPOI - Drug Treatment National Opioc	0	0	29,904	14,000	15,904	15,904	15,904
121- -55170-368-OPOI3- Drug Treatment National Opioc	0	0	3,872	0	3,872	3,872	3,872
121- -55170-368-OPOI4- Drug Treatment National Opioc	0	0	15,348	0	15,348	15,348	15,348
121- -55170-368-OPOI5- Drug Treatment National Opioc	0	0	54,365	0	54,365	54,365	54,365
121- -55170-368-OPOI6- Drug Treatment National Opioc	0	0	6,816	0	6,816	6,816	6,816
121- -55170-368-OPOI7- Drug Treatment National Opioc	0	0	7,580	0	7,580	7,580	7,580
121- -55170-368-OPOI8- Drug Treatment National Opioc	0	0	6,160	0	6,160	6,160	6,160

Fund 121 Special Purpose-OPIOID RemedialStatement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bqt Thru April 2026	Dept Request	Finance Committee	Commission Approved
121- -55170-368-OPOI9- Drug Treatment National Opio	0	0	14,764	0	14,764	14,764	14,764
121- -55170-399-OPO10- Other Contracted Services Nat	0	0	3,458	0	3,458	3,458	3,458
121- -55170-399-OPOI - Other Contracted Services Nat	0	0	23,917	0	23,917	23,917	23,917
121- -55170-399-OPOI3- Other Contracted Services Nat	0	0	4,611	0	4,611	4,611	4,611
121- -55170-399-OPOI4- Other Contracted Services Nat	0	0	15,349	0	15,349	15,349	15,349
121- -55170-435-OPOI - Office Supplies National Opioi	0	0	5,000	699	4,300	4,300	4,300
121- -55170-524-OPOI - Staff Development National O	0	0	3,000	0	3,000	3,000	3,000
121- -55170-716-OPO10- Law Enforcement Equipment I	0	0	3,355	0	3,355	3,355	3,355
121- -55170-716-OPOI - Law Enforcement Equipment I	0	0	18,641	0	18,641	18,641	18,641
121- -55170-716-OPOI3- Law Enforcement Equipment I	0	0	3,684	0	3,684	3,684	3,684
121- -55170-716-OPOI4- Law Enforcement Equipment I	0	0	14,889	0	14,889	14,889	14,889
Total Alcohol And Drug Programs	0	0	371,926	14,699	357,226	357,226	357,226
Total Public Health And Welfare	0	0	371,926	14,699	357,226	357,226	357,226
Total General Government	0	0	371,926	14,699	357,226	357,226	357,226
Total Expenditures	0	0	371,926	14,699	357,226	357,226	357,226
Total Expenditures	0	0	371,926	14,699	357,226	357,226	357,226

Fund 121 Special Purpose-OPIOID Remedial

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	0	0	(1)	358,216	(357,226)	(357,226)	(357,226)
Estimated Beg Fund Bal JULY 1	0	0	0	0	358,216	358,216	358,216
 Prior Prior Year Ending Encumbered Fund Balance							
Excess/Deficit Revenues/Expenditures							
Adjustments							
Prior Year Ending Fund Bal							
 Adjustment	0						
Estimated End Fund JUNE 30	0	0	(1)	358,216	990	990	990

Fund 122 Drug Control

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
42000 Fines, Forfeitures And Penalties							
42100 Circuit Court							
122- -42140- - - Drug Control Fines	2,499	1,000	1,000	713	1,000	1,000	1,000
Total Circuit Court	2,499	1,000	1,000	713	1,000	1,000	1,000
42300 General Sessions Court							
122- -42340- - - Drug Control Fines	2,992	2,000	2,000	618	2,000	2,000	2,000
Total General Sessions Court	2,992	2,000	2,000	618	2,000	2,000	2,000
42900 Other Fines,Forfeitures And Penalties							
122- -42910- - - Proceeds From Confiscated Pr	6,526	0	0	5,562	0	0	0
Total Other Fines,Forfeitures And Penalties	6,526	0	0	5,562	0	0	0
Total Fines, Forfeitures And Penalties	12,017	3,000	3,000	6,893	3,000	3,000	3,000
44000 Other Local Revenues							
44500 Nonrecurring Items							
122- -44530- - - Sale Of Equipment	0	0	0	950	0	0	0
122- -44540- - - Sale Of Property	1,500	0	0	0	0	0	0
122- -44570- - - Contributions & Gifts	12,548	0	0	38	0	0	0
Total Nonrecurring Items	14,048	0	0	988	0	0	0
Total Other Local Revenues	14,048	0	0	988	0	0	0
47000 Federal Government							
47600 Direct Federal Revenue							
122- -47700- -ES114- Asset Forfeiture Funds - Asset	902	0	0	0	0	0	0
122- -47700- -ES235- Asset Forfeiture Funds - DEA /	3,659	0	0	0	0	0	0
Total Direct Federal Revenue	4,561	0	0	0	0	0	0
Total Federal Government	4,561	0	0	0	0	0	0
Total Revenues	30,626	3,000	3,000	7,881	3,000	3,000	3,000
Total Revenues	30,626	3,000	3,000	7,881	3,000	3,000	3,000

Fund 122 Drug Control

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
50000 General Government							
54000 Public Safety							
54150 Drug Enforcement							
122- -54150-319- - Confidential Drug Enforcemen	0	2,000	1,800	0	0	0	0
122- -54150-356- - Tuition	0	800	2,300	850	1,000	1,000	1,000
122- -54150-401- - Animal Food And Supplies	2,336	0	6,000	5,570	1,800	1,800	1,800
122- -54150-431- - Law Enforcement Supplies	2,500	0	2,349	93	0	0	0
122- -54150-510- - Trustee's Commission	111	200	200	82	200	200	200
Total Drug Enforcement	4,947	3,000	12,649	6,595	3,000	3,000	3,000
Total Public Safety	4,947	3,000	12,649	6,595	3,000	3,000	3,000
Total General Government	4,947	3,000	12,649	6,595	3,000	3,000	3,000
Total Expenditures	4,947	3,000	12,649	6,595	3,000	3,000	3,000
Total Expenditures	4,947	3,000	12,649	6,595	3,000	3,000	3,000

Fund 122 Drug Control

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	25,679	0	(9,649)	1,286	0	0	0
Estimated Beg Fund Bal JULY 1	11,066	36,745	36,745	36,745	38,031	38,031	38,031
Prior Prior Year Ending							
Encumbered Fund Balance 11,066							
Excess/Deficit							
Revenues/Expenditures 25,679							
Adjustments 0							
Prior Year Ending Fund Bal 36,745							
Adjustment 0							
Estimated End Fund JUNE 30	36,745	36,745	27,096	38,031	38,031	38,031	38,031

Fund 127 Other General Gov Special Revenue-ARP

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
46000 State Of Tennessee							
46800 Other State Revenues							
127- -46980- -ARHEL- Other State Grants - ARPA He	0	0	0	(7,615)	0	0	0
Total Other State Revenues	0	0	0	(7,615)	0	0	0
Total State Of Tennessee	0	0	0	(7,615)	0	0	0
Total Revenues	0	0	0	(7,615)	0	0	0
Total Revenues	0	0	0	(7,615)	0	0	0

Fund 127 Other General Gov Special Revenue-ARP

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
90000 Capital Projects							
90100 Capital Projects							
91401 American Rescue Plan Act Grant #1							
127- -91401-308-ADFE- Consultants ARPA East Tennes	143,966	93,966	0	0	0	0	0
127- -91401-350-BBAND- Internet Connectivity ARPA Br	34,028	879,743	91,082	91,082	0	0	0
127- -91401-399- - Other Contracted Services	20,568	0	0	0	0	0	0
127- -91401-426-ARHEL- General Construction Material	462,007	0	0	0	0	0	0
127- -91401-499- - Other Supplies And Materials	1,928	0	0	0	0	0	0
127- -91401-499-FREQ - Other Supplies And Materials ,	0	32,182	0	0	0	0	0
127- -91401-706-BRCOM- Building Construction ARPA Bi	47,381	143,899	500	500	0	0	0
127- -91401-706-SPCOM- Building Construction ARPA Sp	0	191,280	0	64,592	0	0	0
127- -91401-799- - Other Capital Outlay	0	165,358	0	0	0	0	0
Total American Rescue Plan Act Grant #1	709,878	1,506,428	91,582	156,174	0	0	0
Total Capital Projects	709,878	1,506,428	91,582	156,174	0	0	0
Total Capital Projects	709,878	1,506,428	91,582	156,174	0	0	0
Total Expenditures	709,878	1,506,428	91,582	156,174	0	0	0
99000 Other Uses							
99100 Transfers Out							
127- -99100-590- - Transfers To Other Funds	0	0	1,553,361	0	0	0	0
Total Transfers Out	0	0	1,553,361	0	0	0	0
Total Other Uses	0	0	1,553,361	0	0	0	0
Total Other Uses	0	0	1,553,361	0	0	0	0
Total Expenditures & Other Uses	709,878	1,506,428	1,644,943	156,174	0	0	0

Fund 127 Other General Gov Special Revenue-ARP

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	(709,878)	(1,506,428)	(1,644,943)	(163,789)	0	0	0
Estimated Beg Fund Bal JULY 1	2,004,144	1,625,774	1,625,774	1,625,774	1,461,985	1,461,985	1,461,985
Prior Prior Year Ending							
Encumbered Fund Balance 2,004,144							
Excess/Deficit							
Revenues/Expenditures (378,373)							
Adjustments 3							
Prior Year Ending Fund Bal 1,625,774							
Adjustment 3							
Estimated End Fund JUNE 30	1,625,774	119,346	(19,169)	1,461,985	1,461,985	1,461,985	1,461,985

Fund 128 Other Special Revenue Fund-OPIOID Ab

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
44000 Other Local Revenues							
44100 Recurring Items							
128- -44110- - - Investment Income	1,587	0	0	0	0	0	0
128- -44110- -OPO11- Investment Income - National	9,146	0	6,645	7,158	0	0	0
128- -44110- -OPOI - Investment Income - National	3,335	0	0	0	0	0	0
128- -44110- -OPOI2- Investment Income - National	1,592	0	(30)	0	0	0	0
Total Recurring Items	15,660	0	6,615	7,158	0	0	0
Total Other Local Revenues	15,660	0	6,615	7,158	0	0	0
48000 Other Governments And Citizens Groups							
48900 Other							
128- -48991- -OPO12- Opioid Settlement Funds - Pas	23,571	0	0	0	0	0	0
128- -48991- -OPO13- Opioid Settlement Funds - Pas	6,889	0	0	0	0	0	0
128- -48991- -OPO14- Opioid Settlement Funds - Pas	6,105	0	0	0	0	0	0
128- -48991- -OPO15- Opioid Settlement Funds - Pas	6,226	0	0	0	0	0	0
128- -48991- -OPO16- Opioid Settlement Funds - Pas	27,404	0	0	0	0	0	0
128- -48991- -OPO18- Opioid Settlement Funds - Pas	5,930	0	0	0	0	0	0
128- -48991- -OPO19- Opioid Settlement Funds - Pas	6,570	0	0	0	0	0	0
Total Other	82,695	0	0	0	0	0	0
Total Other Governments And Citizens Groups	82,695	0	0	0	0	0	0
Total Revenues	98,355	0	6,615	7,158	0	0	0
49000 Other Sources (Non-Revenue)							
128- -49800- - - Transfers In	454,187	0	0	0	0	0	0
Total Other Sources (Non-Revenue)	454,187	0	0	0	0	0	0
Total Other Sources (Non-Revenue)	454,187	0	0	0	0	0	0
Total Revenues & Other Sources (Non-Revenue)	552,542	0	6,615	7,158	0	0	0

Fund 128 Other Special Revenue Fund-OPIOID Ab

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
50000 General Government							
55000 Public Health And Welfare							
55170 Alcohol And Drug Programs							
128- -55170-189-OPOI2- Other Salaries & Wages Natio	0	12,303	5,000	5,000	0	0	0
128- -55170-189-OPOI3- Other Salaries & Wages Natio	0	505	0	0	0	0	0
128- -55170-201-OPOI2- Social Security National Opioic	0	613	304	304	0	0	0
128- -55170-201-OPOI3- Social Security National Opioic	0	27	0	0	0	0	0
128- -55170-204-OPOI2- State Retirement National Opi	0	332	272	272	0	0	0
128- -55170-204-OPOI3- State Retirement National Opi	0	207	0	0	0	0	0
128- -55170-210-OPOI2- Unemployment Compensation	0	23	0	0	0	0	0
128- -55170-212-OPOI2- Employer Medicare National C	0	143	71	71	0	0	0
128- -55170-212-OPOI3- Employer Medicare National C	0	90	0	0	0	0	0
128- -55170-307-OPOI11- Communication National Opio	0	0	11,477	1,050	10,532	10,532	10,532
128- -55170-351-OPOI11- Rentals National Opioids Settlt	0	0	50,000	25,000	27,500	27,500	27,500
128- -55170-355-OPOI - Travel National Opioids Settler	0	2,113	0	0	0	0	0
128- -55170-355-OPOI2- Travel National Opioids Settler	0	4,665	3,560	3,420	140	140	140
128- -55170-368-OPOI0- Drug Treatment National Opio	0	3,458	0	0	0	0	0
128- -55170-368-OPOI11- Drug Treatment National Opio	0	39,238	15,799	6,130	10,494	10,494	10,494
128- -55170-368-OPOI2- Drug Treatment National Opio	0	23,335	0	0	0	0	0
128- -55170-368-OPOI3- Drug Treatment National Opio	0	6,820	0	0	0	0	0
128- -55170-368-OPOI4- Drug Treatment National Opio	0	6,044	0	0	0	0	0
128- -55170-368-OPOI5- Drug Treatment National Opio	0	6,164	0	0	0	0	0
128- -55170-368-OPOI6- Drug Treatment National Opio	0	27,130	0	0	0	0	0
128- -55170-368-OPOI7- Drug Treatment National Opio	0	0	82,819	0	82,819	82,819	82,819
128- -55170-368-OPOI - Drug Treatment National Opio	0	19,590	0	0	0	0	0
128- -55170-368-OPOI2- Drug Treatment National Opio	0	33,498	42,151	41,765	386	386	386
128- -55170-368-OPOI3- Drug Treatment National Opio	0	3,872	0	0	0	0	0

Fund 128 Other Special Revenue Fund-OPIOID AbStatement of Proposed Operations
Fiscal Year Ending June 30, 2027

			Actual	Original Budget	Amended Budget	Est & Bqt Thru		Finance	Commission
			2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number					April 2026				
128-	-55170-368-OPOI4-	Drug Treatment National Opio	0	15,348	0	0	0	0	0
128-	-55170-368-OPOI5-	Drug Treatment National Opio	0	20,211	0	0	0	0	0
128-	-55170-368-OPOI6-	Drug Treatment National Opio	0	2,295	0	0	0	0	0
128-	-55170-368-OPOI7-	Drug Treatment National Opio	0	2,552	0	0	0	0	0
128-	-55170-368-OPOI8-	Drug Treatment National Opio	0	2,074	0	0	0	0	0
128-	-55170-368-OPOI9-	Drug Treatment National Opio	0	4,971	0	0	0	0	0
128-	-55170-399-OPO10-	Other Contracted Services Nat	0	3,458	0	0	0	0	0
128-	-55170-399-OPO11-	Other Contracted Services Nat	0	34,682	34,682	360	34,682	34,682	34,682
128-	-55170-399-OPOI -	Other Contracted Services Nat	0	23,917	0	0	0	0	0
128-	-55170-399-OPOI2-	Other Contracted Services Nat	0	23,388	19,425	13,818	9,906	9,906	9,906
128-	-55170-399-OPOI3-	Other Contracted Services Nat	0	4,611	0	0	0	0	0
128-	-55170-399-OPOI4-	Other Contracted Services Nat	0	15,349	0	0	0	0	0
128-	-55170-399-OPOI5-	Other Contracted Services Nat	0	6,284	0	0	0	0	0
128-	-55170-399-OPOI6-	Other Contracted Services Nat	0	2,295	0	0	0	0	0
128-	-55170-399-OPOI7-	Other Contracted Services Nat	0	2,552	0	0	0	0	0
128-	-55170-399-OPOI8-	Other Contracted Services Nat	0	2,074	0	0	0	0	0
128-	-55170-399-OPOI9-	Other Contracted Services Nat	0	4,971	0	0	0	0	0
128-	-55170-435-OPOI2-	Office Supplies National Opioi	0	0	145	145	0	0	0
128-	-55170-510- -	Trustee's Commission	768	0	0	0	0	0	0
128-	-55170-524-OPOI -	Staff Development National O	0	3,000	0	0	0	0	0
128-	-55170-716-OPO10-	Law Enforcement Equipment I	0	3,355	0	0	0	0	0
128-	-55170-716-OPO11-	Law Enforcement Equipment I	0	34,683	0	0	0	0	0
128-	-55170-716-OPOI -	Law Enforcement Equipment I	0	23,641	0	0	0	0	0
128-	-55170-716-OPOI2-	Law Enforcement Equipment I	0	5,411	0	0	0	0	0
128-	-55170-716-OPOI3-	Law Enforcement Equipment I	0	3,684	0	0	0	0	0
128-	-55170-716-OPOI4-	Law Enforcement Equipment I	0	14,889	0	0	0	0	0
128-	-55170-716-OPOI5-	Law Enforcement Equipment I	0	18,094	0	0	0	0	0
128-	-55170-716-OPOI6-	Law Enforcement Equipment I	0	2,226	0	0	0	0	0
128-	-55170-716-OPOI7-	Law Enforcement Equipment I	0	2,476	0	0	0	0	0

Fund 128 Other Special Revenue Fund-OPIOID Ab

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bqt Thru April 2026	Dept Request	Finance Committee	Commission Approved
128- -55170-716-OPOI8- Law Enforcement Equipment I	0	2,012	0	0	0	0	0
128- -55170-716-OPOI9- Law Enforcement Equipment I	0	4,822	0	0	0	0	0
128- -55170-719-OPOI5- Office Equipment National Opi	0	9,776	0	0	0	0	0
Total Alcohol And Drug Programs	768	489,271	265,705	97,335	176,459	176,459	176,459
Total Public Health And Welfare	768	489,271	265,705	97,335	176,459	176,459	176,459
Total General Government	768	489,271	265,705	97,335	176,459	176,459	176,459
Total Expenditures	768	489,271	265,705	97,335	176,459	176,459	176,459
99000 Other Uses							
99100 Transfers Out							
128- -99100-590- - Transfers To Other Funds	0	0	315,704	315,704	0	0	0
Total Transfers Out	0	0	315,704	315,704	0	0	0
Total Other Uses	0	0	315,704	315,704	0	0	0
Total Other Uses	0	0	315,704	315,704	0	0	0
Total Expenditures & Other Uses	768	489,271	581,409	413,039	176,459	176,459	176,459

Fund 128 Other Special Revenue Fund-OPIOID Ab

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bqt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	551,774	(489,271)	(574,794)	(405,881)	(176,459)	(176,459)	(176,459)
Estimated Beg Fund Bal JULY 1	0	572,903	572,903	572,903	167,022	167,022	167,022
Prior Prior Year Ending							
Encumbered Fund Balance	0						
Excess/Deficit							
Revenues/Expenditures	572,903						
Adjustments	0						
Prior Year Ending Fund Bal	572,903						
Adjustment	0						
Estimated End Fund JUNE 30	572,903	83,632	(1,891)	167,022	(9,437)	(9,437)	(9,437)

Fund 131 Highway/Public Works

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
40000 Local Taxes							
40100 County Property Taxes							
131- -40110- - - Current Property Tax	355,708	313,026	328,823	358,045	337,000	337,000	337,000
131- -40120- - - Trustee's Collections - Prior Ye	6,506	6,000	6,000	6,117	6,000	6,000	6,000
131- -40130- - - Cir Clk/Clk & Master Collectior	5,064	4,400	4,400	3,852	4,400	4,400	4,400
131- -40140- - - Interest And Penalty	1,507	1,500	1,500	1,333	1,500	1,500	1,500
131- -40150- - - Pick-Up Taxes	923	544	544	944	800	800	800
Total County Property Taxes	369,708	325,470	341,267	370,291	349,700	349,700	349,700
40200 County Local Option Taxes							
131- -40280- - - Mineral Severance Tax	109,743	107,148	107,148	86,457	108,000	108,000	108,000
Total County Local Option Taxes	109,743	107,148	107,148	86,457	108,000	108,000	108,000
Total Local Taxes	479,451	432,618	448,415	456,748	457,700	457,700	457,700
43000 Charges For Current Services							
43900 Other Charges							
131- -43990- - - Other Charges For Services	8,392	0	907	907	0	0	0
Total Other Charges	8,392	0	907	907	0	0	0
Total Charges For Current Services	8,392	0	907	907	0	0	0
44000 Other Local Revenues							
44100 Recurring Items							
131- -44120- -TRI C- Lease/Rentals/PPP - Tri Count	14,458	15,805	15,805	10,784	14,500	14,500	14,500
131- -44130- - - Sale Of Materials And Supplies	1,031	0	4,441	4,695	0	0	0
131- -44135- - - Sale Of Gasoline	5,651	8,041	8,041	3,857	5,000	5,000	5,000
131- -44145- - - Sale Of Recycled Materials	1,124	0	0	367	0	0	0
131- -44170- - - Miscellaneous Refunds	52	0	0	650	0	0	0
Total Recurring Items	22,316	23,846	28,287	20,353	19,500	19,500	19,500
44500 Nonrecurring Items							
131- -44530- - - Sale Of Equipment	17,996	0	0	2,625	0	0	0
Total Nonrecurring Items	17,996	0	0	2,625	0	0	0
Total Other Local Revenues	40,312	23,846	28,287	22,978	19,500	19,500	19,500

Fund 131 Highway/Public Works

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
46000 State Of Tennessee							
46400 Public Works Grants							
131- -46420- - - State Aid Program	186,027	180,000	180,000	0	215,000	215,000	215,000
Total Public Works Grants	186,027	180,000	180,000	0	215,000	215,000	215,000
46800 Other State Revenues							
131- -46920- - - Gasoline And Motor Fuel Tax	2,064,809	1,511,775	1,511,775	997,521	1,530,472	1,530,472	1,530,472
131- -46920- -2017 - Gasoline And Motor Fuel Tax -	0	528,840	528,840	531,901	534,336	534,336	534,336
131- -46925- - - Hybrid/Electric Vehicle Registr	24,888	11,661	11,661	23,444	24,888	24,888	24,888
131- -46930- - - Petroleum Special Tax	13,120	13,120	13,120	9,840	13,120	13,120	13,120
131- -46990- - - Other State Revenues	12,712	450,000	450,000	0	900,000	900,000	900,000
Total Other State Revenues	2,115,529	2,515,396	2,515,396	1,562,706	3,002,816	3,002,816	3,002,816
Total State Of Tennessee	2,301,556	2,695,396	2,695,396	1,562,706	3,217,816	3,217,816	3,217,816
Total Revenues	2,829,711	3,151,860	3,173,005	2,043,339	3,695,016	3,695,016	3,695,016
Total Revenues	2,829,711	3,151,860	3,173,005	2,043,339	3,695,016	3,695,016	3,695,016

Fund 131 Highway/Public Works

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
60000 Highways							
60100 Highways							
61000 Administration							
131- -61000-101- - County Official/Administrative	100,377	103,521	103,521	87,595	106,359	106,359	106,359
131- -61000-103- - Assistant(s)	49,539	53,699	53,699	45,438	55,095	55,095	55,095
131- -61000-161- - Secretary(s)	37,686	41,619	41,619	33,631	42,701	42,701	42,701
131- -61000-191- - Board And Committee Membe	21,000	21,000	21,000	17,500	21,000	21,000	21,000
131- -61000-201- - Social Security	12,372	13,631	13,631	11,034	13,960	13,960	13,960
131- -61000-204- - State Retirement	13,132	13,899	13,899	11,761	13,903	13,903	13,903
131- -61000-206- - Life Insurance	144	144	234	195	211	211	211
131- -61000-207- - Medical Insurance	67,176	71,207	71,207	59,660	82,331	82,331	82,331
131- -61000-212- - Employer Medicare	2,893	3,188	3,188	2,581	3,265	3,265	3,265
131- -61000-302- - Advertising	0	200	200	50	200	200	200
131- -61000-320- - Dues And Memberships	2,724	2,800	2,800	2,724	3,300	3,300	3,300
131- -61000-325- - Fiscal Agent Charges	24,355	46,831	46,831	46,831	22,620	22,620	22,620
131- -61000-332- - Legal Notices, Recording And	1,056	2,000	2,000	0	2,000	2,000	2,000
131- -61000-335- - Maintenance And Repair Servi	2,378	20,000	20,000	2,066	20,000	20,000	20,000
131- -61000-435- - Office Supplies	3,132	3,000	3,000	1,038	3,000	3,000	3,000
Total Administration	337,964	396,739	396,829	322,104	389,945	389,945	389,945
62000 Highway And Bridge Maintenance							
131- -62000-141- - Foremen	41,636	45,545	45,545	36,787	46,729	46,729	46,729
131- -62000-144- - Equipment Operators-Heavy	146,418	160,876	160,876	129,366	165,059	165,059	165,059
131- -62000-145- - Equipment Operators-Light	193,949	233,868	233,868	189,057	239,949	239,949	239,949
131- -62000-147- - Truck Drivers	32,729	38,657	38,657	30,976	39,663	39,663	39,663
131- -62000-187- - Overtime Pay	0	10,000	10,000	0	10,000	10,000	10,000
131- -62000-201- - Social Security	24,072	27,491	27,491	23,714	31,087	31,087	31,087

Fund 131 Highway/Public Works

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
131-	-62000-204-	-	State Retirement	28,716	30,994	30,994	28,174	35,048	35,048	35,048
131-	-62000-206-	-	Life Insurance	328	317	528	440	528	528	528
131-	-62000-207-	-	Medical Insurance	155,780	158,822	158,822	132,483	183,563	183,563	183,563
131-	-62000-212-	-	Employer Medicare	5,630	6,430	6,430	5,546	7,271	7,271	7,271
131-	-62000-351-	-	Rentals	0	500	500	0	500	500	500
131-	-62000-399-	-	Other Contracted Services	15,183	18,000	27,000	25,064	18,000	18,000	18,000
131-	-62000-403-	-	Asphalt-Cold Mix	2,499	3,000	5,000	3,511	3,000	3,000	3,000
131-	-62000-404-	-	Asphalt-Hot Mix	1,814,886	1,029,712	1,044,259	913,577	1,015,300	1,015,300	1,015,300
131-	-62000-409-	-	Crushed Stone	11,580	25,000	29,441	17,288	25,000	25,000	25,000
131-	-62000-436-	-	Other Road Materials	306	3,000	3,000	822	3,000	3,000	3,000
131-	-62000-440-	-	Pipe-Metal	9,211	22,000	22,000	17,395	22,000	22,000	22,000
131-	-62000-443-	-	Road Signs	5,334	6,000	6,000	2,073	6,000	6,000	6,000
Total Highway And Bridge Maintenance				2,488,257	1,820,212	1,850,411	1,556,273	1,851,697	1,851,697	1,851,697
63100 Operation And Maintenance Of										
131-	-63100-142-	-	Mechanic(s)	41,470	45,545	45,545	36,953	46,729	46,729	46,729
131-	-63100-187-	-	Overtime Pay	0	3,000	3,000	0	3,000	3,000	3,000
131-	-63100-201-	-	Social Security	2,359	3,010	3,010	2,217	3,084	3,084	3,084
131-	-63100-204-	-	State Retirement	2,893	3,394	3,394	2,694	3,477	3,477	3,477
131-	-63100-206-	-	Life Insurance	29	29	47	39	29	29	29
131-	-63100-207-	-	Medical Insurance	22,392	23,736	23,736	19,887	27,444	27,444	27,444
131-	-63100-212-	-	Employer Medicare	552	704	704	519	722	722	722
131-	-63100-330-	-	Lease/SBITA Payments	0	264	264	0	264	264	264
131-	-63100-399-	-	Other Contracted Services	0	2,380	2,380	0	2,380	2,380	2,380
131-	-63100-412-	-	Diesel Fuel	32,640	60,000	60,000	49,649	60,000	60,000	60,000
131-	-63100-417-	-	Equipment Parts-Light	35,971	60,000	60,000	41,212	60,000	60,000	60,000
131-	-63100-424-	-	Garage Supplies	1,819	1,800	2,000	2,664	2,800	2,800	2,800
131-	-63100-425-	-	Gasoline	34,776	60,000	60,000	46,974	60,000	60,000	60,000
131-	-63100-433-	-	Lubricants	5,851	7,600	7,600	6,211	7,600	7,600	7,600

Fund 131 Highway/Public Works

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number				Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
131-	-63100-450-	-	Tires And Tubes	9,050	15,000	15,000	9,637	15,000	15,000	15,000
Total Operation And Maintenance Of Equipmer				189,802	286,462	286,680	218,656	292,529	292,529	292,529
65000 Other Charges										
131-	-65000-307-	-	Communication	4,374	10,000	10,000	2,264	10,000	10,000	10,000
131-	-65000-415-	-	Electricity	5,646	5,200	5,200	5,337	5,200	5,200	5,200
131-	-65000-454-	-	Water And Sewer	514	1,000	1,000	416	1,000	1,000	1,000
131-	-65000-463-	-	Testing	0	3,000	3,000	0	3,000	3,000	3,000
131-	-65000-510-	-	Trustee's Commission	29,874	36,000	36,000	24,812	36,000	36,000	36,000
131-	-65000-511-	-	Vehicle And Equipment Insura	43,108	48,712	50,869	50,869	55,956	55,956	55,956
131-	-65000-513-	-	Workman's Compensation Ins	25,524	31,535	20,016	19,694	34,689	34,689	34,689
Total Other Charges				109,040	135,447	126,085	103,392	145,845	145,845	145,845
68000 Capital Outlay										
131-	-68000-321-	-	Engineering Services	0	38,000	38,000	2,500	90,000	90,000	90,000
131-	-68000-705-	-	Bridge Construction	2,829	450,000	450,000	5,394	900,000	900,000	900,000
131-	-68000-714-	-	Highway Equipment	57,040	25,000	25,000	3,076	25,000	25,000	25,000
Total Capital Outlay				59,869	513,000	513,000	10,970	1,015,000	1,015,000	1,015,000
Total Highways				3,184,932	3,151,860	3,173,005	2,211,395	3,695,016	3,695,016	3,695,016
Total Highways				3,184,932	3,151,860	3,173,005	2,211,395	3,695,016	3,695,016	3,695,016
Total Expenditures				3,184,932	3,151,860	3,173,005	2,211,395	3,695,016	3,695,016	3,695,016
Total Expenditures				3,184,932	3,151,860	3,173,005	2,211,395	3,695,016	3,695,016	3,695,016

Fund 131 Highway/Public Works

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bqt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	(355,221)	0	0	(168,056)	0	0	0
Estimated Beg Fund Bal JULY 1	1,058,701	655,036	655,036	655,036	486,980	486,980	486,980
Prior Prior Year Ending							
Encumbered Fund Balance	1,058,701						
Excess/Deficit							
Revenues/Expenditures	(403,665)						
Adjustments	0						
Prior Year Ending Fund Bal	655,036						
Adjustment	0						
Estimated End Fund JUNE 30	655,036	655,036	655,036	486,980	486,980	486,980	486,980

Fund 141 General Purpose School

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
40000 Local Taxes							
40100 County Property Taxes							
141- -40110- - - Current Property Tax	1,798,786	1,371,093	1,371,093	1,770,514	1,228,520	1,228,520	1,228,520
141- -40120- - - Trustee's Collections - Prior Ye	37,675	42,122	42,122	31,014	31,335	31,335	31,335
141- -40130- - - Cir Clk/Clk & Master Collectior	25,161	29,161	29,161	18,045	29,646	29,646	29,646
141- -40140- - - Interest And Penalty	8,249	10,827	10,827	6,748	8,000	8,000	8,000
141- -40150- - - Pick-Up Taxes	4,679	3,215	3,215	4,685	5,000	5,000	5,000
Total County Property Taxes	1,874,550	1,456,418	1,456,418	1,831,006	1,302,501	1,302,501	1,302,501
40200 County Local Option Taxes							
141- -40210- - - Local Option Sales Tax	2,221,967	2,152,635	2,152,635	1,739,964	2,300,000	2,300,000	2,300,000
141- -40275- - - Mixed Drink Tax	14,772	17,559	17,559	8,038	14,000	14,000	14,000
Total County Local Option Taxes	2,236,739	2,170,194	2,170,194	1,748,002	2,314,000	2,314,000	2,314,000
40300 Statutory Local Taxes							
141- -40320- - - Bank Excise Tax	159,241	150,000	150,000	166,695	160,000	160,000	160,000
Total Statutory Local Taxes	159,241	150,000	150,000	166,695	160,000	160,000	160,000
Total Local Taxes	4,270,530	3,776,612	3,776,612	3,745,703	3,776,501	3,776,501	3,776,501
41000 Licenses And Permits							
41100 Licenses							
141- -41110- - - Marriage Licenses	1,378	1,188	1,188	969	1,299	1,299	1,299
Total Licenses	1,378	1,188	1,188	969	1,299	1,299	1,299
Total Licenses And Permits	1,378	1,188	1,188	969	1,299	1,299	1,299
43000 Charges For Current Services							
43500 Education Charges							
141- -43570- - - Receipts From Individual Schc	3,356	0	2,038	2,038	0	0	0
141- -43570- -REIMB- Receipts From Individual Schc	31,492	0	23,454	25,522	0	0	0
Total Education Charges	34,848	0	25,492	27,560	0	0	0
Total Charges For Current Services	34,848	0	25,492	27,560	0	0	0
44000 Other Local Revenues							
44100 Recurring Items							
141- -44110- - - Investment Income	54,102	0	0	0	0	0	0

Fund 141 General Purpose School

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
141- -44170- - - Miscellaneous Refunds	22,057	0	638	1,423	0	0	0
141- -44170- -REIMB- Miscellaneous Refunds - BOE :	1,810	0	0	0	0	0	0
141- -44180- - - Expenditure Credits	1,315	0	0	1,459	0	0	0
Total Recurring Items	79,284	0	638	2,882	0	0	0
44500 Nonrecurring Items							
141- -44530- - - Sale Of Equipment	1,435	0	0	1,784	0	0	0
Total Nonrecurring Items	1,435	0	0	1,784	0	0	0
Total Other Local Revenues	80,719	0	638	4,666	0	0	0
46000 State Of Tennessee							
46500 State Education Funds							
141- -46510- - - Tennessee Investment in Stud	24,604,709	49,755,230	49,847,444	44,847,533	48,463,357	48,463,357	48,463,357
141- -46513- - - TISA - On-behalf Payments	34,788	0	0	0	34,788	34,788	34,788
141- -46515- - - Early Childhood Education	453,737	0	458,419	314,793	0	0	0
141- -46515- -PREK - Early Childhood Education - Si	36,036	0	29,908	17,006	0	0	0
141- -46590- -SAL - Other State Education Funds -	356,450	356,450	356,450	320,805	356,450	356,450	356,450
141- -46610- - - Career Ladder Program	33,021	47,000	47,000	35,707	47,000	47,000	47,000
141- -46610- -CEO - Career Ladder Program - CEO	0	1,145	1,145	0	1,145	1,145	1,145
141- -46790- -ISM - Other Vocational - Innovative	248,797	0	839,793	263,661	69,395	69,395	69,395
Total State Education Funds	25,767,538	50,159,825	51,580,159	45,799,505	48,972,135	48,972,135	48,972,135
Total State Of Tennessee	25,767,538	50,159,825	51,580,159	45,799,505	48,972,135	48,972,135	48,972,135
47000 Federal Government							
47100 Federal Through State							
141- -47590- -VRS - Other Federal Through State -	18,019	0	0	0	0	0	0
141- -47590- -VRS25- Other Federal Through State -	53,586	0	50,463	22,231	0	0	0
141- -47590- -VRS26- Other Federal Through State -	0	0	105,721	41,030	0	0	0
Total Federal Through State	71,605	0	156,184	63,261	0	0	0
47600 Direct Federal Revenue							
141- -47640- -NAVY - Rotc Reimbursement - ROTC r	1,311	0	0	0	10,000	10,000	10,000
141- -47640- -ROTCP- Rotc Reimbursement - ROTC s	93,201	0	127,119	80,192	106,923	106,923	106,923
Total Direct Federal Revenue	94,512	0	127,119	80,192	116,923	116,923	116,923
Total Federal Government	166,117	0	283,303	143,453	116,923	116,923	116,923

Fund 141 General Purpose School

Statement of Proposed Operations
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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Total Revenues	30,321,130	53,937,625	55,667,392	49,721,856	52,866,858	52,866,858	52,866,858
49000 Other Sources (Non-Revenue)							
141- -49800- - - Transfers In	2,039,204	0	1,000,000	1,000,000	200,000	200,000	200,000
Total Other Sources (Non-Revenue)	2,039,204	0	1,000,000	1,000,000	200,000	200,000	200,000
Total Other Sources (Non-Revenue)	2,039,204	0	1,000,000	1,000,000	200,000	200,000	200,000
Total Revenues & Other Sources (Non-Revenue)	32,360,334	53,937,625	56,667,392	50,721,856	53,066,858	53,066,858	53,066,858

Fund 141 General Purpose School

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
70000 Education							
71000 Instruction							
71100 Regular Instruction Program							
141- -71100-116- - Teachers	9,840,680	10,356,661	10,356,661	7,750,731	10,866,046	10,866,046	10,866,046
141- -71100-116-SUP - Teachers Supplement	213,592	200,000	200,000	165,002	200,000	200,000	200,000
141- -71100-117- - Career Ladder Program	17,000	23,000	23,000	9,000	23,000	23,000	23,000
141- -71100-128- - Homebound Teachers	3,675	10,000	10,000	1,688	10,000	10,000	10,000
141- -71100-163- - Educational Assistants	527,537	558,152	558,152	401,994	545,086	545,086	545,086
141- -71100-186- - Longevity Pay	3,290	0	0	0	1,190	1,190	1,190
141- -71100-186-NC - Longevity Pay Non Certified	0	4,095	4,095	3,360	4,305	4,305	4,305
141- -71100-188- - Bonus Pay	71,901	75,000	74,721	38,537	100,000	100,000	100,000
141- -71100-201- - Social Security	613,183	683,668	683,668	470,813	716,077	716,077	716,077
141- -71100-201-SUP - Social Security Supplement	8,334	12,400	12,400	5,930	12,400	12,400	12,400
141- -71100-204- - State Retirement	745,719	738,214	738,214	543,886	827,948	827,948	827,948
141- -71100-204-SUP - State Retirement Supplement	10,082	15,980	15,980	6,984	16,300	16,300	16,300
141- -71100-205- - Employee And Dependent Ins	59,209	48,025	48,025	42,856	48,536	48,536	48,536
141- -71100-206- - Life Insurance	4,000	4,234	4,234	3,030	4,342	4,342	4,342
141- -71100-207- - Medical Insurance	1,281,546	1,372,477	1,352,800	1,040,557	1,485,769	1,485,769	1,485,769
141- -71100-210- - Unemployment Compensation	4,430	4,116	4,428	4,484	4,221	4,221	4,221
141- -71100-212- - Employer Medicare	145,404	159,890	159,649	111,849	167,470	167,470	167,470
141- -71100-212-SUP - Employer Medicare Suppleme	1,949	2,900	2,900	1,387	2,900	2,900	2,900
141- -71100-217- - Retirement - Hybrid Stabilizati	0	43,993	43,993	34,338	42,470	42,470	42,470
141- -71100-312-BAND - Contracts With Private Agenci	3,500	3,500	3,500	3,000	3,500	3,500	3,500
141- -71100-336-BAND - Maintenance And Repair Servi	2,558	3,000	3,000	2,667	3,000	3,000	3,000
141- -71100-356- - Tuition	14,956	20,000	20,000	16,900	15,000	15,000	15,000
141- -71100-369- - Cntrcts For Sub Teachers - Ce	188,267	190,000	191,231	182,733	190,000	190,000	190,000
141- -71100-370- - Cntrcts For Sub Tchrs - Non-C	25,301	25,567	25,567	23,828	25,567	25,567	25,567

Fund 141 General Purpose SchoolStatement of Proposed Operations
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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026				
141-	-71100-429-	-	Instructional Supplies And Ma	197,720	158,000	158,000	0	133,000	133,000	133,000
141-	-71100-429-ALT	-	Instructional Supplies And Ma	0	0	0	569	0	0	0
141-	-71100-429-BRES	-	Instructional Supplies And Ma	0	0	0	11,931	0	0	0
141-	-71100-429-CO	-	Instructional Supplies And Ma	0	0	0	1,230	0	0	0
141-	-71100-429-EMAC	-	Instructional Supplies And Ma	0	0	0	284	0	0	0
141-	-71100-429-HMMS	-	Instructional Supplies And Ma	0	0	0	39,708	0	0	0
141-	-71100-429-LES	-	Instructional Supplies And Ma	0	0	0	17,666	0	0	0
141-	-71100-429-MES	-	Instructional Supplies And Ma	0	0	0	17,660	0	0	0
141-	-71100-429-PES	-	Instructional Supplies And Ma	0	0	0	16,560	0	0	0
141-	-71100-429-SCES	-	Instructional Supplies And Ma	0	0	0	8,793	0	0	0
141-	-71100-429-UCHS	-	Instructional Supplies And Ma	0	0	0	30,969	0	0	0
141-	-71100-449-	-	Textbooks	319,453	200,000	200,000	199,313	200,000	200,000	200,000
141-	-71100-595-	-	TISA - On-behalf Payments	34,788	0	0	0	34,788	34,788	34,788
141-	-71100-722-BAND	-	Regular Instruction Equipmen	10,442	10,000	10,000	9,987	10,000	10,000	10,000
Total Regular Instruction Program				14,348,516	14,922,872	14,904,218	11,220,224	15,692,915	15,692,915	15,692,915
71200 Special Education Program										
141-	-71200-116-	-	Teachers	1,075,971	1,265,994	1,265,994	906,893	1,312,334	1,312,334	1,312,334
141-	-71200-117-	-	Career Ladder Program	2,000	2,000	2,000	1,000	2,000	2,000	2,000
141-	-71200-163-	-	Educational Assistants	424,940	463,666	413,666	261,927	471,063	471,063	471,063
141-	-71200-171-	-	Speech Pathologist	0	68,043	68,043	51,208	72,826	72,826	72,826
141-	-71200-186-	-	Longevity Pay	3,150	0	0	0	0	0	0
141-	-71200-186-NC	-	Longevity Pay Non Certified	0	3,045	3,045	1,995	2,065	2,065	2,065
141-	-71200-189-	-	Other Salaries & Wages	1,140	7,000	6,000	1,080	7,000	7,000	7,000
141-	-71200-201-	-	Social Security	90,132	112,204	109,104	70,940	116,392	116,392	116,392
141-	-71200-204-	-	State Retirement	107,932	115,364	111,869	82,024	125,388	125,388	125,388
141-	-71200-205-	-	Employee And Dependent Ins	42,670	41,164	36,138	23,305	38,247	38,247	38,247
141-	-71200-206-	-	Life Insurance	798	950	950	592	907	907	907
141-	-71200-207-	-	Medical Insurance	118,596	119,136	140,000	104,359	155,079	155,079	155,079

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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026				
141-	-71200-210-	-	Unemployment Compensation	1,023	882	882	865	882	882	882
141-	-71200-212-	-	Employer Medicare	21,079	26,197	25,472	16,807	27,191	27,191	27,191
141-	-71200-217-	-	Retirement - Hybrid Stabilizati	0	6,140	6,800	5,024	8,379	8,379	8,379
141-	-71200-336-	-	Maintenance And Repair Servi	527	2,500	2,500	0	2,500	2,500	2,500
141-	-71200-356-	-	Tuition	6,250	0	12,000	12,130	12,000	12,000	12,000
141-	-71200-369-	-	Cntrcts For Sub Teachers - Ce	9,706	20,000	20,525	14,231	20,000	20,000	20,000
141-	-71200-370-	-	Cntrcts For Sub Tchrs - Non-C	28,972	25,000	45,000	52,497	25,000	25,000	25,000
141-	-71200-429-	-	Instructional Supplies And Ma	18,474	30,000	40,000	0	30,000	30,000	30,000
141-	-71200-429-ALT	-	Instructional Supplies And Ma	0	0	0	812	0	0	0
141-	-71200-429-BRES	-	Instructional Supplies And Ma	0	0	0	1,498	0	0	0
141-	-71200-429-CO	-	Instructional Supplies And Ma	0	0	0	1,081	0	0	0
141-	-71200-429-HMMS	-	Instructional Supplies And Ma	0	0	0	5,771	0	0	0
141-	-71200-429-LES	-	Instructional Supplies And Ma	0	0	0	2,416	0	0	0
141-	-71200-429-MES	-	Instructional Supplies And Ma	0	0	0	6,799	0	0	0
141-	-71200-429-PES	-	Instructional Supplies And Ma	0	0	0	4,350	0	0	0
141-	-71200-429-PREK	-	Instructional Supplies And Ma	0	0	4,767	2,528	0	0	0
141-	-71200-429-SCES	-	Instructional Supplies And Ma	0	0	0	1,078	0	0	0
141-	-71200-429-UCHS	-	Instructional Supplies And Ma	0	0	0	6,678	0	0	0
141-	-71200-499-	-	Other Supplies And Materials	8,601	20,000	20,000	9,831	15,000	15,000	15,000
141-	-71200-725-	-	Special Education Equipment	15,656	25,000	20,000	7,263	20,000	20,000	20,000
Total Special Education Program				1,977,617	2,354,285	2,354,755	1,656,982	2,464,253	2,464,253	2,464,253
 71300 Vocational Education Program										
141-	-71300-116-	-	Teachers	889,203	921,688	819,452	639,921	973,380	973,380	973,380
141-	-71300-116-ISM	-	Teachers Innovative School M	72,535	0	66,479	48,782	69,395	69,395	69,395
141-	-71300-116-ROTCP-	-	Teachers ROTC SALARIES	92,696	0	204,472	179,050	106,923	106,923	106,923
141-	-71300-117-	-	Career Ladder Program	0	0	500	500	1,000	1,000	1,000
141-	-71300-189-ISM	-	Other Salaries & Wages Innov	0	0	20,000	10,000	20,000	20,000	20,000
141-	-71300-201-	-	Social Security	66,084	57,145	50,755	38,065	60,412	60,412	60,412

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
141- -71300-201-ISM - Social Security Innovative Sch	0	0	5,362	3,504	5,543	5,543	5,543
141- -71300-201-ROTCP- Social Security ROTC SALARIE	0	0	12,780	10,484	13,258	13,258	13,258
141- -71300-204- - State Retirement	82,226	56,640	48,471	44,194	63,470	63,470	63,470
141- -71300-204-ISM - State Retirement Innovative S	0	0	6,910	4,586	7,286	7,286	7,286
141- -71300-204-ROTCP- State Retirement ROTC SALAF	0	0	16,338	14,306	17,428	17,428	17,428
141- -71300-206- - Life Insurance	352	410	388	220	367	367	367
141- -71300-206-ISM - Life Insurance Innovative Sch	0	0	43	20	43	43	43
141- -71300-206-ROTCP- Life Insurance ROTC SALARIE	0	0	44	35	86	86	86
141- -71300-207- - Medical Insurance	97,232	94,841	94,841	61,985	99,918	99,918	99,918
141- -71300-207-ISM - Medical Insurance Innovative	0	0	10,168	6,517	10,441	10,441	10,441
141- -71300-207-ROTCP- Medical Insurance ROTC SALA	0	0	15,532	13,269	15,338	15,338	15,338
141- -71300-210- - Unemployment Compensation	431	357	336	278	357	357	357
141- -71300-210-ISM - Unemployment Compensation	0	0	42	26	42	42	42
141- -71300-210-ROTCP- Unemployment Compensation	0	0	42	42	84	84	84
141- -71300-212- - Employer Medicare	15,455	13,364	11,882	8,902	14,129	14,129	14,129
141- -71300-212-ISM - Employer Medicare Innovative	0	0	1,254	819	1,296	1,296	1,296
141- -71300-212-ROTCP- Employer Medicare ROTC SAL	0	0	2,965	2,452	3,901	3,901	3,901
141- -71300-217- - Retirement - Hybrid Stabilizati	0	4,235	3,202	3,306	4,368	4,368	4,368
141- -71300-217-ISM - Retirement - Hybrid Stabilizati	0	0	626	543	590	590	590
141- -71300-217-ROTCP- Retirement - Hybrid Stabilizati	0	0	2,066	1,808	909	909	909
141- -71300-307- - Communication	1,272	1,500	1,500	1,036	1,500	1,500	1,500
141- -71300-330- - Lease/SBITA Payments	1,594	1,700	1,700	160	1,700	1,700	1,700
141- -71300-335- - Maintenance And Repair Servi	21,908	4,000	4,000	1,215	4,000	4,000	4,000
141- -71300-336- - Maintenance And Repair Servi	1,724	3,000	3,000	1,308	3,000	3,000	3,000
141- -71300-351- - Rentals	0	1,000	1,371	1,052	1,000	1,000	1,000
141- -71300-369- - Cntrcts For Sub Teachers - Ce	18,435	27,114	36,162	36,668	27,114	27,114	27,114
141- -71300-414- - Duplicating Supplies	2,587	5,000	5,000	3,061	5,000	5,000	5,000
141- -71300-422- - Food Supplies	392	500	1,500	1,463	500	500	500
141- -71300-429- - Instructional Supplies And Ma	19,921	15,000	15,000	30	15,000	15,000	15,000

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
141- -71300-429-HMMS - Instructional Supplies And Ma	0	0	0	569	0	0	0
141- -71300-429-ISM - Instructional Supplies And Ma	0	0	38,145	6,168	0	0	0
141- -71300-429-UCHS - Instructional Supplies And Ma	0	0	0	10,688	0	0	0
141- -71300-499- - Other Supplies And Materials	12,296	8,000	8,000	8,276	8,000	8,000	8,000
141- -71300-499-NAVY - Other Supplies And Materials	0	0	10,000	0	10,000	10,000	10,000
141- -71300-730- - Vocational Instruction Equipm	81,184	10,000	0	0	10,000	10,000	10,000
Total Vocational Education Program	1,477,527	1,225,494	1,520,328	1,165,308	1,576,778	1,576,778	1,576,778
Total Instruction	17,803,660	18,502,651	18,779,301	14,042,514	19,733,946	19,733,946	19,733,946
72000 Support Services							
72110 Attendance							
141- -72110-105- - Supervisor/Director	63,493	82,541	82,541	61,906	82,541	82,541	82,541
141- -72110-186- - Longevity Pay	0	0	1,015	1,015	1,050	1,050	1,050
141- -72110-201- - Social Security	3,844	5,118	5,118	3,551	5,118	5,118	5,118
141- -72110-204- - State Retirement	4,324	4,763	4,763	3,630	5,327	5,327	5,327
141- -72110-206- - Life Insurance	18	0	21	16	22	22	22
141- -72110-207- - Medical Insurance	10,293	12,434	12,434	9,628	14,198	14,198	14,198
141- -72110-210- - Unemployment Compensation	21	0	21	21	21	21	21
141- -72110-212- - Employer Medicare	899	1,197	1,197	831	1,197	1,197	1,197
141- -72110-307- - Communication	428	1,000	958	357	1,000	1,000	1,000
141- -72110-355- - Travel	0	2,000	2,000	1,332	2,000	2,000	2,000
141- -72110-499- - Other Supplies And Materials	235	1,000	1,000	500	1,000	1,000	1,000
Total Attendance	83,555	110,053	111,068	82,787	113,474	113,474	113,474
72120 Health Services							
141- -72120-105- - Supervisor/Director	90,045	90,045	90,045	75,038	90,045	90,045	90,045
141- -72120-131- - Medical Personnel	386,566	412,510	412,510	301,129	420,881	420,881	420,881
141- -72120-186- - Longevity Pay	0	0	840	840	875	875	875
141- -72120-198- - Non-Certified Substitute Teach	8,700	7,500	9,300	11,400	7,500	7,500	7,500

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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
141-	-72120-201-	-	Social Security	28,937	31,623	31,623	22,958	32,197	32,197	32,197
141-	-72120-204-	-	State Retirement	35,034	36,183	35,383	26,388	37,847	37,847	37,847
141-	-72120-206-	-	Life Insurance	166	194	194	124	173	173	173
141-	-72120-207-	-	Medical Insurance	39,486	38,923	38,923	34,168	58,532	58,532	58,532
141-	-72120-210-	-	Unemployment Compensation	201	483	483	216	525	525	525
141-	-72120-212-	-	Employer Medicare	6,767	7,396	7,396	5,369	7,530	7,530	7,530
141-	-72120-217-	-	Retirement - Hybrid Stabilizati	0	1,136	1,936	2,109	2,518	2,518	2,518
141-	-72120-307-	-	Communication	846	1,500	1,500	714	1,500	1,500	1,500
141-	-72120-355-	-	Travel	726	1,500	1,500	1,203	1,500	1,500	1,500
141-	-72120-399-	-	Other Contracted Services	0	1,000	100	0	1,000	1,000	1,000
141-	-72120-413-	-	Drugs And Medical Supplies	2,056	2,500	3,210	3,208	2,500	2,500	2,500
Total Health Services				599,530	632,493	634,943	484,864	665,123	665,123	665,123
72130 Other Student Support										
141-	-72130-117-	-	Career Ladder Program	1,000	1,000	1,000	0	0	0	0
141-	-72130-123-	-	Guidance Personnel	535,004	585,458	585,458	429,298	606,312	606,312	606,312
141-	-72130-161-	-	Secretary(s)	34,258	34,268	34,268	26,360	34,268	34,268	34,268
141-	-72130-186-	-	Longevity Pay	770	0	0	0	0	0	0
141-	-72130-186-nc	-	Longevity Pay Non Certified	0	805	805	805	840	840	840
141-	-72130-201-	-	Social Security	32,706	38,535	38,535	26,012	39,768	39,768	39,768
141-	-72130-204-	-	State Retirement	38,907	40,299	40,299	30,511	45,466	45,466	45,466
141-	-72130-205-	-	Employee And Dependent Ins	6,608	6,534	6,534	5,232	6,954	6,954	6,954
141-	-72130-206-	-	Life Insurance	198	259	259	158	216	216	216
141-	-72130-207-	-	Medical Insurance	75,794	90,416	90,416	62,548	99,885	99,885	99,885
141-	-72130-210-	-	Unemployment Compensation	210	252	252	210	210	210	210
141-	-72130-212-	-	Employer Medicare	7,649	9,012	9,012	6,083	9,301	9,301	9,301
141-	-72130-217-	-	Retirement - Hybrid Stabilizati	0	1,814	1,814	1,774	2,666	2,666	2,666
141-	-72130-307-	-	Communication	846	2,000	2,000	709	2,000	2,000	2,000
141-	-72130-309-SAFE	-	Contracts With Government A	65,541	100,000	100,000	44,982	60,000	60,000	60,000

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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
141-	-72130-355-	-	Travel	1,396	500	500	364	500	500	500
141-	-72130-499-	-	Other Supplies And Materials	12,593	20,000	20,000	15,336	15,000	15,000	15,000
Total Other Student Support				813,480	931,152	931,152	650,382	923,386	923,386	923,386
72210 Regular Instruction Program										
141-	-72210-105-	-	Supervisor/Director	266,985	266,985	269,085	223,363	269,085	269,085	269,085
141-	-72210-117-	-	Career Ladder Program	5,000	5,000	5,000	2,500	5,000	5,000	5,000
141-	-72210-129-	-	Librarians	124,997	135,491	135,491	98,207	137,752	137,752	137,752
141-	-72210-162-	-	Clerical Personnel	39,767	40,377	40,377	32,541	41,201	41,201	41,201
141-	-72210-186-	-	Longevity Pay	0	0	2,030	2,030	2,100	2,100	2,100
141-	-72210-201-	-	Social Security	25,258	27,767	27,767	20,872	28,219	28,219	28,219
141-	-72210-204-	-	State Retirement	28,003	26,445	26,445	21,204	29,219	29,219	29,219
141-	-72210-206-	-	Life Insurance	126	130	130	100	108	108	108
141-	-72210-207-	-	Medical Insurance	59,609	58,989	58,989	48,961	65,782	65,782	65,782
141-	-72210-210-	-	Unemployment Compensation	126	126	126	118	105	105	105
141-	-72210-212-	-	Employer Medicare	5,907	6,494	6,494	4,881	6,600	6,600	6,600
141-	-72210-307-	-	Communication	1,698	3,000	3,000	1,285	3,000	3,000	3,000
141-	-72210-312-	-	Contracts With Private Agenci	45,966	50,000	50,000	37,500	50,000	50,000	50,000
141-	-72210-320-	-	Dues And Memberships	800	650	785	595	650	650	650
141-	-72210-355-	-	Travel	12,441	10,000	24,471	22,087	10,000	10,000	10,000
141-	-72210-369-	-	Cntrcts For Sub Teachers - Ce	1,734	3,389	3,389	1,809	10,000	10,000	10,000
141-	-72210-399-	-	Other Contracted Services	338	1,000	1,000	400	1,000	1,000	1,000
141-	-72210-422-	-	Food Supplies	7,300	7,000	7,000	5,841	7,000	7,000	7,000
141-	-72210-432-	-	Library Books/Media	16,155	2,000	2,000	0	2,000	2,000	2,000
141-	-72210-435-	-	Office Supplies	5,272	5,000	5,000	4,395	5,000	5,000	5,000
141-	-72210-499-	-	Other Supplies And Materials	21,726	15,000	13,000	1,952	10,000	10,000	10,000
141-	-72210-524-	-	Staff Development	11,808	15,000	12,000	3,508	10,000	10,000	10,000
141-	-72210-722-	-	Regular Instruction Equipmen	1,020	10,000	2,900	0	5,000	5,000	5,000
Total Regular Instruction Program				682,036	689,843	696,479	534,149	698,821	698,821	698,821

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
72220 Special Education Program							
141- -72220-161- - Secretary(s)	245,012	245,882	245,882	196,838	246,286	246,286	246,286
141- -72220-186- - Longevity Pay	4,410	0	0	0	0	0	0
141- -72220-186-NC - Longevity Pay Non Certified	0	4,585	4,585	4,585	5,495	5,495	5,495
141- -72220-189- - Other Salaries & Wages	219,771	224,709	224,709	174,958	228,700	228,700	228,700
141- -72220-201- - Social Security	28,167	29,461	29,461	22,919	29,790	29,790	29,790
141- -72220-204- - State Retirement	32,651	32,201	32,201	25,934	33,083	33,083	33,083
141- -72220-205- - Employee And Dependent Ins	26,284	27,443	30,000	23,180	30,598	30,598	30,598
141- -72220-206- - Life Insurance	205	216	216	158	216	216	216
141- -72220-207- - Medical Insurance	20,283	22,735	25,000	18,928	30,779	30,779	30,779
141- -72220-210- - Unemployment Compensation	191	210	210	192	210	210	210
141- -72220-212- - Employer Medicare	6,587	6,890	6,890	5,360	6,967	6,967	6,967
141- -72220-217- - Retirement - Hybrid Stabilizati	0	786	786	590	1,252	1,252	1,252
141- -72220-307- - Communication	3,221	5,500	5,500	2,500	5,500	5,500	5,500
141- -72220-312- - Contracts With Private Agenci	253,651	200,000	200,000	199,983	200,000	200,000	200,000
141- -72220-348- - Postal Charges	2,993	3,000	3,000	0	3,000	3,000	3,000
141- -72220-355- - Travel	1,020	5,000	5,000	1,879	5,000	5,000	5,000
141- -72220-399- - Other Contracted Services	8,338	5,000	5,000	585	5,000	5,000	5,000
141- -72220-499- - Other Supplies And Materials	22,263	35,000	35,000	24,182	35,000	35,000	35,000
141- -72220-524- - Staff Development	17,328	15,000	22,500	16,540	15,000	15,000	15,000
141- -72220-790- - Other Equipment	10,713	20,000	12,500	11,273	20,000	20,000	20,000
Total Special Education Program	903,088	883,618	888,440	730,584	901,876	901,876	901,876
72230 Vocational Education Program							
141- -72230-105- - Supervisor/Director	90,983	90,045	90,045	42,021	45,023	45,023	45,023
141- -72230-117- - Career Ladder Program	1,000	1,000	1,000	0	1,000	1,000	1,000
141- -72230-161- - Secretary(s)	37,538	37,383	37,383	29,918	37,383	37,383	37,383
141- -72230-186-NC - Longevity Pay Non Certified	0	1,155	1,155	1,155	1,190	1,190	1,190

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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
141-	-72230-201-	-	Social Security	7,887	8,034	8,034	3,450	2,392	2,392	2,392
141-	-72230-204-	-	State Retirement	8,482	7,969	7,969	2,211	2,627	2,627	2,627
141-	-72230-206-	-	Life Insurance	35	43	43	11	22	22	22
141-	-72230-207-	-	Medical Insurance	6,704	6,698	6,698	0	0	0	0
141-	-72230-210-	-	Unemployment Compensation	42	42	42	42	42	42	42
141-	-72230-212-	-	Employer Medicare	1,845	1,879	1,879	1,068	1,227	1,227	1,227
141-	-72230-307-	-	Communication	810	1,000	1,000	357	1,000	1,000	1,000
141-	-72230-355-	-	Travel	2,903	4,000	4,000	2,905	4,000	4,000	4,000
Total Vocational Education Program				158,229	159,248	159,248	83,138	95,906	95,906	95,906
72250 Technology										
141-	-72250-105-	-	Supervisor/Director	82,695	82,695	82,695	69,788	84,795	84,795	84,795
141-	-72250-120-	-	Computer Programmer(s)	42,827	43,484	43,484	34,841	44,371	44,371	44,371
141-	-72250-186-	-	Longevity Pay	0	0	0	0	805	805	805
141-	-72250-189-	-	Other Salaries & Wages	144,825	79,654	90,616	62,962	81,579	81,579	81,579
141-	-72250-189-NC	-	Other Salaries & Wages Non C	0	61,587	61,587	48,363	65,279	65,279	65,279
141-	-72250-201-	-	Social Security	16,273	16,580	12,842	10,187	13,066	13,066	13,066
141-	-72250-201-NC	-	Social Security Non Certified	0	0	3,738	3,163	3,892	3,892	3,892
141-	-72250-204-	-	State Retirement	17,801	16,712	12,498	10,231	13,652	13,652	13,652
141-	-72250-204-NC	-	State Retirement Non Certifie	0	0	4,214	3,566	4,275	4,275	4,275
141-	-72250-206-	-	Life Insurance	86	86	50	51	65	65	65
141-	-72250-206-NC	-	Life Insurance Non Certified	0	0	65	18	22	22	22
141-	-72250-207-	-	Medical Insurance	13,244	12,753	12,753	9,628	14,198	14,198	14,198
141-	-72250-210-	-	Unemployment Compensation	84	84	63	63	63	63	63
141-	-72250-210-NC	-	Unemployment Compensation	0	0	21	21	21	21	21
141-	-72250-212-	-	Employer Medicare	3,806	3,878	3,004	2,382	3,056	3,056	3,056
141-	-72250-212-NC	-	Employer Medicare Non Certif	0	0	874	740	910	910	910
141-	-72250-307-	-	Communication	1,192	2,500	2,500	992	2,500	2,500	2,500
141-	-72250-310-	-	Contracts With Other Public A	35,622	35,000	22,000	16,342	35,000	35,000	35,000

Fund 141 General Purpose School

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
141-	-72250-337-	-	Maintenance And Repair Servi	29,638	30,000	30,000	26,936	30,000	30,000	30,000
141-	-72250-350-	-	Internet Connectivity	389,640	40,000	40,000	36,079	40,000	40,000	40,000
141-	-72250-355-	-	Travel	2,812	2,500	2,500	2,574	2,500	2,500	2,500
141-	-72250-435-	-	Office Supplies	611	1,000	1,000	685	1,000	1,000	1,000
141-	-72250-471-	-	Software	91,439	100,000	113,000	110,376	100,000	100,000	100,000
141-	-72250-524-	-	Staff Development	175	1,000	1,000	350	1,000	1,000	1,000
141-	-72250-790-	-	Other Equipment	86,490	90,000	80,000	79,870	90,000	90,000	90,000
Total Technology				959,260	619,513	620,504	530,208	632,049	632,049	632,049
72290 Other Programs										
141-	-72290-215-	-	On-Behalf Payments For Opet	89,327	0	0	0	0	0	0
Total Other Programs				89,327	0	0	0	0	0	0
72310 Board Of Education										
141-	-72310-118-	-	Secretary To Board	3,600	3,600	3,600	3,000	3,600	3,600	3,600
141-	-72310-191-	-	Board And Committee Membe	25,200	25,200	25,200	21,000	25,200	25,200	25,200
141-	-72310-201-	-	Social Security	1,786	1,786	1,786	1,488	1,786	1,786	1,786
141-	-72310-204-	-	State Retirement	229	208	208	173	229	229	229
141-	-72310-210-	-	Unemployment Compensation	0	21	21	0	21	21	21
141-	-72310-212-	-	Employer Medicare	418	418	418	348	418	418	418
141-	-72310-305-	-	Audit Services	17,700	17,000	19,100	19,100	21,200	21,200	21,200
141-	-72310-307-	-	Communication	420	1,300	1,300	707	1,300	1,300	1,300
141-	-72310-316-	-	Contributions	5,000	5,000	5,000	5,000	5,000	5,000	5,000
141-	-72310-320-	-	Dues And Memberships	23,787	22,000	23,699	23,699	22,000	22,000	22,000
141-	-72310-331-	-	Legal Services	33,896	30,000	30,000	13,592	30,000	30,000	30,000
141-	-72310-332-	-	Legal Notices, Recording And	12	500	500	0	500	500	500
141-	-72310-355-	-	Travel	2,853	2,500	2,500	1,883	2,500	2,500	2,500
141-	-72310-414-	-	Duplicating Supplies	2,454	2,500	2,500	1,825	2,500	2,500	2,500
141-	-72310-499-	-	Other Supplies And Materials	9,912	12,000	12,000	11,248	12,000	12,000	12,000

Fund 141 General Purpose School

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
141-	-72310-506-	-	Liability Insurance	148,074	165,843	159,889	159,889	175,878	175,878	175,878
141-	-72310-508-	-	Premiums On Corporate Suret	100	100	100	100	100	100	100
141-	-72310-510-	-	Trustee's Commission	88,289	116,000	116,000	81,088	116,000	116,000	116,000
141-	-72310-513-	-	Workman's Compensation Ins	150,846	179,840	179,840	166,029	182,632	182,632	182,632
141-	-72310-524-	-	Staff Development	2,816	6,000	10,812	8,916	6,000	6,000	6,000
141-	-72310-535-	-	Fee Waiver	308	8,000	8,000	0	8,000	8,000	8,000
Total Board Of Education				517,700	599,816	602,473	519,085	616,864	616,864	616,864
72320 Office Of The Superintendent										
141-	-72320-101-	-	County Official/Administrative	113,600	113,600	113,600	94,667	113,600	113,600	113,600
141-	-72320-117-CEO	-	Career Ladder Program CEO C	0	1,000	1,000	0	1,000	1,000	1,000
141-	-72320-140-	-	Salary Supplements	5,000	5,000	5,000	5,000	5,000	5,000	5,000
141-	-72320-201-	-	Social Security	6,900	7,353	7,353	5,714	7,353	7,353	7,353
141-	-72320-201-CEO	-	Social Security CEO Career La	0	57	57	0	57	57	57
141-	-72320-204-	-	State Retirement	7,670	6,954	6,954	5,751	7,621	7,621	7,621
141-	-72320-204-CEO	-	State Retirement CEO Career	0	64	64	0	64	64	64
141-	-72320-206-	-	Life Insurance	21	22	22	18	22	22	22
141-	-72320-207-	-	Medical Insurance	16,866	18,138	18,138	14,599	25,956	25,956	25,956
141-	-72320-210-	-	Unemployment Compensation	21	21	21	21	21	21	21
141-	-72320-212-	-	Employer Medicare	1,614	1,720	1,720	1,336	1,720	1,720	1,720
141-	-72320-212-CEO	-	Employer Medicare CEO Caree	0	13	13	0	13	13	13
141-	-72320-307-	-	Communication	3,013	800	800	191	800	800	800
141-	-72320-320-	-	Dues And Memberships	3,126	3,090	3,130	3,130	3,090	3,090	3,090
141-	-72320-348-	-	Postal Charges	519	500	460	10	500	500	500
141-	-72320-355-	-	Travel	1,545	5,000	5,000	4,271	4,000	4,000	4,000
141-	-72320-435-	-	Office Supplies	1,415	4,000	4,000	1,205	3,000	3,000	3,000
141-	-72320-530-	-	Fines, Assessments, And Pena	0	1,000	1,000	62	1,000	1,000	1,000
Total Office Of The Superintendent				161,310	168,332	168,332	135,975	174,817	174,817	174,817

Fund 141 General Purpose School

Statement of Proposed Operations
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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026				
72410 Office Of The Principal										
141-	-72410-104-	-	Principals	768,025	774,002	774,002	580,662	771,502	771,502	771,502
141-	-72410-104-K12	-	Principals K12-TNVA-TN Virtua	107,336	107,336	107,336	89,447	107,336	107,336	107,336
141-	-72410-117-	-	Career Ladder Program	5,000	5,000	5,000	1,500	3,000	3,000	3,000
141-	-72410-139-	-	Assistant Principals	310,808	316,947	316,947	233,560	313,068	313,068	313,068
141-	-72410-161-	-	Secretary(s)	506,756	511,532	511,532	395,182	516,872	516,872	516,872
141-	-72410-186-	-	Longevity Pay	6,650	0	0	0	12,180	12,180	12,180
141-	-72410-186-NC	-	Longevity Pay Non Certified	0	6,895	6,895	6,895	7,875	7,875	7,875
141-	-72410-201-	-	Social Security	102,065	100,091	100,091	72,447	99,964	99,964	99,964
141-	-72410-201-K12	-	Social Security K12-TNVA-TN \	0	6,655	6,655	5,075	6,655	6,655	6,655
141-	-72410-204-	-	State Retirement	112,573	99,585	98,917	76,152	107,203	107,203	107,203
141-	-72410-204-K12	-	State Retirement K12-TNVA-TI	0	6,193	6,193	5,161	6,816	6,816	6,816
141-	-72410-205-	-	Employee And Dependent Ins	33,040	34,304	34,304	26,160	38,247	38,247	38,247
141-	-72410-206-	-	Life Insurance	602	626	626	437	626	626	626
141-	-72410-206-K12	-	Life Insurance K12-TNVA-TN \	0	22	22	18	22	22	22
141-	-72410-207-	-	Medical Insurance	123,157	115,343	115,343	80,383	110,502	110,502	110,502
141-	-72410-207-K12	-	Medical Insurance K12-TNVA-TI	0	15,081	15,081	13,269	15,799	15,799	15,799
141-	-72410-210-	-	Unemployment Compensation	627	609	615	625	609	609	609
141-	-72410-210-K12	-	Unemployment Compensation	0	21	21	21	21	21	21
141-	-72410-212-	-	Employer Medicare	23,870	23,408	23,408	16,943	23,379	23,379	23,379
141-	-72410-212-K12	-	Employer Medicare K12-TNVA-	0	1,556	1,556	1,187	1,556	1,556	1,556
141-	-72410-217-	-	Retirement - Hybrid Stabilizati	0	0	668	560	642	642	642
141-	-72410-307-	-	Communication	103,953	90,000	90,000	45,357	90,000	90,000	90,000
141-	-72410-369-	-	Cntrcts For Sub Teachers - Ce	0	1,355	1,355	166	1,355	1,355	1,355
141-	-72410-414-	-	Duplicating Supplies	32,883	30,000	30,000	26,475	30,000	30,000	30,000
141-	-72410-790-	-	Other Equipment	0	10,000	10,000	5,676	5,000	5,000	5,000
Total Office Of The Principal				2,237,345	2,256,561	2,256,567	1,683,358	2,270,229	2,270,229	2,270,229

72510 Fiscal Services

Fund 141 General Purpose School

Statement of Proposed Operations
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			Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
			2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number					April 2026				
141-	-72510-168-REIMB-	Temporary Personnel BOE Stip	29,501	0	20,643	22,522	0	0	0
141-	-72510-201-REIMB-	Social Security BOE Stipends &	1,794	0	1,265	1,381	0	0	0
141-	-72510-204-REIMB-	State Retirement BOE Stipend	1,776	0	1,210	1,248	0	0	0
141-	-72510-210-REIMB-	Unemployment Compensation	15	0	0	4	0	0	0
141-	-72510-212-REIMB-	Employer Medicare BOE Stipe	419	0	294	323	0	0	0
141-	-72510-217-REIMB-	Retirement - Hybrid Stabilizati	0	0	43	43	0	0	0
141-	-72510-325-	Fiscal Agent Charges	325,332	309,169	309,169	309,169	367,812	367,812	367,812
Total Fiscal Services			358,837	309,169	332,624	334,690	367,812	367,812	367,812
72610 Operation Of Plant									
141-	-72610-166-	Custodial Personnel	987,298	1,037,722	982,722	762,434	1,046,277	1,046,277	1,046,277
141-	-72610-186-	Longevity Pay	2,695	0	0	0	0	0	0
141-	-72610-186-NC	Longevity Pay Non Certified	0	2,800	2,800	1,155	1,155	1,155	1,155
141-	-72610-201-	Social Security	59,915	64,512	64,512	48,952	64,941	64,941	64,941
141-	-72610-204-	State Retirement	65,182	66,904	66,904	53,400	58,739	58,739	58,739
141-	-72610-205-	Employee And Dependent Ins	84,802	96,050	96,050	78,995	130,040	130,040	130,040
141-	-72610-206-	Life Insurance	649	583	583	511	583	583	583
141-	-72610-210-	Unemployment Compensation	890	840	840	796	840	840	840
141-	-72610-212-	Employer Medicare	14,012	15,088	15,088	11,449	15,188	15,188	15,188
141-	-72610-309-	Contracts With Government A	175	600	600	115	600	600	600
141-	-72610-312-	Contracts With Private Agenci	101,843	89,000	89,000	91,600	89,000	89,000	89,000
141-	-72610-335-	Maintenance And Repair Servi	405	3,500	3,500	3,456	3,500	3,500	3,500
141-	-72610-361-	Permits	1,935	1,500	1,500	60	1,500	1,500	1,500
141-	-72610-370-	Cntrcts For Sub Tchrs - Non-C	8,344	6,500	16,500	19,928	6,500	6,500	6,500
141-	-72610-410-	Custodial Supplies	110,136	120,000	120,000	99,991	120,000	120,000	120,000
141-	-72610-415-	Electricity	792,397	750,000	750,000	690,458	850,000	850,000	850,000
141-	-72610-434-	Natural Gas	52,343	75,000	51,651	53,577	110,000	110,000	110,000
141-	-72610-454-	Water And Sewer	94,555	100,000	100,000	72,718	120,000	120,000	120,000
141-	-72610-502-	Building And Contents Insurar	223,131	248,786	252,806	252,806	278,087	278,087	278,087

Fund 141 General Purpose School

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number		Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Total	Operation Of Plant	2,600,707	2,679,385	2,615,056	2,242,401	2,896,950	2,896,950	2,896,950
72620 Maintenance Of Plant								
141-	-72620-167- -	Maintenance Personnel	155,514	155,847	155,847	130,609	158,970	158,970
141-	-72620-186- -	Longevity Pay	1,470	0	0	0	0	0
141-	-72620-186-NC -	Longevity Pay Non Certified	0	1,575	1,575	1,575	1,680	1,680
141-	-72620-201- -	Social Security	9,087	9,760	9,760	7,510	9,960	9,960
141-	-72620-204- -	State Retirement	10,783	11,004	11,004	9,130	10,940	10,940
141-	-72620-206- -	Life Insurance	45	65	65	38	65	65
141-	-72620-207- -	Medical Insurance	26,915	28,127	28,127	22,686	29,113	29,113
141-	-72620-210- -	Unemployment Compensation	61	63	63	61	63	63
141-	-72620-212- -	Employer Medicare	2,125	2,283	2,283	1,756	2,329	2,329
141-	-72620-307- -	Communication	1,159	1,500	1,500	1,071	1,500	1,500
141-	-72620-312- -	Contracts With Private Agenci	86,240	90,000	90,000	86,240	90,000	90,000
141-	-72620-335- -	Maintenance And Repair Servi	116,587	112,500	164,480	170,916	112,500	112,500
141-	-72620-336- -	Maintenance And Repair Servi	127,474	112,500	130,700	131,297	112,500	112,500
141-	-72620-338- -	Maintenance And Repair Servi	1,149	2,500	2,500	1,233	2,500	2,500
141-	-72620-355- -	Travel	549	1,000	1,000	328	1,000	1,000
141-	-72620-451- -	Uniforms	1,482	1,500	1,500	1,350	1,500	1,500
Total	Maintenance Of Plant	540,640	530,224	600,404	565,800	534,620	534,620	534,620
72710 Transportation								
141-	-72710-146- -	Bus Drivers	75,680	92,802	92,802	62,839	115,472	115,472
141-	-72710-189- -	Other Salaries & Wages	78,685	99,266	99,266	60,338	115,983	115,983
141-	-72710-201- -	Social Security	9,335	11,108	11,108	7,589	14,350	14,350
141-	-72710-204- -	State Retirement	8,697	9,202	9,202	6,815	7,791	7,791
141-	-72710-210- -	Unemployment Compensation	90	84	84	82	105	105
141-	-72710-212- -	Employer Medicare	2,183	1,937	1,937	1,775	2,511	2,511
141-	-72710-217- -	Retirement - Hybrid Stabilizati	0	60	60	218	112	112

Fund 141 General Purpose School

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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026	April 2026			
141-	-72710-312-	-	Contracts With Private Agenci	15,228	15,228	15,228	12,690	15,228	15,228	15,228
141-	-72710-313-	-	Contracts With Parents	3,882	5,000	30,000	22,018	5,000	5,000	5,000
141-	-72710-315-	-	Contracts With Vehicle Owner:	814,264	900,000	875,000	688,000	900,000	900,000	900,000
141-	-72710-322-	-	Evaluation And Testing	3,907	7,500	7,500	4,844	7,500	7,500	7,500
141-	-72710-338-	-	Maintenance And Repair Servi	18,820	15,000	25,000	14,198	15,000	15,000	15,000
141-	-72710-412-	-	Diesel Fuel	15,224	30,000	20,000	12,246	30,000	30,000	30,000
141-	-72710-425-	-	Gasoline	5,354	7,500	7,500	5,100	7,500	7,500	7,500
141-	-72710-456-	-	Gravel And Chert	0	500	500	0	500	500	500
141-	-72710-729-	-	Transportation Equipment	0	2,500	2,500	509	2,500	2,500	2,500
Total Transportation				1,051,349	1,197,687	1,197,687	899,261	1,239,552	1,239,552	1,239,552
Total Support Services				11,756,393	11,767,094	11,814,977	9,476,682	12,131,479	12,131,479	12,131,479
Total Education				29,560,053	30,269,745	30,594,278	23,519,196	31,865,425	31,865,425	31,865,425
73000 Operation Of Non-Instructional Services										
73300 Community Services										
141-	-73300-186-VRS26-		Longevity Pay Transition Scho	0	0	770	770	0	0	0
141-	-73300-189-	-	Other Salaries & Wages	46,711	46,711	46,711	35,033	46,711	46,711	46,711
141-	-73300-189-VRS26-		Other Salaries & Wages Trans	0	0	67,513	38,332	0	0	0
141-	-73300-201-	-	Social Security	2,673	2,896	2,896	0	2,896	2,896	2,896
141-	-73300-201-VRS26-		Social Security Transition Schc	0	0	4,234	2,082	0	0	0
141-	-73300-204-VRS26-		State Retirement Transition Sc	0	0	4,773	2,733	0	0	0
141-	-73300-205-VRS26-		Employee And Dependent Ins	0	0	7,402	4,106	0	0	0
141-	-73300-206-VRS26-		Life Insurance Transition Scho	0	0	44	25	0	0	0
141-	-73300-207-VRS26-		Medical Insurance Transition S	0	0	19,952	8,125	0	0	0
141-	-73300-210-	-	Unemployment Compensation	71	42	42	42	42	42	42
141-	-73300-210-VRS26-		Unemployment Compensation	0	0	42	40	0	0	0
141-	-73300-212-	-	Employer Medicare	1,302	677	677	508	677	677	677
141-	-73300-212-VRS26-		Employer Medicare Transition	0	0	991	487	0	0	0
141-	-73300-307-	-	Communication	846	1,125	1,125	714	1,125	1,125	1,125

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Account Number		Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Total	Community Services	51,603	51,451	157,172	92,997	51,451	51,451	51,451
73400 Early Childhood Education								
141-	-73400-105- - Supervisor/Director	7,241	0	7,400	6,107	0	0	0
141-	-73400-116- - Teachers	199,356	0	210,000	169,169	0	0	0
141-	-73400-163- - Educational Assistants	106,017	0	109,264	81,813	0	0	0
141-	-73400-186-NC - Longevity Pay Non Certified	0	0	0	735	0	0	0
141-	-73400-189- - Other Salaries & Wages	4,000	0	3,000	3,000	0	0	0
141-	-73400-201- - Social Security	18,851	0	21,000	15,210	0	0	0
141-	-73400-201-NC - Social Security Non Certified	0	0	0	46	0	0	0
141-	-73400-204- - State Retirement	22,320	0	25,000	16,823	0	0	0
141-	-73400-204-NC - State Retirement Non Certified	0	0	0	51	0	0	0
141-	-73400-205- - Employee And Dependent Ins	6,608	0	0	5,232	0	0	0
141-	-73400-206- - Life Insurance	183	0	300	142	0	0	0
141-	-73400-207- - Medical Insurance	27,876	0	39,000	18,372	0	0	0
141-	-73400-210- - Unemployment Compensation	208	0	300	207	0	0	0
141-	-73400-212- - Employer Medicare	4,409	0	4,900	3,557	0	0	0
141-	-73400-212-NC - Employer Medicare Non Certif	0	0	0	11	0	0	0
141-	-73400-217- - Retirement - Hybrid Stabilizati	0	0	1,000	374	0	0	0
141-	-73400-355- - Travel	0	0	1,000	0	0	0	0
141-	-73400-369- - Cntrcts For Sub Teachers - Ce	1,622	0	4,027	2,769	0	0	0
141-	-73400-370- - Cntrcts For Sub Tchrs - Non-C	2,909	0	1,769	1,416	0	0	0
141-	-73400-399- - Other Contracted Services	4,565	0	1,758	1,623	0	0	0
141-	-73400-422- - Food Supplies	2,940	0	2,500	2,262	0	0	0
141-	-73400-429- - Instructional Supplies And Ma	18,061	0	12,000	7,742	0	0	0
141-	-73400-429-BRES - Instructional Supplies And Ma	0	0	0	264	0	0	0
141-	-73400-429-LES - Instructional Supplies And Ma	0	0	0	264	0	0	0
141-	-73400-429-MES - Instructional Supplies And Ma	0	0	0	838	0	0	0
141-	-73400-429-PES - Instructional Supplies And Ma	0	0	0	264	0	0	0

Fund 141 General Purpose School

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
141- -73400-429-SCES - Instructional Supplies And Ma	0	0	0	264	0	0	0
141- -73400-499- - Other Supplies And Materials	17,316	0	9,197	7,093	0	0	0
141- -73400-790- - Other Equipment	4,548	0	4,269	3,156	0	0	0
Total Early Childhood Education	449,030	0	457,684	348,804	0	0	0
Total Operation Of Non-Instructional Services	500,633	51,451	614,856	441,801	51,451	51,451	51,451
76000 Capital Outlay							
76000 Capital Outlay							
76100 Regular Capital Outlay							
141- -76100-399-ISM - Other Contracted Services Inn	10,000	0	0	0	0	0	0
141- -76100-706-ISM - Building Construction Innovati	14,283	0	229,006	140,480	0	0	0
Total Regular Capital Outlay	24,283	0	229,006	140,480	0	0	0
Total Capital Outlay	24,283	0	229,006	140,480	0	0	0
Total Capital Outlay	24,283	0	229,006	140,480	0	0	0
80000 Debt Service							
82330 Education							
141- -82330-699- - Other Debt Service	0	269,875	269,875	269,875	266,700	266,700	266,700
Total Education	0	269,875	269,875	269,875	266,700	266,700	266,700
Total Debt Service	0	269,875	269,875	269,875	266,700	266,700	266,700
Total Expenditures	30,084,969	30,591,071	31,708,015	24,371,352	32,183,576	32,183,576	32,183,576
99000 Other Uses							
99100 Transfers Out							
141- -99100-590- - Transfers To Other Funds	500,000	27,956,866	26,848,824	25,511,179	27,527,690	27,527,690	27,527,690
Total Transfers Out	500,000	27,956,866	26,848,824	25,511,179	27,527,690	27,527,690	27,527,690
Total Other Uses	500,000	27,956,866	26,848,824	25,511,179	27,527,690	27,527,690	27,527,690
Total Other Uses	500,000	27,956,866	26,848,824	25,511,179	27,527,690	27,527,690	27,527,690
Total Expenditures & Other Uses	30,584,969	58,547,937	58,556,839	49,882,531	59,711,266	59,711,266	59,711,266

Fund 141 General Purpose School

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bqt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	1,775,365	(4,610,312)	(1,889,447)	839,325	(6,644,408)	(6,644,408)	(6,644,408)
Estimated Beg Fund Bal JULY 1	9,374,852	11,615,263	11,615,263	11,615,263	12,454,588	12,454,588	12,454,588
Prior Prior Year Ending							
Encumbered Fund Balance	9,374,852						
Excess/Deficit							
Revenues/Expenditures	2,240,411						
Adjustments	0						
Prior Year Ending Fund Bal	11,615,263						
Adjustment	0						
Estimated End Fund JUNE 30	11,615,263	7,004,951	9,725,816	12,454,588	5,810,180	5,810,180	5,810,180

Fund 142 School Federal Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
47000 Federal Government							
47100 Federal Through State							
142- -47131- - -	65,237	0	0	0	0	0	0
142-801-47131- - - Vocational Educ - Basic Grants	0	63,398	65,702	36,482	62,731	62,731	62,731
142- -47141- - -	1,094,656	0	0	0	0	0	0
142-011-47141- - - Title 1 Grants To Local Educ A	0	221,450	185,670	133,752	185,870	185,870	185,870
142-101-47141- - - Title 1 Grants To Local Educ A	0	897,257	1,022,996	480,066	843,326	843,326	843,326
142- -47143- - -	1,471,336	0	0	0	0	0	0
142-901-47143- - - Special Education - Grants To	0	1,310,385	1,457,204	900,701	1,267,152	1,267,152	1,267,152
142- -47145- - -	28,428	0	0	0	0	0	0
142-911-47145- - - Special Education Preschool G	0	34,438	49,515	25,154	34,038	34,038	34,038
142- -47146- - -	8,280	0	0	0	0	0	0
142-301-47146- - - English Language Acquisition	0	0	41,393	20,209	8,908	8,908	8,908
142- -47148- - -	342,838	0	0	0	0	0	0
142-501-47148- - - Rural Education	0	314,990	494,039	277,590	339,658	339,658	339,658
142- -47307- - - COVID-19 Grant B	12,200	0	0	0	0	0	0
142- -47309- - - COVID-19 Grant D	82,800	0	0	0	0	0	0
142- -47401- - - American Rescue Plan Act Gra	2,525,242	0	0	0	0	0	0
142- -47404- - - American Rescue Plan Act Gra	5,503	0	0	0	0	0	0
Total Federal Through State	5,636,520	2,841,918	3,316,519	1,873,954	2,741,683	2,741,683	2,741,683
Total Federal Government	5,636,520	2,841,918	3,316,519	1,873,954	2,741,683	2,741,683	2,741,683
Total Revenues	5,636,520	2,841,918	3,316,519	1,873,954	2,741,683	2,741,683	2,741,683
49000 Other Sources (Non-Revenue)							
142- -49800- - - Transfers In	500,000	0	0	0	0	0	0
Total Other Sources (Non-Revenue)	500,000	0	0	0	0	0	0
Total Other Sources (Non-Revenue)	500,000	0	0	0	0	0	0
Total Revenues & Other Sources (Non-Revenue)	6,136,520	2,841,918	3,316,519	1,873,954	2,741,683	2,741,683	2,741,683

Fund 142 School Federal Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
70000 Education							
71000 Instruction							
71100 Regular Instruction Program							
142- -71100-116- - Teachers	212,432	0	0	0	0	0	0
142-101-71100-116- - Teachers	0	108,015	51,400	36,237	127,990	127,990	127,990
142- -71100-163- - Educational Assistants	45,874	0	0	0	0	0	0
142-501-71100-163- - Educational Assistants	0	46,408	46,408	34,137	41,057	41,057	41,057
142- -71100-186- - Longevity Pay	735	0	0	0	0	0	0
142-501-71100-186- - Longevity Pay	0	770	770	0	0	0	0
142-501-71100-186-NC - Longevity Pay Non Certified	0	0	0	770	0	0	0
142- -71100-189- - Other Salaries & Wages	9,545	0	0	0	0	0	0
142- -71100-201- - Social Security	15,827	0	0	0	0	0	0
142-101-71100-201- - Social Security	0	6,698	3,187	1,832	7,936	7,936	7,936
142-501-71100-201- - Social Security	0	2,926	2,926	2,042	2,546	2,546	2,546
142-501-71100-201-NC - Social Security Non Certified	0	0	0	46	0	0	0
142- -71100-204- - State Retirement	19,517	0	0	0	0	0	0
142-101-71100-204- - State Retirement	0	9,387	4,467	2,895	10,432	10,432	10,432
142-501-71100-204- - State Retirement	0	3,968	3,968	2,386	3,347	3,347	3,347
142-501-71100-204-NC - State Retirement Non Certified	0	0	0	54	0	0	0
142- -71100-205- - Employee And Dependent Ins	6,608	0	0	0	0	0	0
142-501-71100-205- - Employee And Dependent Ins	0	0	0	5,232	0	0	0
142- -71100-206- - Life Insurance	130	0	0	0	0	0	0
142-101-71100-206- - Life Insurance	0	60	30	16	44	44	44
142-501-71100-206- - Life Insurance	0	60	60	32	44	44	44
142- -71100-207- - Medical Insurance	41,596	0	0	0	0	0	0
142-101-71100-207- - Medical Insurance	0	27,000	15,000	11,975	24,181	24,181	24,181
142-501-71100-207- - Medical Insurance	0	6,162	7,000	0	7,644	7,644	7,644

Fund 142 School Federal ProjectsStatement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
142- -71100-210- - Unemployment Compensation	90	0	0	0	0	0	0
142-101-71100-210- - Unemployment Compensation	0	42	21	21	42	42	42
142-501-71100-210- - Unemployment Compensation	0	42	42	38	42	42	42
142- -71100-212- - Employer Medicare	3,701	0	0	0	0	0	0
142-101-71100-212- - Employer Medicare	0	1,566	745	428	1,856	1,856	1,856
142-501-71100-212- - Employer Medicare	0	664	664	477	596	596	596
142-501-71100-212-NC - Employer Medicare Non Certif	0	0	0	11	0	0	0
142- -71100-369- - Cntrcts For Sub Teachers - Ce	4,031	0	0	0	0	0	0
142-101-71100-369- - Cntrcts For Sub Teachers - Ce	0	2,340	1,170	1,353	3,000	3,000	3,000
142- -71100-370- - Cntrcts For Sub Tchrs - Non-C	613	0	0	0	0	0	0
142-101-71100-370- - Cntrcts For Sub Tchrs - Non-C	0	2,340	1,170	0	3,000	3,000	3,000
142-501-71100-370- - Cntrcts For Sub Tchrs - Non-C	0	2,000	2,000	413	250	250	250
142-501-71100-399- - Other Contracted Services	0	0	7,000	0	250	250	250
142- -71100-429- - Instructional Supplies And Ma	192,872	0	0	0	0	0	0
142-101-71100-429- - Instructional Supplies And Ma	0	114,276	160,155	0	116,900	116,900	116,900
142-301-71100-429- - Instructional Supplies And Ma	0	0	374	0	8,404	8,404	8,404
142-501-71100-429- - Instructional Supplies And Ma	0	32	83,989	0	250	250	250
142-101-71100-429-BRES - Instructional Supplies And Ma	0	0	0	1,902	0	0	0
142-301-71100-429-COCKE- Instructional Supplies And Ma	0	0	0	3,844	0	0	0
142-301-71100-429- Instructional Supplies And Ma	0	0	10,338	7,304	0	0	0
142-301-71100-429-COUNI- Instructional Supplies And Ma	0	0	2,327	0	0	0	0
142-301-71100-429-GRAIN- Instructional Supplies And Ma	0	0	5,212	0	0	0	0
142-301-71100-429-HMMS - Instructional Supplies And Ma	0	0	0	315	0	0	0
142-501-71100-429-HMMS - Instructional Supplies And Ma	0	0	0	3,318	0	0	0
142-101-71100-429-K12 - Instructional Supplies And Ma	0	0	0	104,620	0	0	0
142-101-71100-429-LES - Instructional Supplies And Ma	0	0	0	3,622	0	0	0
142-301-71100-429-LES - Instructional Supplies And Ma	0	0	0	1,554	0	0	0
142-101-71100-429-MES - Instructional Supplies And Ma	0	0	0	5,520	0	0	0
142-301-71100-429-MES - Instructional Supplies And Ma	0	0	0	433	0	0	0

Fund 142 School Federal ProjectsStatement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number		Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
142-301-71100-429-	Instructional Supplies And Ma	0	0	1,450	0	0	0	0
142-101-71100-429-PES -	Instructional Supplies And Ma	0	0	0	5,794	0	0	0
142-301-71100-429-PES -	Instructional Supplies And Ma	0	0	0	1,665	0	0	0
142-501-71100-429-PES -	Instructional Supplies And Ma	0	0	0	995	0	0	0
142-101-71100-429-SCES -	Instructional Supplies And Ma	0	0	0	1,325	0	0	0
142-101-71100-429-UCHS -	Instructional Supplies And Ma	0	0	0	460	0	0	0
142-301-71100-429-UCHS -	Instructional Supplies And Ma	0	0	0	360	0	0	0
142-501-71100-429-UCHS -	Instructional Supplies And Ma	0	0	0	43,312	0	0	0
142-301-71100-429-UNION-	Instructional Supplies And Ma	0	0	8,491	646	0	0	0
142- -71100-499- -	Other Supplies And Materials	140	0	0	0	0	0	0
142-101-71100-499- -	Other Supplies And Materials	0	16,950	17,300	4,746	6,000	6,000	6,000
142-301-71100-499- -	Other Supplies And Materials	0	0	0	100	503	503	503
142-301-71100-499-COCKE-	Other Supplies And Materials	0	0	4,398	0	0	0	0
142-301-71100-499-UNION-	Other Supplies And Materials	0	0	503	0	0	0	0
142- -71100-599- -	Other Charges	2,757	0	0	0	0	0	0
142-101-71100-599- -	Other Charges	0	18,550	156,868	16,214	15,439	15,439	15,439
142- -71100-722- -	Regular Instruction Equipmen	117,384	0	0	0	0	0	0
142-101-71100-722- -	Regular Instruction Equipmen	0	107,300	99,400	42,804	23,900	23,900	23,900
142-501-71100-722- -	Regular Instruction Equipmen	0	0	61,691	6,190	250	250	250
Total Regular Instruction Program		673,852	477,556	760,524	357,438	405,903	405,903	405,903
71200 Special Education Program								
142- -71200-116- -	Teachers	296,434	0	0	0	0	0	0
142-901-71200-116- -	Teachers	0	320,270	320,270	211,007	299,673	299,673	299,673
142- -71200-163- -	Educational Assistants	248,372	0	0	0	0	0	0
142-901-71200-163- -	Educational Assistants	0	247,087	247,087	156,980	241,820	241,820	241,820
142-911-71200-163- -	Educational Assistants	0	25,554	38,999	24,475	27,150	27,150	27,150
142-901-71200-171- -	Speech Pathologist	0	54,933	38,240	0	60,229	60,229	60,229
142-911-71200-186-NC -	Longevity Pay Non Certified	0	0	0	0	840	840	840

Fund 142 School Federal ProjectsStatement of Proposed Operations
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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026				
142-	-71200-201-	-	Social Security	32,498	0	0	0	0	0	0
142-901-	71200-201-	-	Social Security	0	38,582	38,582	22,125	37,307	37,307	37,307
142-911-	71200-201-	-	Social Security	0	1,584	2,418	1,465	1,736	1,736	1,736
142-	-71200-204-	-	State Retirement	36,709	0	0	0	0	0	0
142-901-	71200-204-	-	State Retirement	0	41,202	41,202	25,407	43,329	43,329	43,329
142-911-	71200-204-	-	State Retirement	0	1,786	2,726	1,711	1,957	1,957	1,957
142-	-71200-205-	-	Employee And Dependent Ins	33,058	0	0	0	0	0	0
142-901-	71200-205-	-	Employee And Dependent Ins	0	0	0	16,822	0	0	0
142-	-71200-206-	-	Life Insurance	353	0	0	0	0	0	0
142-901-	71200-206-	-	Life Insurance	0	389	389	241	389	389	389
142-911-	71200-206-	-	Life Insurance	0	22	43	21	22	22	22
142-	-71200-207-	-	Medical Insurance	25,352	0	0	0	0	0	0
142-901-	71200-207-	-	Medical Insurance	0	62,947	47,500	17,636	37,744	37,744	37,744
142-	-71200-210-	-	Unemployment Compensation	405	0	0	0	0	0	0
142-901-	71200-210-	-	Unemployment Compensation	0	378	378	361	378	378	378
142-911-	71200-210-	-	Unemployment Compensation	0	21	63	63	21	21	21
142-	-71200-212-	-	Employer Medicare	7,600	0	0	0	0	0	0
142-901-	71200-212-	-	Employer Medicare	0	9,023	9,023	5,174	8,725	8,725	8,725
142-911-	71200-212-	-	Employer Medicare	0	371	566	343	406	406	406
142-	-71200-369-	-	Cntrcts For Sub Teachers - Ce	188	0	0	0	0	0	0
142-	-71200-370-	-	Cntrcts For Sub Tchrs - Non-C	641	0	0	0	0	0	0
142-	-71200-499-	-	Other Supplies And Materials	265	0	0	0	0	0	0
142-911-	71200-499-	-	Other Supplies And Materials	0	5,100	4,700	1,500	1,906	1,906	1,906
142-	-71200-725-	-	Special Education Equipment	25,470	0	0	0	0	0	0
Total Special Education Program				707,345	809,249	792,186	485,331	763,632	763,632	763,632
 71300 Vocational Education Program										
142-	-71300-116-	-	Teachers	7,739	0	0	0	0	0	0
142-	-71300-189-	-	Other Salaries & Wages	2,000	0	0	0	0	0	0

Fund 142 School Federal ProjectsStatement of Proposed Operations
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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
142-801-71300-189- - Other Salaries & Wages	0	2,000	0	0	0	0	0
142- -71300-201- - Social Security	534	0	0	0	0	0	0
142-801-71300-201- - Social Security	0	124	0	0	0	0	0
142- -71300-204- - State Retirement	779	0	0	0	0	0	0
142-801-71300-204- - State Retirement	0	160	0	0	0	0	0
142- -71300-206- - Life Insurance	4	0	0	0	0	0	0
142- -71300-207- - Medical Insurance	1,967	0	0	0	0	0	0
142-801-71300-210- - Unemployment Compensation	0	21	0	0	0	0	0
142- -71300-212- - Employer Medicare	125	0	0	0	0	0	0
142-801-71300-212- - Employer Medicare	0	29	0	0	0	0	0
142-801-71300-429- - Instructional Supplies And Ma	0	0	15,350	0	15,350	15,350	15,350
142-801-71300-429-UCHS - Instructional Supplies And Ma	0	0	0	8,999	0	0	0
142-801-71300-471- - Software	0	0	10,000	8,438	10,000	10,000	10,000
142- -71300-499- - Other Supplies And Materials	28,814	0	0	0	0	0	0
142-801-71300-499- - Other Supplies And Materials	0	25,662	9,645	7,259	11,293	11,293	11,293
142- -71300-730- - Vocational Instruction Equipm	19,868	0	0	0	0	0	0
142-801-71300-730- - Vocational Instruction Equipm	0	18,009	10,858	13,252	9,210	9,210	9,210
Total Vocational Education Program	61,830	46,005	45,853	37,948	45,853	45,853	45,853
Total Instruction	1,443,027	1,332,810	1,598,563	880,717	1,215,388	1,215,388	1,215,388
72000 Support Services							
72130 Other Student Support							
142- -72130-123- - Guidance Personnel	28,080	0	0	0	0	0	0
142- -72130-130- - Social Workers	16,328	0	0	0	0	0	0
142- -72130-189- - Other Salaries & Wages	314,451	0	0	0	0	0	0
142-101-72130-189- - Other Salaries & Wages	0	107,025	128,765	80,269	128,765	128,765	128,765
142-501-72130-189- - Other Salaries & Wages	0	209,839	211,868	164,132	226,679	226,679	226,679
142-801-72130-189-PD - Other Salaries & Wages Teach	0	0	2,000	0	2,000	2,000	2,000
142- -72130-201- - Social Security	20,771	0	0	0	0	0	0

Fund 142 School Federal ProjectsStatement of Proposed Operations
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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
142-101-72130-201- - Social Security	0	6,640	7,985	4,364	7,985	7,985	7,985
142-501-72130-201- - Social Security	0	13,011	12,566	9,488	14,050	14,050	14,050
142-801-72130-201- - Social Security	0	0	124	0	124	124	124
142- -72130-204- - State Retirement	24,281	0	0	0	0	0	0
142-101-72130-204- - State Retirement	0	9,305	11,195	5,538	10,495	10,495	10,495
142-501-72130-204- - State Retirement	0	18,236	16,521	9,470	15,850	15,850	15,850
142-801-72130-204- - State Retirement	0	0	160	0	160	160	160
142- -72130-206- - Life Insurance	137	0	0	0	0	0	0
142-101-72130-206- - Life Insurance	0	42	63	32	44	44	44
142-501-72130-206- - Life Insurance	0	63	63	47	66	66	66
142- -72130-207- - Medical Insurance	49,111	0	0	0	0	0	0
142-101-72130-207- - Medical Insurance	0	26,037	26,037	17,423	26,037	26,037	26,037
142-501-72130-207- - Medical Insurance	0	7,703	30,000	23,409	23,358	23,358	23,358
142- -72130-210- - Unemployment Compensation	123	0	0	0	0	0	0
142-101-72130-210- - Unemployment Compensation	0	42	68	38	42	42	42
142-501-72130-210- - Unemployment Compensation	0	63	63	63	63	63	63
142-801-72130-210- - Unemployment Compensation	0	0	21	0	21	21	21
142- -72130-212- - Employer Medicare	4,858	0	0	0	0	0	0
142-101-72130-212- - Employer Medicare	0	1,746	1,875	1,021	1,875	1,875	1,875
142-501-72130-212- - Employer Medicare	0	3,043	2,940	2,219	3,316	3,316	3,316
142-801-72130-212- - Employer Medicare	0	0	29	0	29	29	29
142- -72130-307- - Communication	597	0	0	0	0	0	0
142-101-72130-307- - Communication	0	1,000	1,000	212	1,000	1,000	1,000
142- -72130-355- - Travel	203	0	0	0	0	0	0
142-101-72130-355- - Travel	0	300	300	0	300	300	300
142- -72130-524- - Staff Development	4,751	0	0	0	0	0	0
142-801-72130-524-PD - Staff Development Teacher Pa	0	8,754	5,904	3,711	5,904	5,904	5,904
142- -72130-599- - Other Charges	16,350	0	0	0	0	0	0
142-101-72130-599- - Other Charges	0	25,000	26,000	5,033	25,500	25,500	25,500

Fund 142 School Federal ProjectsStatement of Proposed Operations
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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
142-801-72130-599-CTSO - Other Charges CTE Travel Stu	0	6,000	8,971	9,535	6,000	6,000	6,000
142-101-72130-790- - Other Equipment	0	494	494	0	250	250	250
Total Other Student Support	480,041	444,343	495,012	336,004	499,913	499,913	499,913
72210 Regular Instruction Program							
142- -72210-105- - Supervisor/Director	111,183	0	0	0	0	0	0
142-011-72210-105- - Supervisor/Director	0	92,090	92,090	76,741	92,090	92,090	92,090
142- -72210-162- - Clerical Personnel	40,325	0	0	0	0	0	0
142-011-72210-162- - Clerical Personnel	0	43,000	43,000	36,300	43,780	43,780	43,780
142-011-72210-186- - Longevity Pay	0	1,330	1,330	1,330	1,365	1,365	1,365
142-101-72210-186- - Longevity Pay	0	2,730	2,730	0	0	0	0
142- -72210-189- - Other Salaries & Wages	272,061	0	0	0	0	0	0
142-011-72210-189- - Other Salaries & Wages	0	33,398	0	0	0	0	0
142-101-72210-189- - Other Salaries & Wages	0	223,066	223,066	167,587	227,100	227,100	227,100
142- -72210-201- - Social Security	25,256	0	0	0	0	0	0
142-011-72210-201- - Social Security	0	10,530	8,500	6,685	8,575	8,575	8,575
142-101-72210-201- - Social Security	0	14,000	14,000	10,067	14,081	14,081	14,081
142- -72210-204- - State Retirement	24,914	0	0	0	0	0	0
142-011-72210-204- - State Retirement	0	11,740	11,860	7,042	11,500	11,500	11,500
142-101-72210-204- - State Retirement	0	19,622	19,622	9,670	18,510	18,510	18,510
142- -72210-205- - Employee And Dependent Ins	6,571	0	0	0	0	0	0
142-011-72210-205- - Employee And Dependent Ins	0	0	0	5,795	0	0	0
142- -72210-206- - Life Insurance	114	0	0	0	0	0	0
142-011-72210-206- - Life Insurance	0	60	60	35	45	45	45
142-101-72210-206- - Life Insurance	0	66	66	47	66	66	66
142- -72210-207- - Medical Insurance	43,333	0	0	0	0	0	0
142-011-72210-207- - Medical Insurance	0	14,000	14,100	6,037	15,000	15,000	15,000
142-101-72210-207- - Medical Insurance	0	20,000	20,000	16,345	22,000	22,000	22,000
142- -72210-210- - Unemployment Compensation	105	0	0	0	0	0	0

Fund 142 School Federal ProjectsStatement of Proposed Operations
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			Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
			2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number					April 2026				
142-011-72210-210-	-	Unemployment Compensation	0	160	45	42	45	45	45
142-101-72210-210-	-	Unemployment Compensation	0	63	63	63	63	63	63
142- -72210-212-	-	Employer Medicare	5,907	0	0	0	0	0	0
142-011-72210-212-	-	Employer Medicare	0	2,463	2,000	1,563	2,100	2,100	2,100
142-101-72210-212-	-	Employer Medicare	0	3,275	3,275	2,354	3,293	3,293	3,293
142- -72210-307-	-	Communication	1,893	0	0	0	0	0	0
142-011-72210-307-	-	Communication	0	2,400	2,400	1,571	2,000	2,000	2,000
142-101-72210-307-	-	Communication	0	5,000	5,000	0	1,000	1,000	1,000
142- -72210-355-	-	Travel	3,014	0	0	0	0	0	0
142-011-72210-355-	-	Travel	0	2,279	2,285	831	2,000	2,000	2,000
142-101-72210-355-	-	Travel	0	5,000	5,000	1,337	2,500	2,500	2,500
142- -72210-399-	-	Other Contracted Services	72,800	0	0	0	0	0	0
142- -72210-499-	-	Other Supplies And Materials	885	0	0	0	0	0	0
142-011-72210-499-	-	Other Supplies And Materials	0	1,000	1,200	1,047	1,100	1,100	1,100
142-301-72210-499-COCKE-	-	Other Supplies And Materials	0	0	4,300	4,104	0	0	0
142- -72210-524-	-	Staff Development	18,240	0	0	0	0	0	0
142-011-72210-524-	-	Staff Development	0	6,000	6,000	4,071	5,170	5,170	5,170
142-101-72210-524-	-	Staff Development	0	11,780	10,980	2,782	7,200	7,200	7,200
142-501-72210-524-	-	Staff Development	0	0	3,500	3,494	0	0	0
142-301-72210-524-	-	Staff Development Grainger F	0	0	2,000	0	0	0	0
142-301-72210-524-GRAIN-	-	Staff Development Grainger C	0	0	2,000	0	0	0	0
142- -72210-599-	-	Other Charges	1,993	0	0	0	0	0	0
142-101-72210-599-	-	Other Charges	0	0	4,000	3,177	4,000	4,000	4,000
142- -72210-790-	-	Other Equipment	5,269	0	0	0	0	0	0
142-011-72210-790-	-	Other Equipment	0	1,000	800	420	1,100	1,100	1,100
142-101-72210-790-	-	Other Equipment	0	500	500	0	500	500	500
Total Regular Instruction Program			633,863	526,552	505,772	370,537	486,183	486,183	486,183

72220 Special Education Program

Fund 142 School Federal ProjectsStatement of Proposed Operations
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				Actual	Original Budget	Amended Budget	Est & Bgt Thru		Finance	Commission
				2025	2026	Thru	April 2026	Dept Request	Committee	Approved
Account Number						April 2026				
142-	-72220-105-	-	Supervisor/Director	82,695	0	0	0	0	0	0
142-901-	72220-105-	-	Supervisor/Director	0	82,695	83,745	69,788	84,795	84,795	84,795
142-	-72220-124-	-	Phsyncological Personnel	143,190	0	0	0	0	0	0
142-901-	72220-124-	-	Phsyncological Personnel	0	145,514	145,514	109,135	147,248	147,248	147,248
142-	-72220-189-	-	Other Salaries & Wages	52,270	0	0	0	0	0	0
142-	-72220-201-	-	Social Security	16,893	0	0	0	0	0	0
142-901-	72220-201-	-	Social Security	0	14,149	14,215	10,864	14,388	14,388	14,388
142-	-72220-204-	-	State Retirement	19,637	0	0	0	0	0	0
142-901-	72220-204-	-	State Retirement	0	14,670	14,731	11,451	15,972	15,972	15,972
142-	-72220-206-	-	Life Insurance	84	0	0	0	0	0	0
142-901-	72220-206-	-	Life Insurance	0	65	65	49	66	66	66
142-	-72220-207-	-	Medical Insurance	17,611	0	0	0	0	0	0
142-901-	72220-207-	-	Medical Insurance	0	14,649	14,649	11,091	15,479	15,479	15,479
142-	-72220-210-	-	Unemployment Compensation	84	0	0	0	0	0	0
142-901-	72220-210-	-	Unemployment Compensation	0	63	63	63	63	63	63
142-	-72220-212-	-	Employer Medicare	3,951	0	0	0	0	0	0
142-901-	72220-212-	-	Employer Medicare	0	3,309	3,325	2,541	3,366	3,366	3,366
142-	-72220-312-	-	Contracts With Private Agenci	258,423	0	0	0	0	0	0
142-901-	72220-312-	-	Contracts With Private Agenci	0	75,460	240,226	200,927	66,181	66,181	66,181
142-901-	72220-524-	-	Staff Development	0	0	10,000	8,138	0	0	0
142-	-72220-790-	-	Other Equipment	19,035	0	0	0	0	0	0
Total Special Education Program				613,873	350,574	526,533	424,047	347,558	347,558	347,558
72230 Vocational Education Program										
142-	-72230-524-	-	Staff Development	1,728	0	0	0	0	0	0
142-801-	72230-524-	-	Staff Development	0	2,639	2,639	1,980	2,639	2,639	2,639
Total Vocational Education Program				1,728	2,639	2,639	1,980	2,639	2,639	2,639

72510 Fiscal Services

Fund 142 School Federal Projects

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
142- -72510-399- - Other Contracted Services	12,200	0	0	0	0	0	0
Total Fiscal Services	12,200	0	0	0	0	0	0
72710 Transportation							
142- -72710-313- - Contracts With Parents	9,556	0	0	0	0	0	0
142-901-72710-313- - Contracts With Parents	0	10,000	11,000	6,768	10,000	10,000	10,000
142- -72710-315- - Contracts With Vehicle Owner:	169,096	0	0	0	0	0	0
142-901-72710-315- - Contracts With Vehicle Owner:	0	175,000	177,000	147,005	180,000	180,000	180,000
Total Transportation	178,652	185,000	188,000	153,773	190,000	190,000	190,000
Total Support Services	1,920,357	1,509,108	1,717,956	1,286,341	1,526,293	1,526,293	1,526,293
Total Education	3,363,384	2,841,918	3,316,519	2,167,058	2,741,681	2,741,681	2,741,681
76000 Capital Outlay							
76000 Capital Outlay							
76100 Regular Capital Outlay							
142- -76100-304- - Architects	206,574	0	0	0	0	0	0
142- -76100-706- - Building Construction	2,018,268	0	0	0	0	0	0
Total Regular Capital Outlay	2,224,842	0	0	0	0	0	0
Total Capital Outlay	2,224,842	0	0	0	0	0	0
Total Capital Outlay	2,224,842	0	0	0	0	0	0
Total Expenditures	5,588,226	2,841,918	3,316,519	2,167,058	2,741,681	2,741,681	2,741,681
Total Expenditures	5,588,226	2,841,918	3,316,519	2,167,058	2,741,681	2,741,681	2,741,681

Fund 142 School Federal Projects

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	548,294	0	0	(293,104)	2	2	2
Estimated Beg Fund Bal JULY 1	1,012,627	1,512,219	1,512,219	1,512,219	1,219,115	1,219,115	1,219,115
Prior Prior Year Ending							
Encumbered Fund Balance 1,012,627							
Excess/Deficit							
Revenues/Expenditures 499,592							
Adjustments 0							
Prior Year Ending Fund Bal 1,512,219							
Adjustment 0							
Estimated End Fund JUNE 30	1,512,219	1,512,219	1,512,219	1,219,115	1,219,117	1,219,117	1,219,117

Fund 143 Central Cafeteria

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
43000 Charges For Current Services							
43500 Education Charges							
143- -43522- - Lunch Payments - Adults	18,219	0	0	0	0	0	0
143- -43522- -BRES - Lunch Payments - Adults - Big	0	1,194	1,194	4,027	4,155	4,155	4,155
143- -43522- -HMMS - Lunch Payments - Adults - Ho	0	2,803	2,803	1,652	2,122	2,122	2,122
143- -43522- -LES - Lunch Payments - Adults - Lut	0	3,068	3,068	2,016	2,488	2,488	2,488
143- -43522- -MES - Lunch Payments - Adults - Ma	0	2,235	2,235	1,812	2,372	2,372	2,372
143- -43522- -PES - Lunch Payments - Adults - Pai	0	1,260	1,260	825	1,160	1,160	1,160
143- -43522- -SCES - Lunch Payments - Adults - Shi	0	1,563	1,563	2,058	2,557	2,557	2,557
143- -43522- -UCHS - Lunch Payments - Adults - Un	0	5,536	5,536	4,661	5,892	5,892	5,892
143- -43525- - A La Carte Sales	89,863	0	0	0	0	0	0
143- -43525- -BRES - A La Carte Sales - Big Ridge E	0	14,299	14,299	8,954	10,366	10,366	10,366
143- -43525- -HMMS - A La Carte Sales - Horace May	0	12,690	12,690	11,037	11,977	11,977	11,977
143- -43525- -LES - A La Carte Sales - Luttrell Eler	0	12,360	12,360	8,094	10,379	10,379	10,379
143- -43525- -MES - A La Carte Sales - Maynardvill	0	23,459	23,459	20,925	22,707	22,707	22,707
143- -43525- -PES - A La Carte Sales - Paulette Ele	0	16,402	16,402	14,080	17,178	17,178	17,178
143- -43525- -SCES - A La Carte Sales - Sharps Cha	0	7,819	7,819	6,806	6,712	6,712	6,712
143- -43525- -UCHS - A La Carte Sales - Union Coun	0	4,692	4,692	3,453	4,094	4,094	4,094
Total Education Charges	108,082	109,380	109,380	90,400	104,159	104,159	104,159
43900 Other Charges							
143- -43990- -ETHRA- Other Charges For Services - I	0	49,700	49,700	0	49,700	49,700	49,700
143- -43990- -ETSUM- Other Charges For Services - I	0	0	0	0	214,969	214,969	214,969
Total Other Charges	0	49,700	49,700	0	264,669	264,669	264,669
Total Charges For Current Services	108,082	159,080	159,080	90,400	368,828	368,828	368,828
44000 Other Local Revenues							
44100 Recurring Items							
143- -44110- - Investment Income	28,182	14,318	14,318	0	28,182	28,182	28,182
143- -44170- - Miscellaneous Refunds	934	0	0	15	0	0	0

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
143- -44170- -REIMB- Miscellaneous Refunds - BOE :	0	0	0	199	0	0	0
Total Recurring Items	29,116	14,318	14,318	214	28,182	28,182	28,182
44900 Other Local Revenues							
143- -44990- -ETHRA- Other Local Revenues - ETHR	11,940	10,315	10,315	0	0	0	0
143- -44990- -ETSUM- Other Local Revenues - ETHR	0	214,969	214,969	0	0	0	0
Total Other Local Revenues	11,940	225,284	225,284	0	0	0	0
Total Other Local Revenues	41,056	239,602	239,602	214	28,182	28,182	28,182
46000 State Of Tennessee							
46500 State Education Funds							
143- -46520- -MATCH- School Food Service - State Ai	16,276	16,278	16,278	14,837	14,837	14,837	14,837
Total State Education Funds	16,276	16,278	16,278	14,837	14,837	14,837	14,837
Total State Of Tennessee	16,276	16,278	16,278	14,837	14,837	14,837	14,837
47000 Federal Government							
47100 Federal Through State							
143- -47111- -BRES - USDA School Lunch Program -	98,128	98,974	98,974	83,645	111,554	111,554	111,554
143- -47111- -HMMS - USDA School Lunch Program -	323,943	323,334	323,334	246,437	340,710	340,710	340,710
143- -47111- -LES - USDA School Lunch Program -	190,085	183,040	183,040	155,472	208,755	208,755	208,755
143- -47111- -MES - USDA School Lunch Program -	218,261	214,790	214,790	198,512	261,636	261,636	261,636
143- -47111- -PES - USDA School Lunch Program -	202,252	201,182	201,182	173,931	231,156	231,156	231,156
143- -47111- -SCES - USDA School Lunch Program -	75,450	73,667	73,667	64,169	84,379	84,379	84,379
143- -47111- -UCHS - USDA School Lunch Program -	363,268	358,330	358,330	289,886	386,665	386,665	386,665
143- -47112- - - USDA - Commodities	139,073	149,288	149,288	0	149,288	149,288	149,288
143- -47113- -BRES - Breakfast - Big Ridge Element	34,478	34,908	34,908	34,272	44,094	44,094	44,094
143- -47113- -HMMS - Breakfast - Horace Maynard M	78,637	83,662	83,662	59,470	82,721	82,721	82,721
143- -47113- -LES - Breakfast - Luttrell Elementary	61,500	60,098	60,098	53,335	68,778	68,778	68,778
143- -47113- -MES - Breakfast - Maynardville Elem	89,690	91,083	91,083	83,205	107,921	107,921	107,921
143- -47113- -PES - Breakfast - Paulette Elementa	79,605	78,032	78,032	69,631	92,479	92,479	92,479
143- -47113- -SCES - Breakfast - Sharps Chapel Elei	32,873	32,101	32,101	28,644	37,254	37,254	37,254
143- -47113- -UCHS - Breakfast - Union County High	100,195	99,360	99,360	79,165	108,237	108,237	108,237
143- -47114- -BRES - USDA - Other - Big Ridge Elen	31	0	0	0	0	0	0

Fund 143 Central Cafeteria

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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
143- -47114- -CFDA - USDA - Other - CFDA Rebate	4,879	0	0	4,460	4,461	4,461	4,461
143- -47114- -ETHRA- USDA - Other - ETHRA AFTER	3,155	0	0	9,298	10,333	10,333	10,333
143- -47114- -ETSUM- USDA - Other - ETHRA-Summ	0	0	0	39,306	39,306	39,306	39,306
Total Federal Through State	2,095,503	2,081,849	2,081,849	1,672,838	2,369,727	2,369,727	2,369,727
Total Federal Government	2,095,503	2,081,849	2,081,849	1,672,838	2,369,727	2,369,727	2,369,727
Total Revenues	2,260,917	2,496,809	2,496,809	1,778,289	2,781,574	2,781,574	2,781,574
49000 Other Sources (Non-Revenue)							
143- -49700- - - Insurance Recovery	14,969	0	0	0	0	0	0
Total Other Sources (Non-Revenue)	14,969	0	0	0	0	0	0
Total Other Sources (Non-Revenue)	14,969	0	0	0	0	0	0
Total Revenues & Other Sources (Non-Revenue)	2,275,886	2,496,809	2,496,809	1,778,289	2,781,574	2,781,574	2,781,574

Fund 143 Central Cafeteria

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
73000 Operation Of Non-Instructional Services							
73100 Food Service							
143- -73100-105-CO - Supervisor/Director Central Of	90,045	90,045	90,045	76,192	90,045	90,045	90,045
143- -73100-165-BRES - Cafeteria Personnel Big Ridge	72,492	72,067	72,067	45,433	62,428	62,428	62,428
143- -73100-165-HMMS - Cafeteria Personnel Horace Ma	148,675	150,363	150,363	115,129	171,633	171,633	171,633
143- -73100-165-LES - Cafeteria Personnel Luttrell El	123,250	124,419	124,419	101,857	110,211	110,211	110,211
143- -73100-165-MES - Cafeteria Personnel Maynardv	123,778	126,154	126,154	91,861	130,253	130,253	130,253
143- -73100-165-PES - Cafeteria Personnel Paulette E	114,474	116,213	116,213	75,640	118,779	118,779	118,779
143- -73100-165-SCES - Cafeteria Personnel Sharps Ch	89,783	91,081	91,081	66,559	93,719	93,719	93,719
143- -73100-165-UCHS - Cafeteria Personnel Union Cou	181,542	210,901	210,901	118,896	173,091	173,091	173,091
143- -73100-168-REIMB- Temporary Personnel BOE Stip	350	0	174	174	0	0	0
143- -73100-201- - Social Security	56,471	60,837	60,837	0	59,361	59,361	59,361
143- -73100-201-BRES - Social Security Big Ridge Elem	0	0	0	2,787	0	0	0
143- -73100-201-CO - Social Security Central Office	0	0	0	4,660	0	0	0
143- -73100-201-HMMS - Social Security Horace Maynar	0	0	0	6,756	0	0	0
143- -73100-201-LES - Social Security Luttrell Elemen	0	0	0	6,071	0	0	0
143- -73100-201-MES - Social Security Maynardville El	0	0	0	5,666	0	0	0
143- -73100-201-PES - Social Security Paulette Eleme	0	0	0	4,667	0	0	0
143- -73100-201-REIMB- Social Security BOE Stipends t	0	0	10	10	0	0	0
143- -73100-201-SCES - Social Security Sharps Chapel	0	0	0	3,915	0	0	0
143- -73100-201-SUM - Social Security Summer Schoc	0	0	0	3	0	0	0
143- -73100-201-UCHS - Social Security Union County I	0	0	0	7,176	0	0	0
143- -73100-204- - State Retirement	64,577	67,490	67,490	0	64,292	64,292	64,292
143- -73100-204-BRES - State Retirement Big Ridge El	0	0	0	3,226	0	0	0
143- -73100-204-CO - State Retirement Central Offic	0	0	0	4,396	0	0	0
143- -73100-204-HMMS - State Retirement Horace Mayr	0	0	0	8,008	0	0	0

Fund 143 Central CafeteriaStatement of Proposed Operations
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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
143- -73100-204-LES - State Retirement Luttrell Elem	0	0	0	7,060	0	0	0
143- -73100-204-MES - State Retirement Maynardville	0	0	0	6,492	0	0	0
143- -73100-204-PES - State Retirement Paulette Eler	0	0	0	5,358	0	0	0
143- -73100-204-REIMB- State Retirement BOE Stipend	0	0	12	12	0	0	0
143- -73100-204-SCES - State Retirement Sharps Chap	0	0	0	4,653	0	0	0
143- -73100-204-SUM - State Retirement Summer Sch	0	0	0	4	0	0	0
143- -73100-204-UCHS - State Retirement Union Count	0	0	0	8,398	0	0	0
143- -73100-206- - Life Insurance	619	800	800	0	825	825	825
143- -73100-206-BRES - Life Insurance Big Ridge Elem	0	0	0	33	0	0	0
143- -73100-206-CO - Life Insurance Central Office	0	0	0	18	0	0	0
143- -73100-206-HMMS - Life Insurance Horace Maynar	0	0	0	96	0	0	0
143- -73100-206-LES - Life Insurance Luttrell Elemen	0	0	0	69	0	0	0
143- -73100-206-MES - Life Insurance Maynardville El	0	0	0	53	0	0	0
143- -73100-206-PES - Life Insurance Paulette Eleme	0	0	0	55	0	0	0
143- -73100-206-SCES - Life Insurance Sharps Chapel	0	0	0	45	0	0	0
143- -73100-206-UCHS - Life Insurance Union County I	0	0	0	98	0	0	0
143- -73100-207- - Medical Insurance	122,778	111,078	111,078	0	117,940	117,940	117,940
143- -73100-207-BRES - Medical Insurance Big Ridge E	0	0	0	4,951	0	0	0
143- -73100-207-HMMS - Medical Insurance Horace May	0	0	0	24,174	0	0	0
143- -73100-207-LES - Medical Insurance Luttrell Eler	0	0	0	18,014	0	0	0
143- -73100-207-MES - Medical Insurance Maynardvill	0	0	0	7,931	0	0	0
143- -73100-207-PES - Medical Insurance Paulette Elk	0	0	0	5,249	0	0	0
143- -73100-207-SCES - Medical Insurance Sharps Cha	0	0	0	14,841	0	0	0
143- -73100-207-SUM - Medical Insurance Summer Sc	0	0	0	10	0	0	0
143- -73100-207-UCHS - Medical Insurance Union Cour	0	0	0	20,084	0	0	0
143- -73100-210- - Unemployment Compensation	723	693	693	0	714	714	714
143- -73100-210-BRES - Unemployment Compensation	0	0	0	69	0	0	0
143- -73100-210-CO - Unemployment Compensation	0	0	0	21	0	0	0
143- -73100-210-HMMS - Unemployment Compensation	0	0	0	137	0	0	0

Fund 143 Central CafeteriaStatement of Proposed Operations
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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
143- -73100-210-LES - Unemployment Compensation	0	0	0	137	0	0	0
143- -73100-210-MES - Unemployment Compensation	0	0	0	84	0	0	0
143- -73100-210-PES - Unemployment Compensation	0	0	0	81	0	0	0
143- -73100-210-SCES - Unemployment Compensation	0	0	0	63	0	0	0
143- -73100-210-UCHS - Unemployment Compensation	0	0	0	157	0	0	0
143- -73100-212- - Employer Medicare	13,207	14,228	14,228	0	13,883	13,883	13,883
143- -73100-212-BRES - Employer Medicare Big Ridge	0	0	0	652	0	0	0
143- -73100-212-CO - Employer Medicare Central Of	0	0	0	1,090	0	0	0
143- -73100-212-HMMS - Employer Medicare Horace Me	0	0	0	1,580	0	0	0
143- -73100-212-LES - Employer Medicare Luttrell Ele	0	0	0	1,420	0	0	0
143- -73100-212-MES - Employer Medicare Maynardvi	0	0	0	1,325	0	0	0
143- -73100-212-PES - Employer Medicare Paulette E	0	0	0	1,092	0	0	0
143- -73100-212-REIMB- Employer Medicare BOE Stipei	0	0	2	2	0	0	0
143- -73100-212-SCES - Employer Medicare Sharps Ch	0	0	0	916	0	0	0
143- -73100-212-SUM - Employer Medicare Summer S	0	0	0	1	0	0	0
143- -73100-212-UCHS - Employer Medicare Union Cou	0	0	0	1,678	0	0	0
143- -73100-305-CO - Audit Services Central Office	0			0	4,000	4,000	4,000
143- -73100-307- - Communication	2,977	5,000	5,000	2,500	3,000	3,000	3,000
143- -73100-312- - Contracts With Private Agenci	9,304	30,000	30,000	11,930	25,000	25,000	25,000
143- -73100-320- - Dues And Memberships	3,463	4,500	4,500	3,628	4,500	4,500	4,500
143- -73100-325- - Fiscal Agent Charges	29,135	28,192	28,192	28,192	16,748	16,748	16,748
143- -73100-336-BRES - Maintenance And Repair Servi	2,781	5,000	7,300	5,666	5,000	5,000	5,000
143- -73100-336-HMMS - Maintenance And Repair Servi	9,144	9,750	11,850	11,947	9,750	9,750	9,750
143- -73100-336-LES - Maintenance And Repair Servi	12,336	13,000	18,400	16,988	13,000	13,000	13,000
143- -73100-336-MES - Maintenance And Repair Servi	13,444	13,000	13,000	6,392	13,000	13,000	13,000
143- -73100-336-PES - Maintenance And Repair Servi	7,211	9,500	10,100	10,556	9,500	9,500	9,500
143- -73100-336-SCES - Maintenance And Repair Servi	455	5,000	5,000	2,735	5,000	5,000	5,000
143- -73100-336-UCHS - Maintenance And Repair Servi	15,094	17,000	17,000	16,756	17,000	17,000	17,000
143- -73100-355- - Travel	6,408	4,000	6,700	8,778	10,000	10,000	10,000

Fund 143 Central Cafeteria

Statement of Proposed Operations
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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
143- -73100-361- - Permits	560	560	560	560	560	560	560
143- -73100-399- - Other Contracted Services	14,825	0	0	0	0	0	0
143- -73100-399-BRES - Other Contracted Services Big	0	1,200	1,350	1,342	1,350	1,350	1,350
143- -73100-399-CO - Other Contracted Services Cer	0	4,000	7,200	7,107	3,200	3,200	3,200
143- -73100-399-HMMS - Other Contracted Services Hoi	0	2,000	2,300	2,258	2,300	2,300	2,300
143- -73100-399-LES - Other Contracted Services Lut	0	1,200	1,400	1,342	1,400	1,400	1,400
143- -73100-399-MES - Other Contracted Services Ma	0	2,000	2,300	2,258	2,300	2,300	2,300
143- -73100-399-PES - Other Contracted Services Pal	0	2,000	2,300	2,258	2,300	2,300	2,300
143- -73100-399-SCES - Other Contracted Services Sh	0	1,200	1,400	1,342	1,400	1,400	1,400
143- -73100-399-UCHS - Other Contracted Services Uni	0	2,000	2,300	2,258	2,300	2,300	2,300
143- -73100-421-BRES - Food Preparation Supplies Big	8,637	13,000	15,000	10,344	15,000	15,000	15,000
143- -73100-421-HMMS - Food Preparation Supplies Hoi	16,724	23,000	25,000	22,338	25,000	25,000	25,000
143- -73100-421-LES - Food Preparation Supplies Lut	13,327	22,000	24,000	18,885	24,000	24,000	24,000
143- -73100-421-MES - Food Preparation Supplies Ma	18,556	24,000	26,000	24,760	26,000	26,000	26,000
143- -73100-421-PES - Food Preparation Supplies Pal	12,758	21,000	23,000	23,640	23,000	23,000	23,000
143- -73100-421-SCES - Food Preparation Supplies Sh	2,739	8,000	10,000	4,184	10,000	10,000	10,000
143- -73100-421-UCHS - Food Preparation Supplies Uni	27,332	64,000	66,000	56,661	66,000	66,000	66,000
143- -73100-422-BRES - Food Supplies Big Ridge Elem	54,744	62,000	62,000	80,973	62,000	62,000	62,000
143- -73100-422-HMMS - Food Supplies Horace Maynard	133,189	242,500	242,500	175,155	242,500	242,500	242,500
143- -73100-422-LES - Food Supplies Luttrell Element	114,162	150,000	150,000	170,335	150,000	150,000	150,000
143- -73100-422-MES - Food Supplies Maynardville El	125,795	181,250	181,250	177,939	181,250	181,250	181,250
143- -73100-422-PES - Food Supplies Paulette Elemer	118,570	189,000	189,000	191,220	189,000	189,000	189,000
143- -73100-422-SCES - Food Supplies Sharps Chapel I	41,497	66,250	66,250	62,828	66,250	66,250	66,250
143- -73100-422-UCHS - Food Supplies Union County F	209,339	340,000	340,000	342,036	340,000	340,000	340,000
143- -73100-435- - Office Supplies	2,211	0	0	0	0	0	0
143- -73100-435-CO - Office Supplies Central Office	0	7,500	7,500	1,476	7,500	7,500	7,500
143- -73100-451- - Uniforms	4,661	7,500	7,500	1,492	0	0	0
143- -73100-451-BRES - Uniforms Big Ridge Elementar	0	0	600	0	600	600	600
143- -73100-451-HMMS - Uniforms Horace Maynard Mid	0	0	1,200	0	1,200	1,200	1,200

Fund 143 Central Cafeteria

Statement of Proposed Operations
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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
143- -73100-451-LES - Uniforms Luttrell Elementary S	0	0	800	0	800	800	800
143- -73100-451-MES - Uniforms Maynardville Elemen	0	0	800	0	800	800	800
143- -73100-451-PES - Uniforms Paulette Elementary	0	0	800	0	800	800	800
143- -73100-451-SCES - Uniforms Sharps Chapel Eleme	0	0	600	0	600	600	600
143- -73100-451-UCHS - Uniforms Union County High S	0	0	1,400	0	1,400	1,400	1,400
143- -73100-469- - Usda - Commodities	139,073	149,288	149,288	0	149,288	149,288	149,288
143- -73100-499- - Other Supplies And Materials	1,629	0	0	1,619	0	0	0
143- -73100-499-CO - Other Supplies And Materials	0	3,000	4,000	3,144	6,000	6,000	6,000
143- -73100-509- - Refunds	0	200	200	19	200	200	200
143- -73100-524- - Staff Development	17	650	650	0	650	650	650
143- -73100-599- - Other Charges	730	0	0	0	0	0	0
143- -73100-599-BRES - Other Charges Big Ridge Elem	0	151	151	25	151	151	151
143- -73100-599-CO - Other Charges Central Office	0	50	50	0	50	50	50
143- -73100-599-HMMS - Other Charges Horace Maynar	0	618	618	150	618	618	618
143- -73100-599-LES - Other Charges Luttrell Elemen	0	248	248	50	248	248	248
143- -73100-599-MES - Other Charges Maynardville El	0	316	316	100	316	316	316
143- -73100-599-PES - Other Charges Paulette Eleme	0	334	334	100	334	334	334
143- -73100-599-SCES - Other Charges Sharps Chapel	0	115	115	25	115	115	115
143- -73100-599-UCHS - Other Charges Union County I	0	668	668	579	668	668	668
143- -73100-710-BRES - Food Service Equipment Big R	1,893	6,000	6,000	22,986	6,000	6,000	6,000
143- -73100-710-HMMS - Food Service Equipment Hora	4,585	8,000	58,000	23,849	8,000	8,000	8,000
143- -73100-710-LES - Food Service Equipment Luttre	1,495	6,000	6,000	5,872	6,000	6,000	6,000
143- -73100-710-MES - Food Service Equipment Mayn	2,990	9,000	9,000	1,407	9,000	9,000	9,000
143- -73100-710-PES - Food Service Equipment Paule	2,990	8,000	33,000	12,299	8,000	8,000	8,000
143- -73100-710-SCES - Food Service Equipment Shar	1,495	4,000	4,000	1,000	4,000	4,000	4,000
143- -73100-710-UCHS - Food Service Equipment Unio	3,368	6,000	548,777	5,702	6,000	6,000	6,000
Total Food Service	2,394,407	3,020,109	3,677,334	2,477,270	2,999,120	2,999,120	2,999,120
Total Operation Of Non-Instructional Services	2,394,407	3,020,109	3,677,334	2,477,270	2,999,120	2,999,120	2,999,120

Fund 143 Central Cafeteria

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bqt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Total Expenditures	2,394,407	3,020,109	3,677,334	2,477,270	2,999,120	2,999,120	2,999,120
Total Expenditures	2,394,407	3,020,109	3,677,334	2,477,270	2,999,120	2,999,120	2,999,120

Fund 143 Central Cafeteria

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	(118,521)	(523,300)	(1,180,525)	(698,981)	(217,546)	(217,546)	(217,546)
Estimated Beg Fund Bal JULY 1	2,035,915	1,375,027	1,375,027	1,375,027	676,046	676,046	676,046
Prior Prior Year Ending							
Encumbered Fund Balance 2,035,915							
Excess/Deficit							
Revenues/Expenditures (118,521)							
Adjustments (542,367)							
Prior Year Ending Fund Bal 1,375,027							
Adjustment (542,367)							
Estimated End Fund JUNE 30	1,375,027	851,727	194,502	676,046	458,500	458,500	458,500

Fund 145 Other Education Special Revenue-TNVA

Statement of Proposed Operations
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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
46000 State Of Tennessee							
46500 State Education Funds							
145- -46510- - - Tennessee Investment in Stud	25,490,045	0	0	0	0	0	0
Total State Education Funds	25,490,045	0	0	0	0	0	0
Total State Of Tennessee	25,490,045	0	0	0	0	0	0
Total Revenues	25,490,045	0	0	0	0	0	0
49000 Other Sources (Non-Revenue)							
145- -49800- - - Transfers In	0	24,456,866	22,572,484	22,011,179	21,527,690	21,527,690	21,527,690
Total Other Sources (Non-Revenue)	0	24,456,866	22,572,484	22,011,179	21,527,690	21,527,690	21,527,690
Total Other Sources (Non-Revenue)	0	24,456,866	22,572,484	22,011,179	21,527,690	21,527,690	21,527,690
Total Revenues & Other Sources (Non-Revenue)	25,490,045	24,456,866	22,572,484	22,011,179	21,527,690	21,527,690	21,527,690

Fund 145 Other Education Special Revenue-TNVA

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
70000 Education							
71000 Instruction							
71100 Regular Instruction Program							
145- -71100-312- - Contracts With Private Agenci	23,414,253	22,390,317	22,462,484	20,216,236	21,417,690	21,417,690	21,417,690
145- -71100-356- - Tuition	12,120	15,000	15,000	4,700	15,000	15,000	15,000
145- -71100-429- - Instructional Supplies And Ma	7,173	75,000	75,000	12,537	75,000	75,000	75,000
Total Regular Instruction Program	23,433,546	22,480,317	22,552,484	20,233,473	21,507,690	21,507,690	21,507,690
Total Instruction	23,433,546	22,480,317	22,552,484	20,233,473	21,507,690	21,507,690	21,507,690
72000 Support Services							
72410 Office Of The Principal							
145- -72410-317- - Data Processing Services	17,295	20,000	20,000	16,748	20,000	20,000	20,000
Total Office Of The Principal	17,295	20,000	20,000	16,748	20,000	20,000	20,000
Total Support Services	17,295	20,000	20,000	16,748	20,000	20,000	20,000
Total Education	23,450,841	22,500,317	22,572,484	20,250,221	21,527,690	21,527,690	21,527,690
Total Expenditures	23,450,841	22,500,317	22,572,484	20,250,221	21,527,690	21,527,690	21,527,690
Total Expenditures	23,450,841	22,500,317	22,572,484	20,250,221	21,527,690	21,527,690	21,527,690

Fund 145 Other Education Special Revenue-TNVA

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Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	2,039,204	1,956,549	0	1,760,958	0	0	0
Estimated Beg Fund Bal JULY 1	0	0	0	0	1,760,958	1,760,958	1,760,958
Prior Prior Year Ending							
Encumbered Fund Balance	0						
Excess/Deficit							
Revenues/Expenditures	0						
Adjustments	0						
Prior Year Ending Fund Bal	0						
Adjustment	0						
Estimated End Fund JUNE 30	0	1,956,549	0	1,760,958	1,760,958	1,760,958	1,760,958

Fund 151 General Debt Service

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
40000 Local Taxes							
40100 County Property Taxes							
151- -40110- - - Current Property Tax	1,453,923	1,500,000	1,500,000	1,490,343	1,500,000	1,500,000	1,500,000
151- -40120- - - Trustee's Collections - Prior Ye	24,729	4,000	4,000	24,885	5,000	5,000	5,000
151- -40130- - - Cir Clk/Clk & Master Collectior	21,459	10,000	10,000	17,746	10,000	10,000	10,000
151- -40140- - - Interest And Penalty	6,016	3,500	3,500	5,408	6,000	6,000	6,000
151- -40150- - - Pick-Up Taxes	3,772	1,800	1,800	3,921	3,000	3,000	3,000
Total County Property Taxes	1,509,899	1,519,300	1,519,300	1,542,303	1,524,000	1,524,000	1,524,000
40200 County Local Option Taxes							
151- -40240- - - Wheel Tax	573,874	550,000	550,000	444,259	550,000	550,000	550,000
151- -40240- -2024 - Wheel Tax - WHEEL TAX 2024	400,189	389,000	389,000	296,173	390,000	390,000	390,000
Total County Local Option Taxes	974,063	939,000	939,000	740,432	940,000	940,000	940,000
Total Local Taxes	2,483,962	2,458,300	2,458,300	2,282,735	2,464,000	2,464,000	2,464,000
44000 Other Local Revenues							
44100 Recurring Items							
151- -44110- - - Investment Income	2,006,942	900,000	900,000	1,455,906	1,500,000	1,500,000	1,500,000
Total Recurring Items	2,006,942	900,000	900,000	1,455,906	1,500,000	1,500,000	1,500,000
Total Other Local Revenues	2,006,942	900,000	900,000	1,455,906	1,500,000	1,500,000	1,500,000
48000 Other Governments And Citizens Groups							
48100 Other Governments							
151- -48130- - - Contributions	274,063	269,875	269,875	269,875	266,700	266,700	266,700
Total Other Governments	274,063	269,875	269,875	269,875	266,700	266,700	266,700
Total Other Governments And Citizens Groups	274,063	269,875	269,875	269,875	266,700	266,700	266,700
Total Revenues	4,764,967	3,628,175	3,628,175	4,008,516	4,230,700	4,230,700	4,230,700
Total Revenues	4,764,967	3,628,175	3,628,175	4,008,516	4,230,700	4,230,700	4,230,700

Fund 151 General Debt Service

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
82130 Education							
151- -82130-601-21REF- Principal On Bonds General Ob	255,000	254,000	254,000	254,000	254,000	254,000	254,000
151- -82130-601-24HMM- Principal On Bonds 2024 BONI	0	100,000	100,000	0	335,000	335,000	335,000
151- -82130-601-25HMM- Principal On Bonds 2025 BONI	0	0	250,000	0	500,000	500,000	500,000
151- -82130-601-26HMM- Principal On Bonds 2026 BONI	0	0	0	0	350,000	350,000	350,000
151- -82130-601-LGIP - Principal On Bonds LGIP81901	391,143	446,775	446,775	411,403	42,120	42,120	42,120
Total Education	646,143	800,775	1,050,775	665,403	1,481,120	1,481,120	1,481,120
82230 Education							
151- -82230-603-21REF- Interest On Bonds General Ob	19,063	15,875	15,875	15,875	12,700	12,700	12,700
151- -82230-603-24HMM- Interest On Bonds 2024 BONI	171,784	379,400	379,400	189,700	374,400	374,400	374,400
151- -82230-603-25HMM- Interest On Bonds 2025 BONI	0	0	322,933	114,589	404,188	404,188	404,188
151- -82230-603-26HMM- Interest On Bonds 2026 BONI	0	0	0	0	304,500	304,500	304,500
151- -82230-603-LGIP - Interest On Bonds LGIP81901	106,769	108,474	108,474	90,395	9,040	9,040	9,040
Total Education	297,616	503,749	826,682	410,559	1,104,828	1,104,828	1,104,828
82310 Other Debt Service							
151- -82310-510- - Trustee's Commission	59,490	62,000	62,000	53,330	62,000	62,000	62,000
Total Other Debt Service	59,490	62,000	62,000	53,330	62,000	62,000	62,000
Total	1,003,249	1,366,524	1,939,457	1,129,292	2,647,948	2,647,948	2,647,948
Total	1,003,249	1,366,524	1,939,457	1,129,292	2,647,948	2,647,948	2,647,948
Total	1,003,249	1,366,524	1,939,457	1,129,292	2,647,948	2,647,948	2,647,948
80000 Debt Service							
82330 Education							
151- -82330-699-24HMM- Other Debt Service 2024 BONI	0	0	500	500	2,500	2,500	2,500
151- -82330-699-LGIP - Other Debt Service LGIP81901	7,160	7,200	7,200	5,967	1,791	1,791	1,791

Fund 151 General Debt Service

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number		Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bqt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Total	Education	7,160	7,200	7,700	6,467	4,291	4,291	4,291
Total	Debt Service	7,160	7,200	7,700	6,467	4,291	4,291	4,291
Total	Expenditures	7,160	7,200	7,700	6,467	4,291	4,291	4,291
Total	Expenditures	1,010,409	1,373,724	1,947,157	1,135,759	2,652,239	2,652,239	2,652,239

Fund 151 General Debt Service

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	3,754,558	2,254,451	1,681,018	2,872,757	1,578,461	1,578,461	1,578,461
Estimated Beg Fund Bal JULY 1	5,800,205	9,497,429	9,497,429	9,497,429	12,370,186	12,370,186	12,370,186
Prior Prior Year Ending							
Encumbered Fund Balance 5,800,205							
Excess/Deficit							
Revenues/Expenditures 3,697,224							
Adjustments 0							
Prior Year Ending Fund Bal 9,497,429							
Adjustment 0							
Estimated End Fund JUNE 30	9,497,429	11,751,880	11,178,447	12,370,186	13,948,647	13,948,647	13,948,647

Fund 171 General Capital Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
40000 Local Taxes							
40100 County Property Taxes							
171- -40110- - - Current Property Tax	584,137	589,037	589,037	598,768	628,866	628,866	628,866
171- -40120- - - Trustee's Collections - Prior Ye	10,390	10,769	10,769	10,042	9,960	9,960	9,960
171- -40130- - - Cir Clk/Clk & Master Collectior	8,101	8,924	8,924	6,466	8,761	8,761	8,761
171- -40140- - - Interest And Penalty	2,427	2,549	2,549	2,196	2,569	2,569	2,569
171- -40150- - - Pick-Up Taxes	1,515	1,589	1,589	1,575	1,636	1,636	1,636
Total County Property Taxes	606,570	612,868	612,868	619,047	651,792	651,792	651,792
Total Local Taxes	606,570	612,868	612,868	619,047	651,792	651,792	651,792
46000 State Of Tennessee							
46800 Other State Revenues							
171- -46980- -TN250- Other State Grants - TN 250 A	0	0	10,000	10,000	10,000	10,000	10,000
Total Other State Revenues	0	0	10,000	10,000	10,000	10,000	10,000
Total State Of Tennessee	0	0	10,000	10,000	10,000	10,000	10,000
47000 Federal Government							
47100 Federal Through State							
171- -47170- -ARCBL- Appalachian Regional Commis	0	477,688	477,688	0	477,688	477,688	477,688
171- -47180- -CDBGE- Community Development - CC	0	1,000,000	761,850	0	781,850	781,850	781,850
171- -47402- - - American Rescue Plan Act Gra	0	0	2,183,170	0	0	0	0
171- -47402- -TDECH- American Rescue Plan Act Gra	101,196	0	0	9,000	1,068,603	1,068,603	1,068,603
171- -47402- -TDECL- American Rescue Plan Act Gra	75,231	0	0	9,000	1,094,568	1,094,568	1,094,568
171- -47590- -HOM26- Other Federal Through State -	0	750,000	810,000	0	810,000	810,000	810,000
Total Federal Through State	176,427	2,227,688	4,232,708	18,000	4,232,709	4,232,709	4,232,709
47600 Direct Federal Revenue							
171- -47990- -SAFRD- Other Direct Federal Revenue	0	0	96,000	0	96,000	96,000	96,000
Total Direct Federal Revenue	0	0	96,000	0	96,000	96,000	96,000
Total Federal Government	176,427	2,227,688	4,328,708	18,000	4,328,709	4,328,709	4,328,709
Total Revenues	782,997	2,840,556	4,951,576	647,047	4,990,501	4,990,501	4,990,501
49000 Other Sources (Non-Revenue)							

Fund 171 General Capital Projects

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
171- -49800- - - Transfers In	50,000	0	3,754,861	2,201,500	0	0	0
Total Other Sources (Non-Revenue)	50,000	0	3,754,861	2,201,500	0	0	0
Total Other Sources (Non-Revenue)	50,000	0	3,754,861	2,201,500	0	0	0
Total Revenues & Other Sources (Non-Revenue)	832,997	2,840,556	8,706,437	2,848,547	4,990,501	4,990,501	4,990,501

Fund 171 General Capital Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
90000 Capital Projects							
90100 Capital Projects							
91110 General Administration Projects							
171- -91110-510- - Trustee's Commission	12,144	15,000	15,000	12,424	15,000	15,000	15,000
171- -91110-707-HVAC - Building Improvements Count	0	0	6,724	6,723	10,000	10,000	10,000
171- -91110-707-RUSH - Building Improvements Rush	16,684	23,984	12,448	7,963	4,485	4,485	4,485
171- -91110-707-TN250- Building Improvements TN 25	0	0	10,000	0	10,000	10,000	10,000
171- -91110-711-RDCAB- Furniture And Fixtures REGIST	0	25,680	25,330	25,330	7,300	7,300	7,300
Total General Administration Projects	28,828	64,664	69,502	52,440	46,785	46,785	46,785
91120 Administration Of Justice Projects							
171- -91120-304-JLAND- Architects Jail Property Purchase	0	0	1,885,032	1,381,793	503,239	503,239	503,239
171- -91120-321-JLAND- Engineering Services Jail Prop	0	0	100,000	17,800	82,200	82,200	82,200
171- -91120-715-JLAND- Land Jail Property Purchase	0	700,000	600,000	0	600,000	600,000	600,000
Total Administration Of Justice Projects	0	700,000	2,585,032	1,399,593	1,185,439	1,185,439	1,185,439
91130 Public Safety Projects							
171- -91130-308-SAFRD- Consultants TDOT Safe Roads	0	0	5,000	1,000	4,000	4,000	4,000
171- -91130-366-EMSCL- Contracts For Postclosure Care	0	0	8,000	0	0	0	0
171- -91130-718-27LAW- Motor Vehicles SHERIFF VEHIC	0			0	180,000	180,000	180,000
171- -91130-724-SAFRD- Site Development TDOT Safe	0	24,000	115,000	0	115,000	115,000	115,000
Total Public Safety Projects	0	24,000	128,000	1,000	299,000	299,000	299,000
91140 Public Health And Welfare Projects							
171- -91140-308-HOM26- Consultants HOME 2026 Inves	0	2,000	60,000	0	60,000	60,000	60,000
171- -91140-706-CDBG- Building Construction CDBG G	0	1,176,471	896,294	0	896,294	896,294	896,294
171- -91140-706-EMSMV- Building Construction EMS BU	0	0	262,251	0	262,251	262,251	262,251

Fund 171 General Capital Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
171- -91140-706-EMSSC- Building Construction EMS BU	0	0	195,317	0	195,317	195,317	195,317
171- -91140-707-HOM26- Building Improvements HOME	0	748,000	750,000	0	750,000	750,000	750,000
171- -91140-729-AMB27- Transportation Equipment EM	0			0	280,000	280,000	280,000
Total Public Health And Welfare Projects	0	1,926,471	2,163,862	0	2,443,862	2,443,862	2,443,862
91150 Social, Cultural And Recreation Projects							
171- -91150-426-STAGE- General Construction Material	0	0	59,740	39,127	20,612	20,612	20,612
171- -91150-724-ARCB- Site Development ARC Grant I	0	955,376	955,376	0	955,376	955,376	955,376
Total Social, Cultural And Recreation Projects	0	955,376	1,015,116	39,127	975,988	975,988	975,988
91402 American Rescue Plan Act Grant #2							
171- -91402-316-TDECH- Contributions TDEC ARPA Gra	101,196	0	1,068,603	0	1,068,602	1,068,602	1,068,602
171- -91402-316-TDECL- Contributions TDEC ARPA Gra	75,231	0	1,094,568	0	1,094,567	1,094,567	1,094,567
Total American Rescue Plan Act Grant #2	176,427	0	2,163,171	0	2,163,169	2,163,169	2,163,169
Total Capital Projects	205,255	3,670,511	8,124,683	1,492,160	7,114,243	7,114,243	7,114,243
Total Capital Projects	205,255	3,670,511	8,124,683	1,492,160	7,114,243	7,114,243	7,114,243
Total Expenditures	205,255	3,670,511	8,124,683	1,492,160	7,114,243	7,114,243	7,114,243
Total Expenditures	205,255	3,670,511	8,124,683	1,492,160	7,114,243	7,114,243	7,114,243

Fund 171 General Capital Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	627,742	(829,955)	581,754	1,356,387	(2,123,742)	(2,123,742)	(2,123,742)
Estimated Beg Fund Bal JULY 1	4,475,388	3,653,512	3,653,512	3,653,512	5,009,899	5,009,899	5,009,899
Prior Prior Year Ending							
Encumbered Fund Balance 4,475,388							
Excess/Deficit							
Revenues/Expenditures (821,876)							
Adjustments 0							
Prior Year Ending Fund Bal 3,653,512							
Adjustment 0							
Estimated End Fund JUNE 30	3,653,512	2,823,557	4,235,266	5,009,899	2,886,157	2,886,157	2,886,157

Fund 177 Education Capital Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
49000 Other Sources (Non-Revenue)							
177- -49800- - - Transfers In	0	3,500,000	4,276,340	3,500,000	6,000,000	6,000,000	6,000,000
Total Other Sources (Non-Revenue)	0	3,500,000	4,276,340	3,500,000	6,000,000	6,000,000	6,000,000
Total Other Sources (Non-Revenue)	0	3,500,000	4,276,340	3,500,000	6,000,000	6,000,000	6,000,000
Total Other Sources (Non-Revenue)	0	3,500,000	4,276,340	3,500,000	6,000,000	6,000,000	6,000,000

Fund 177 Education Capital Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
76000 Capital Outlay							
76000 Capital Outlay							
76100 Regular Capital Outlay							
177- -76100-304-NEWMS- Architects New Horace Mayna	0	1,229,664	33,892	33,892	50,000	50,000	50,000
177- -76100-706-NEWMS- Building Construction New Ho	0	2,675,336	1,249,725	812,225	4,950,000	4,950,000	4,950,000
177- -76100-707- - Building Improvements	337,726	250,000	53,098	27,467	0	0	0
177- -76100-707-HVAC - Building Improvements Count	0			0	150,000	150,000	150,000
177- -76100-707-LESRF- Building Improvements Luttre	0			0	350,000	350,000	350,000
Total Regular Capital Outlay	337,726	4,155,000	1,336,715	873,584	5,500,000	5,500,000	5,500,000
Total Capital Outlay	337,726	4,155,000	1,336,715	873,584	5,500,000	5,500,000	5,500,000
Total Capital Outlay	337,726	4,155,000	1,336,715	873,584	5,500,000	5,500,000	5,500,000
Total Expenditures	337,726	4,155,000	1,336,715	873,584	5,500,000	5,500,000	5,500,000
Total Expenditures	337,726	4,155,000	1,336,715	873,584	5,500,000	5,500,000	5,500,000

Fund 177 Education Capital Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	(337,726)	(655,000)	2,939,625	2,626,416	500,000	500,000	500,000
Estimated Beg Fund Bal JULY 1	16,498,002	6,243,486	6,243,486	6,243,486	8,869,902	8,869,902	8,869,902
Prior Prior Year Ending							
Encumbered Fund Balance 16,498,002							
Excess/Deficit							
Revenues/Expenditures (10,254,516)							
Adjustments 0							
Prior Year Ending Fund Bal 6,243,486							
Adjustment 0							
Estimated End Fund JUNE 30	6,243,486	5,588,486	9,183,111	8,869,902	9,369,902	9,369,902	9,369,902

Fund 189 Other Capital Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Revenues							
49000 Other Sources (Non-Revenue)							
189- -49100- - - Bond Proceeds	9,000,000	15,000,000	15,000,000	17,250,000	0	0	0
189- -49410- - - Premiums On Bonds Sold	402,930	672,893	672,893	583,428	0	0	0
Total Other Sources (Non-Revenue)	9,402,930	15,672,893	15,672,893	17,833,428	0	0	0
Total Other Sources (Non-Revenue)	9,402,930	15,672,893	15,672,893	17,833,428	0	0	0
Total Other Sources (Non-Revenue)	9,402,930	15,672,893	15,672,893	17,833,428	0	0	0

Fund 189 Other Capital Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Estimated/Appropriated/Actual							
Expenditures							
76000 Capital Outlay							
76000 Capital Outlay							
76100 Regular Capital Outlay							
189- -76100-304- - Architects	0	0	1,000,000	206,751	793,249	793,249	793,249
189- -76100-321- - Engineering Services	0	0	50,000	8,315	41,686	41,686	41,686
189- -76100-331- - Legal Services	0	0	25,500	22,680	2,820	2,820	2,820
189- -76100-706- - Building Construction	0	24,651,181	23,439,681	14,892,812	5,457,368	5,457,368	5,457,368
189- -76100-706-NEWMS- Building Construction New Ho	5,177,479	0	0	0	0	0	0
189- -76100-790- - Other Equipment	0	0	136,000	111,912	24,088	24,088	24,088
Total Regular Capital Outlay	5,177,479	24,651,181	24,651,181	15,242,470	6,319,211	6,319,211	6,319,211
Total Capital Outlay	5,177,479	24,651,181	24,651,181	15,242,470	6,319,211	6,319,211	6,319,211
Total Capital Outlay	5,177,479	24,651,181	24,651,181	15,242,470	6,319,211	6,319,211	6,319,211
80000 Debt Service							
82330 Education							
189- -82330-605- - Underwriter's Discount	59,046	98,608	98,608	132,656	0	0	0
189- -82330-606- - Other Debt Issuance Charges	99,995	166,992	166,992	200,000	0	0	0
Total Education	159,041	265,600	265,600	332,656	0	0	0
Total Debt Service	159,041	265,600	265,600	332,656	0	0	0
Total Expenditures	5,336,520	24,916,781	24,916,781	15,575,126	6,319,211	6,319,211	6,319,211
Total Expenditures	5,336,520	24,916,781	24,916,781	15,575,126	6,319,211	6,319,211	6,319,211

Fund 189 Other Capital Projects

Statement of Proposed Operations
Fiscal Year Ending June 30, 2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Dept Request	Finance Committee	Commission Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	4,066,410	(9,243,888)	(9,243,888)	2,258,302	(6,319,211)	(6,319,211)	(6,319,211)
Estimated Beg Fund Bal JULY 1	0	4,060,910	4,060,910	4,060,910	6,319,212	6,319,212	6,319,212
Prior Prior Year Ending							
Encumbered Fund Balance	0						
Excess/Deficit							
Revenues/Expenditures	4,060,910						
Adjustments	0						
Prior Year Ending Fund Bal	4,060,910						
Adjustment	0						
Estimated End Fund JUNE 30	4,060,910	(5,182,978)	(5,182,978)	6,319,212	1	1	1