

	STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2026 141 GENERAL PURPOSE SCHOOL		ACTUAL BUDGET 2023-24	ESTIMATED BUDGET 2024-25	PROPOSED BUDGET 2025-26
1					
2		REVENUES			
3					
4	40000	LOCAL TAXES			
5					
6	40100	COUNTY PROPERTY TAXES	\$31,606.00= \$0.01	\$31,016.00= \$0.01	
7	40110	CURRENT PROPERTY TAX	\$ 171,936	\$ 172,976	\$ 178,363
8	40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	\$ 14,863	\$ 10,000	\$ 10,000
9	40125	TRUSTEE'S COLLECTIONS - BANKRUPTCY	\$ -	\$ 155	\$ 155
10	40130	CIR. CLK/CLK&MASTER COLLECTION - PRIOR YEARS	\$ 7,983	\$ 11,000	\$ 11,000
11	40140	INTEREST AND PENALTY	\$ 2,861	\$ 2,000	\$ 2,000
12	40161	PAYMENTS IN-LIEU OF TAXES - T.V.A.	\$ 44	\$ 275	\$ 275
13	40162	PAYMENTS IN-LIEU OF TAXES - LOCAL UTILITIES	\$ 13,655	\$ 13,117	\$ 13,558
14	40163	PAYMENTS IN-LIEU OF TAXES - OTHER	\$ 12,339	\$ 12,400	\$ 12,400
15					
16		TOTAL COUNTY PROPERTY TAXES	\$ 223,681	\$ 221,923	\$ 227,751
17					
18	40200	COUNTY LOCAL OPTION TAXES			
19	40210	LOCAL OPTION SALES TAX	\$ 1,865,645	\$ 1,756,000	\$ 1,862,000
20	40270	BUSINESS TAX	\$ 36,579	\$ 36,600	\$ 36,600
21	40275	MIXED DRINK TAX	\$ 4,973	\$ 1,600	\$ 1,600
22					
23		TOTAL COUNTY LOCAL OPTION TAXES	\$ 1,907,197	\$ 1,794,200	\$ 1,900,200
24					
25	40300	STATUTORY LOCAL TAXES			
26	40320	BANK EXCISE TAX	\$ 1,288	\$ 1,900	\$ 1,900
27					
28		TOTAL STATUTORY LOCAL TAXES	\$ 1,288	\$ 1,900	\$ 1,900
29					
30		TOTAL LOCAL TAXES	\$ 2,132,166	\$ 2,018,023	\$ 2,129,851
31					
32	41000	LICENSES AND PERMITS			
33	41110	MARRIAGE LICENSES	\$ 836	\$ 600	\$ 600
34					
35		TOTAL LICENSES AND PERMITS	\$ 836	\$ 600	\$ 600
36					
37	43000	CHARGES FOR CURRENT SERVICES			
38	43500	EDUCATION CHARGES			
39	43511	TUITION OUT OF COUNTY	\$ -	\$ 550	\$ 550
40	43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	\$ 17,755	\$ 25,000	\$ 25,000
41	43583	TBI CRIMINAL BACKGROUND FEE			
42	43990	OTHER CHARGES FOR SERVICES			
43					
44		TOTAL CHARGES FOR CURRENT SERVICES	\$ 17,755	\$ 25,550	\$ 25,550

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45					
46	44000	OTHER LOCAL REVENUES			
47	44100	RECURRING ITEMS			
48	44110	INVESTMENT INCOME	\$ 97,100	\$ 12,000	\$ 12,000
49	44135	SALE OF GASOLINE	\$ 64,687	\$ 65,000	\$ 75,000
50	44170	MISCELLANEOUS REFUNDS	\$ 1,381	\$ 100,000	\$ 27,000
51	44500	NON-RECURRING ITEMS			
52	44530	SALE OF EQUIPMENT	\$ 675	\$ 5,000	\$ 5,000
53	44540	SALE OF PROPERTY	\$ 7,153	\$ 1,000	\$ 1,000
54	44560	DAMAGES RECOVERED FROM INDIVIDUALS	\$ 1,296		
55	44570	CONTRIBUTIONS AND GIFTS	\$ 3,000		
56	44990	OTHER LOCAL REVENUES	\$ 861,701	\$ 562,000	\$ 87,500
57					
58		TOTAL OTHER LOCAL REVENUE	\$ 1,036,993	\$ 745,000	\$ 207,500
59					
60	46000	STATE OF TENNESSEE			
61	46175	ON-BEHALF CONTRIBUTIONS FOR OPEB	\$ -		
62	46510	TISA	\$ 14,816,241	\$ 15,000,000	\$ 15,400,000
63	46511	BASIC EDUCATION PROGRAM			
64	46515	EARLY CHILDHOOD EDUCATION	\$ 405,480	\$ 466,133	\$ 465,000
65	46590	OTHER STATE EDUCATIONAL FUNDS	\$ 182,132	\$ 497,000	\$ 250,000
66	46591	COORDINATED SCHOOL HEALTH			
67	46594	FAMILY RESOURCE CENTERS			
68	46595	STATEWIDE STUDENT MANAGEMENT SYSTEM			
69	46610	CAREER LADDER PROGRAM	\$ 21,168	\$ 28,000	\$ 25,000
70	46851	STATE REVENUE SHARING - T.V.A.	\$ 1,808,209	\$ 1,700,000	\$ 1,600,000
71	46980	OTHER STATE GRANTS	\$ 606,445	\$ 672,000	\$ 300,000
72	46981	SAFE SCHOOLS	\$ 52,373		
73	46990	OTHER STATE REVENUES	\$ 59,171	\$ 50,000	\$ 50,000
74					
75		TOTAL STATE OF TENNESSEE	\$ 17,951,219	\$ 18,413,133	\$ 18,090,000
76					
77	47000	FEDERAL GOVERNMENT			
78	47100	FEDERAL THROUGH STATE			
79	47590	OTHER FEDERAL THROUGH STATE	\$ 337,484	\$ 240,000	\$ 250,000
80		COVID-19 GRANT #1			
81		COVID-19 GRANT #2			
82	47600	DIRECT FEDERAL REVENUE			
83	47630	PUBLIC LAW 874 - MAINT. & OPER.	\$ 207,867	\$ 220,000	\$ 228,000
84	47990	OTHER DIRECT FEDERAL REVENUE			
85					
86		TOTAL FEDERAL GOVERNMENT	\$ 545,351	\$ 460,000	\$ 478,000

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87					
88	48000	OTHER GOVERNMENTS			
89	48140	OTHER CONTRACTED SERVICES	\$ 270,785	\$ 70,000	\$ 70,000
90					
91	TOTAL OTHER GOVERNMENTS		\$ 270,785	\$ 70,000	\$ 70,000
92					
93	TOTAL REVENUES		\$ 21,955,105	\$ 21,732,306	\$ 21,001,501
94					
95	49000	OTHER SOURCES			
96	49700	INSURANCE RECOVERY	\$ 49,595	\$ 8,500	\$ 8,500
97					
98	TOTAL OTHER SOURCES		\$ 49,595	\$ 8,500	\$ 8,500
99					
100	TOTAL REVENUES AND OTHER		\$ 22,004,699	\$ 21,740,806	\$ 21,010,001
101					
102	EXPENDITURES				
103	70000	EDUCATION			
104	71000	INSTRUCTION			
105					
106	71100	REGULAR INSTRUCTION PROGRAM			
107					
108	116	TEACHERS	\$ 5,509,207	\$ 6,194,125	\$ 6,250,000
109	117	CAREER LADDER PROGRAM	\$ 13,000	\$ 15,000	\$ 15,000
110	127	CAREER LADDER EXTENDED CONTRACTS	\$ 13,600	\$ 25,000	\$ 25,000
111	163	EDUCATIONAL ASSISTANTS	\$ 291,764	\$ 361,025	\$ 395,000
112	189	OTHER SALARIES AND WAGES	\$ 37,742	\$ 30,000	\$ 35,000
113	198	SUBSTITUTE TEACHERS	\$ 47,763	\$ 55,000	\$ 65,000
114	201	SOCIAL SECURITY	\$ 342,955	\$ 416,271	\$ 420,000
115	204	PENSIONS	\$ 402,246	\$ 681,936	\$ 683,000
116	207	MEDICAL INSURANCE	\$ 866,401	\$ 1,000,000	\$ 1,000,000
117	210	UNEMPLOYMENT COMPENSATION	\$ 3,123	\$ 4,250	\$ 4,500
118	212	EMPLOYER MEDICARE	\$ 81,550	\$ 97,466	\$ 97,500
119	217	RETIREMENT-HYBRID STABILIZATION	\$ 19,223	\$ 30,308	\$ 32,000
120	399	OTHER CONTRACTED SERVICES	\$ -	\$ 1,500	\$ 1,500
121	429	INSTRUCTIONAL SUPPLIES	\$ 46,685	\$ 68,971	\$ 65,000
122	449	TEXTBOOKS	\$ 30,325	\$ 75,000	\$ 100,000
123	499	OTHER SUPPLIES AND MATERIALS	\$ 195	\$ 3,000	\$ 3,000
124	535	FEE WAIVERS	\$ 2,150	\$ 2,500	\$ 2,500
125	599	OTHER CHARGES	\$ 598	\$ 2,500	\$ 52,000
126	722	REGULAR INSTRUCTION EQUIPMENT	\$ 26,882	\$ 120,000	\$ 50,000
127					
128	TOTAL REGULAR INSTRUCTION PROGRAM		\$ 7,735,408	\$ 9,183,852	\$ 9,296,000

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129					
130	71150	ALTERNATIVE INSTRUCTION PROGRAM			
131					
132	116	TEACHERS	\$ 53,300	\$ 60,000	\$ 62,500
133	163	EDUCATIONAL ASSISTANTS	\$ -	\$ 17,500	
134	201	SOCIAL SECURITY	\$ 2,979	\$ 5,200	\$ 4,000
135	204	PENSIONS	\$ 3,895	\$ 8,500	\$ 7,000
136	207	MEDICAL INSURANCE	\$ 15,614		
137	210	UNEMPLOYMENT COMPENSATION	\$ 20	\$ 80	\$ 50
138	212	EMPLOYER MEDICARE	\$ 697	\$ 1,300	\$ 1,000
139	217	RETIREMENT-HYBRID STABILIZATION	\$ 244	\$ 500	\$ 500
140	336	MAINTENANCE AND REPAIR EQUIPMENT	\$ -	\$ 1,000	\$ 1,000
141	429	INSTRUCTIONAL SUPPLIES	\$ 109	\$ 500	\$ 500
142	499	OTHER SUPPLIES AND MATERIALS	\$ -	\$ 500	\$ 500
143	790	OTHER EQUIPMENT	\$ -	\$ 3,000	\$ 2,000
144					
145		TOTAL ALTERNATIVE INSTRUCTION PROGRAM	\$ 76,857	\$ 98,080	\$ 79,050
146					
147	71200	SPECIAL EDUCATION PROGRAM			
148					
149	116	TEACHERS	\$ 634,825	\$ 700,000	\$ 740,000
150	117	CAREER LADDER PROGRAM	\$ 1,000	\$ 2,000	\$ 2,000
151	163	EDUCATIONAL ASSISTANTS	\$ 5,576	\$ 48,000	\$ 35,000
152	201	SOCIAL SECURITY	\$ 37,614	\$ 50,000	\$ 49,000
153	204	PENSIONS	\$ 45,359	\$ 75,000	\$ 81,000
154	207	MEDICAL INSURANCE	\$ 110,182	\$ 120,000	\$ 120,000
155	210	UNEMPLOYMENT COMPENSATION	\$ 262	\$ 550	\$ 400
156	212	EMPLOYER MEDICARE	\$ 8,797	\$ 11,300	\$ 11,500
157	217	RETIREMENT-HYBRID STABILIZATION	\$ 1,897	\$ 5,000	\$ 5,000
158	312	CONTRACTS WITH PRIVATE AGENCIES		\$ 7,500	\$ 7,500
159	429	INSTRUCTIONAL SUPPLIES		\$ 2,500	
160	499	OTHER SUPPLIES AND MATERIALS		\$ 730	
161					
162		TOTAL SPECIAL EDUCATION PROGRAM	\$ 845,512	\$ 1,022,580	\$ 1,051,400

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163					
164	71300	CAREER AND TECHNICAL EDUCATION PROGRAM			
165					
166	116	TEACHERS	\$ 483,268	\$ 550,000	\$ 645,000
167	117	CAREER LADDER PROGRAM	\$ 2,000	\$ 2,000	\$ 2,000
168	201	SOCIAL SECURITY	\$ 23,306	\$ 38,000	\$ 41,000
169	204	PENSIONS	\$ 29,696	\$ 62,000	\$ 67,000
170	207	MEDICAL INSURANCE	\$ 78,964	\$ 100,000	\$ 100,000
171	210	UNEMPLOYMENT COMPENSATION	\$ 237	\$ 300	\$ 300
172	212	EMPLOYER MEDICARE	\$ 6,599	\$ 8,750	\$ 9,500
173	217	RETIREMENT-HYBRID STABILIZATION	\$ 1,879	\$ 3,000	\$ 3,000
174	335	MAINTENANCE AND REPAIR SERVICES - BUILDING	\$ -		
175	336	MAINTENANCE AND REPAIR EQUIPMENT	\$ -	\$ 1,000	\$ 1,000
176	355	TRAVEL	\$ 156	\$ 450	
177	429	INSTRUCTIONAL SUPPLIES	\$ 141,093	\$ 108,000	\$ 28,000
178	448	T&I CONSTRUCTION MATERIALS	\$ -	\$ 1,000	\$ 1,000
179	471	SOFTWARE	\$ 20,421	\$ 2,529	
180	499	OTHER SUPPLIES AND MATERIALS	\$ 1,457	\$ 1,300	
181	524	IN SERVICE/STAFF DEVELOPMENT		\$ 60,000	
182	730	VOCATIONAL INSTRUCTION EQUIPMENT	\$ 399,396	\$ 49,000	
183					
184	TOTAL CAREER AND TECHNICAL EDUCATION PROGRAM		\$ 1,188,472	\$ 987,329	\$ 897,800
185					
186	TOTAL INSTRUCTION 71000		\$ 9,865,201	\$ 11,291,841	\$ 11,324,250
187					
188	72000	SUPPORT SERVICES			
189					
190	72110	ATTENDANCE			
191	105	SUPERVISOR/DIRECTOR	\$ 51,408	\$ 57,000	\$ 60,000
192	201	SOCIAL SECURITY	\$ 3,162	\$ 3,600	\$ 3,750
193	204	PENSIONS	\$ 3,501	\$ 6,000	\$ 6,200
194	210	UNEMPLOYMENT COMPENSATION	\$ 13	\$ 25	\$ 25
195	212	EMPLOYER MEDICARE	\$ 739	\$ 825	\$ 825
196	355	TRAVEL	\$ 672	\$ 1,000	\$ 1,000
197	399	OTHER CONTRACTED SERVICES	\$ 11,191	\$ 12,500	\$ 12,500
198	499	OTHER SUPPLIES AND MATERIALS	\$ 999	\$ 3,000	\$ 1,000
199	524	IN SERVICE/STAFF DEVELOPMENT	\$ 425	\$ 500	\$ 500
200	704	ATTENDANCE EQUIPMENT	\$ 90	\$ 1,250	\$ 1,250
201					
202	TOTAL ATTENDANCE		\$ 72,200	\$ 85,700	\$ 87,050

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203					
204	72120	HEALTH SERVICES			
205	105	CSHP SUPERVISOR/DIRECTOR	\$ 73,920	\$ 80,000	\$ 86,000
206	131	MEDICAL PERSONNEL	\$ 105,179	\$ 113,200	\$ 115,000
207	201	SOCIAL SECURITY	\$ 10,550	\$ 12,698	\$ 12,500
208	204	PENSIONS	\$ 13,050	\$ 22,219	\$ 22,000
209	207	MEDICAL INSURANCE	\$ 23,938	\$ 50,000	\$ 25,000
210	210	UNEMPLOYMENT COMPENSATION	\$ 120	\$ 250	\$ 250
211	212	EMPLOYER MEDICARE	\$ 2,467	\$ 3,246	\$ 3,200
212	217	RETIREMENT-HYBRID STABILIZATION	\$ 814	\$ 500	\$ 1,000
213	355	TRAVEL	\$ 1,523	\$ 1,000	\$ 1,000
214	399	OTHER CONTRACTED SERVICES		\$ 18,000	
215	413	DRUGS AND MEDICAL SUPPLIES	\$ 3,987	\$ 4,000	\$ 4,000
216	499	OTHER SUPPLIES AND MATERIALS	\$ 5,495	\$ 11,500	\$ 5,500
217	524	IN SERVICE/STAFF DEVELOPMENT	\$ 300	\$ 300	\$ 300
218	599	OTHER CHARGES	\$ 495	\$ 500	\$ 500
219	735	HEALTH EQUIPMENT	\$ 2,499	\$ 2,500	\$ 2,500
220					
221		TOTAL HEALTH SERVICES	\$ 244,337	\$ 319,913	\$ 278,750
222					
223	72130	OTHER STUDENT SUPPORT			
224	117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,500	\$ 1,500
225	123	GUIDANCE PERSONNEL	\$ 231,071	\$ 260,000	\$ 290,000
226	161	SECRETARY(IES)	\$ 17,852	\$ 20,000	\$ 21,000
227	170	SCHOOL RESOURCE OFFICER		\$ 2,250	
228	201	SOCIAL SECURITY	\$ 15,178	\$ 18,500	\$ 19,500
229	204	PENSIONS	\$ 18,768	\$ 30,000	\$ 33,000
230	207	MEDICAL INSURANCE	\$ 16,218	\$ 35,000	\$ 25,000
231	210	UNEMPLOYMENT COMPENSATION	\$ 126	\$ 200	\$ 200
232	212	EMPLOYER MEDICARE	\$ 3,550	\$ 4,200	\$ 4,600
233	217	RETIREMENT-HYBRID STABILIZATION	\$ 1,076	\$ 1,000	\$ 1,500
234	309	CONTRACTS WITH GOVERNMENT AGENCIES	\$ 105,000	\$ 55,000	\$ 55,000
235	322	EVALUATION AND TESTING	\$ -	\$ 12,000	\$ 12,000
236	355	TRAVEL	\$ 3,104	\$ 500	\$ 500
237	399	OTHER CONTRACTED SERVICES	\$ 3,734	\$ 10,600	\$ 5,000
238	499	OTHER SUPPLIES AND MATERIALS	\$ 42,064	\$ 38,900	\$ 35,000
239	524	IN SERVICE/STAFF DEVELOPMENT	\$ 3,971	\$ 5,500	\$ 5,000
240	722	REGULAR INSTRUCTION EQUIPMENT		\$ 5,000	\$ 5,000
241					
242		TOTAL OTHER STUDENT SUPPORT	\$ 462,712	\$ 500,150	\$ 513,800

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243					
244	72210	REGULAR INSTRUCTION PROGRAM			
245	105	SUPERVISOR/DIRECTOR	\$ 92,533	\$ 100,000	\$ 107,000
246	117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000
247	129	LIBRARIANS	\$ 240,335	\$ 255,000	\$ 275,000
248	161	SECRETARY(IES)	\$ 32,145	\$ 35,000	\$ 39,000
249	201	SOCIAL SECURITY	\$ 21,360	\$ 26,000	\$ 27,000
250	204	PENSIONS	\$ 26,570	\$ 41,000	\$ 45,000
251	207	MEDICAL INSURANCE	\$ 58,768	\$ 65,000	\$ 65,000
252	210	UNEMPLOYMENT COMPENSATION	\$ 127	\$ 250	\$ 250
253	212	EMPLOYER MEDICARE	\$ 4,996	\$ 5,750	\$ 6,250
254	217	RETIREMENT-HYBRID STABILIZATION	\$ 551	\$ 1,000	\$ 1,000
255	355	TRAVEL	\$ 2,023	\$ 4,000	\$ 3,000
256	399	OTHER CONTRACTED SERVICES			
257	432	LIBRARY BOOKS/MEDIA	\$ 13,630	\$ 10,000	\$ 16,000
258	499	OTHER SUPPLIES AND MATERIALS			
259	524	IN SERVICE/STAFF DEVELOPMENT	\$ 698	\$ 2,000	\$ 1,000
260	599	OTHER CHARGES			
261	790	OTHER EQUIPMENT		\$ 500	\$ 500
262					
263	TOTAL REGULAR INSTRUCTION PROGRAM		\$ 494,736	\$ 546,500	\$ 587,000
264					
265	72220	SPECIAL EDUCATION PROGRAM			
266	105	SUPERVISOR/DIRECTOR	\$ 76,230	\$ 82,500	\$ 89,000
267	124	PSYCHOLOGICAL PERSONNEL	\$ 65,563	\$ 70,000	\$ 73,000
268	201	SOCIAL SECURITY	\$ 8,197	\$ 9,500	\$ 10,250
269	204	PENSIONS	\$ 9,656	\$ 16,500	\$ 17,000
270	207	MEDICAL INSURANCE	\$ 24,195	\$ 25,000	\$ 25,000
271	210	UNEMPLOYMENT COMPENSATION	\$ 42	\$ 1,000	\$ 1,000
272	212	EMPLOYER MEDICARE	\$ 1,917	\$ 2,300	\$ 2,500
273	399	OTHER CONTRACTED SERVICES	\$ 103,990	\$ 100,000	\$ 100,000
274	499	OTHER SUPPLIES AND MATERIALS			
275	524	IN SERVICE/STAFF DEVELOPMENT			
276					
277	TOTAL SPECIAL EDUCATION PROGRAM		\$ 289,790	\$ 306,800	\$ 317,750
278					
279	72230	CAREER AND TECHNICAL EDUCATION PROGRAM			
280	355	TRAVEL	\$ 954	\$ 1,000	\$ 1,000
281					
282	TOTAL CAREER AND TECHNICAL EDUCATION PROGRAM		\$ 954	\$ 1,000	\$ 1,000

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283					
284	72250	TECHNOLOGY			
285	105	SUPERVISOR/DIRECTOR	\$ 48,453	\$ 51,500	\$ 56,000
286	121	DATA PROCESSING PERSONNEL	\$ 151,105	\$ 165,000	\$ 175,000
287	167	MAINTENANCE PERSONNEL	\$ 512	\$ 3,000	\$ 3,000
288	201	SOCIAL SECURITY	\$ 11,777	\$ 13,500	\$ 14,500
289	204	PENSIONS	\$ 18,501	\$ 23,000	\$ 25,000
290	207	MEDICAL INSURANCE	\$ 37,941	\$ 38,000	\$ 38,000
291	210	UNEMPLOYMENT COMPENSATION	\$ 75	\$ 100	\$ 100
292	212	EMPLOYER MEDICARE	\$ 2,754	\$ 3,200	\$ 3,500
293	336	MAINTENANCE AND REPAIR SERVICES EQUIPMENT	\$ 14,385	\$ 20,000	\$ 20,000
294	350	INTERNET CONNECTIVITY	\$ 51,000	\$ 51,000	\$ 55,000
295	399	OTHER CONTRACTED SERVICES	\$ 5,072	\$ 5,000	\$ 5,000
296	709	DATA PROCESSING EQUIPMENT	\$ 2,732	\$ 3,000	\$ 3,000
297	722	REGULAR INSTRUCTION EQUIPMENT	\$ 348	\$ 25,000	\$ 25,000
298					
299		TOTAL TECHNOLOGY	\$ 344,655	\$ 401,300	\$ 423,100
300					
301	72290	OTHER PROGRAMS			
302	215	ON BEHALF PAYMENTS TO OPEB	\$ -	\$ 45,000	
303					
304		TOTAL OTHER PROGRAMS	\$ -	\$ 45,000	\$ -
305					
306	72310	BOARD OF EDUCATION			
307	118	SECRETARY TO BOARD	\$ 3,000	\$ 3,000	\$ 3,000
308	191	BOARD AND COMMITTEE MEMBERS FEES	\$ 19,560	\$ 19,560	\$ 19,560
309	201	SOCIAL SECURITY	\$ 1,399	\$ 1,500	\$ 1,500
310	204	PENSIONS	\$ 302	\$ 300	\$ 300
311	210	UNEMPLOYMENT COMPENSATION	\$ 2	\$ 25	\$ 25
312	212	EMPLOYER MEDICARE	\$ 327	\$ 350	\$ 350
313	305	AUDIT SERVICES	\$ 13,500	\$ 14,000	\$ 14,000
314	320	DUES AND MEMBERSHIPS	\$ 7,770	\$ 7,500	\$ 7,500
315	331	LEGAL SERVICES	\$ 21,733	\$ 20,000	\$ 20,000
316	399	OTHER CONTRACTED SERVICES	\$ 7,360	\$ 7,500	\$ 7,500
317	499	OTHER SUPPLIES AND MATERIALS	\$ 3,401	\$ 2,000	\$ 2,000
318	506	LIABILITY INSURANCE	\$ 70,330	\$ 40,000	\$ 75,000
319	508	PREMIUMS ON CORPORATE SURETY BONDS	\$ 2,653	\$ 2,500	\$ 2,500
320	510	TRUSTEE'S COMMISSION	\$ 64,463	\$ 75,000	\$ 75,000
321	513	WORKERS' COMPENSATION INSURANCE	\$ 165,645	\$ 155,000	\$ 165,000
322	524	IN SERVICE/STAFF DEVELOPMENT	\$ 15,286	\$ 12,000	\$ 12,000
323	533	CRIMINAL INVESTIGATION OF APPLICANTS - TBI	\$ 4,755	\$ 5,000	\$ 5,000
324	599	OTHER CHARGES	\$ 2,280	\$ 2,500	\$ 2,500
325					
326		TOTAL BOARD OF EDUCATION	\$ 403,766	\$ 367,735	\$ 412,735

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327					
328	72320	DIRECTOR OF SCHOOLS			
329	101	COUNTY OFFICIAL/ADMINISTRATIVE OFFICER	\$ 113,071	\$ 119,000	\$ 128,000
330	161	SECRETARY(IES)	\$ 35,308	\$ 38,500	\$ 41,000
331	201	SOCIAL SECURITY	\$ 8,954	\$ 9,900	\$ 10,500
332	204	PENSIONS	\$ 11,252	\$ 20,000	\$ 20,000
333	207	MEDICAL INSURANCE	\$ 13,800	\$ 17,500	\$ 17,500
334	210	UNEMPLOYMENT COMPENSATION	\$ 40	\$ 100	\$ 100
335	212	EMPLOYER MEDICARE	\$ 2,094	\$ 2,400	\$ 2,600
336	307	COMMUNICATION	\$ 31,582	\$ 50,000	\$ 50,000
337	348	POSTAL CHARGES	\$ 202	\$ 500	\$ 500
338	355	TRAVEL	\$ 5,015	\$ 5,000	\$ 5,000
339	399	OTHER CONTRACTED SERVICES	\$ 1,876	\$ 3,500	\$ 3,500
340	435	OFFICE SUPPLIES	\$ 76	\$ 2,500	\$ 2,500
341	599	OTHER CHARGES	\$ 44,871	\$ 45,000	\$ 45,000
342					
343	TOTAL DIRECTOR OF SCHOOLS		\$ 268,141	\$ 313,900	\$ 326,200
344					
345	72410	OFFICE OF THE PRINCIPAL			
346	104	PRINCIPALS	\$ 322,560	\$ 345,000	\$ 375,000
347	117	CAREER LADDER PROGRAM	\$ 1,000	\$ 2,000	\$ 2,000
348	119	ACCOUNTANTS/BOOKKEEPERS	\$ 120,268	\$ 130,000	\$ 140,000
349	139	ASSISTANT PRINCIPALS	\$ 292,620	\$ 320,000	\$ 345,000
350	161	SECRETARY(IES)	\$ 110,652	\$ 119,000	\$ 128,000
351	189	OTHER SALARIES AND WAGES	\$ 49,930	\$ 65,000	\$ 65,000
352	201	SOCIAL SECURITY	\$ 52,624	\$ 56,000	\$ 66,000
353	204	PENSIONS	\$ 67,616	\$ 95,000	\$ 110,000
354	207	MEDICAL INSURANCE	\$ 136,945	\$ 135,000	\$ 140,000
355	210	UNEMPLOYMENT COMPENSATION	\$ 408	\$ 525	\$ 525
356	212	EMPLOYER MEDICARE	\$ 12,307	\$ 13,500	\$ 15,500
357	217	RETIREMENT-HYBRID STABILIZATION	\$ 886		
358	499	OTHER SUPPLIES AND MATERIALS	\$ 917	\$ 2,500	\$ 2,500
359	599	OTHER CHARGES	\$ 32,090	\$ 50,000	\$ 50,000
360	711	FURNITURE AND FIXTURES	\$ 23,881		
361					
362	TOTAL OFFICE OF THE PRINCIPAL		\$ 1,224,704	\$ 1,333,525	\$ 1,439,525

	STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2026 141 GENERAL PURPOSE SCHOOL		ACTUAL BUDGET 2023-24	ESTIMATED BUDGET 2024-25	PROPOSED BUDGET 2025-26
363					
364	72510	FISCAL SERVICES			
365	119	ACCOUNTANTS/BOOKKEEPERS	\$ 69,693	\$ 75,000	\$ 80,000
366	162	CLERICAL PERSONNEL	\$ 69,479	\$ 75,000	\$ 80,000
367	201	SOCIAL SECURITY	\$ 8,079	\$ 9,000	\$ 9,500
368	204	PENSIONS	\$ 14,001	\$ 16,000	\$ 16,000
369	207	MEDICAL INSURANCE	\$ 17,471	\$ 17,500	\$ 17,500
370	210	UNEMPLOYMENT COMPENSATION	\$ 84	\$ 125	\$ 125
371	212	EMPLOYER MEDICARE	\$ 1,889	\$ 2,200	\$ 2,200
372	317	DATA PROCESSING SERVICES	\$ 25,954	\$ 32,500	\$ 32,500
373	355	TRAVEL	\$ 588	\$ 500	\$ 500
374	411	DATA PROCESSING SUPPLIES	\$ 589	\$ 1,250	\$ 1,250
375	435	OFFICE SUPPLIES	\$ 1,326	\$ 1,500	\$ 1,500
376					
377		TOTAL FISCAL SERVICES	\$ 209,153	\$ 230,575	\$ 241,075
378					
379	72610	OPERATION OF PLANT			
380	347	PEST CONTROL	\$ 4,980	\$ 5,500	\$ 5,500
381	359	DISPOSAL FEES	\$ 12,057	\$ 12,500	\$ 12,500
382	399	OTHER CONTRACTED SERVICES	\$ 538,167	\$ 565,000	\$ 565,000
383	415	ELECTRICITY	\$ 584,710	\$ 665,000	\$ 665,000
384	434	NATURAL GAS	\$ 195,380	\$ 195,000	\$ 195,000
385	454	WATER AND SEWER	\$ 100,871	\$ 115,000	\$ 115,000
386	499	OTHER SUPPLIES AND MATERIALS	\$ -	\$ 1,500	\$ 1,500
387	501	BOILER INSURANCE	\$ 3,967	\$ 5,000	\$ 5,000
388	502	BUILDING AND CONTENTS INSURANCE	\$ 164,502	\$ 220,000	\$ 275,000
389	599	OTHER CHARGES	\$ 1,825	\$ 1,000	\$ 1,000
390					
391		TOTAL OPERATION OF PLANT	\$ 1,606,459	\$ 1,785,500	\$ 1,840,500
392					
393	72620	MAINTENANCE OF PLANT			
394	105	SUPERVISOR/DIRECTOR	\$ 62,122	\$ 68,000	\$ 72,000
395	167	MAINTENANCE PERSONNEL	\$ 213,343	\$ 230,000	\$ 245,000
396	201	SOCIAL SECURITY	\$ 16,201	\$ 20,000	\$ 20,000
397	204	PENSIONS	\$ 27,088	\$ 30,000	\$ 33,000
398	207	MEDICAL INSURANCE	\$ 22,958	\$ 40,000	\$ 30,000
399	210	UNEMPLOYMENT COMPENSATION	\$ 147	\$ 250	\$ 250
400	212	EMPLOYER MEDICARE	\$ 3,876	\$ 4,250	\$ 4,250
401	335	MAINTENANCE AND REPAIR SERVICES BUILDING	\$ 156,107	\$ 515,000	\$ 125,000
402	336	MAINTENANCE AND REPAIR SERVICES EQUIPMENT	\$ 61,329	\$ 100,000	\$ 100,000
403	338	MAINTENANCE AND REPAIR SERVICES VEHICLES	\$ 585	\$ 2,500	\$ 2,500
404	399	OTHER CONTRACTED SERVICES	\$ 307	\$ 5,000	\$ 5,000
405	499	OTHER SUPPLIES AND MATERIALS	\$ 26,436	\$ 45,000	\$ 45,000
406	599	OTHER CHARGES	\$ 457		
407	701	ADMINISTRATION EQUIPMENT	\$ 51,837	\$ 55,000	\$ 55,000
408	717	MAINTENANCE EQUIPMENT	\$ -	\$ 10,000	\$ 10,000
409					
410		TOTAL MAINTENANCE OF PLANT	\$ 642,793	\$ 1,125,000	\$ 747,000

	STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2026 141 GENERAL PURPOSE SCHOOL		ACTUAL BUDGET 2023-24	ESTIMATED BUDGET 2024-25	PROPOSED BUDGET 2025-26
411					
412	72710	TRANSPORTATION			
413	105	SUPERVISOR/DIRECTOR	\$ 67,551	\$ 73,000	\$ 76,500
414	142	MECHANIC(S)	\$ 138,665	\$ 153,000	\$ 165,000
415	146	BUS DRIVERS	\$ 755,946	\$ 724,100	\$ 760,000
416	201	SOCIAL SECURITY	\$ 58,198	\$ 66,184	\$ 65,000
417	204	PENSIONS	\$ 68,060	\$ 96,271	\$ 95,000
418	207	MEDICAL INSURANCE	\$ 67,272	\$ 66,000	\$ 70,000
419	210	UNEMPLOYMENT COMPENSATION	\$ 1,037	\$ 1,267	\$ 1,250
420	212	EMPLOYER MEDICARE	\$ 13,612	\$ 14,276	\$ 14,000
421	217	RETIREMENT-HYBRID STABILIZATION	\$ -		
422	312	CONTRACTS WITH PRIVATE AGENCIES	\$ 5,397	\$ 6,500	\$ 6,500
423	338	MAINTENANCE AND REPAIR SERVICES VEHICLES	\$ 1,000	\$ 3,000	\$ 3,000
424	355	TRAVEL	\$ 791	\$ 1,500	\$ 1,500
425	412	DIESEL FUEL	\$ 211,763	\$ 268,800	\$ 265,000
426	425	GASOLINE	\$ 80,448	\$ 95,000	\$ 95,000
427	433	LUBRICANTS	\$ 10,533	\$ 15,000	\$ 15,000
428	450	TIRES AND TUBES	\$ 42,768	\$ 40,000	\$ 40,000
429	453	VEHICLE PARTS	\$ 151,703	\$ 150,000	\$ 125,000
430	499	OTHER SUPPLIES AND MATERIALS	\$ 5,170	\$ 5,000	\$ 5,000
431	511	VEHICLE AND EQUIPMENT INSURANCE	\$ 38,472	\$ 40,000	\$ 45,000
432	524	IN SERVICE/STAFF DEVELOPMENT	\$ 1,459	\$ 2,000	\$ 2,000
433	599	OTHER CHARGES	\$ 76,626	\$ 135,000	\$ 40,000
434	701	ADMINISTRATION EQUIPMENT	\$ 1,050	\$ 1,500	\$ 1,500
435	729	TRANSPORTATION EQUIPMENT	\$ 45,254	\$ 205,000	\$ 45,000
436					
437		TOTAL TRANSPORTATION	\$ 1,842,775	\$ 2,162,398	\$ 1,936,250
438					
439		TOTAL SUPPORT SERVICES 72000	\$ 8,346,204	\$ 9,524,996	\$ 9,151,735
440					
441	73000	OPERATION OF NON-INSTRUCTIONAL SERVICES			
442					
443	73100	FOOD SERVICE			
444	422	FOOD SUPPLIES	\$ 14,536	\$ 13,242	\$ 15,000
445					
446		TOTAL FOOD SERVICE	\$ 14,536	\$ 13,242	\$ 15,000
447					
448	73300	COMMUNITY SERVICES			
449	105	SUPERVISOR/DIRECTOR	\$ 26,225	\$ 28,500	\$ 29,500
450	162	CLERICAL PERSONNEL			
451	201	SOCIAL SECURITY	\$ 1,626	\$ 1,700	\$ 1,800
452	204	STATE RETIREMENT			
453	210	UNEMPLOYMENT COMPENSATION	\$ 21	\$ 30	\$ 30
454	212	EMPLOYER MEDICARE	\$ 380	\$ 400	\$ 425
455	499	OTHER SUPPLIES AND MATERIALS	\$ 749	\$ 750	\$ 750
456	599	OTHER CHARGES		\$ 5,000	
457	790	OTHER EQUIPMENT	\$ 998	\$ 1,000	\$ 1,000
458					
459		TOTAL COMMUNITY SERVICES	\$ 29,999	\$ 37,380	\$ 33,505

	STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2026 141 GENERAL PURPOSE SCHOOL		ACTUAL BUDGET 2023-24	ESTIMATED BUDGET 2024-25	PROPOSED BUDGET 2025-26
460					
461	73400	EARLY CHILDHOOD EDUCATION			
462	105	SUPERVISOR/DIRECTOR	\$ 34,272	\$ 37,500	\$ 40,000
463	116	TEACHERS	\$ 195,392	\$ 219,000	\$ 230,000
464	163	EDUCATIONAL ASSISTANTS	\$ 104,838	\$ 120,000	\$ 125,000
465	201	SOCIAL SECURITY	\$ 20,176	\$ 26,500	\$ 26,500
466	204	PENSIONS	\$ 21,288	\$ 39,500	\$ 39,500
467	207	MEDICAL INSURANCE	\$ 19,341	\$ 30,000	\$ 30,000
468	210	UNEMPLOYMENT COMPENSATION	\$ 298	\$ 325	\$ 325
469	212	EMPLOYER MEDICARE	\$ 4,718	\$ 5,250	\$ 5,250
470	217	RETIREMENT-HYBRID STABILIZATION	\$ 1,417	\$ 1,500	\$ 1,600
471	422	FOOD SUPPLIES	\$ 2,702	\$ 2,000	\$ 2,000
472	429	INSTRUCTIONAL SUPPLIES	\$ 12,725	\$ 600	\$ 600
473	499	OTHER SUPPLIES AND MATERIALS	\$ 5,808	\$ 7,000	\$ 7,000
474	524	IN SERVICE/STAFF DEVELOPMENT	\$ 1,075	\$ 1,000	\$ 1,000
475	790	OTHER EQUIPMENT		\$ 20,000	
476					
477		TOTAL EARLY CHILDHOOD EDUCATION	\$ 424,050	\$ 510,175	\$ 508,775
478					
479		TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES 73000	\$ 467,169	\$ 560,797	\$ 557,280
480					
481	76000	CAPITAL OUTLAY			
482					
483	76100	REGULAR CAPITAL OUTLAY			
484	706	BUILDING CONSTRUCTION	\$ 767,971	\$ 765,000	
485	707	BUILDING IMPROVEMENTS	\$ 287,279	\$ 763,800	
486	724	SITE DEVELOPMENT			
487	718	MOTOR VEHICLES	\$ 293,272	\$ 300,000	\$ 250,000
488					
489		TOTAL REGULAR CAPITAL OUTLAY	\$ 1,348,522	\$ 1,828,800	\$ 250,000
490					
491		TOTAL CAPITAL OUTLAY 76000	\$ 1,348,522	\$ 1,828,800	\$ 250,000

	STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2026 141 GENERAL PURPOSE SCHOOL		ACTUAL BUDGET 2023-24	ESTIMATED BUDGET 2024-25	PROPOSED BUDGET 2025-26
492					
493	82300	OTHER DEBT SERVICE			
494					
495	82330	EDUCATION			
496	602	PRINCIPAL ON NOTES			
497	604	INTEREST ON NOTES			
498	620	DEBT SERVICE CONTRIBUTIONS TO PRIMARY GOV.	\$ 75,577	\$ 160,000	\$ 152,000
499					
500	TOTAL OTHER DEBT SERVICE 82300		\$ 75,577	\$ 160,000	\$ 152,000
501					
502	TOTAL ESTIMATED EXPENDITURES		\$ 20,102,673	\$ 23,366,434	\$ 21,435,265
503					
504	99000	OTHER USES			
505					
506	99100	TRANSFERS OUT			\$ -
507					
508	TOTAL TRANSFERS OUT		\$ -	\$ -	
509					
510	TOTAL EXPENDITURES AND OTHER USES		\$ 20,102,673	\$ 23,366,434	\$ 21,435,265
511					
512	NET CHANGE IN FUND BALANCE		\$ 1,902,026	\$ (1,625,628)	\$ (425,264)
513	FUND BALANCE JULY 1		\$ 4,840,717	\$ 6,742,743	\$ 5,117,115
514	FUND BALANCE JUNE 30		\$ 6,742,743	\$ 5,117,115	\$ 4,691,851